

# Greenhouse Gas (GHG) Emissions Report

**Company Name** Riverside Environmental  
**Address** One St Peter's Square, Manchester M2 3DE  
**Reporting Year** 2025

**Reporting Period** 01/07/2024 - 30/06/2025

## 1. Organisation Goals and Inventory Objectives

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This Greenhouse Gas (GHG) Emissions Report has been prepared in accordance with the ISO 14064-1:2018 standard. It includes a comprehensive inventory of our direct (Scope 1) and indirect (Scopes 2 and 3) GHG emissions. We have defined our organisational and operational boundaries, ensuring data accuracy and transparency. We're committed to managing and reducing our GHG emissions in line with these international guidelines.

The Verification of this carbon inventory is pending. It will be conducted by Interface NRM Ltd. to a Limited Level of Assurance.

### 1.1. Persons Responsible

The preparation of this GHG report has been overseen by our ESG Consultant, Rosie Kirkwood, Essential ESG, and is supported by Nero Carbon LTD, an independent carbon consultancy.

### 1.2. Purpose of the Report

The purpose of this GHG report is to transparently communicate Riverside Environmental's greenhouse gas emissions performance to our stakeholders, track our progress towards emissions reduction targets, and identify areas for further improvement.

### 1.3. Intended Users

This report is intended for a wide range of users, including investors, customers, employees, and the broader community, who have an interest in Riverside Environmental's environmental performance and commitment to reducing GHG emissions.

### 1.4. Dissemination Policy

The GHG report will be made publicly available on our company website, as well as distributed to relevant stakeholders through various communication channels, including email updates, press releases, and social media.

### 1.5. Reporting Period and Frequency

This report covers our 2025 reporting year (01/07/2024 - 30/06/2025) and will be updated annually to ensure timely and accurate information is provided to our stakeholders.

## 2. Organisational Boundaries

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### 2.1. Organisational Boundaries

This GHG report covers all of Riverside Environmental's operations, including our facilities, vehicles, and other assets. We have established the organisational boundaries for our GHG inventory using the Operational Control approach, as defined by ISO 14064-1. This means that we are reporting emissions from all facilities and activities where the organisation has operational control, regardless of any financial stake in those assets.

### 2.2. Emission Scopes and Categories

We have quantified and reported our GHG emissions in accordance the GHG Protocol and ISO14064-1:

- Scope 1: Direct emissions from sources owned or controlled by Riverside Environmental, such as stationary combustion, mobile combustion, and fugitive emissions.
- Scope 2: Indirect emissions from the consumption of purchased electricity.
- Scope 3: Other indirect emissions occurring outside of our organisational boundaries but attributable to our activities, including emissions from our supply chain, transportation and distribution, and commuting.

More details about the reporting boundaries can be found in chapter 3 of this report.

### 2.3. Consolidation Methodology

To ensure the consistency and comparability of our GHG emissions data, we have adopted a uniform consolidation methodology across all our operations. This involves:

- Identifying and categorising all relevant emission sources within our organisational boundaries.
- Selecting appropriate quantification methodologies for each emission source, in line with ISO 14064-1 and the GHG Protocol.
- Collecting activity data (e.g., fuel consumption, value of purchases) and applying relevant emission factors to calculate GHG emissions.
- Aggregating emissions data by scope and category to provide a comprehensive overview of our GHG performance.

We have used the Nero GHG Calculator developed by Nero Carbon LTD to consolidate our emissions and ensure the criteria outlined above are met. More details about this model can be found in the appendix of this report.

## 2.4. Changes in Boundaries and Methodologies

We continuously review and update our boundaries and methodologies to ensure the accuracy and relevance of our GHG inventory. Any significant changes in our organisational boundaries, such as acquisitions or divestments, will be clearly disclosed in our GHG report, along with the associated impacts on our emissions data. Similarly, any changes to our quantification methodologies, such as the adoption of new emission factors or improvements in data quality, will be documented and explained in future reports.

-This version of the calculator allows to include Homeworking.

- Inflationary adjustments are applied using the Bank of England Inflation Calculator, in order to convert 'DEFRA's UK and England carbon footprint data to 2020' SIC-based emission factors.

## 3. Reporting Boundaries

This chapter provides a detailed description and explanation of the relevant emissions categories considered in Riverside Environmental's GHG inventory.

Justifications for any excluded categories have been based on the principles of relevance, completeness, consistency, accuracy and transparency described in ISO14064-1. Categories may be excluded if they were determined to not be relevant to the needs of the intended users of this report. Additionally, their inclusion may have significantly impacted the accuracy of the report due to the high level of uncertainty of the data. We have ensured that any exclusions do not impede our intended users from making decisions with reasonable confidence. We are committed to providing clear and transparent explanations for any exclusions in our GHG reporting.

### 3.1. Scope 1 (Direct Emissions)

Scope 1 emissions are direct emissions from sources owned or controlled by Riverside Environmental. We have considered the following categories for Scope 1 emissions:

| Category           | Description  | Examples   | Relevance            | Explanation   |
|--------------------|--|--|----------------------|---|
| Company Premises   | Direct emissions from stationary sources owned or controlled by the organisation.                            | Fuel combustion in boilers, furnaces, heaters, and other stationary equipment              | Not Relevant         | This category is not relevant to the organisation because it does not own or control stationary combustion equipment. |
| Company Vehicles   | Direct emissions from mobile sources owned or controlled by the organisation.                                | Fuel combustion in company-owned cars, vans, forklifts and other vehicles                  | Relevant, Calculated | This category is relevant because the organisation owns or controls vehicles or other sources of mobile emissions.    |
| Process emissions  | These emissions mainly result from manufacture or processing of chemicals.                                   | Cement, aluminium, adipic acid, ammonia manufacture, and waste processing                  | Not Relevant         | This category is not relevant to the organisation because it does not generate process emissions.                     |
| Fugitive emissions | Direct emissions from intentional or unintentional releases of GHGs owned or controlled by the organisation. | Leakages from refrigeration or air conditioning equipment, industrial gases, and pipelines | Relevant, Calculated | This category is relevant because the organisation owns or control sources of fugitive emissions.                     |

### 3.2. Scope 2 (Energy Indirect Emissions)

Scope 2 emissions are indirect emissions associated with the consumption of purchased electricity, steam, heating, and cooling. We have considered the following categories for Scope 2 emissions:

| Category                        | Description  | Examples  | Relevance            | Explanation   |
|---------------------------------|--|---|----------------------|---|
| <b>Purchased Electricity</b>    | Indirect emissions from the generation of purchased electricity consumed by the organisation.    | Emissions from power plants generating purchased electricity used by the organisation     | Relevant, Calculated | This category is relevant because the organisation purchases electricity.                     |
| <b>Purchased Heat and Steam</b> | Indirect emissions from the generation of purchased heat and steam consumed by the organisation. | Emissions from power plants generating purchased heat and steam used by the organisation. | Not Relevant         | This category is not relevant to the organisation because it does not purchase heat or steam. |

### 3.3. Scope 3 (Indirect Emissions)

Scope 3 emissions are other indirect emissions that occur outside of our organisational boundaries but are attributable to our activities. We have considered the following categories for Scope 3 emissions:

| Category  | Description  | Examples  | Relevance            | Explanation  |
|---|--|---|----------------------|--|
| <b>Purchased goods and services</b>             | Emissions from producing goods and services purchased by the organisation.                       | Raw materials, office supplies, contracted services.  | Relevant, Calculated | This category is relevant because the organisation purchases goods and services.   |
| <b>Capital goods</b>                            | Emissions from manufacturing and transporting capital assets like equipment and buildings.       | Machinery, vehicles, computer equipment, furniture and buildings.                             | Relevant, Calculated | This category is relevant because the organisation purchases capital goods.  |
| <b>Fuel and energy activities</b>               | Indirect emissions from the extraction, production, and transport of purchased fuels and energy. | Extraction of coal, oil, natural gas and transmission losses of electricity                   | Relevant, Calculated | This category is relevant because the organisation purchases fuels and/or electricity.   |
| <b>Upstream transportation and distribution</b> | Emissions from third-party transportation and distribution of inputs to the organisation.        | Transport of raw materials and components. Purchased haulage, transport, and postal services. | Relevant, Calculated | This category is relevant because the organisation purchases transportation services and/or has products delivered to it by suppliers. |
| <b>Waste generated in operations</b>            | Emissions from disposal or treatment of waste produced in the organisation's operations.         | Landfill, incineration, recycling.  | Relevant, Calculated | This category is relevant because the organisation generates waste in its operations.  |
| <b>Business travel</b>                          | Emissions from employee business travel, including air, rail, and road transportation.           | Flights, train trips, rental cars, employee-owned cars.                                       | Relevant, Calculated | This category is relevant because there is business travel performed in vehicles not owned or controlled by the organisation.          |
| <b>Employee commuting</b>                       | Emissions from employees commuting to and from work.   | Cars, public transport.   | Relevant, Calculated | This category is relevant because employees of the organisation travel between their homes and its premises.                           |
| <b>Upstream leased assets</b>                   | Emissions from the use of assets leased by the organisation (e.g., vehicles, buildings).         | Leased office space, leased vehicles.   | Not Relevant         | As we have chosen an Operational Control approach, emissions from upstream leased assets will be accounted for in Scope 1 and 2.       |

|   |   |   |              |  |
|---|---|---|--------------|--|
| <b>Downstream transportation and distribution</b> | Emissions from third-party transportation and distribution of the organisation's products.                              | Delivery vehicles, shipping.  | Not Relevant | This category is not relevant to the organisation because it does not sell products which are transported to end-users by means not controlled or purchased by the organisation. |
| <b>Processing of sold products</b>                | Emissions from processing, use, or treatment of the organisation's sold intermediate products.                          | Manufacturing with sold intermediate products such as paper, plastics, raw materials and mechanical components. | Not Relevant | This category is not relevant to the organisation because it does not produce intermediate products which require further processing.  |
| <b>Use of sold products</b>                       | Emissions from the use of the organisation's products by customers (e.g., fuel combustion, energy consumption).         | Vehicle fuel consumption, appliance energy use.   | Not Relevant | This category is not relevant to the organisation as its sold products do not directly emit greenhouse gasses.   |
| <b>End-of-life treatment of sold products</b>     | Emissions from the disposal, recycling, or treatment of the organisation's products after their use.                    | Product recycling, landfill disposal.   | Not Relevant | This category is not relevant to the organisation as it does not sell goods which emit greenhouse gasses at the end-of-life stage.   |
| <b>Downstream leased assets</b>                   | Emissions from the use of assets leased to customers (e.g., vehicles, buildings).                                       | Leased vehicles to customers, sublet office space.  | Not Relevant | This category is not relevant to the organisation as it does not lease assets to other organisations or individuals.   |
| <b>Franchises</b>                                 | Emissions from the operations of franchises associated with the organisation.   | Fast food franchises, retail stores.  | Not Relevant | This category is not relevant to the organisation as it does not own franchises.   |
| <b>Investments</b>                                | Emissions from the operations of companies in which the organisation has an ownership stake but no operational control. | Equity investments, joint ventures.   | Not Relevant | This category is not relevant to the organisation as it does not own investments.  |

For each emissions category, we have identified and quantified the relevant GHG sources, using appropriate quantification methodologies and emission factors, as described in Chapter 2. This ensures that our GHG inventory provides a comprehensive and transparent overview of Riverside Environmental's emissions performance across all our activities and operations.

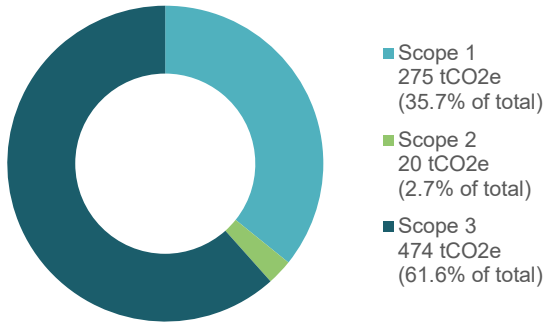
## 4. Quantified GHG inventory of emissions

This chapter presents the quantified data results of our GHG inventory by emission category, comparison to the base year, along with a description of the methodologies, activity data, emission factors, uncertainties, accuracy impacts, and planned actions for reducing uncertainty in future inventories.

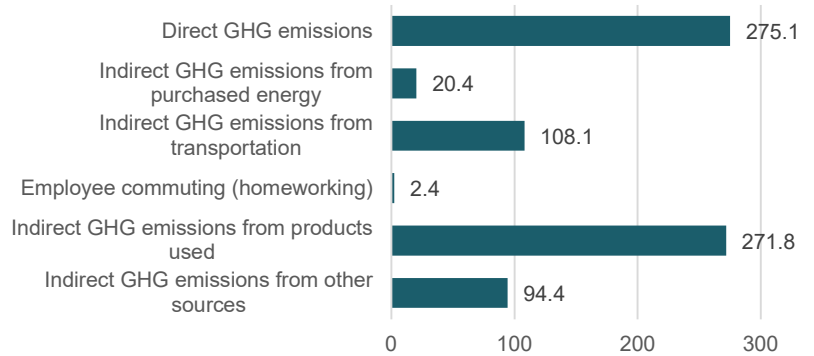
### 4.1. Results Summary

#### 4.1.1 Emissions in the 2025 Reporting Year

Emissions by Scope

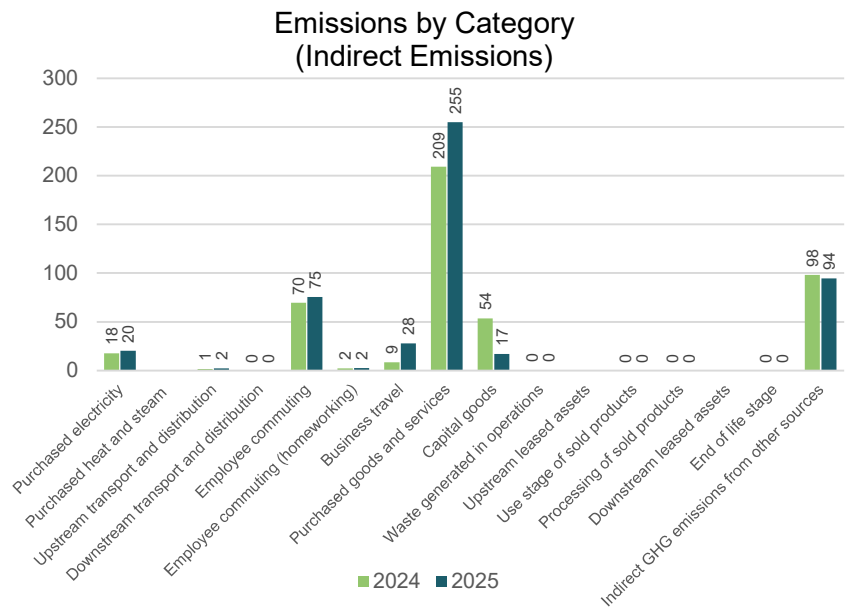
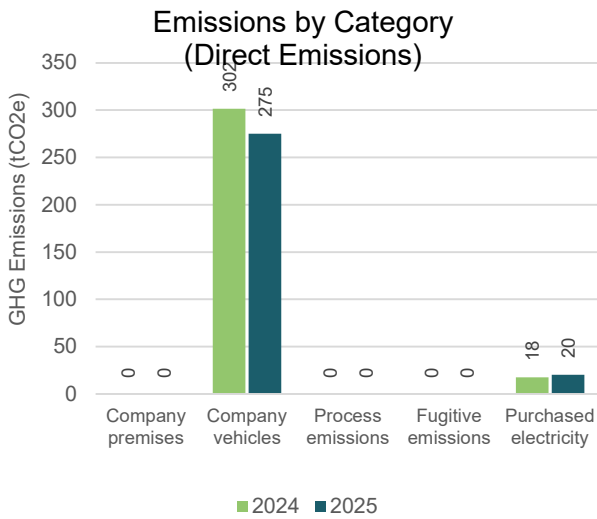


Emissions by ISO14064 Category



#### 4.1.2 Changes in Emissions Since the Base Year

Emissions categories separated by Scopes.



## 4.2. Quantified Data Results by Emissions Category

Below is a summary of Riverside Environmental's GHG emissions data for the 2025 reporting year. Emissions categories described in section 3 of this report have been further grouped in accordance with ISO14064-1.

| Emissions (tCO <sub>2</sub> e)   | Notes | 2024*        | 2025         | % Change   |
|--|-------|--------------|--------------|------------|
| <b>Direct GHG emissions</b>  |       | <b>301.6</b> | <b>275.1</b> | <b>-9%</b> |
| <b>Scope 1</b>   |       | <b>301.6</b> | <b>275.1</b> | <b>-9%</b> |
| Company premises   | NR    |              |              | -          |
| Company vehicles   | RC    | 301.6        | 275.1        | -9%        |
| Process emissions  | NR    |              |              | -          |
| Fugitive emissions   | RC    |              |              | -          |
| <b>Indirect GHG emissions</b>  |       | <b>460.5</b> | <b>494.7</b> | <b>7%</b>  |
| <b>Scope 2</b>   |       | <b>17.5</b>  | <b>20.4</b>  | <b>16%</b> |
| <b>Indirect GHG emissions from purchased energy</b>                    |       | <b>17.5</b>  | <b>20.4</b>  | <b>16%</b> |
| Purchased electricity  | RC    | 17.5         | 20.4         | 16%        |
| Purchased heat and steam   | NR    |              |              |            |
| <b>Scope 3</b>   |       | <b>443.0</b> | <b>474.3</b> | <b>7%</b>  |
| <b>Indirect GHG emissions from transportation</b>                      |       | <b>81.8</b>  | <b>108.1</b> | <b>32%</b> |
| Upstream transport and distribution                                    | RC    | 1.4          | 2.3          | 57%        |
| Downstream transport and distribution                                  | NR    |              |              | -          |
| Employee commuting   | RC    | 69.6         | 75.5         | 8%         |
| Employee commuting (homeworking)                                       | RC    | 2.3          | 2.4          |            |
| Business travel  | RC    | 8.5          | 27.9         | 228%       |
| <b>Indirect GHG emissions from products used</b>                       |       | <b>263.0</b> | <b>271.8</b> | <b>3%</b>  |
| Purchased goods and services   | RC    | 209.2        | 254.9        | 22%        |
| Capital goods  | RC    | 53.5         | 16.9         | -68%       |
| Waste generated in operations  | RC    | 0.3          | 0.1          | -70%       |
| Upstream leased assets   | NR    |              |              |            |
| <b>Indirect GHG emissions associated with the use of sold products</b> |       |              |              |            |
| Use stage of sold products   | NR    |              |              | -          |
| Processing of sold products  | NR    |              |              | -          |
| Downstream leased assets   | NR    |              |              | -          |
| End of life stage  | NR    |              |              | -          |
| Investments  | NR    |              |              |            |
| Franchises   | NR    |              |              |            |
| <b>Indirect GHG emissions from other sources</b>                       |       | <b>98.2</b>  | <b>94.4</b>  | <b>-4%</b> |
| Upstream emissions from purchased fuels                                | RC    | 77.0         | 71.1         | -8%        |
| Upstream emissions from purchased electricity                          | RC    | 1.9          | 2.5          | 31%        |
| Upstream emissions from indirect transport                             | RC    | 19.3         | 20.8         | 8%         |
| <b>Total direct and Indirect GHG emissions</b>                         |       | <b>762.1</b> | <b>769.9</b> | <b>1%</b>  |

### Notes

\* More information about the chosen base year can be found in the appendix.

**RC** = Relevant, Calculated  
**RNC** = Relevant, Not Calculated  
**NR** = Not Relevant  
 See section 3.3 for justifications.

| <b>Biogenic GHG emissions (Reported Separately)</b><br>Treatment of biogenic GHG emissions compliant with ISO 14064-1 Annex D | <b>2024</b> | <b>2025</b> | <b>% Change</b> |
|---|-------------|-------------|-----------------|
| Company Premises (tCO <sub>2</sub> )  | 0.0         | 0.0         | -               |
| Company Vehicles (tCO <sub>2</sub> )  | 17.0        | 17.4        | 2%              |
| Purchased Electricity (tCO <sub>2</sub> )   | 9.8         | 11.3        | 16%             |
| Other Transport (Scope 3, Indirect)   | 0.0         | 0.0         | -               |
| <b>Total Biogenic Emissions (tCO<sub>2</sub>)</b>   | <b>26.7</b> | <b>28.7</b> | <b>7%</b>       |

| <b>Contractual instruments for GHG attributes</b><br>Market-based emission factors compliant with ISO 14064-1 Annex E | <b>2024</b>  | <b>2025</b>  | <b>% Change</b> |
|---|--------------|--------------|-----------------|
| Total Renewable Electricity purchased (kWh)   | 57,007.9     | 62,483.4     | 10%             |
| Market-based emissions from electricity (tCO <sub>2</sub> e)  | 12.9         | 16.8         | 30%             |
| <b>Total Direct and Indirect GHG emissions (tCO<sub>2</sub>e)</b>   | <b>757.4</b> | <b>766.2</b> | <b>1%</b>       |

| <b>Intensity Ratios</b><br>Using location-based total direct and indirect emissions | <b>2024</b> | <b>2025</b> | <b>% Change</b> |
|---|-------------|-------------|-----------------|
| tCO <sub>2</sub> e per £1m of Turnover  | 138.3       | 128.7       | -7%             |
| tCO <sub>2</sub> e per Employee   | 9.1         | 8.7         | -5%             |

### 4.3. Methodologies and Activity Data

For each emission category, we used methodologies consistent with ISO 14064-1 and the GHG Protocol. Activity data, such as fuel consumption, electricity usage, and production volumes, were collected from internal records and external suppliers. Emission factors were sourced from high-quality secondary databases, including factors published annually by the UK Government.

### 4.4. Emission Factors

Emission factors were selected based on the best available data, considering the region, fuel type, and technology. Any changes to emission factors or updates in data sources were documented and explained in the inventory.

More details about methodologies and emission factors can be found in the appendix.

## 4.5. Uncertainties and Accuracy Impacts

It was not possible to scientifically quantify the uncertainty associated with the activity data and emission factors used in the GHG assessment. Therefore, a qualitative assessment was adopted.

For each emission source, the quality of both the activity data and the corresponding emission factor were awarded one of eight grades, from from A+ (Exceptional Quality) to D (Low Quality).

By calculating the weighted average of the grades - by total CO<sub>2</sub>e impact - it was possible to calculate the overall quality of each emissions category in the 2025 reporting year.

The details of each category's data quality can be found in the appendix of this report.

## 4.6. Planned Actions for Reducing Uncertainty

To reduce uncertainty in our future GHG inventories, we plan to take the following actions:

1. Improve data collection and monitoring systems to ensure accurate and consistent activity data.
2. Conduct regular reviews of emission factors to identify updates or refinements that may improve accuracy.
3. Invest in training and capacity-building for our environmental management team to enhance their understanding of GHG quantification methodologies and best practices.
4. Engage with suppliers and seek primary emission factors which meet the quality standards described by the GHG Protocol.

By implementing these actions, we aim to improve the accuracy and reliability of our GHG inventory, enabling more informed decision-making on GHG reduction efforts and better management of climate-related risks. Continuous improvement in our data collection, analysis, and reporting will help us track our progress, identify areas for further action, and demonstrate our commitment to reducing our environmental impact.

## 5. Appendix

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### 5.1. Base Year Policy

As part of our commitment to accurately tracking and reporting our greenhouse gas (GHG) emissions, Riverside Environmental has established the following base year recalculation policy. This policy is designed to ensure consistency and comparability in our emissions data and to align with the principles of ISO 14064-1, such as transparency, accuracy, consistency, and completeness.

#### 5.1.1 Base Year

The base year for tracking and reporting GHG emissions is 2024. This year has been selected because it represents a stable and accurate reference point for our company's operations, including data availability and organisational structure.

#### 5.1.2 Triggers for Base Year Recalculation

Riverside Environmental will recalculate the base year emissions under the following circumstances:

- Structural changes: Significant changes in the company's organisational structure, such as mergers, acquisitions, divestitures, or the inclusion/exclusion of specific operations or facilities, which impact the comparability of the GHG emissions data.
- Methodological changes: Changes in GHG quantification methodologies, emission factors, or activity data that materially affect the accuracy and comparability of the base year emissions data. Significance is considered to be a 5% materiality threshold.
- Discovery of errors: Identification of significant errors or omissions in the base year emissions data that materially impact the accuracy and comparability of the data. Significance is considered to be a 5% materiality threshold.

#### 5.1.3 Recalculation Procedure

When a recalculation is triggered, Riverside Environmental will take the following steps:

- Identify the specific changes or errors that require base year recalculation.
- Collect the necessary data and information to accurately recalculate the base year emissions, following the same principles and methodologies used for the current reporting year.
- Recalculate the base year emissions, accounting for the identified changes or errors, and ensure consistency with the current reporting year's data.
- Document the reasons for the recalculation, the steps taken, and the impact on the base year emissions data.
- Update the GHG emissions inventory and related reports to reflect the recalculated base year emissions data.

#### 5.1.4 Review and Communication

Riverside Environmental will periodically review this base year recalculation policy to ensure that it remains relevant, effective, and aligned with the latest guidance and best practices. Any changes to the policy will be documented and communicated to relevant stakeholders, including employees, management, and external reporting entities.

## 5.2. Treatment of Biogenic Emissions

In accordance with Annex D of the ISO 14064-1 standard, Riverside Environmental has, where possible, calculated and separately reported biogenic GHG emissions resulting from its direct emissions activities (scope 1), indirect emissions from energy use (scope 2) and indirect transportation and travel (scope 3).

Due to data availability, it was not possible to estimate biogenic emissions for other indirect categories, as well as some activities within scope 1 and 2. In the DEFRA/BEIS emission factors, only biogenic emission factors are available for certain activities and certain units of measurement. For instance, biogenic emission factors for *Forecourt fuels containing biofuel* are not available for activity based on distance.

Moving forward, Riverside Environmental recognises the importance of addressing these gaps in its reporting and is actively exploring avenues to resolve these issues in line with the recommendations and guidelines set out by the ISO 14064-1 standard. It is committed to continuously improving its GHG emissions reporting to ensure a more comprehensive and transparent disclosure of its environmental impact.

## 5.3. Treatment of Electricity

In accordance with Annex E of the ISO 14064-1 standard, Riverside Environmental has developed and implemented a robust strategy for the treatment of electricity within its Greenhouse Gas (GHG) emissions

The GHG assessment both the location-based and market-based methods of reporting, each providing a unique perspective on its environmental footprint associated with electricity consumption.

The location-based method assesses the average energy mix of the grid where the electricity is consumed, taking into account all the GHG emissions from all the generation sources within that geographical boundary. This approach enables the company to account for the emissions associated with its electricity consumption based on the emissions intensity of the local grid.

On the other hand, the market-based method reflects the choice the company makes in selecting its energy suppliers or energy contracts. In this method, the emissions associated with the company's electricity consumption are determined based on the specific attributes of the contracted electricity products that the company has chosen to purchase, providing these attributes comply with the quality criteria outlined in Annex E of the ISO 14064-1 standard.

This dual-method approach provides a comprehensive understanding of the company's electricity-related GHG emissions. While the location-based method offers insight into the emissions based on the physical reality of the grid, the market-based method provides an account of the company's specific energy choices.

## 5.4 About the Quantification Model

Riverside Environmental has selected the Nero Carbon Calculator, a Microsoft Excel-based calculator developed and published by Nero Carbon LTD, as the model for estimating its GHG emissions.

### 5.4.1 Methodology

The GHG assessment was conducted using Nero Carbon LTD's Greenhouse Gas (GHG) Calculator based on activity data submitted by the reporting company multiplied by high quality emission factors:

$$\text{Activity Data} \times \text{GHG Emission Factor} = \text{Total Emissions}$$

GHGs covered by the Kyoto Protocol - carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>) - have been expressed in tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e). CO<sub>2</sub>e is the universal unit of measurement to indicate the global warming potential (GWP) of GHGs, expressed in terms of the GWP of one unit of carbon dioxide.

The GWPs used in the calculation of CO<sub>2</sub>e are based on the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) over a 100-year period.

Carbon Dioxide (CO<sub>2</sub>): GWP of 1 (by definition)

Methane (CH<sub>4</sub>): GWP of 28

Nitrous Oxide (N<sub>2</sub>O): GWP of 265

Hydrofluorocarbons (HFCs): GWP values for HFCs vary depending on the specific gas.

Perfluorocarbons (PFCs): PFCs have varying GWP values depending on the gas.

Sulphur Hexafluoride (SF<sub>6</sub>): GWP of 23500

Nitrogen Trifluoride (NF<sub>3</sub>): GWP of 16100

The assessment and methodology conforms to The GHG Protocol Corporate Accounting and Reporting Standard, The GHG Protocol Corporate Value Chain (Scope 3) Standard, and ISO 14064-1:2018.

Secondary emission factors for *volume*, *mass* and *distances* were sourced from the UK Government's Department for Environment, Food & Rural Affairs (DEFRA) and the Department for Energy Security and Net Zero *Conversion Factors* databases.

*£ Spent* emission factors were sourced from DEFRA's *UK and England's Carbon Footprint, conversion factors by SIC code*.

Any supply-specific custom emission factors employed should meet the scope and quality requirements described in The GHG Protocol Corporate Value Chain (Scope 3) Standard.

## 5.4.2 Characteristics and Justifications of the Chosen Model

The selected this model was chosen based on the following characteristics and justifications:

- a) **Accurate representation of emissions and removals:** The calculator is Greenhouse Gas (GHG) Protocol compliant and uses high-quality emission factors published by the UK Government's Department for Environment, Food & Rural Affairs (DEFRA) and the Department for Business, Energy and Industrial Strategy (BEIS), ensuring that the emissions are accurately represented according to widely recognised standards and methodologies.
- b) **Limits of application:** The Nero GHG Calculator includes a extensive library of secondary emission factors as well as the ability to add custom-emission factors. The tool's limits will depend heavily on the quality of the activity data submitted and the accuracy of supplier-specific emission factors. Seeking third-party verification of the GHG assessment can help to overcome this.
- c) **Uncertainty and rigour:** The calculator's emission factors, sourced from DEFRA/BEIS, are regularly updated and based on robust methodologies. Although some level of uncertainty is inherent in GHG estimation, the calculator ensures that the best available data is used, minimising uncertainty and maintaining rigour in the calculations.
- d) **Reproducibility of results:** The calculator uses a consistent set of formulae and emission factors that are within locked cells to avoid calculation errors. This ensures that the results can be reproduced when the same input data is provided, enhancing the reliability and credibility of the GHG inventory.
- e) **Acceptability of the model:** Given the calculator's compliance with the GHG Protocol and usage of UK Government emission factors, it is widely accepted as a suitable tool for estimating GHG emissions in the context of the organisation's operations.
- f) **Origin and level of recognition of the model:** The calculator is based on the GHG Protocol, a globally recognised standard for GHG accounting and reporting, and uses emission factors from DEFRA/BEIS, a reputable source of environmental data in the United Kingdom. This ensures that the model is well-grounded in established methodologies and recognised best practices.
- g) **Consistency with the intended use:** The calculator is designed to estimate GHG emissions in line with the organisation's reporting requirements and sustainability objectives. By using a GHG Protocol compliant calculator with high quality emission factors, the organisation can ensure that its GHG inventory is consistent with its intended use, providing accurate and reliable data for decision-making and progress tracking.

In summary, the organisation has chosen the Nero Carbon Calculator as its GHG estimation model due to its accuracy, reliability, consistency with established standards, and suitability for the organisation's intended use. This choice ensures that the organisation's GHG inventory is robust, credible, and aligned with its sustainability goals.

## 5.5. Data Quality and Uncertainty Full Results

### 5.5.1 Data Quality Methodology

Activity data were scored by the reporting company within the Nero GHG Calculator. Users were supplied with a qualification matrix to help decide the most appropriate grade. The same exercise was conducted by Nero Carbon LTD for the default emission factors and these scores were locked within the calculator.

| Grade     | Definition                 | Activity Data Criteria   | Emission Factor Criteria  |
|-----------|----------------------------|--|---|
| <b>A+</b> | <i>Exceptional Quality</i> | Direct measurement data from the reporting period; accurate, complete, and third-party verified.   | Specific to source and process; based on primary data, third-party verified, and current-year data.   |
| <b>A</b>  | <i>High Quality</i>        | Reliable primary data sourced internally, mostly from the reporting period, internally verified.   | Up-to-date, provided by credible sources, and specific to the region and sector.                      |
| <b>B+</b> | <i>Very Good Quality</i>   | Reliable estimates based on recent operational data, cross-referenced where possible for accuracy. | Recognised industry standards or government-published factors, recent and relevant.                   |
| <b>B</b>  | <i>Good Quality</i>        | Data derived from financial or operational estimations, reasonable accuracy expected.              | Generic but applicable factors, such as DEFRA's published figures, not older than two years.          |
| <b>C+</b> | <i>Fair Quality</i>        | Historical data used with adjustments for known changes in operation or capacity.                  | Broader regional factors, somewhat outdated but still commonly used within the industry.              |
| <b>C</b>  | <i>Moderate Quality</i>    | Estimates with limited direct measurement, using proxies or standard conversion factors.           | Older factors, less specific to the source or process, with limited adjustments for technology.       |
| <b>D+</b> | <i>Basic Quality</i>       | Broadly allocated estimates, high uncertainty, and low direct measurement correlation.             | Non-specific, international factors applied without significant local or process-specific adjustment. |
| <b>D</b>  | <i>Low Quality</i>         | Data based on guesswork, irregular records, or highly uncertain estimates.                         | Outdated, generic factors with a high level of uncertainty and not reflective of current practices.   |

## 5.5.2 Data Quality Full Results

| Emissions Category   | Notes | Total Emissions (tCO <sub>2</sub> e) | Activity Data Weighted Quality Score | Activity Data Quality Grade | Emission Factor Weighted Quality Score | Emission Factor Quality Grade |
|--|-------|--------------------------------------|--------------------------------------|-----------------------------|--|-------------------------------|
| <b>Direct GHG emissions (tCO<sub>2</sub>e)</b>                         |       | <b>275</b>                           | <b>0.893</b>                         | <b>B+</b>                   | <b>0.800</b>                           | <b>B+</b>                     |
| Company premises   | NR    |                                      |                                      |                             |  |                               |
| Company vehicles   | RC    | 275                                  | 0.893                                | B+                          | 0.800                                  | B+                            |
| Process emissions  | NR    |                                      |                                      |                             |  |                               |
| Fugitive emissions   | RC    |                                      |                                      |                             |  |                               |
| <b>Indirect GHG emissions (tCO<sub>2</sub>e)</b>                       |       | <b>499</b>                           | <b>0.671</b>                         | <b>C+</b>                   | <b>0.628</b>                           | <b>C+</b>                     |
| <b>Indirect GHG emissions from purchased energy</b>                    |       | <b>20</b>                            |                                      |                             |  |                               |
| Purchased electricity  | RC    | 20                                   | 0.818                                | B+                          | 0.900                                  | A                             |
| Purchased heat and steam   | NR    |                                      |                                      |                             |  |                               |
| <b>Indirect GHG emissions from transportation</b>                      |       | <b>108</b>                           |                                      |                             |  |                               |
| Upstream transport and distribution                                    | RC    | 2                                    | 0.700                                | B                           | 0.600                                  | C+                            |
| Business travel  | RC    | 28                                   | 0.700                                | B                           | 0.784                                  | B                             |
| Employee commuting   | RC    | 75                                   | 0.500                                | C                           | 0.600                                  | C+                            |
| Employee commuting (homeworking)                                       | RC    | 2                                    | 0.600                                | C+                          | 0.500                                  | C                             |
| Downstream transport and distribution                                  | NR    |                                      |                                      |                             |  |                               |
| <b>Indirect GHG emissions from products used</b>                       |       | <b>272</b>                           |                                      |                             |  |                               |
| Purchased goods and services   | RC    | 255                                  | 0.699                                | C+                          | 0.600                                  | C+                            |
| Capital goods  | RC    | 17                                   | 0.800                                | B+                          | 0.600                                  | C+                            |
| Waste generated in operations  | RC    | 0.1                                  | 0.400                                | D+                          | 0.500                                  | C                             |
| Upstream leased assets   | NR    |                                      |                                      |                             |  |                               |
| <b>Indirect GHG emissions associated with the use of sold products</b> |       |                                      |                                      |                             |  |                               |
| Processing of sold products  | NR    |                                      |                                      |                             |  |                               |
| Use stage of the products  | NR    |                                      |                                      |                             |  |                               |
| End of life stage  | NR    |                                      |                                      |                             |  |                               |
| Downstream leased assets   | NR    |                                      |                                      |                             |  |                               |
| Franchises   | NR    |                                      |                                      |                             |  |                               |
| Investments  | NR    |                                      |                                      |                             |  |                               |
| <b>Indirect GHG emissions from other sources</b>                       |       | <b>99</b>                            |                                      |                             |  |                               |
| Upstream emissions from purchased fuels                                | RC    | 71                                   | 0.893                                | B+                          | 0.800                                  | B+                            |
| Upstream emissions from purchased electricity                          | RC    | 7                                    | 0.818                                | B+                          | 0.900                                  | A                             |
| Upstream emissions from indirect transport                             | RC    | 21                                   | 0.557                                | C                           | 0.649                                  | C+                            |
| <b>Total Direct and Indirect GHG emissions</b>                         |       | <b>774</b>                           | <b>0.761</b>                         | <b>B</b>                    | <b>0.698</b>                           | <b>C+</b>                     |

## 5.6. GHG Breakdown of Direct Emissions for 2025

ISO14064-1 requires reporting organisations to report Direct emissions (Scope 1) separated by individual GHG gasses. These gasses are presented in tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e).

| Direct Emissions Category   | Carbon Dioxide (CO <sub>2</sub> ) | Methane (CH <sub>4</sub> ) | Nitrous Oxide (N <sub>2</sub> O) | Hydro-fluorocarbons (HFCs)* | Per-fluorocarbons (PFCs)* | Sulphur hexafluoride (SF <sub>6</sub> ) | Nitrogen trifluoride (NF <sub>3</sub> ) |
|-----------------------------|-----------------------------------|----------------------------|----------------------------------|-----------------------------|---------------------------|---|---|
| <b>Direct GHG emissions</b> | <b>272.27</b>                     | <b>0.48</b>                | <b>2.38</b>                      |                             |                           |   |   |
| Company premises            |                                   |                            |                                  |                             |                           |   |   |
| Company vehicles            | 272.27                            | 0.48                       | 2.38                             |                             |                           |   |   |
| Process emissions           |                                   |                            |                                  |                             |                           |   |   |
| Fugitive emissions          |                                   |                            |                                  |                             |                           |   |   |

## 5.7. Activity Breakdown for 2025

All activity and emissions data for the 2025 reporting year.

| Activity                               | Unit   | Amount | Emission Factor (kgCO <sub>2</sub> e/Unit) | tCO <sub>2</sub> e | Emission Factor Source  | Emission Factor Notes |
|--|--------|--------|--|--------------------|---|-----------------------|
| <b>Total Emissions</b>                 |        |        |  | <b>770.5</b>       |   |                       |
| <b>Scope 1 Total</b>                   |        |        |  | <b>275.1</b>       |   |                       |
| Company Premises                       |        |        |  |                    |   |                       |
| Company Vehicles                       |        |        |  | 275.1              |   |                       |
| Diesel (average biofuel blend)         | litres | 62,141 | 2.513                                      | 156.1              | Department for Energy Security and Net Zero, Greenhouse gas reporting |                       |
| Petrol (average biofuel blend)         | litres | 57,083 | 2.084                                      | 119.0              | Department for Energy Security and Net Zero, Greenhouse gas reporting |                       |
| Process Emissions                      |        |        |  |                    |   |                       |
| Fugitive Emissions                     |        |        |  |                    |   |                       |
| R410A                                  | kg     |        |  |                    |   |                       |
| <b>Scope 2 Total (Market-Based)</b>    |        |        |  | <b>16.8</b>        |   |                       |
| Purchased Electricity (Location-Based) |        |        |  | 20.4               |   |                       |
| E.ON Next, Conventional Mix, 2023/24   | kWh    | 64,253 | 0.207                                      | 13.3               | Department for Energy Security and Net Zero, Greenhouse gas reporting |                       |
| E.ON Next, Conventional Mix, 2024/25   | kWh    | 22,910 | 0.207                                      | 4.7                | Department for Energy Security and Net Zero, Greenhouse gas reporting |                       |
| GB Residual Mix 2024                   | kWh    | 11,449 | 0.207                                      | 2.4                | Department for Energy Security and Net Zero, Greenhouse gas reporting |                       |
| Purchased Electricity (Market-Based)   |        |        |  | 16.8               |   |                       |

|   |              |         |       |              |   |  |
|---|--------------|---------|-------|--------------|---|--|
| E.ON Next, Conventional Mix, 2023/24                                      | kWh          | 64,253  | 0.068 | 4.4          | E.On fuel mix from 1st April 2023 to 31st March 2024                  |  |
| E.ON Next, Conventional Mix, 2024/25                                      | kWh          | 22,910  | 0.331 | 7.6          | E.On fuel mix from 1st April 2024 to 31st March 2025                  |  |
| GB Residual Mix 2024  | kWh          | 11,449  | 0.421 | 4.8          | AIB (Association of Issuing Bodies)/UK.Gov disclosure period 2024     | GB Residual Fuel Mix declaration via AIB             |
| <b>Scope 3 Total</b>  |              |         |       | <b>478.6</b> |   |  |
| 1. Purchased goods and services   |              |         |       | 254.9        |   |  |
| Water Supply  | cubic metres | 275     | 0.153 | 0.0          | Department for Energy Security and Net Zero, Greenhouse gas reporting |  |
| Accounting, bookkeeping and auditing services                             | £ Spent      | 7,258   | 0.104 | 0.8          | DEFRA, UK and England's carbon footprint to 2020                      | Adjustment factor of 1.23 has been adopted to adjust |
| Advertising and market research services                                  | £ Spent      | 16,987  | 0.090 | 1.5          | DEFRA, UK and England's carbon footprint to 2020                      | Adjustment factor of 1.23 has been adopted to adjust |
| Computer, electronic and optical products                                 | £ Spent      | 17,658  | 0.310 | 5.5          | DEFRA, UK and England's carbon footprint to 2020                      | Adjustment factor of 1.23 has been adopted to adjust |
| Food and beverage serving services  | £ Spent      | 9,045   | 0.235 | 2.1          | DEFRA, UK and England's carbon footprint to 2020                      | Adjustment factor of 1.23 has been adopted to adjust |
| Human health services   | £ Spent      | 13,425  | 0.237 | 3.2          | DEFRA, UK and England's carbon footprint to 2020                      | Adjustment factor of 1.23 has been adopted to adjust |
| Information services  | £ Spent      | 117,410 | 0.138 | 16.2         | DEFRA, UK and England's carbon footprint to 2020                      | Adjustment factor of 1.23 has been adopted to adjust |
| Insurance, reinsurance and pension funding services                       | £ Spent      | 197,124 | 0.062 | 12.1         | DEFRA, UK and England's carbon footprint to 2020                      | Adjustment factor of 1.23 has been adopted to adjust |
| Legal services  | £ Spent      | 500     | 0.047 | 0.0          | DEFRA, UK and England's carbon footprint to 2020                      | Adjustment factor of 1.23 has been adopted to adjust |
| Office administrative, office support and other business support services | £ Spent      | 84,422  | 0.096 | 8.1          | DEFRA, UK and England's carbon footprint to 2020                      | Adjustment factor of 1.23 has been adopted to adjust |
| Other food products   | £ Spent      | 7,138   | 0.537 | 3.8          | DEFRA, UK and England's carbon footprint to 2020                      | Adjustment factor of 1.23 has been adopted to adjust |
| Other manufactured goods  | £ Spent      | 93,495  | 0.547 | 51.1         | DEFRA, UK and England's carbon footprint to 2020                      | Adjustment factor of 1.23 has been adopted to adjust |

|  |         |         |       |             |  |  |
|--|---------|---------|-------|-------------|--|--|
| Other professional, scientific and technical services                            | £ Spent | 474,381 | 0.156 | 73.8        | DEFRA, UK and England's carbon footprint to 2020 | Attribution factor of 1.23 has been adopted to adjust prices in real |
| Rental and leasing services  | £ Spent | 405,643 | 0.110 | 44.4        | DEFRA, UK and England's carbon footprint to 2020 | Attribution factor of 1.23 has been adopted to adjust prices in real |
| Rest of repair; Installation   | £ Spent | 47,634  | 0.152 | 7.2         | DEFRA, UK and England's carbon footprint to 2020 | Attribution factor of 1.23 has been adopted to adjust prices in real |
| Services to buildings and landscape  | £ Spent | 4,196   | 0.139 | 0.6         | DEFRA, UK and England's carbon footprint to 2020 | Attribution factor of 1.23 has been adopted to adjust prices in real |
| Telecommunications services  | £ Spent | 15,190  | 0.086 | 1.3         | DEFRA, UK and England's carbon footprint to 2020 | Attribution factor of 1.23 has been adopted to adjust prices in real |
| Wearing apparel  | £ Spent | 16,985  | 0.643 | 10.9        | DEFRA, UK and England's carbon footprint to 2020 | Attribution factor of 1.23 has been adopted to adjust prices in real |
| Wholesale and retail trade and repair services of motor vehicles and motorcycles | £ Spent | 70,480  | 0.171 | 12.1        | DEFRA, UK and England's carbon footprint to 2020 | Attribution factor of 1.23 has been adopted to adjust prices in real |
| <b>2. Capital goods</b>  |         |         |       | <b>16.9</b> |  |  |
| Computer, electronic and optical products  | £ Spent | 14,455  | 0.310 | 4.5         | DEFRA, UK and England's carbon footprint to 2020 | Attribution factor of 1.23 has been adopted to adjust prices in real |
| Furniture  | £ Spent | 4,595   | 0.306 | 1.4         | DEFRA, UK and England's carbon footprint to 2020 | Attribution factor of 1.23 has been adopted to adjust prices in real |

|   |          |        |       |             |   |  |
|---|----------|--------|-------|-------------|---|--|
| Machinery and equipment                               | £ Spent  | 18,730 | 0.273 | 5.1         | DEFRA, UK and England's carbon footprint to 2020                      | Attribution factor of 1.23 has been adopted to adjust prices in real |
| Motor vehicles, trailers and semi-trailers            | £ Spent  | 20,140 | 0.291 | 5.9         | DEFRA, UK and England's carbon footprint to 2020                      | Attribution factor of 1.23 has been adopted to adjust prices in real |
| <b>3. Fuel and Energy-Related Activity (upstream)</b> |          |        |       | <b>98.7</b> |   |  |
| Company Vehicles                                      | Combined |        |       | 71.1        |   |  |
| Purchased Electricity                                 | Combined |        |       | 6.7         |   |  |
| Business Travel                                       | Combined |        |       | 0.6         |   |  |
| Employee Commuting                                    | Combined |        |       | 20.2        |   |  |
| <b>4. Upstream transportation and distribution</b>    |          |        |       | <b>2.3</b>  |   |  |
| Postal and courier services                           | £ Spent  | 11,132 | 0.203 | 2.3         | DEFRA, UK and England's carbon footprint to 2020                      | Attribution factor of 1.23 has been adopted to adjust prices in real |
| <b>5. Waste generated in operations</b>               |          |        |       | <b>0.1</b>  |   |  |
| Other, Glass, Open-loop                               | tonnes   | 1      | 6.411 | 0.0         | Department for Energy Security and Net Zero, Greenhouse gas reporting |  |
| Refuse, Commercial and industrial waste, Combustion   | tonnes   | 6      | 6.411 | 0.0         | Department for Energy Security and Net Zero, Greenhouse gas reporting |  |
| Metal: scrap Open-loop                                | tonnes   | 1      | 6.411 | 0.0         | Department for Energy Security and Net Zero, Greenhouse gas reporting |  |
| Plastics: average plastics, Open-loop                 | tonnes   | 3      | 6.411 | 0.0         | Department for Energy Security and Net Zero, Greenhouse gas reporting |  |
| Paper and board: mixed, Closed-loop                   | tonnes   | 4      | 6.411 | 0.0         | Department for Energy Security and Net Zero, Greenhouse gas reporting |  |
| <b>6. Business travel</b>                             |          |        |       | <b>27.9</b> |   |  |
| Average car, Unknown                                  | miles    | 8,114  | 0.269 | 2.2         | Department for Energy Security and Net Zero, Greenhouse gas reporting |  |

|                                     |                 |         |       |             |  |   |
|-------------------------------------|-----------------|---------|-------|-------------|--|---|
| Rail transport services (SIC 2023)  | £ spent         | 34,781  | 0.061 | 2.1         | DEFRA, UK and England's carbon footprint to 2020 | Attribution factor of 1.22 has been adopted to adjust prices in |
| Air transport services (SIC 2024)   | £ spent         |         |       |             |  |   |
| Land transport services (SIC 2024)  | £ spent         | 639     | 0.049 | 0.0         | DEFRA, UK and England's carbon footprint to 2020 | Attribution factor of 1.23 has been adopted to adjust prices in |
| Water transport services (SIC 2024) | £ spent         |         |       |             |  |   |
| Accommodation Services (SIC 2024)   | £ spent         | 89,310  | 0.264 | 23.6        | DEFRA, UK and England's carbon footprint to 2020 | Attribution factor of 1.23 has been adopted to adjust prices in |
| <b>7. Employee commuting</b>        |                 |         |       | <b>75.5</b> |  |   |
| Small car, Petrol                   | miles           | 134,005 | 0.231 | 31.0        | Department for                                   |   |
| Small car, Hybrid                   | miles           | 54,663  | 0.181 | 9.9         | Department for                                   |   |
| Small car, Plug-in Hybrid           | miles           | 13,445  | 0.098 | 1.3         | Department for                                   |   |
| Medium car, Diesel                  | miles           | 6,573   | 0.271 | 1.8         | Department for                                   |   |
| Medium car, Petrol                  | miles           | 21,752  | 0.285 | 6.2         | Department for                                   |   |
| Large car, Diesel                   | miles           | 2,241   | 0.334 | 0.7         | Department for                                   |   |
| Large car, Petrol                   | miles           | 1,494   | 0.433 | 0.6         | Department for                                   |   |
| Large car, Unknown                  | miles           | 20,317  | 0.362 | 7.3         | Department for                                   |   |
| Large car, Plug-in Hybrid           | miles           | 14,939  | 0.192 | 2.9         | Department for                                   |   |
| Average car, Diesel                 | miles           | 5,767   | 0.273 | 1.6         | Department for                                   |   |
| Average car, Petrol                 | miles           | 5,079   | 0.265 | 1.3         | Department for                                   |   |
| Average car, Hybrid                 | miles           | 2,241   | 0.203 | 0.5         | Department for                                   |   |
| Average car, Battery                | miles           | 30,894  | 0.076 | 2.4         | Department for                                   |   |
| Rail, National rail                 | passenger.km    | 219,627 | 0.035 | 7.8         | Department for                                   |   |
| Rail, London Underground            | passenger.km    | 4,808   | 0.028 | 0.1         | Department for                                   |   |
| Walking                             | miles           | 448     |       |             | -  | No emissions  |
| <b>7. Homeworking</b>               |                 |         |       | <b>2.4</b>  |  |   |
| Homeworking (office)                | per FTE Working | 7,283   | 0.334 | 2.4         | Department for                                   |   |
| <b>9. Downstream</b>                |                 |         |       |             |  |   |
| <b>10. Processing of Sold</b>       |                 |         |       |             |  |   |
| <b>11. Use of Sold Products</b>     |                 |         |       |             |  |   |
| <b>12. End Of Life Treatment</b>    |                 |         |       |             |  |   |