

Net Zero Report

Carbon Reduction Plan FY25





Executive Summary

This document showcases the carbon footprint calculations Land Survey Solutions Limited (hereafter referred to as ‘Survey Solutions’) has undertaken and the corresponding Net Zero targets. Data was provided, reviewed, and processed to calculate our corporate carbon emissions for FY25 at Group level. This granularity allows us to understand the sources of emissions and locate emission hotspots, and to develop Net Zero strategy and reduction pathways at an entity level.

Overall, in FY25 the majority of our carbon dioxide equivalent (CO₂e) emissions are Scope 3 (70%, 1,119 tCO₂e), followed by Scope 1 (27%, 431 tCO₂e), and finally Scope 2 (3%, 43 tCO₂e). The greatest source of CO₂e in FY25 was Scope 1: transport emissions (431 tCO₂e, 27%), followed closely by Scope 3 Cat 7: Employee commuting (423 tCO₂e, 27%). Other significant contributors include Scope 3 Cat 1: Purchased goods and services (324 tCO₂e, 20%) and Scope 3 Cat 2: Capital goods (140 tCO₂e, 9%).

Survey Solutions has committed to achieving Net Zero emissions by 2045, five years ahead of the UK Government’s national target. Our science-based reduction pathway is aligned with the Paris Agreement’s ambition to limit global temperature rise to 1.5°C and includes interim absolute reduction targets of 39% by 2030, 53% by 2035, 75% by 2040, and 97% by 2045 against the baseline year. Any residual emissions at Net Zero will be addressed through high-quality carbon offsetting, prioritising nature-based solutions and direct air capture. We are proud to report that we have surpassed our FY25 reduction target, achieving a 12% reduction in absolute emissions against our FY24

base year, compared with a target of 9%. This puts us approximately 3 percentage points ahead of our glidepath.

Going forward, we will continue to focus decarbonisation activity on our largest emissions sources and on areas where we have the greatest direct control or influence. Priority actions include fleet decarbonisation, energy efficiency improvements, engagement with landlords and suppliers, enhanced procurement practices, promotion of low-carbon commuting and business travel, and continued improvements in data quality and governance.



Executive Endorsement

I am proud to introduce this year's Net Zero Report for Survey Solutions, which sets out the progress we have made in reducing our environmental impact and the priorities that will guide the next stage of our Net Zero journey.



David Lowe
Chief Executive Officer

A message from our CEO

In the time since our previous report, we have continued to embed sustainability into the way we operate and the decisions we take. The following pages update our carbon footprint, review the actions we have taken to cut emissions, and reaffirm our commitment to transparency, accountability, and ongoing improvement. There is still work ahead, but the progress captured here reflects our genuine determination to support the move towards a low-carbon economy.

About Survey Solutions

Survey Solutions is a leading provider of engineering surveying and monitoring services, working alongside contractors, consultants, infrastructure providers, and asset owners across the UK. Through capabilities spanning topographical surveys, utility mapping, 3D laser scanning, monitoring, UAV surveys, and specialist geospatial solutions, we help our clients deliver projects safely, efficiently, and sustainably.

Our Progress So Far

Across the reporting period, we have continued to strengthen our approach to sustainability and put in place the foundations needed to meet our long-term Net Zero ambitions. This report highlights where our most significant emissions arise and where the clearest opportunities for further improvement lie.

Our approach reinforces our wider ESG objectives by:

- Reducing our environmental impact through lower emissions, improved energy efficiency, and more sustainable operations.
- Creating social value by investing in our people, championing their wellbeing and safety, and supporting the communities around us.
- Maintaining strong governance through transparent reporting, clear accountability, and active stakeholder engagement.

Looking ahead

Reaching Net Zero calls for sustained commitment and genuine collaboration. Over the coming year, we will focus on lowering emissions, improving operational efficiency, enhancing the quality of our data, and identifying opportunities to adopt lower-carbon technologies.

Our priorities include:

- Making further reductions in Scope 1 and Scope 2 emissions through fleet improvements and energy efficiency measures.
- Working closely with clients and suppliers to address emissions across our value chain.
- Empowering our employees through training, engagement, and innovation.
- Drawing on digital surveying and monitoring technologies to improve efficiency and reduce our environmental impact.

This report reflects our commitment to continuous improvement and open, transparent reporting. By sharing both our progress and our future priorities, we aim to support our stakeholders and contribute to a more sustainable built environment.

My thanks go to our employees, clients, suppliers, and partners for their continued support as we work together towards a more sustainable future.

About Us

Survey Solutions is a UK-based engineering survey and monitoring provider with 25 years' experience supporting projects across the built environment. Operating from twelve sites across the UK, from Scotland to Somerset, we offer a comprehensive range of surveying services. These include land, buildings, underground, site engineering, and monitoring, and cater to projects of all sizes – from domestic one-off jobs to complex multi-package schemes.

Our national network allows us to respond swiftly to client requests, ensuring projects proceed without delays. With a team of over 150 specialist surveyors, our extensive experience and expertise enable us to support a wide range of sectors, including residential new builds, retail, energy, education, transport, and healthcare. We provide end-to-end support throughout the project lifecycle, from initial enquiry to final delivery and beyond. Our suite of services ensures that we can meet the diverse needs of our clients, making us an ideal partner for any project.

As we continue to expand across the UK, we are committed to embedding sustainability within our operations, ensuring that our growth is responsible and future-focused.

Office locations:

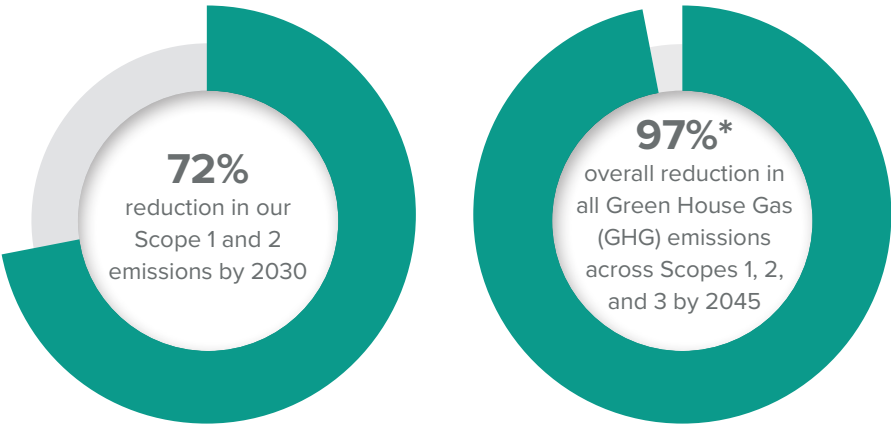
- | | |
|---------------|----------------|
| 1. Birmingham | 7. Liverpool |
| 2. Bedford | 8. Manchester |
| 3. Brentwood | 9. Norwich |
| 4. Colchester | 10. Nottingham |
| 5. Glasgow | 11. Wokingham |
| 6. Ipswich | 12. Yeovil |



OUR AMBITION IS SIMPLE: TO LEAD THE FUTURE OF SURVEYING AND MONITORING IN THE UK.

Commitment to Net Zero

Survey Solutions remains committed to reducing emissions across our operations and value chain, with a target of reaching Net Zero by 31 December 2045, five years ahead of the UK Government’s 2050 target. To stay on track, we will drive year-on-year reductions, delivering:



*Offsetting any residual emissions via high-quality nature based or direct air capture projects and becoming Net Zero



Commitment to Net Zero continued

To achieve these goals, we have taken the following actions:

1. We have appointed an external specialist carbon consultancy to collate and verify data, calculate GHG emissions and help advise on carbon reduction options
2. Calculated our carbon footprint in line with the GHG protocol for FY25 including the following Scopes and categories:

Scope 1

- i. Scope 1: Stationary combustion
- ii. Scope 1: Transport (owned and leased vehicles)

Scope 2

- i. Scope 2: Electricity – both from premises and electric vehicles

Scope 3

- i. Scope 3 Category 1: Purchased goods and services
- ii. Scope 3 Category 2: Capital goods
- iii. Scope 3 Category 3: Fuel and energy-related activities (not included in Scope 1/2)
- iv. Scope 3 Category 5: Waste
- v. Scope 3 Category 6: Business travel
- vi. Scope 3 Category 7: Employee commuting (including home working)

3. Created a carbon reduction pathway for each Scope and Category
4. Set the Net Zero date and committed to updating our carbon footprint at least annually, with this being first calculation since our base year and the third in total



Figure 1. Sources of Greenhouse gas emissions by Scope and category. Source: GHG Protocol

Emissions Footprint

November 2024 - October 2025

This report follows on from our preceding carbon inventories – baseline year FY24. The baseline year is a record of the greenhouse gases that were produced in a financial year prior to the introduction of any strategies to reduce emissions. It provides a breakdown of our carbon emissions from which our emissions reduction pathway has been created, with target reductions provided for each Scope and category.

This report contains Survey Solutions’ 2025 results as shown below. Comparisons with our FY24 results follow.

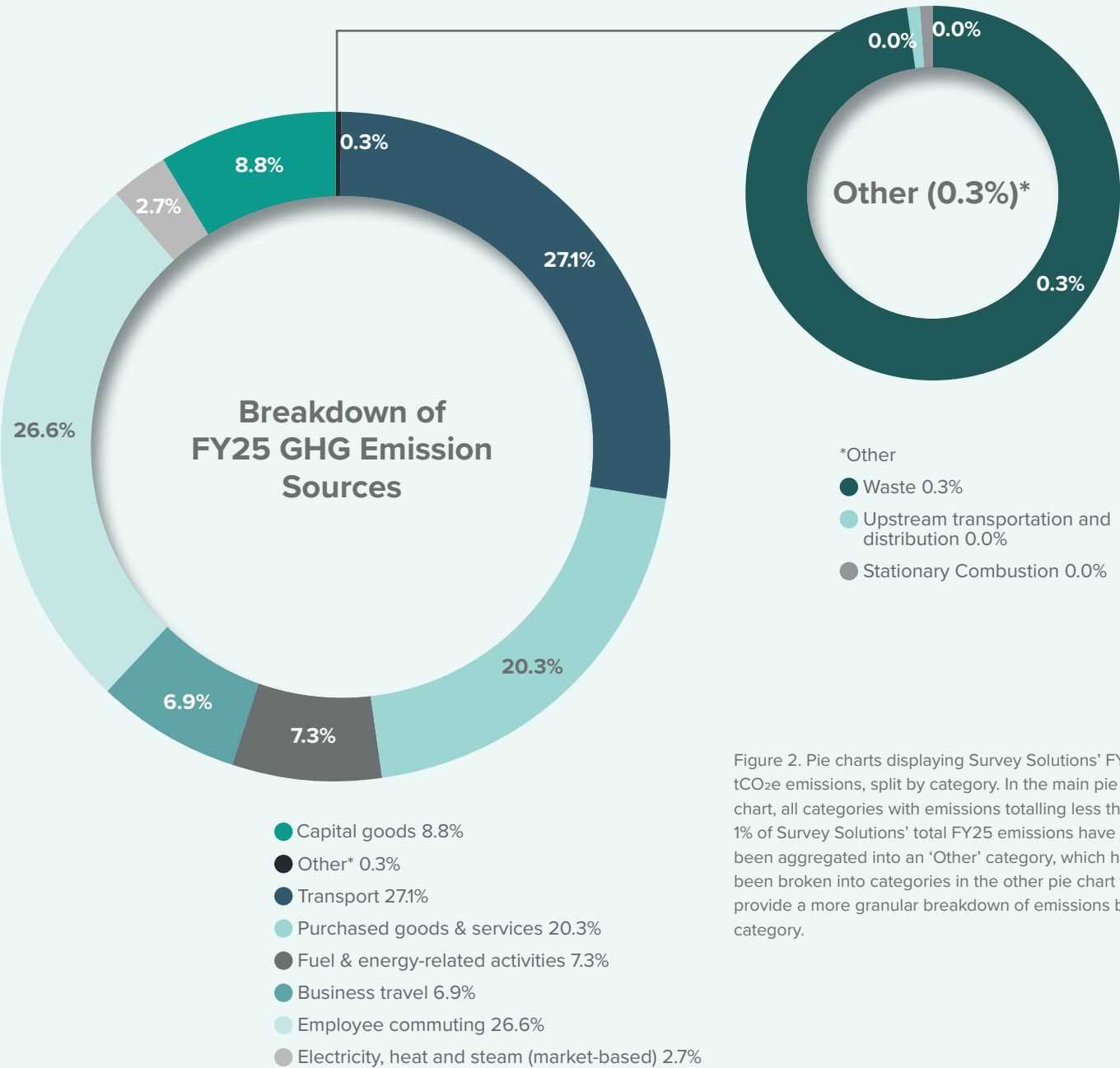


Figure 2. Pie charts displaying Survey Solutions’ FY25 tCO₂e emissions, split by category. In the main pie chart, all categories with emissions totalling less than 1% of Survey Solutions’ total FY25 emissions have been aggregated into an ‘Other’ category, which has been broken into categories in the other pie chart to provide a more granular breakdown of emissions by category.

Below is an itemised breakdown showing emissions (tCO₂e) by each Scope and Category from FY25 baseline calculation.

Table 1. Survey Solutions FY25 CO₂e Inventory

Scope / Category	Item	Total tCO ₂ e FY25	% of FY25 total tCO ₂ e
Scope 1			
Stationary combustion (Gas)	Gas consumed	0.19	0.0%
Transportation	Owned and leased ICE vehicles	431.02	27.1%
Scope 2			
Electricity (Location-based) ¹	Purchased electricity, for own use (grid average)	21.30	N/A
Electricity (Market-based) ²	Purchased electricity, for own use (specific contract)	42.55	2.7%
Scope 3			
Category 1: Purchased goods and services	Goods and services	323.65	20.3%
Category 2: Capital goods	CapEx expenditure	140.32	8.8%
Category 3: Fuel and energy-related activities	WTT ³ & T&D losses ⁴ from electricity, stationary combustion of fuels and transport	116.96	7%
Category 4: Upstream transportation and distribution	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW ⁵	0.37	0.0%
Category 5: Waste	Waste disposal from operations	4.69	0.3%
Category 6: Business travel	Land and air travel and hotel stays for business purposes WTW	109.29	6.9%
Category 7: Employee commuting & homeworking	Employees commuting to and back from work WTW. Employees working from home	423.18	26.6%
Total Gross Emissions (Location-based)		1,570.98	
Less emissions avoided by procurement of renewable electricity		-0.68	
Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)		21.93	
Total Gross Emissions (Market-based)		1,592.23	
Less carbon offsets		475.00	
Total Net Emissions		1,117.23	

¹ Location-based represents emissions from electricity consumption based on grid average emissions

² Market-based represents emissions from electricity consumption based on specific energy contracts

³ WTT – Well-To-Tank emissions. Emissions associated with the extraction refinement and transport of fuels before consumption

⁴ T&D losses – Transmission and distribution losses. Emissions associated with the energy lost during the transmission of electricity through the network

⁵ WTW – Well-to-wheel emissions. Includes emissions associated with the extraction, refinement, transport, and consumption of fuels

Table 2. Survey Solutions FY25 CO₂e Inventory compared to FY24

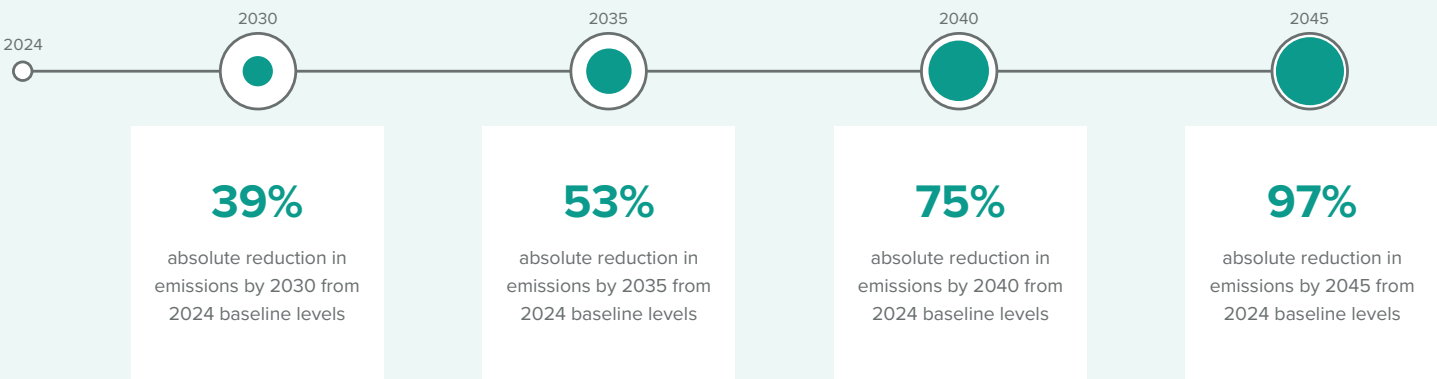
Scope / Category	Item	Total tCO ₂ e FY24	Total tCO ₂ e FY25	% change from base year FY24
Scope 1				
Stationary combustion (Gas)	Gas consumed	0.20	0.19	-7%
Transportation	Owned and leased ICE vehicles	471.81	431.02	-9%
Scope 2				
Electricity (Location-based) ⁶	Purchased electricity, for own use (grid average)	25.03	21.30	-15%
Electricity (Market-based) ⁷	Purchased electricity, for own use (specific contract)	51.65	42.55	-18%
Electricity (electric vehicles)	Owned and leased EVs	0.01	-	-100%
Scope 3				
Category 1: Purchased goods and services	Goods and services	332.31	323.65	-3%
Category 2: Capital goods	CapEx expenditure	242.09	140.32	-42%
Category 3: Fuel and energy-related activities	WTT ⁸ & T&D losses ⁹ from electricity, stationary combustion of fuels and transport	129.13	116.96	-9%
Category 4: Upstream transportation and distribution	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW ¹⁰	0.27	0.37	39%
Category 5: Waste	Waste disposal from operations	5.51	4.69	-15%
Category 6: Business travel	Land and air travel and hotel stays for business purposes WTW	124.28	109.29	-12%
Category 7: Employee commuting & homeworking	Employees commuting to and back from work WTW. Employees working from home	449.11	423.18	-6%
Total Gross Emissions (Location-based)		1,779.75	1,570.98	-12%
Less emissions avoided by procurement of renewable electricity		-	-0.68	
Additional emissions generated from the procurement of non-renewable electricity		26.63	21.93	
Total Gross Emissions (Market-based)		1,806.38	1,592.23	-12%
Less carbon offsets		526.00	475.00	
Total Net Emissions		1,280.38	1,117.23	-13%

⁶ Location-based represents emissions from electricity consumption based on grid average emissions⁷ Market-based represents emissions from electricity consumption based on specific energy contracts⁸ WTT – Well-To-Tank emissions. Emissions associated with the extraction refinement and transport of fuels before consumption⁹ T&D losses – Transmission and distribution losses. Emissions associated with the energy lost during the transmission of electricity through the network¹⁰ WTW – Well-to-wheel emissions. Includes emissions associated with the extraction, refinement, transport, and consumption of fuels

Emission Reduction Targets

Our reduction roadmap, first established in FY23 then re-baselined last year in FY24, is built on a category-by-category assessment of where meaningful cuts are achievable. For each scope and category we weighed the degree of operational control we hold, practical constraints such as fleet replacement cycles and the regional availability of green tariffs and viable waste routes, alongside external drivers including decarbonisation of the UK grid and the phase-out of new ICE vehicle sales. The resulting pathway is science-based and aligned with the Paris Agreement’s 1.5°C ambition.

To continue our progress to achieving Net Zero, we mapped out and planned a number of positive actions to achieve the following carbon reduction targets:



Carbon Emission Glidepath tCO₂e

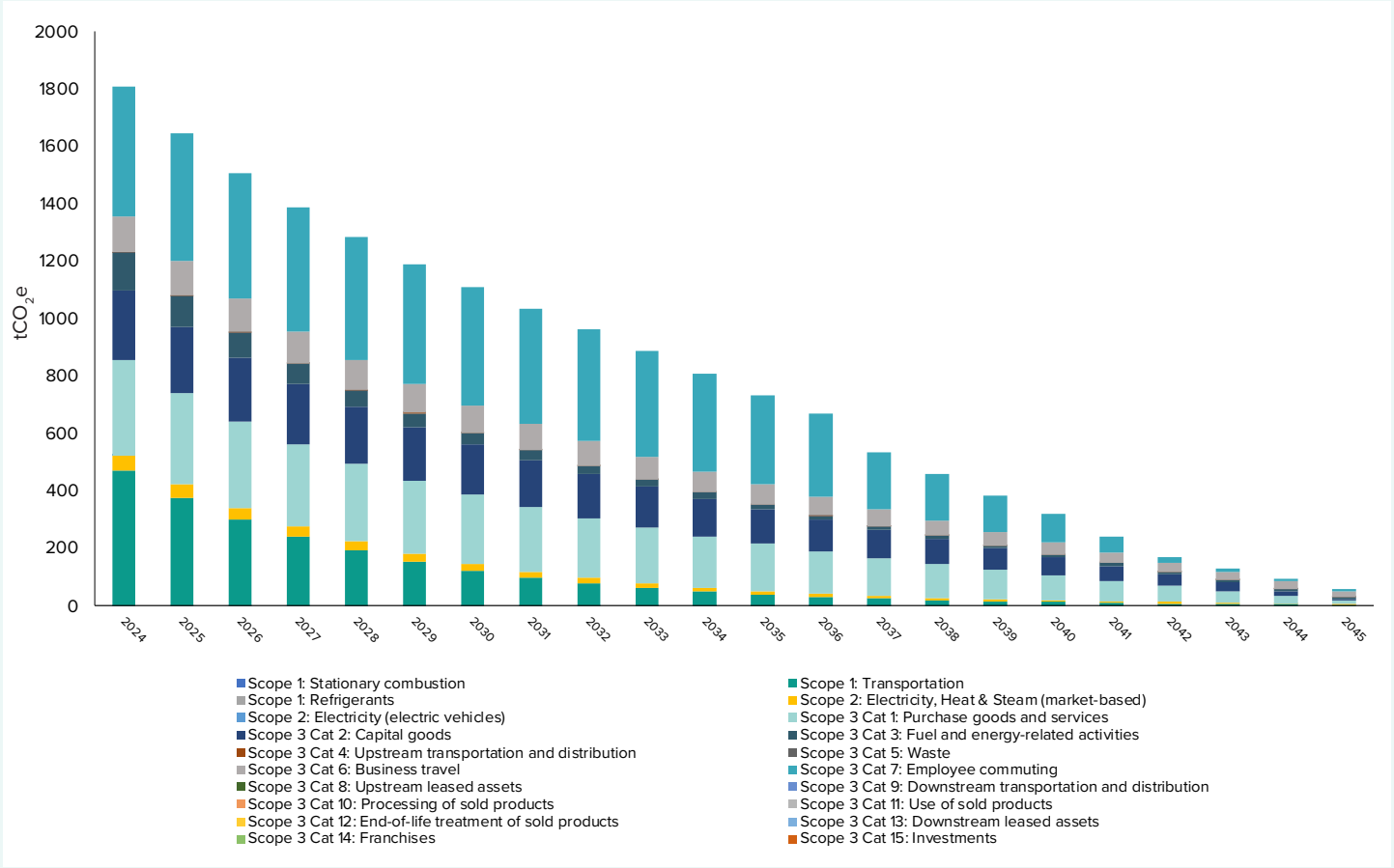


Figure 3. Survey Solutions’ Net Zero glidepath - roadmap to achieve Net Zero (-97% tCO₂e by 2045 against the FY24 base year).

We are proud to report that we exceeded our FY25 reduction target. Our target was a 9% reduction in absolute emissions against FY24 base year, and we achieved a 12% reduction, putting us approximately 3 percentage points ahead of our glidepath.

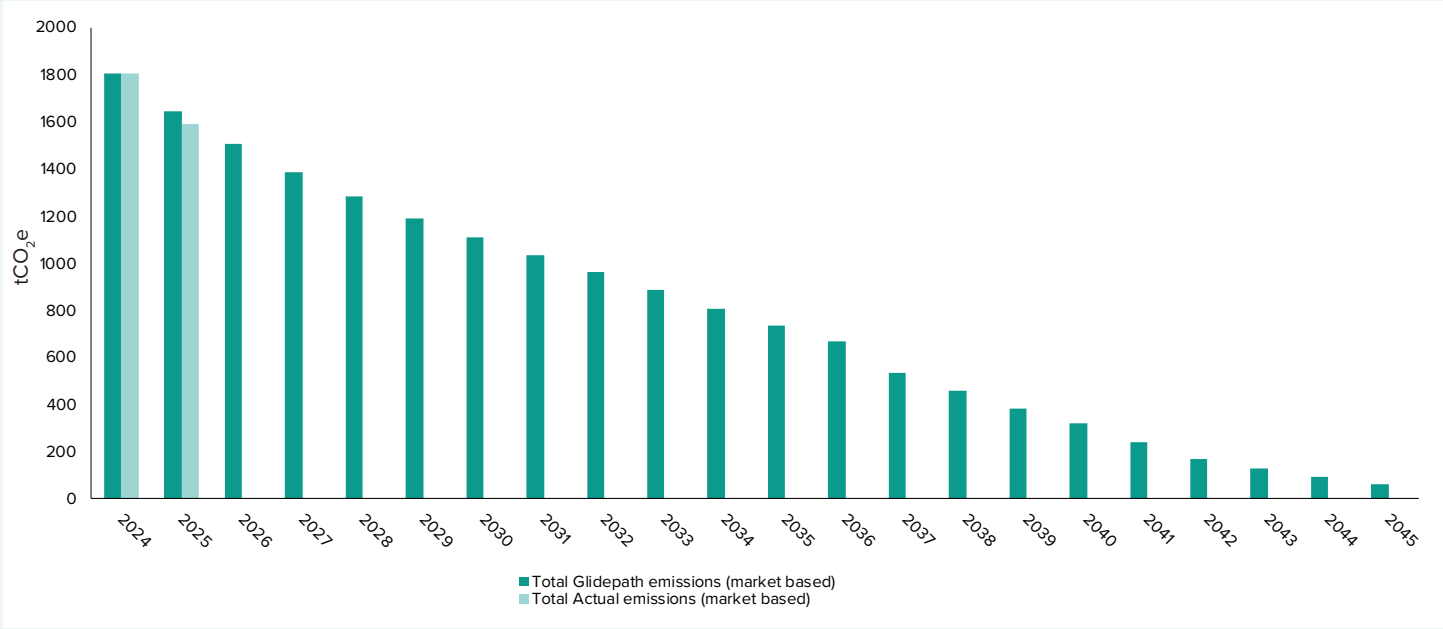


Figure 4. Survey Solutions’ progress against the original Net Zero glidepath – dark green is estimated based on the reduction projections modelled in the original glidepath, light green is the actual reported emissions.

We prioritise the emissions within our direct control, backing this with clear planning and investment. Scope 3, however, accounts for the majority of our footprint and is inherently slower to reduce, as it arises across a supply chain we can influence but not directly manage. Our strategy here is to apply our commercial leverage, through procurement choices and supplier selection, to drive carbon-reducing behaviour beyond our own boundary.

Intensity Metrics and Reduction Targets

Alongside absolute emissions, we track emissions intensity to understand performance as the business grows. We focus on two normalised measure, tCO₂e per employee (FTE) and tCO₂e per square meter of floor area, which help distinguish efficiency gains from movements driven purely by headcount or changes to our estate.

Table 3. Survey Solutions Intensity Metrics FY24, FY25

Intensity Ratios	FY23	FY24	FY25	% Change FY25 vs. FY24
tCO ₂ e per employee	5.2	9.1	6.95	- 24%
tCO ₂ e per m ²	0.9	1.1	0.85	- 23%

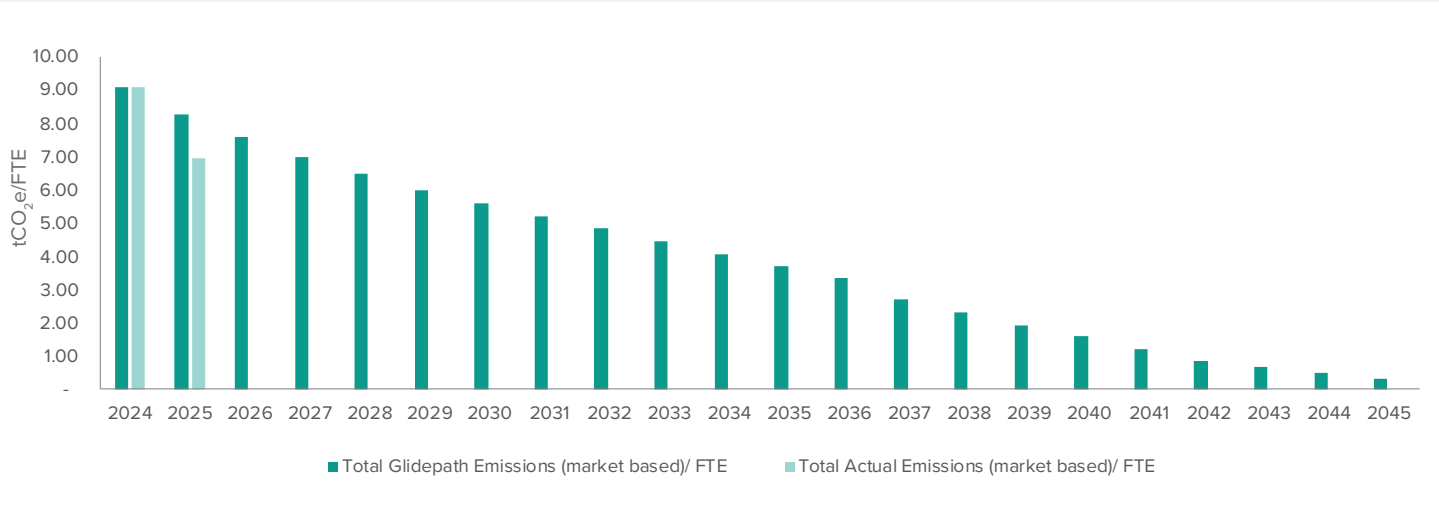


Figure 5. Survey Solutions’ progress against the FTE/tCO₂e Net Zero glidepath – dark green is estimated based on the reduction projections modelled in the original glidepath, light green is the actual reported emissions.

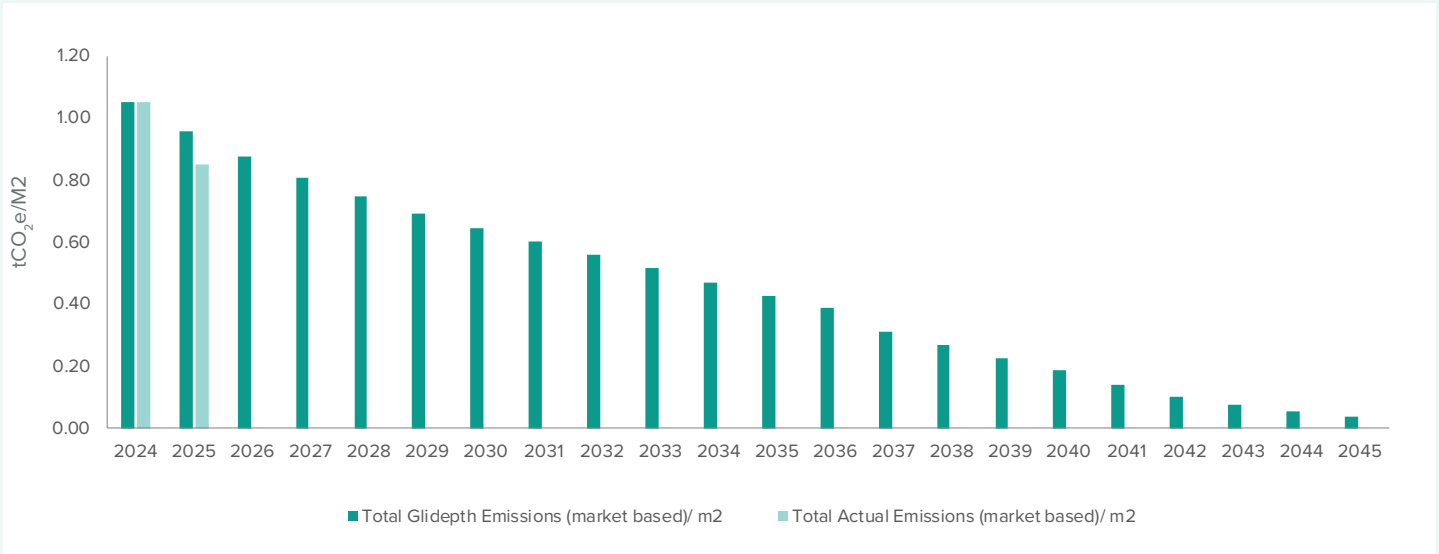


Figure 6. Survey Solutions’ progress against the M²/tCO₂e Net Zero glidepath – dark green is estimated based on the reduction projections modelled in the original glidepath, light green is the actual reported emissions.



Environmental Management Measures / Emission Reduction Plan

As a responsible business, we have for many years had a focus on the environment and reducing our carbon emissions. To drive this to the next level, we engaged the services of Sustainable Advantage to advise the Survey Solutions Board on global best practices on carbon reduction. We have a detailed carbon emissions reduction plan, the key actions of which are set out below:



SCOPE 1: Stationary Combustion

Stationary combustion accounted for 0.19 tCO₂e in FY25, representing less than 1% of total emissions. While this is a low-impact source, it remains within our operational control, so we will continue to reduce reliance on gas use where practical and explore lower-carbon heating alternatives across relevant sites.

- Continue to engage with landlords and property managers to understand gas supply arrangements and encourage the transition from conventional gas to renewable gas where feasible.
- Continue to encourage landlords to reduce reliance on gas and consider lower-carbon heating alternatives, such as air source heat pumps, infrared panels or electric heating systems, where practical.
- Monitor developments in low-carbon heating solutions, introducing them where they prove cost-effective practical to run and where feasible to implement.
- Work with landlords to improve building fabric and insulation so that heating demand is minimised across occupied sites.



SCOPE 1: Transport (Owned and Leased Vehicles)

Owned and leased vehicle transport was the largest single source of emissions in FY25, accounting for 431.02 tCO₂e, or 27% of total emissions. This makes fleet decarbonisation a priority action area, with a focus on transitioning vehicles to lower-emission alternatives where operationally practical and improving the efficiency of remaining fleet activity.

- Continue transitioning diesel and petrol owned and leased vehicles to lower-emission alternatives, prioritising electric vehicles where operationally practical and using hybrids as an interim solution where EVs are not yet suitable.
 - Continue to undertake regular fleet reviews to identify and remove the least efficient vehicles as a priority, aligned with replacement cycles and operational requirements.
 - Assess the feasibility of EV adoption across operating locations, considering vehicle range, payload, charging access, site constraints and customer service requirements.
 - Provide driver training and guidance on efficient driving behaviours to reduce fuel consumption and emissions from the ICE existing fleet.
 - Where possible and feasible, ensure EVs are charged using renewable electricity where possible, including through verified green tariffs and site-based charge points where practical.
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SCOPE 2: Electricity

Scope 2 electricity accounted for 42.55 tCO₂e on a market-based basis in FY25, representing 3% of total emissions. As Survey Solutions leases space within managed properties, our direct control over electricity procurement and building systems is limited. Our focus will therefore be on engaging landlords and property managers to improve tariff quality, strengthen energy data collection and implement practical energy efficiency measures across occupied sites.

- Advocate for renewable electricity tariffs across all premises, ensuring supply is verified against the Scope 2 Quality Criteria and supported by REGOs or equivalent evidence.
 - Issue energy efficiency guidance to site staff to encourage consistent low-energy behaviours.
 - Work with landlords to install energy-efficient systems where possible, including LED lighting, PIR sensors and improved controls.
 - Prioritise energy surveys for higher-consuming sites to identify practical efficiency improvements and potential CapEx opportunities.
 - Capture energy-saving ideas from colleagues across the organisation and share best practice across the estate.
 - Investigate opportunities for on-site renewable generation, such as solar PV, where landlord permissions, site conditions and commercial viability allow.
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SCOPE 3 Category 1: Purchased Goods and Services

Purchased goods and services accounted for 323.65 tCO₂e in FY25, representing 20% of total emissions and making this the third largest emissions category. Although much of the reduction potential sits within our supply chain, we will take an active approach by improving supplier engagement, requesting better product and service emissions data, and considering carbon impacts in procurement decisions.

We recognise that many reductions in this category will depend on suppliers reducing their own emissions and improving the carbon data they provide. However, as this category represents a significant share of our footprint, we will use our purchasing influence to encourage lower-carbon products, services and supplier practices.

- Continue our engagement priority tier 1 suppliers through carbon surveys to understand their Scope 1, Scope 2 and relevant Scope 3 emissions, targets and data maturity.
- Build carbon considerations into supplier selection and review processes, giving preference where possible to suppliers with credible emissions data, reduction plans and science-aligned targets.
- Work collaboratively with key suppliers to encourage carbon reduction targets and practical decarbonisation actions.
- Prefer local suppliers where they meet quality, cost and service requirements, helping to reduce transport-related impacts.
- Request life cycle assessments, environmental product declarations or product-level carbon data for key materials and services where available.
- Use improved supplier and product data to support more informed procurement decisions and reduce reliance on spend-based emissions estimates over time.



SCOPE 3 Category 2: Capital Goods

Capital goods accounted for 140.32 tCO₂e in FY25, representing 9% of total emissions. As with purchased goods and services, reductions in this category will rely partly on supplier decarbonisation and improved data quality, but we will support progress by engaging suppliers, requesting lifecycle information where available and selecting lower-emission capital goods where practical.

- Engage key capital goods suppliers to understand their Scope 1 and Scope 2 emissions, reduction plans and product-level carbon data availability.
- Prioritise suppliers that can demonstrate credible carbon management, transparent reporting and alignment with recognised reduction frameworks.
- Request life cycle assessments, environmental product declarations or equivalent embodied carbon information for significant capital purchases where available.
- Consider total lifecycle impact, durability, repairability, energy performance and end-of-life routes when selecting capital goods.
- Use supplier engagement and improved data quality to move progressively from spend-based estimates to more specific emissions calculations.



SCOPE 3 Category 3: Fuel and energy-related activities

Fuel and energy-related activities accounted for 116.96 tCO₂e in FY25, representing 7% of total emissions. These emissions are linked to upstream fuel and electricity impacts, so reductions will be achieved through the actions already targeted under fleet fuel use, gas consumption and electricity procurement.

- Review this category annually to ensure reductions in Scope 1 and Scope 2 activity are reflected in associated upstream emissions.
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SCOPE 3 Category 4: Upstream transportation and distribution

This is a minimal impact area for us (0.02% of total emissions). To reduce CO₂e emissions in this area, we will take the following actions.

- Engage delivery and logistics providers (such as FedEx and UPS) to secure freight and shipment data for more accurate emissions calculations.
 - Where possible, prioritise lower-carbon delivery options, including electric vehicles, standard rather than next-day shipping, and providers whose warehousing is powered by renewable tariffs.
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SCOPE 3 Category 5: Waste

Waste accounted for 4.69 tCO₂e in FY25, representing less than 1% of total emissions. Although this is a low-impact category in carbon terms, it remains an important area for operational control and wider environmental performance, so we will continue to focus on waste reduction, reuse, recycling and diversion from landfill.

We already follow the waste hierarchy where a preference is given to:

- Reduce the waste generated
- Re-use / recycle as much as possible
- Residual general waste to be incinerated to limit the volume of waste that goes to landfill

In addition to this we will also aim to reduce our waste by:

- Roll out clear staff guidance and training to minimise waste generation and maximise reuse and recycling.
 - Continue to track waste streams and disposal routes more consistently, including landfill, recycling, reuse and waste-to-energy outcomes.
 - Engage waste management providers to improve reporting quality and prioritise suppliers that divert residual waste away from landfill.
 - Continue to work towards zero waste to landfill, with residual waste directed to recycling or waste-to-energy routes where available.
 - Promote procurement and operational practices that reduce packaging, single-use materials and avoidable waste at source.
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SCOPE 3 Category 6: Business Travel

Business travel accounted for 109.29 tCO₂e in FY25, representing 7% of total emissions. While lower than the largest emissions sources, this remains an important area of employee influence, and we will continue to encourage low-carbon travel choices, reduce avoidable travel and improve data quality for future reporting.

- Continue to use video conferencing tools such as Teams and Zoom to avoid unnecessary travel where meetings can be delivered effectively online.
 - Where travel is required, prioritise lower-carbon modes, including rail over air or car travel where practical.
 - Encourage the uptake of EVs for business mileage through favourable mileage reimbursement rates and access to charging infrastructure where feasible.
 - Improve business travel data quality by collecting more granular information on distance, mode, journey purpose and hotel nights, reducing reliance on expense summaries over time.
 - Review travel policies and approval processes to embed carbon considerations into business travel decisions.
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SCOPE 3 Category 7: Employee Commuting and homeworking

Employee commuting and homeworking accounted for 423.18 tCO₂e in FY25, representing 27% of total emissions and making this the second largest emissions category. While we do not directly control how employees travel to work or use energy at home, we can influence behaviours by improving data collection, promoting lower-carbon commuting options and raising awareness of homeworking energy efficiency.

- Send regular employee travel surveys to improve understanding of commuting distance, frequency and mode of transport.
- Use survey results to target initiatives at sites or employee groups with the greatest opportunity for lower-carbon commuting.
- Promote low-emission commuting options, including cycle-to-work schemes, EV salary sacrifice schemes, car sharing, public transport information and active travel guidance.
- Install EV charge points at office locations where practical and supported by landlord permissions and grid capacity.
- Maintain favourable mileage reimbursement rates for EVs where appropriate to support employee uptake.

Homeworking is included within Scope 3 Category 7 alongside employee commuting. Although Survey Solutions has limited control over household energy choices, we will continue to promote awareness of homeworking energy efficiency and improve data quality through employee engagement.

We will consider collecting more granular homeworking data through employee surveys, including working patterns and relevant energy efficiency behaviours during working hours.

- Encourage employees to consider renewable energy tariffs where feasible.
 - Run awareness campaigns on reducing the homeworking carbon footprint, including smart meter use, efficient heating and appliance management, and waste reduction.
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1. Net Zero Calculation Boundaries

When calculating carbon emissions, the GHG Protocol Corporate Accounting and Reporting Standard state that a company must set its organisational boundaries.¹¹ This can be done either by an “Equity Share” or “Control” approach. The Equity Share approach reflects a company’s economic interests and percentage ownership of companies or subsidiaries to assign GHG emissions. The Control approach can follow two routes and defines the boundary by looking at either how much Financial or Operational Control a company has.

To fully cover all our operations and subsidiaries, we have selected the Operational Control method when setting our organisational boundary which will cover 100 percent of the GHG emissions over which it has operational control.

The Operational boundary will include all three Scopes as outlined by the GHG Protocol. Our emissions are reported in tCO₂e and have been calculated utilising the following formula:

$$\begin{aligned} \text{Source emissions data} \times \text{conversion factor}^* &= \text{Total source emissions} \\ \text{Source unit} \times (\text{tCO}_2\text{e/unit}) &= \text{tCO}_2\text{e} \end{aligned}$$

*Conversion factors are primarily derived from the latest:

¹¹<https://ghgprotocol.org/corporate-standard>

- UK Government GHG conversion factors for Company Reporting
- DESNZ (Department for Energy Security & Net Zero)
- EPA’s Environmentally extended input-output (EEIO) tables

2. Methodology

Inclusions in FY25 inventory:

Scope 1

Sources included in the inventory are on site (or “stationary”) natural gas combustion, refrigerants and mobile fuel combustion from leased and owned vehicles.

- Stationary combustion: monthly primary natural gas combustion quantity data provided (kWh).
- Transport: mileage data provided by company, split by diesel van / EV van.

Scope 2

Purchased electricity was the only identified Scope 2 emissions source. However, per the GHG Protocol Scope 2 Guidance, Scope 2 emissions have been calculated and reported using two separate methodologies:

- Location-based method reflecting the average emissions intensity of grids on which energy consumption occurs.
- A market-based method reflecting emissions from the electricity that we have purposefully chosen via our energy procurement activities. This accounts for energy purchased from green energy suppliers as well as the residual mix of energy purchased via non-renewable tariffs based on the reported residual mix of relevant national grids.

Primary electricity data has been used to complete calculations for the owned and leased sites.

Scope 3

Category 1: Purchased Goods and Services

Includes all upstream (i.e., cradle-to-gate) emissions from the production of goods which we have purchased or acquired during the reporting year. Spend data taken from financial records have been used to calculate associated greenhouse gas emissions using the EEIO emission factors provided by the EPA.

Category 2: Capital Goods

Upstream emissions from both tangible and intangible CapEx additions purchased within the Group Fixed Asset Register have been included within the FY2024 inventory. Spend data taken from financial records have been used to calculate associated greenhouse gas emissions using the EEIO emission factors provided by the EPA.

Category 3: Fuel and Energy-Related Services

Relates to transmission and distribution losses, and the well-to-tank emissions for all fuels consumed as a result of our operations:

- Well-to-tank emissions account for all the emissions related to the extraction, production, and shipping of fuels excluding only the direct combustion of the fuel. (e.g., fuel consumed by our owned or leased vehicles).
- Transmission losses account for all the energy that is lost between the electricity production in the powerplant and when it is used (e.g., resistance in power lines).

Category 4: Upstream transportation and distribution

Paid transport for goods was identified within the spend data originally provided under Category 1 (Purchased Goods & Services). For FY25, this spend has been separated out and is reported in here (0.37 tCO₂e), and is excluded from Category 1. In future year we will isolate the spend into this dedicated category in future reporting years.

Category 5: Waste

Includes emissions from third-party disposal and treatment of waste generated in our owned or controlled operations in the reporting year. We have utilised the 'waste-type-specific' method, which involves using emission factors for specific waste types and waste treatment methods.

Category 6: Business Travel

Includes emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars. This also includes emissions resulting from hotel stays and subsistence resulting from business-related trips.

- We have used a spend-based approach to estimate distance travelled by mode, hotel stays, and subsistence activity.

Category 7: Employee commuting & homeworking

Includes emissions from the transportation of employees between their homes and our offices. Emissions from employee commuting may arise from car, bus, train, or tube travel.

We have also included energy consumption and waste production which occur from employees working from home in this category.

- Where appropriate we have used the average-data method, which involves estimating emissions from employee commuting based on average (e.g., national) data on commuting patterns.
- We will in future years supplement the above with employee travel surveys which collect data from employees on commuting patterns (e.g., distance travelled, and mode used for commuting) and apply the appropriate emission factors for the modes used using the distance-based method.

Includes emissions from employees working from home. This includes the expected additional energy, heating, water use and waste disposal resulting from working at home.

- We have used average working patterns by entity to derive the total number of days/hours employees worked from home in FY25. National average estimates for energy, heating, water use, and waste disposal have then been applied on a day/hour rate to estimate total emissions from homeworking.

Non-material category exclusions for FY25 emissions:

Scope 3 Category 8: Upstream leased assets are excluded from our FY25 inventory as we do not lease any assets which are not already accounted for in our Scope 1 or Scope 2 emissions.

Scope 3 Category 9: Downstream transportation and distribution is excluded from FY25 inventory as this is not relevant to our operations. Any movement of goods to customers will occur in our owned vans and therefore will be accounted for in Scope 1.

Scope 3 Category 10: Processing of sold products is excluded from FY25 inventory as we do not manufacture products.

Scope 3 Category 11: Use of sold products is excluded from the FY25 inventory as we do not sell physical products.

Scope 3 Category 12: End-of-life treatment of sold products is excluded from FY25 inventory as we do not sell physical products.

Scope 3 Category 13: Downstream leased assets are excluded from FY25 inventory, as we do not own any leased assets that we lease to other businesses.

Scope 3 Category 14: Franchises is excluded from FY25 inventory, as we do not operate franchises.

Scope 3 Category 15: Investments is excluded from FY25 inventory, as we do not have any investments whereby, we provide capital or offer financing as a service.





An intelligent approach to energy, waste & sustainability

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