



# Executive Summary.

Publication date: May 2026

Reporting period: 01/05/2024 – 30/04/2025

This document showcases the carbon footprint calculations Connect Managed Services (UK) Limited (hereafter referred to as 'Connect') has undertaken and the corresponding Net Zero targets. Data was provided by each entity and 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 (CO<sub>2</sub>e) emissions are Scope 3 (99%, 3,890 tCO<sub>2</sub>e), followed by Scope 2 (0.7%, 28 tCO<sub>2</sub>e), and finally Scope 1 (1%, 18 tCO<sub>2</sub>e). The greatest source of CO<sub>2</sub>e in FY25 was Scope 3 Cat 1: Purchased goods and services (86%, 3,389 tCO<sub>2</sub>e), followed by Scope 3 Cat 7: Employee commuting (9%, 351 tCO<sub>2</sub>e), and Scope 3 Cat 6: Business travel (2%, 87 tCO<sub>2</sub>e). All other CO<sub>2</sub>e categories equated to less than 2% of the total FY25 emissions individually.

We are pleased to say we have exceeded our FY25 target of a 4% reduction against our FY24 baseline by achieving a 48% reduction when looking at our turnover based emissions intensity.

Going forward, a focus on decarbonisation actions related to our main emission hotspots will continue, as well as actions that target emission sources within our direct control or influence. As such, we are considering the following recommended CO<sub>2</sub>e reduction actions:

- Strengthening supplier engagement to improve data quality, increase transparency across our value chain, and work collaboratively to reduce emissions within key procurement categories.
- Developing Product Carbon Footprints (PCFs) and conducting Life Cycle Assessments (LCAs) to better understand the environmental impact of our products and identify targeted opportunities for Scope 3 reductions.
- Expanding employee engagement initiatives to support behavioural change, increase awareness of our Net Zero goals, and equip our people to contribute to emissions reduction across day to day operations.
- Progressing our transition to green energy, where operationally feasible, to reduce Scope 2 emissions and align with national commitments to decarbonise the energy grid.



# Executive Endorsement.



**Martin Cross**  
Chief Executive Officer

**As a group, we recognise that climate change remains one of the most significant challenges of our time. Last year, we published our first Net Zero report, setting out our ambition and our long term commitment to reducing our environmental impact. This year marks our second year of reporting, giving us the opportunity to compare our progress against our established base year and to further strengthen the integrity and transparency of our data.**

In 2024, we took important steps to build a robust foundation for our Net Zero strategy by establishing our full greenhouse gas emissions baseline and modelling a reduction pathway aligned with the Paris Agreement and the Science Based Targets initiative (SBTi). This year, we once again engaged a third party consultancy to calculate our full Scope 1, 2, and 3 emissions. Their analysis assessed the CO<sub>2</sub>e reduction potential across each scope and emissions category, taking into account operational considerations, levels of control, and wider external factors, including the UK Government's commitment to decarbonise the national grid.

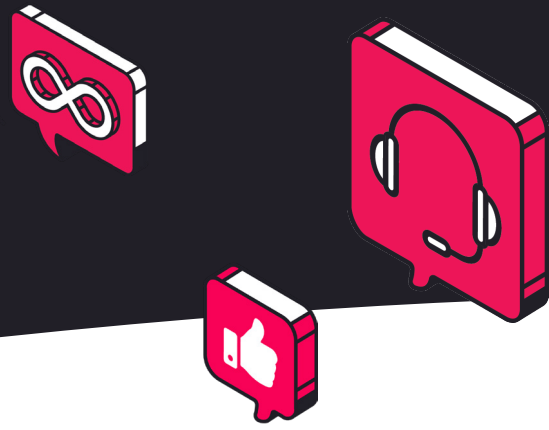
Our target year for achieving Net Zero remains 2045, which is five years ahead of national targets, and our focus continues to be on reducing emissions across our operations and value chain. While we recognise that meaningful decarbonisation takes time, collaboration, and sustained effort, we remain committed to making year on year progress.

This year's Net Zero report reflects our ongoing dedication to transparent reporting and continuous improvement. We look forward to sharing our progress, engaging our stakeholders, and taking the next steps on our journey toward a low carbon future. We are proud to report a 33% reduction in our calculated Greenhouse gas emissions in FY25, in comparison to our FY24 base year. Additionally, as of April 2026, Connect's Net Zero targets have been independently validated by the Science Based Targets initiative (SBTi), confirming that they are consistent with pathways required to limit global warming in line with climate science.

We look forward to continuing this journey, strengthening our impact year on year, and keeping our stakeholders informed as we progress toward our 2045 Net Zero target.



# About us.



Connect is a global CX systems integrator and AI-led digital transformation partner. We help organisations modernise customer journeys and optimise service operations across every touchpoint, applying AI where it delivers measurable operational value.

Our differentiation lies in the experience we've gained from operating CX in the real world. Our approach is grounded in real-world CX operations, ensuring AI and automation deliver measurable impact.

We design, deliver and optimise cloud contact centre and CX platforms, combining architecture, data-driven insights and applied AI to operationalise AI in CX at scale. This reduces risk, accelerate value and avoids the common failure modes of CX transformation: prolonged programmes, platform lock-in, and change initiatives without measurable outcomes.

Our vision is to be the world leader in technology enabled customer experience, delivered through a service led, customer centric approach.

## Our values:

Our mission and identity as a company are grounded in our core values:

- Think big – Why wait for the future when we can create it?
- Make it simple – Turning complexity into clarity is part of our craft.
- Seamless connections – Great experiences happen when everything works effortlessly.
- Sustainable future – Focusing on the long term guides our decisions and actions.
- Quality and independence – Our independence strengthens the quality of the work we deliver.

## Our service portfolio:

Our solutions span three core service areas:

1

### Customer engagement and automation

- Contact centres
- Data-driven insights
- AI-powered automation

2

### Network services

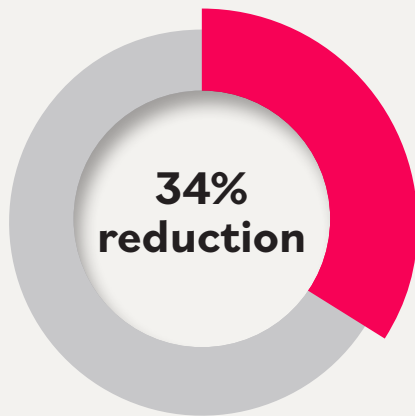
- Wide Area Networks (WAN)
- Local Area Networks (LAN)
- Network security
- Voice services

3

### Unified Communications

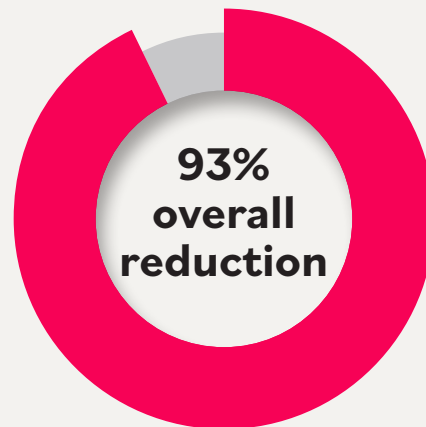
# Commitment to Net Zero.

Connect are committed to ensuring that we play our role in working alongside other UK organisations to achieve the UK Government's Net Zero target of at least a 100% reduction in the net UK greenhouse gas (GHG) emissions by 2050 (based on 1990 levels). As such, we are committed to taking action to reduce our annual emissions and achieving Net Zero emissions by 2045, five years earlier than the UK Government's target. We will aim to reduce our emissions year-on-year and will achieve:



**34%  
reduction**

in our Scope  
1 and 2 emissions  
by 2030



**93%  
overall  
reduction**

in all Green House Gas (GHG)  
emissions across Scopes 1, 2, and  
3 by 2050 off setting any residual  
emissions via high-quality nature  
based or direct air capture projects  
and becoming Net Zero.



Offset our residual Scope 1 and 2 emissions by 2045 to become carbon neutral via high-quality verified offsets

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:

<p><b>Scope 1</b></p> <ul style="list-style-type: none"> <li>i. Stationary combustion</li> <li>ii. Transportation (owned/leased vehicles)</li> <li>iii. Refrigerant gases</li> </ul> <p><b>Scope 2</b></p> <ul style="list-style-type: none"> <li>i. Electricity – both from premises and electric vehicles</li> </ul> <p><b>Scope 3</b></p> <ul style="list-style-type: none"> <li>i. Scope 3 Category 1: Purchased Goods and Services</li> </ul>	<ul style="list-style-type: none"> <li>ii. Scope 3 Category 2: Capital goods</li> <li>iii. Scope 3 Category 3: Fuel and energy-related activities (not included in Scope 1 and 2)</li> <li>iv. Scope 3 Category 4: Upstream transportation and distribution</li> <li>v. Scope 3 Category 5: Waste</li> <li>vi. Scope 3 Category 6: Business Travel</li> <li>vii. Scope 3 Category 7: Employee Commuting (including home working)</li> </ul>
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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 the second calculation since our base year.
5. Used the Science Based Targets initiative’s standards, tools and guidance to set science-based targets and set a target date of 31st December 2025 to submit to the Science Based Targets initiative to have them externally and independently validated.

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



# Emissions footprint FY 2025.

This report follows on from our preceding carbon inventories – baseline year May 2023 – April 2024. 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.

In addition to this, we have also provided emission intensity metric for each year which highlights how our carbon emission per million £ turnover has continued to reduce as we continue to grow. Our intensity metric shows us how we are progressing on our carbon journey whilst accounting for the fact that our operations are expanding.

This report contains Connect’s FY25 results as shown below. Comparisons with our FY24 results follow.

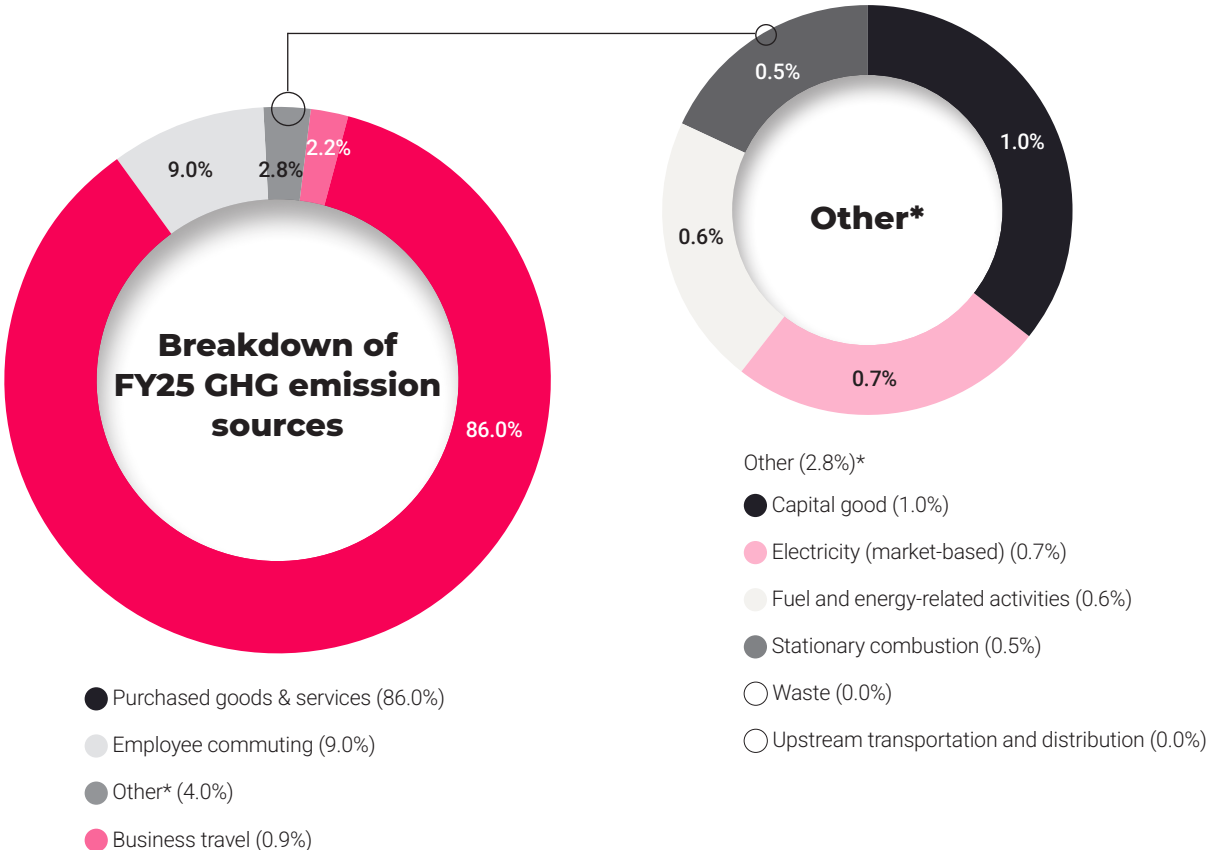


Figure 2. Pie charts displaying Connect’s FY25 tCO<sub>2</sub>e emissions, split by category. In the main pie chart, all categories with emissions totalling less than 2% of Connect’s total FY25 emissions have been aggregated into an ‘Other’ category, which has been broken into categories in the other pie chart to provide a more granular breakdown of emissions by category

Below is an itemised breakdown showing emissions (tCO<sub>2</sub>e) by each scope and category from the FY25 baseline calculation.

Table 1. Connect's FY25 CO<sub>2</sub>e Inventory

Scope/Category	Item	Total tCO <sub>2</sub> e FY25	% of FY25 total tCO <sub>2</sub> e
<b>SCOPE 1</b>			
Stationary combustion	Gas consumed	18.41	0%
Transportation	Owned and leased ICE vehicles	-	-
Refrigerants	HVACs	-	-
<b>SCOPE 2</b>			
Electricity (Location-based) <sup>1</sup>	Purchased electricity, for own use (grid average)	55.60	N/A
Electricity (Market-based) <sup>2</sup>	Purchased electricity, for own use (specific contract)	27.74	1%
Electricity (electric vehicles)	Owned and leased EVs	-	-
<b>SCOPE 3</b>			
Cat 1: Purchased goods and services	Goods and services	3,388.45	86%
Category 2: Capital goods	CapEx expenditure	38.76	1%
Cat 3: Fuel & energy-related activities	WTT <sup>3</sup> & T&D losses <sup>4</sup> from electricity, stationary combustion of fuels and transport	23.17	1%
Category 4: Upstream transportation and distribution	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW <sup>5</sup>	0.38	0%
Cat 5: Waste generated in operations	Waste disposal from operations	1.28	0%
Cat 6: Business travel	Land and air travel and hotel stays for business purposes WTW	86.89	2%
Category 7: Employee commuting & homeworking	Employees commuting to and back from work WTW. Employees working from home	350.58	9%
<b>Total Gross Emissions (Location-based)</b>		<b>3,963.52</b>	
Less emissions avoided by procurement of renewable electricity		-27.88	
Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)		0.02	
<b>Total Gross Emissions (Market-based)</b>		<b>3,935.67</b>	
Less carbon offsets		-	
<b>Total Net Emissions</b>		<b>3,935.67</b>	

<sup>1</sup> Location-based represents emissions from electricity consumption based on grid average emissions

<sup>2</sup> Market-based represents emissions from electricity consumption based on specific energy contracts

<sup>3</sup>WTT - Well-to-tank emissions. Emissions associated with the extraction refinement and transport of fuels before consumption

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

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

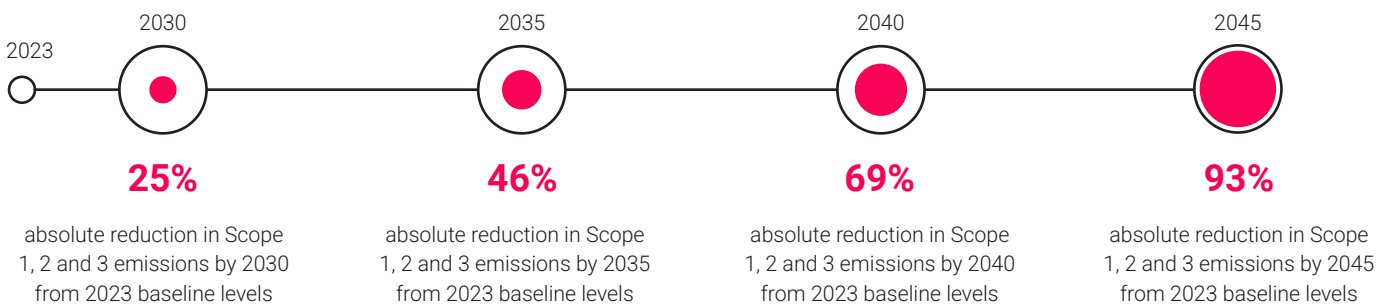
Table 2. Connect's FY25 CO<sub>2</sub>e Inventory compared to FY24

Scope/Category	Item	Total tCO <sub>2</sub> e FY24	Total tCO <sub>2</sub> e FY25	% change from base year FY24
<b>SCOPE 1</b>				
Stationary combustion	Gas consumed	20.93	18.41	-12%
Transportation	Owned and leased ICE vehicles	0.92	-	-100%
Refrigerants	HVACs	31.33	-	-100%
<b>SCOPE 2</b>				
Electricity (Location-based)	Purchased electricity, for own use (grid average)	56.38	55.60	-1%
Electricity (Market-based)	Purchased electricity, for own use (specific contract)	26.93	27.74	3%
Electricity (electric vehicles)	Owned and leased EVs	-	-	-
<b>SCOPE 3</b>				
Cat 1: Purchased goods and services	Goods and services	5,164.59	3,388.45	-34%
Category 2: Capital goods	CapEx expenditure	-	38.76	-
Cat 3: Fuel & energy-related activities	WTT & T&D losses from electricity, stationary combustion of fuels and transport	23.51	23.17	-29%
Category 4: Upstream transportation and distribution	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW	-	0.38	-
Cat 5: Waste generated in operations	Waste disposal from operations	16.97	1.28	-92%
Cat 6: Business travel	Land and air travel and hotel stays for business purposes WTW	51.28	86.89	69%
Category 7: Employee commuting & homeworking	Employees commuting to and back from work WTW. Employees working from home	509.49	350.58	-31%
<b>Total Gross Emissions (Location-based)</b>		<b>5,875.40</b>	<b>3,963.52</b>	
Less emissions avoided by procurement of renewable electricity		29.61	- 27.88	-194%
Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)		0.17	0.02	-113%
<b>Total Gross Emissions (Market-based)</b>		<b>5,845.95</b>	<b>3,935.67</b>	<b>-33%</b>
Less carbon offsets		-	-	
<b>Total Net Emissions</b>		<b>5,845.95</b>	<b>3,935.67</b>	<b>-33%</b>

# Emission reduction targets.

In setting Net Zero targets and developing a Net Zero roadmap in FY 2024, we assessed the CO<sub>2</sub>e reduction potential of each scope and category. This assessment considered the degree of control we have over the activity, operational considerations (e.g. fleet replacement cycles, availability of green energy tariffs by geography, available waste disposal methods), and wider politico-economic factors including the UK government’s commitment to decarbonise the UK National Grid and the ban on the sale of ICE vehicles post-2030. The reduction pathway is science-based and aligned to the Paris Agreement’s commitment of limiting global warming to 1.5°C above pre-industrial levels.

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 tCO<sub>2</sub>e

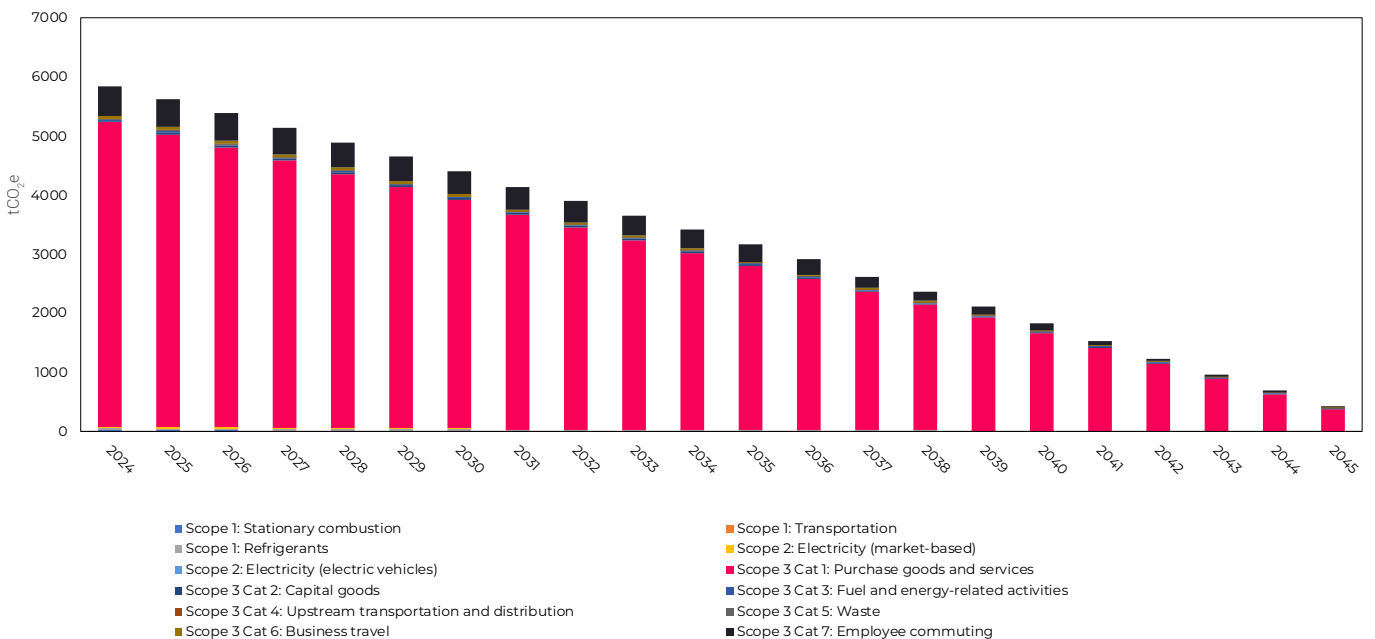


Figure 3. Connect’s Net Zero glidepath – Roadmap to achieve Net Zero (-93% CO<sub>2</sub>e by 2045 against the FY24 base year)

We are proud to report that we have surpassed our reduction target in FY 2025 by achieving -33% absolute emissions versus our FY 2022 base year, significantly above the target of -4% reduction by FY 2025 (Figure 4).

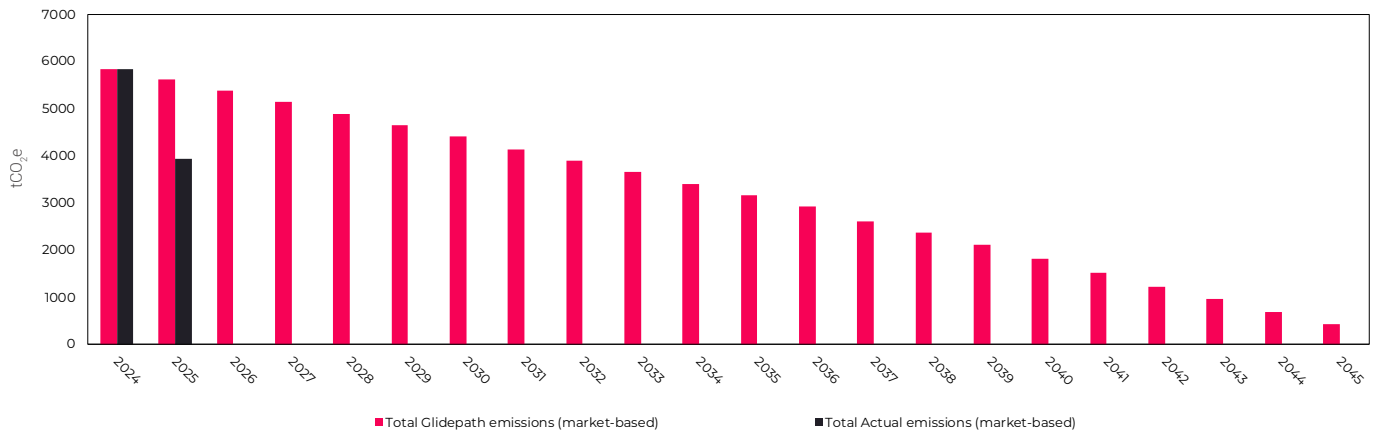


Figure 4. Connect’s progress against the original Net Zero glidepath – red is estimated based on the reduction projections modelled in the original glidepath, black is the actual reported emissions

Our primary focus is on reducing our own emissions, supported by dedicated planning and financial resources. However, a substantial share of our carbon footprint falls under Scope 3 emissions, which are challenging to address in the short term as they originate within our supply chain - an area where we have influence but not direct control. To help drive reductions in these emissions, we will leverage our purchasing power and supplier selection to promote and encourage carbon-reducing practices across our supply chain.



# Emission metrics and reduction targets.

In addition to reporting our absolute emissions, we also track GHG intensity over several key metrics. We are focusing on the intensity metrics which capture greenhouse gas emissions per employee, and turnover, hence providing a more informative insight into our decarbonisation journey alongside our company growth.

Table 3. Connect's Intensity Metrics FY24, FY25

Intensity Ratios	FY 2024	FY 2025	% Change FY 2025 vs. FY 2024
tCO <sub>2</sub> e per employee	15.97	15.89	15.89
tCO <sub>2</sub> e per million £ turnover	112.49	111.93	111.93

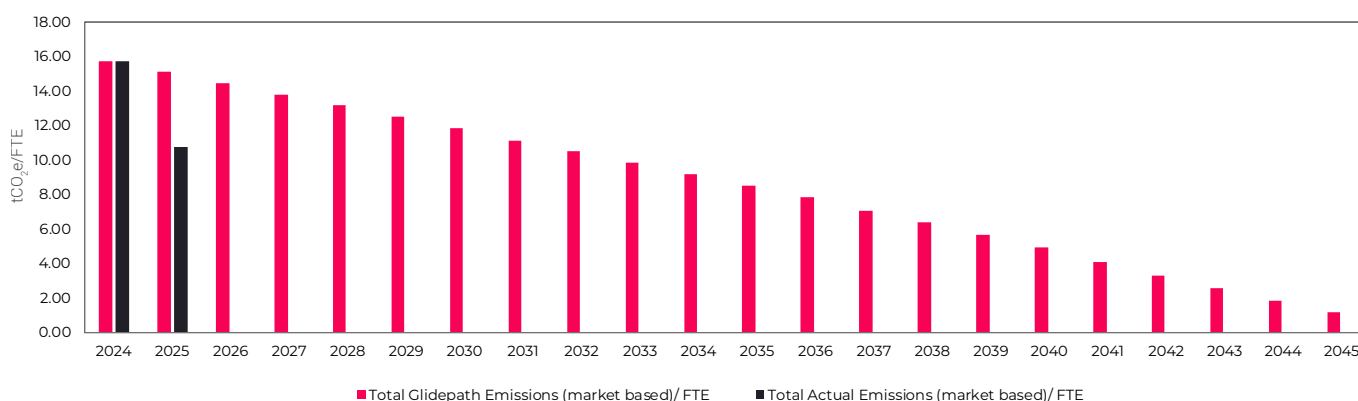


Figure 5. Connect's progress against the FTE/tCO<sub>2</sub>e Net Zero glidepath – red is estimated based on the reduction projections modelled in the original glidepath, black is the actual reported emissions

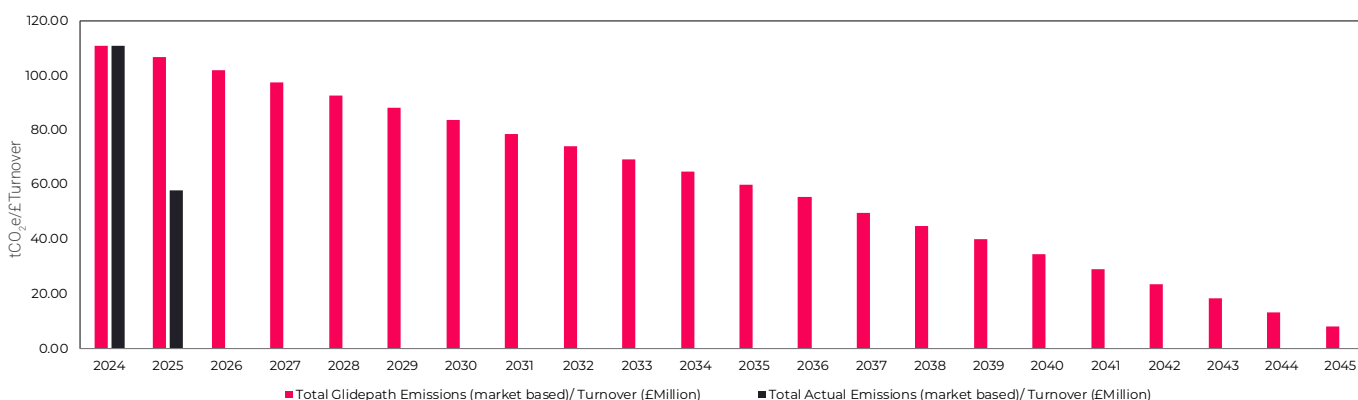


Figure 6. Connect's progress against the £Turnover/tCO<sub>2</sub>e Net Zero glidepath – red is estimated based on the reduction projections modelled in the original glidepath, black is the actual reported emissions

# 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 Connect's Board on global best practices on carbon reduction.

We have a detailed carbon emissions reduction plan, the key actions of which are summarised below:



## Scope 1: Stationary combustion

This is a low impact area (0.5% of total emissions), but within our control to reduce impact by proactively engaging with our landlords. We consume natural gas for heating at our London, UK site and diesel at our site in South Africa. We are considering the below options, however, as we lease our sites, we will need to discuss options with our landlords.

- Ensure that all facilities use minimal heating by making sure buildings are fully insulated and employees are aware of energy efficiency measures to reduce consumption.
- Hold discussions with building management providers to encourage reduction in reliance on gas use and replacement of gas boilers with electrical heating systems, such as air source heat pumps, infra-red panels, electric storage heaters etc. where practical.
- Progressively replace brown gas consumption with renewable gas consumption.



## Scope 1: Refrigerants

This is a low impact area for us (0.0% of total emissions), and so the cost to replace all HVAC systems would not be advantageous. We will endeavour to reduce our impact where possible:

- Limit the use of refrigeration / air conditioning systems where possible. Where Connect have air conditioning systems that are not centrally controlled, educate users on efficient use of these systems.
- Hold discussions with building management providers to encourage the following:
  - Avoid emissions through improved leak tightness; consider fitting leak-detection systems and following a regular maintenance schedule
  - Ensure correct end-of-life treatment of refrigerant gases; recover and dispose of refrigerant gases correctly when maintaining, upgrading or decommissioning a system
- When renewing HVAC systems, choose the most efficient systems:
  - Investigate systems using least damaging refrigerant gases with low potential leakage
  - Installing new systems that offer energy savings as well as next generation refrigerants (HFOs (hydrofluoro-olefins) and natural refrigerants)



## Scope 2: Electricity

Although emissions from electricity is a low impact area (0% of total emissions), it is an impact that we can directly control and therefore is a priority area for reduction. Across our leased premises, we have a mix of renewable and non-renewable energy tariffs. We will prioritise moving all premises to certified 'Green' electricity over the next few years. We will endeavour to reduce our electricity consumption via the following:

- Encourage building management to transition our existing standard energy tariffs to green energy tariffs where possible to enable us to zero-rate relevant Greenhouse gas emissions from electricity consumption, when applying a market-based approach.
- Implementing potential measures to reduce electricity consumption including:
  - Proactive engagement with landlords to implement energy reduction initiatives
  - Requesting switching to energy efficient systems wherever possible, e.g. replacing lights with LEDs and using passive infra-red sensors (PIRs) where possible
  - Issuing energy efficiency guides to all site staff to facilitate positive behavioural change to reduce energy usage



## Scope 3 Category 1: Purchased goods and services

This is the largest single source of emissions in FY25 (86% of total emissions) and therefore a key priority action area. We will look into opportunities to perform life cycle assessment for key products to improve data quality and to support informed decision making on product and supplier selection. Our top 10 suppliers account for >50% of the emissions within this category and are comprised of software services, network costs, hardware suppliers, internet, data hosting and other professional service providers.

We recognise that much of the GHG reductions in this category will come from suppliers reducing their own carbon emissions, driven by influences such as the European Union's Green Deal, a legally binding commitment to carbon neutrality by 2050. However, that does not mean that we will take a passive approach to the category, especially as it accounts for 86% of our total emissions. To try and enact positive change on our suppliers we will:

- Engage with selected suppliers to first understand their carbon footprint (Scopes 1 and 2) by sending out carbon surveys.
- Identify suppliers already publishing carbon emissions data and use this information to develop more granular emissions reporting.

Connect will have to pursue this area to reach 2030 target of 26% emissions reductions as it accounts for a major part of the GHG footprint



## Scope 3 Category 2: Capital goods

Similarly to Purchased goods and services, we recognise that we are reliant on our suppliers of capital goods to reduce their own carbon emission to see a reduction in this category. Capital goods only form a small part of our footprint (1% of total emissions), however, to reduce our impact, we will:

- Engage with selected suppliers to first understand their carbon footprint (scopes 1 and 2) by sending out carbon surveys.
- Be selective about working with sophisticated carbon suppliers (where possible), and additionally, support suppliers to reduce their emissions.
- Identify suppliers already publishing carbon emissions data and use this information to develop more granular emissions reporting.
- Request life cycle assessments for selected products purchased and choose lower-emission products where possible.



## Scope 3 Category 4: Upstream transportation and distribution

We will seek to improve the data used to calculate this category, which is currently estimated based on P&L spend, rather than actual freighting data. While this is a low impact area for us (0% of total emissions), we will continue to explore ways to further reduce our impact. We will aim to:

- Compile freight and logistic data from providers – FedEx, UPS etc.
- Request to use EVs where possible, avoid next-day delivery and use providers with green tariffs in place for warehouses/storage facilities, where possible.



## Scope 3 Category 5: Waste

Although this is a low impact area (0% of total emissions) compared to other emissions sources, we also have a greater degree of control over this impact area. Additionally, we recognise that waste has wider environmental implications, and is therefore an important part of our broader sustainability goals.

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

- Reducing the waste generated
- Re-using / recycling as much as possible

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

- Rolling out staff training programmes to provide clear, consistent training and information to minimise waste and maximise recycling.
- Tracking the disposal methods of our various waste streams and encourage waste management companies to change suppliers who send waste to landfill.



### Scope 3 Category 6: Business travel

Business travel is a relatively low impact area for us (2% of total emissions), but we are keen to engage our employees to understand the environmental impact of their activity. As this a key area of influence, we will endeavour to reduce our impact through the following methods:

- Continue embracing video conferencing tools to limit travel.
- Where travel is required, prioritise carbon-reducing travel modes, choosing rail and/or bus over air and cars.
- Consider creating an overarching company-wide travel policy, outlining the company's stance on prioritising more sustainable modes of transport and avoiding high-emitting travel where possible e.g. domestic flights, or flying business class.
- We will also begin collecting more granular Business travel data to better calculate our GHG emissions in future years, avoiding the use of expense summaries and focusing on extracting actual data where possible.



### Scope 3 Category 7: Employee commuting & homeworking

This is another emission hotspot for us (9% of total emissions) and therefore should be prioritised for emissions reduction. While we cannot directly influence how our employees travel, we are committed to actively encouraging and supporting them in adopting more sustainable travel choices. We will endeavour to achieve this by:

- Encouraging carpool arrangements.
- Providing information on public transport alternatives.
- Researching initiatives that promote low emissions commuting, including:
  - Cycle-to-work schemes
  - EV salary sacrifice schemes

Employee homeworking was not a significant source of CO<sub>2</sub>e emissions in FY25, and we recognise that we have limited control over fuel and energy consumption within employees' homeworking environments. As such, we will focus on continuing to promote awareness of employee energy consumption and efficiency measures by:

- Implementing an awareness campaign for reducing working from home energy consumption.

# Appendix.

## 1. Net Zero Calculation Boundaries

When calculating carbon emissions, the GHG Protocol Corporate Accounting and Reporting Standard states that a company must set its organisational boundaries.<sup>6</sup> 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 tCO<sub>2e</sub> and have been calculated utilising the following formula:

**Source emissions data x conversion factor\* = Total source emissions**

**Source unit x (tCO<sub>2e</sub>/unit) = tCO<sub>2e</sub>**

\* Conversion factors are primarily derived from the latest:

- 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 FY 2025 inventory:

#### Scope 1

Sources included in the inventory are onsite (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) and diesel consumption provided (litres).
- Fugitive (refrigerants): no leaks were reported.

#### 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.

<sup>6</sup><https://ghgprotocol.org/corporate-standard>

## 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 FY 2025 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 activities** – This relates to transportation and distribution losses, and the well to tank emissions for all fuels consumed due to 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 owned or leased vehicles, employees' vehicles used for commuting, vehicles used for business travel, etc).
- 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** – Includes all paid transport for goods (upstream & downstream). Spend data taken from financial records have been used to calculate associated greenhouse gas emissions using EEIO emission factors provided by the EPA.

**Category 5: Waste** – Includes emissions from third-party disposal and treatment of waste generated by our operations during the reporting year. Waste emissions have been calculated based on waste reports provided by our waste management provider and on estimations based on the average waste per square metre.

**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.

- Expense data related to any transport and travel arrangements including hotels have been included.

**Category 7: Employee commuting** – includes emissions from the transportation of employees between their homes and our offices. Emissions from employee commuting may arise from car, bus, train, or taxi travel.

- Calculations have used employee headcount and typical working patterns to calculate the emissions associated with employee commuting and homeworking.

## Non-material category exclusions for FY 2025 emissions:

**Scope 1: Mobile combustion** is no longer relevant to our operations as we have phased out the use of company vehicles.

**Scope 3 Category 8: Upstream leased assets** is excluded from FY 2025 inventory as this is not relevant to our operations.

**Scope 3 Category 9: Downstream transportation and distribution** is excluded from FY 2025 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 FY 2025 inventory as we do not manufacture products.

**Scope 3 Category 11: Use of sold products** is excluded from the FY 2025 inventory as we do not sell physical products.

**Scope 3 Category 12: End-of-life treatment of sold products** is excluded from FY 2025 inventory as we do not sell physical products.

**Scope 3 Category 13: Downstream leased assets** is excluded from FY 2025 inventory, as we do not own any leased assets that we lease to other businesses.

**Scope 3 Category 14: Franchises** is excluded from FY 2025 inventory, as we do not operate franchises.

**Scope 3 Category 15: Investments** is excluded from FY 2025 inventory, as we do not have any investments whereby, we provide capital or offer financing as a service.

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