net zero report

carbon reduction plan

January – December 2024

acuity care

Executive summary

This document showcases the carbon footprint calculations Acuity Care Group Limited (hereafter referred to as Acuity Care Group) 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 2024 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 2024, the majority of our carbon dioxide equivalent (CO_2e) emissions are Scope 3 (97%, 1,044 tCO_2e), followed by Scope 1 (2%, 16 tCO_2e) and finally Scope 2 (1%, 15 tCO_2e). The greatest source of CO_2e in 2024 was Scope 3 Cat 6: Business Travel (80% 869 tCO_2e), followed by Scope 3 Cat 1: Purchased Goods and Services (10%, 106 tCO_2e), Scope 3 Cat 7: Employee Commuting (5% 57 tCO_2e). All other CO_2e categories equated to less than 2% of the total 2024 emissions.

We are pleased to say we have exceeded our 2024 target, achieving a 35% reduction against our 2022 baseline (total market-based). However, it is important to note that this reduction is largely due to a change in methodology for our business travel and employee commuting emissions. As such, we expect that this figure may fluctuate in 2025.

Going forward a focus on decarbonisation action related to our emission hotspots will continue, as well as emission sources within our direct control or influence to reduce activity. In addition to the recommended CO_2e reduction actions, we will also be prioritising enhancements to our data quality to ensure a more accurate and reliable overview of emissions.

We are pleased to say we have exceeded our 2024 target, achieving a 35% reduction against our 2022 baseline (total market-based).

Executive endorsement

Caleb Atkins
Director

In 2024, global emissions reached a record high, underscoring the need for urgent international efforts to reverse this trajectory. While the severity of inaction cannot be overstated, we remain encouraged by signs of positive progress. In the UK, for example, emissions in 2024 were estimated to be 43.3% below 1990 levels[1], evidence that meaningful change is both achievable, and already underway.

We recognise that attaining global Net Zero targets is not something that can be achieved easily, or overnight. Nevertheless, Acuity Care Group endeavour to do all we can to address our emissions impact, and we are proud to stand among the growing coalition of businesses setting meaningful, science-based carbon reduction targets.

Since establishing our 2022 baseline year, we have calculated our annual emissions to track our progress against our 2045 Net Zero target. Working in partnership with external consultancy, Sustainable Advantage, we quantify our full scope of greenhouse gas emissions to ensure our trajectory aligns with our reduction pathway. This process evaluates the CO_2e reduction potential of each scope and category, considering the degree of control we have over the activity, operational considerations, and broader politico-economic factors, such as the UK Government's commitment to decarbonising the UK National Grid.

Acuity Care Group has committed to achieving Net Zero emissions by 2045 - five years ahead of the UK Government's target. These emission reduction goals are set in alignment with internationally recognised standards: SBTi (Science-based Targets Initiative) and the Paris Agreement, the international accord to limit global warming to 1.5°C above pre-industrial levels.

This Net Zero report provides a transparent depiction of our operational emissions and targets, alongside our planned reduction measures. We look forward to taking the next steps in our Net Zero journey and we look forward to reporting on our ongoing innovations in the coming years.

About us

Acuity Care Group has over 30 years' collective experience in delivering high quality and high acuity services throughout the UK. Together, our specialist teams deliver the people we support with outstanding care that empowers independence, dignity, and choice.

The Group is comprised of four dedicated businesses: Team Brain Injury Support, Bespoke Health & Social Care, Spinal Injury Support and Learning & Autism (LDA). The majority of our services are commissioned by Integrated Care Boards (ICB's- formerly known as Clinical Commissioning Groups) and Case Management Organisations, which ensures that quality assurance underpins our delivery.

https://www.ons.gov.uk/economy/environmentalaccounts/bulletins/greenhousegasintensityprovisionalestimatesuk/2024

Commitment to net zero

We are committed to taking action to reduce our annual emissions and achieving Net Zero emissions by 31st December 2045, five years earlier than the UK governments target. We will aim to reduce our carbon intensity year on year and will achieve:

We are committed to:

- **50% reduction** in our Scope 1 and 2 emissions by 2030
- **91% overall reduction** in all Green House Gas (GHG) emissions across Scopes 1, 2, and 3 by 2045 - offsetting any residual emissions via high-quality nature based or direct air capture projects and becoming Net Zero

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 FY24 including the following Scopes and categories:

Scope 1

i. Scope 1: Stationary combustion,

ii. Scope 1: Refrigerant gases

Scope 2

i. Scope 2: Electricity –from premises

Scope 3

i. Scope 3 Category 1: Purchased goods and services

ii. Scope 3 Category 2: Capital goods

iii. Scope 3 Category 3: Fuel and energy related activities (not included in Scope 1/2)

iv. Scope 3 Category 5: Waste

v. Scope 3 Category 6: Business travel

vi. Scope 3 Category 7: Employee commuting (including home working)

3. Modelled 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 and the third in total and reported progress against our committed targets

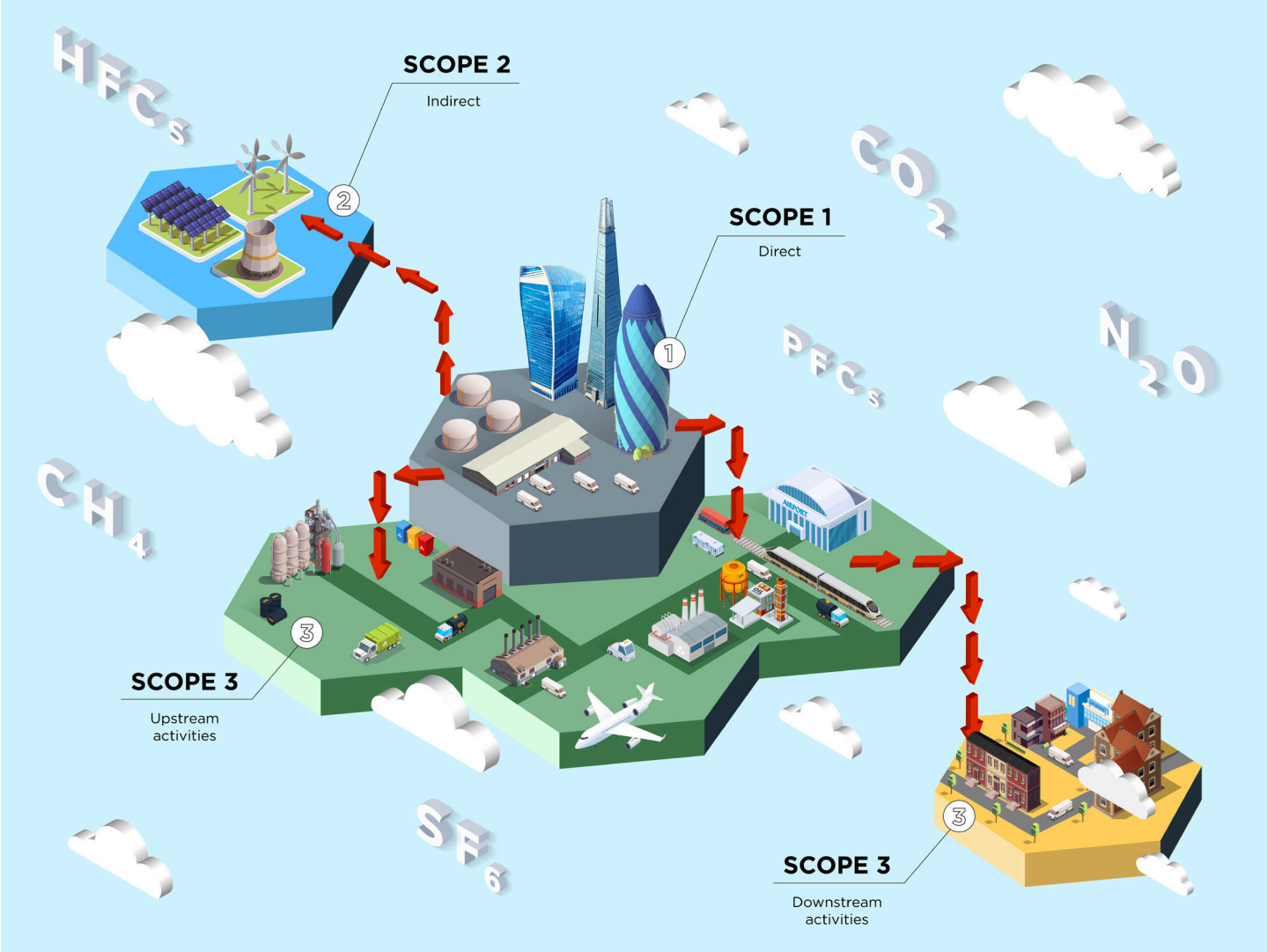

Figure 1. Sources of Greenhouse gas emissions by Scope and category. Source: GHG Protocol

Emissions footprint (January 2024 - December 2024)

This report follows on from our preceding carbon inventories - baseline year 2022 and 2023. 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 Acuity Care Group's 2024 results as shown below. Comparisons with our 2022 and 2023 results follow.

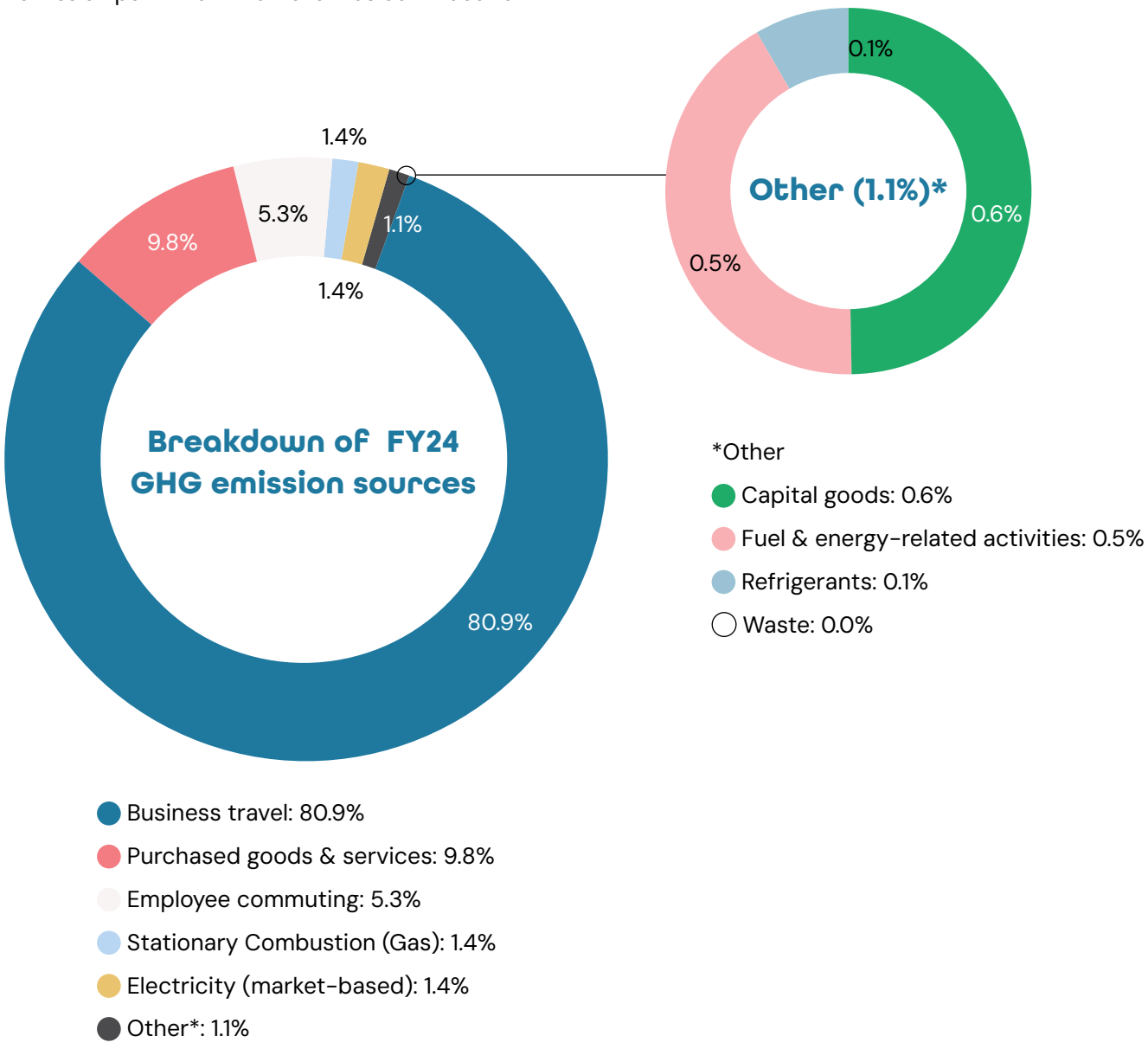

Figure 2. Pie charts displaying Acuity Care Group's FY24 tCO2e emissions, split by category. In the main pie chart, all categories with emissions totalling less than 1% of Acuity Care Group's total FY24 emissions have been aggregated into an 'Other' category, which has been broken into categories in the other pie chart to provide a more granular breakdown of emissions by category

Below is an itemised breakdown showing emissions (tCO_2e) by each scope and category from FY24 baseline calculation.

Table 1. Acuity Care Group's FY24 CO_2e Inventory

Scope/Category	Item	Total tCO_2e FY24	% of FY24 total tCO_2e
SCOPE 1			
Stationary combustion	Gas consumed	14.78	1.38%
Transportation	Owned and leased ICE vehicles	-	
Refrigerants	HVAC's	0.97	0.09%
SCOPE 2			
Electricity (location-based)[2]	Purchased electricity, for own use (grid average)	7.65	-
Electricity (market-based)[3]	Purchased electricity, for own use (specific contract)	15.39	1.43%
SCOPE 3			
Category 1: Purchased goods and services	Goods and services	105.71	9.64%
Category 2: Capital goods	CapEx expenditure	5.91	0.55%
Category 3: Fuel and energy-related activities	WTT[4] & T&D losses[5] from electricity, stationary combustion of fuels and transport	4.96	0.46%
Category 5: Waste	Waste disposal from operations	0.17	0.02%
Category 6: Business travel	Land and air travel and hotel stays for business purposes WTW	869.40	80.91%
Category 7: Employee commuting & homeworking	Employees commuting to and back from work WTW. Employees working from home	57.20	5.32%
Total Gross Emissions (Location-based)		**1,066.75**	
Less emissions avoided by procurement of renewable electricity		-	
Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)		7.74	
Total Gross Emissions (Market-based)		**1,074.50**	
Less carbon offsets		(- 31)	
Total Net Emissions		**1,043.50**	

[2] Location based represents emissions from electricity consumption based on grid average emissions
[3] Market based represents emissions from electricity consumption based on specific energy contracts
[4] WTT - Well-to-tank emissions. Emissions associated with the extraction, refinement, and transport of fuels before consumption
[5] T&D losses – Transmission and distribution losses. Emissions associated with the energy lost during the transmission of electricity through the network

Table 2. Acuity Care Group's FY24 CO_2e Inventory compared to FY22 and FY23

Scope/Category	Item	Total tCO_2e FY22	Total tCO_2e FY23	Total tCO_2e FY24	% change from base year FY22
SCOPE 1					
Stationary combustion	Gas consumed	2.1	2.65	14.78	604%
Transportation	Owned and leased ICE vehicles	-	-	-	-
Refrigerants	HVAC's	0.002	0.0017	0.97	48,594%
SCOPE 2					
Electricity (location-based)[6]	Purchased electricity, for own use (grid average)	4.9	1.65	7.65	56%
Electricity (market-based)[7]	Purchased electricity, for own use (specific contract)	3.55	0.58	15.39	334%
SCOPE 3					
Category 1: Purchased goods and services	Goods and services	149.2	129.54	105.71	-29%
Category 2: Capital goods	CapEx expenditure	41.9	11.49	5.91	-86%
Category 3: Fuel and energy-related activities	WTT[8] & T&D losses[9] from electricity, stationary combustion of fuels and transport	1.61	2.66	4.96	208%
Category 5: Waste	Waste disposal from operations	2.9	0.18	0.17	-94%
Category 6: Business travel	Land and air travel and hotel stays for business purposes WTW	1,302.00	1,148.25	869.40	-33%
Category 7: Employee commuting & homeworking	Employees commuting to and back from work WTW. Employees working from home	156.7	43.57	57.20	-63%
Total Gross Emissions (Location-based)		**1,661.31**	**1,339.99**	**1,066.75**	**36%**
Less emissions avoided by procurement of renewable electricity		1.35	1.07	-	
Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)		-	-	7.74	
Total Gross Emissions (Market-based)		**1,659.96**	**1,338.92**	**1,074.50**	**-35%**
Less carbon offsets		-6	-	-31	
Total Net Emissions		**1,653.96**	**1,338.92**	**1,043.50**	**-37%**

[6] *Location based represents emissions from electricity consumption based on grid average emissions*
[7] *Market based represents emissions from electricity consumption based on specific energy contracts*
[8] *WTT - Well-to-tank emissions. Emissions associated with the extraction, refinement, and transport of fuels before consumption*
[9] *T&D losses – Transmission and distribution losses. Emissions associated with the energy lost during the transmission of electricity through the network*

Emission reduction targets

In setting Net Zero targets and developing a Net Zero roadmap in FY 2024, we assessed the CO_2e 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:

- **9%** absolute reduction in Scope 1, 2 and 3 emissions by 2025 from 2022 baseline levels
- **25%** absolute reduction in Scope 1, 2 and 3 emissions by 2030 from 2022 baseline levels
- **55%** absolute reduction in Scope 1, 2 and 3 emissions by 2035 from 2022 baseline levels
- **77%** absolute reduction in Scope 1, 2 and 3 emissions by 2040 from 2022 baseline levels
- **91%** absolute reduction in Scope 1, 2 and 3 emissions by 2045 from 2022 baseline levels

Carbon Emission Glidepath tCO_2e

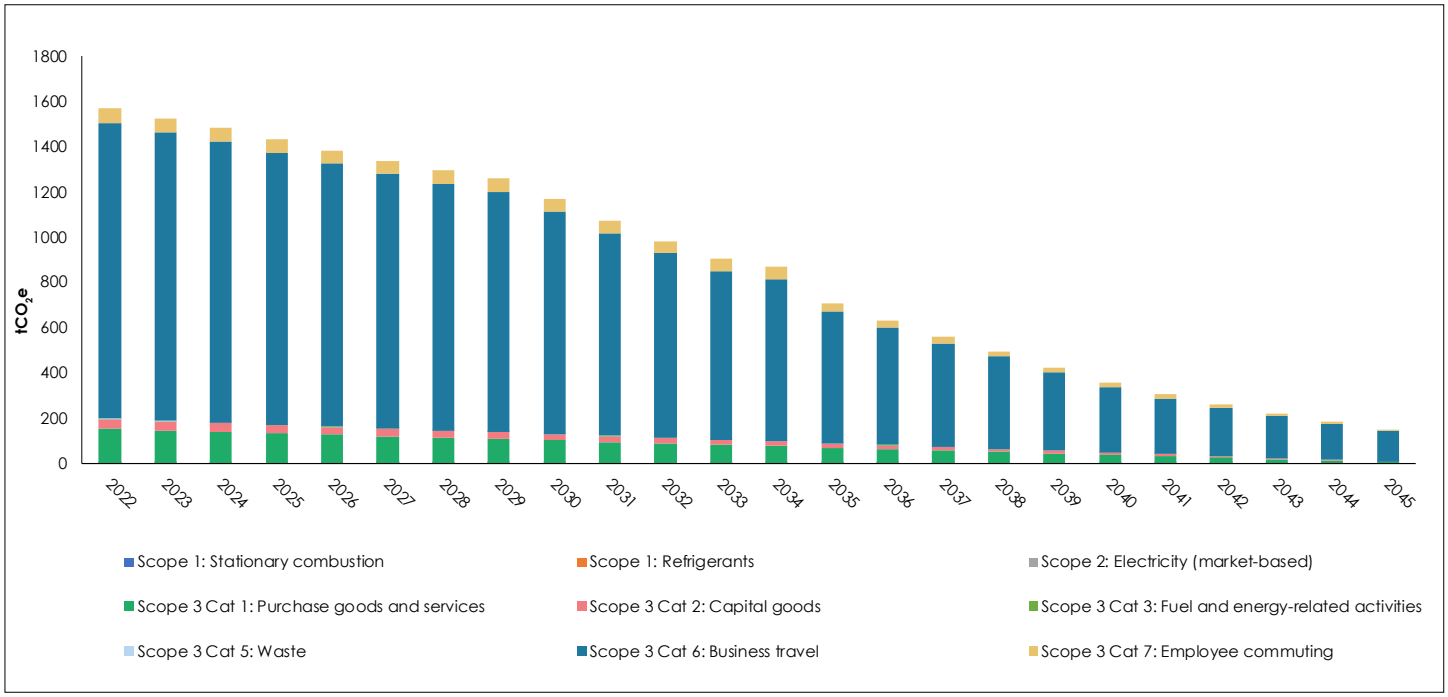

Figure 3. Acuity's Net Zero glidepath - roadmap to achieve Net Zero (-91% tCO_2e by FY 2045 against the FY 2022 base year)

Emission reduction targets

We are proud to report that we have surpassed our reduction target in FY 2024 by achieving -35% absolute emissions versus our FY 2022 base year, significantly above the target of -18% reduction by FY 2025 (Figure 4).

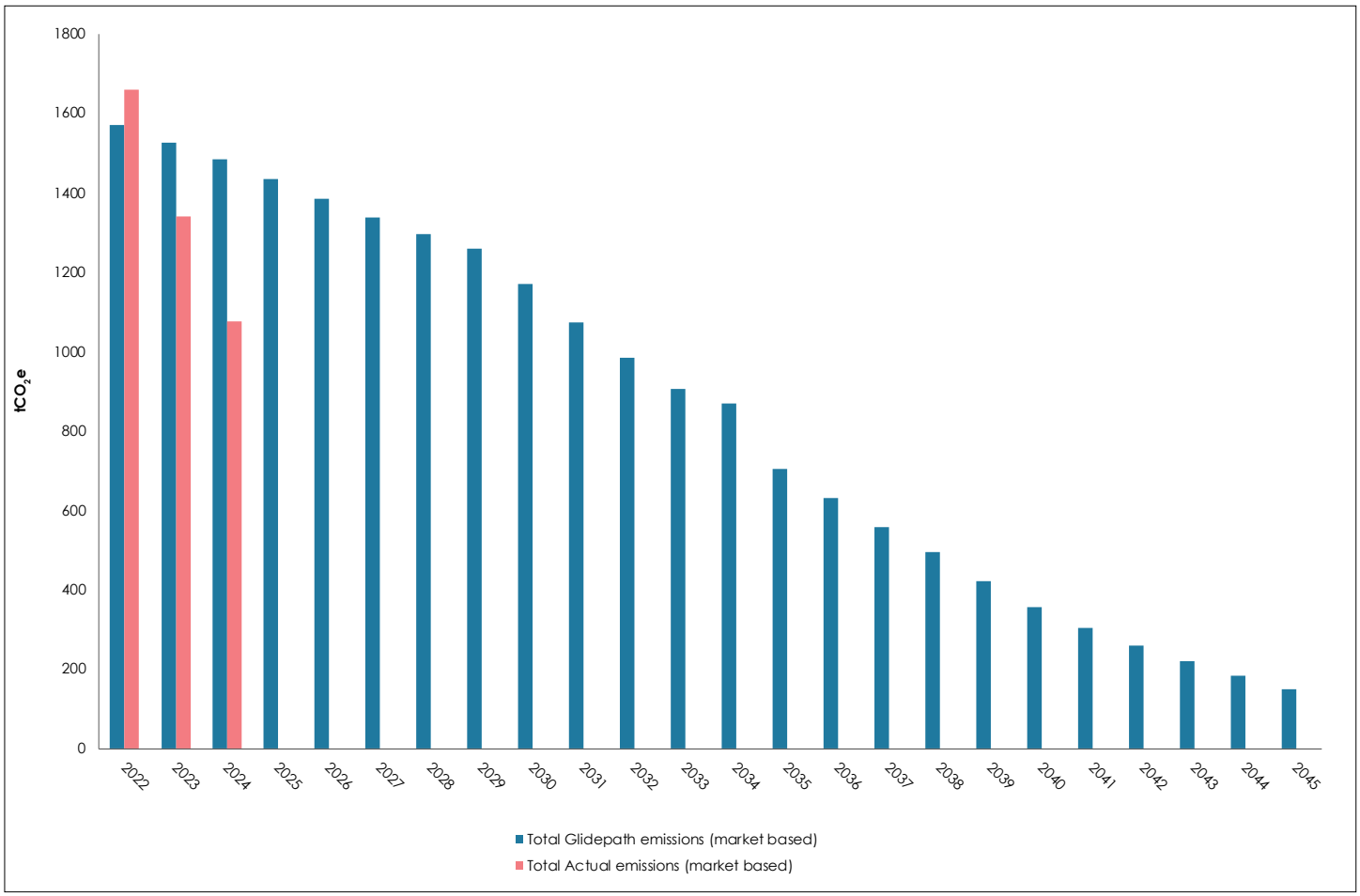

Figure 4. Acuity's progress against the original Net Zero glidepath – blue is estimated based on the reduction projections modelled in the original glidepath, pink is the actual reported emissions

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.

Intensity 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 2. Acuity's Intensity Metrics FY 2022, FY 2023, FY 2024

	FY 2022	FY 2023	FY 2024	% Change FY 2024 vs. FY 2022
tCO_2e per employee	1.45	1.39	1.08	-25%
tCO_2e per million £ turnover	55.48	44.75	30.78	-45%

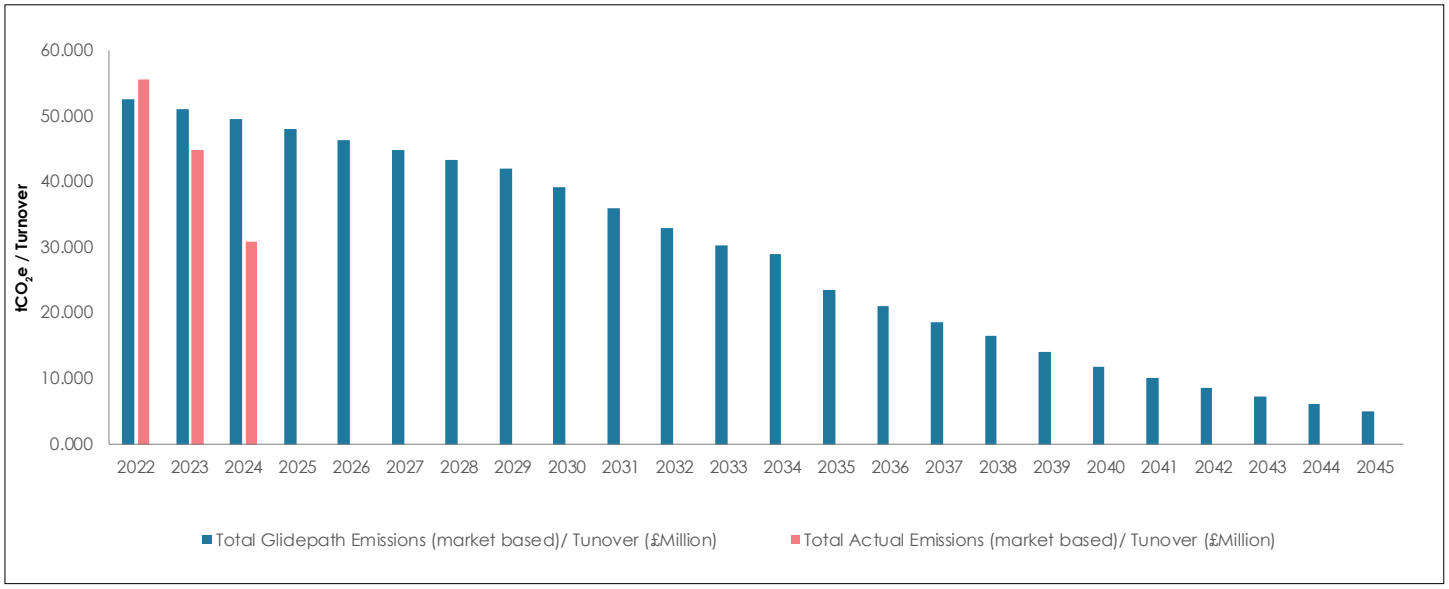

Figure 5. Acuity's progress against the £Turnover /tCO_2e Net Zero glidepath – blue is estimated based on the reduction projections modelled in the original glidepath, pink is the actual reported emissions

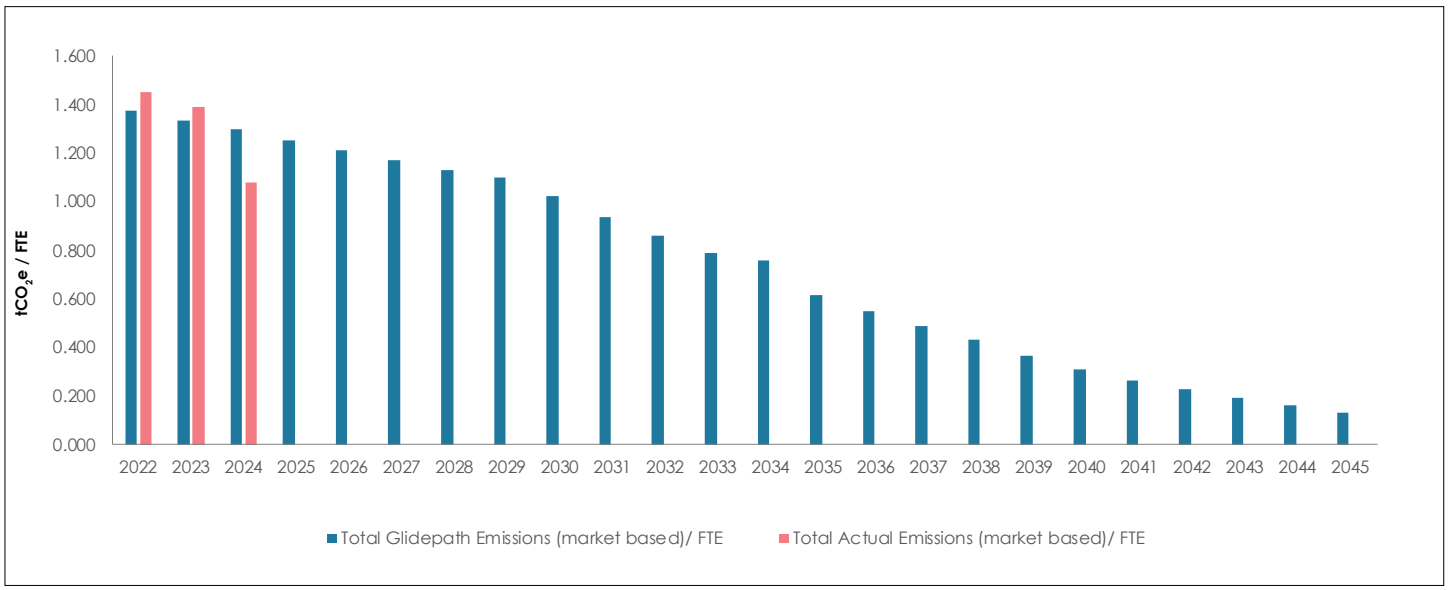

Figure 6 Acuity's progress against the FTE /tCO_2e Net Zero glidepath – blue is estimated based on the reduction projections modelled in the original glidepath, pink is the actual reported emissions

Environmental management measures / emission reduction plan

As a responsible business, we have for many years had a focus on the environment and reducing our carbon emissions. To drive this to the next level, we engaged the services of Sustainable Advantage to advise the Acuity Care Group 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 relatively low impact area for Acuity Care Group, as gas is only used within our offices. There has however, been a significant increase in stationary combustion emissions this year (+458% from 2023), as a result of using square footage rather than actual consumption data to estimate emissions. The building managers at our office sites are responsible for utilities, which means we have limited control over this area; however, we are committed to collaborating with our landlords to:

- Obtain actual consumption data for our offices to improve the accuracy of emissions reporting.
- For new offices that we lease in new territories, we will review our landlord leasing policy and only consider offices in the area with a higher EPC rating.
- Collaborate with our landlords of our tenanted offices to progressively replace brown gas consumption with renewable gas consumption.
- Engage with our landlords to ensure that all our facilities use minimal heating by making sure buildings are fully insulated.

SCOPE 1: Refrigerants

This is a low impact area for us, and we have limited control over this emission activity. Whilst it is assumed fugitive emissions from refrigerant gases will remain the same due to lack of knowledge surrounding new technologies, we will endeavour to reduce our impact where possible, engaging with landlords to:

- Limit use of refrigeration / air conditioning systems.
- Avoid emissions through improved leak tightness; consider fitting leak-detection systems and following a regular maintenance schedule.
- Work with the landlord to ensure correct end-of-life treatment of refrigerant gases; recover and dispose of refrigerant gases correctly when maintaining, upgrading or decommissioning a system.
- Substitute refrigerants with other less harmful substances e.g., refrigerant gas with zero ozone depletion potential (ODP) and low global warming potential (GWP).
- When renewing HVAC system, choose the most efficient systems:
  - Investigate systems using least damaging refrigerant gasses with low potential leakage.
  - Installing new systems may offer energy savings as well as next generation refrigerants (HFOs (hydrofluoro-olefins) and natural refrigerants).

SCOPE 2: Electricity

Electricity is only used within our offices, therefore is a relatively low impact area. As with Stationary Combustion, there has been a notable increase in emissions this year (+364% from 2023), as a result of using square footage rather than actual consumption data to estimate emissions. Additionally, we were unable to determine the source of electricity at our current sites, so it was presumed that brown electricity was used at all, leading to an increase in our market-based emissions. The building managers at our office sites are responsible for utilities, which means we have limited control over this area; however, we are committed to collaborating with our landlords to:

- When considering new offices as part of the leasing engagement consider negotiating with landlords and facilities management companies who have a green electricity contract.
- Energy efficiency guides will be issued to all site staff to facilitate positive behavioural change and we will gather up-to-date monthly energy performance data to provide feedback.
- Ensure we use energy efficient systems wherever possible e.g., replacing lights with LED and using passive infra-red sensors (PIRs) where possible.

SCOPE 3 Category 1: Purchased goods and services & Category 2: Capital goods

Purchased goods and services is the second largest source of emissions for Acuity Care Group and therefore remains a key area of focus. We were pleased to see a positive reduction in this area from 2023, with a reduction of 18%, largely as a result of reduced spend.

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 reduction in this category. This is a low impact area for us (1% of total emissions).

We realise that much of the GHG reductions in these categories will happen because of our suppliers reducing their carbon emissions and becoming more carbon aware as the European Union launched the Green Deal which outlines a commitment to climate neutrality by 2050. However, that does not mean that we will take a passive approach especially as the two emissions sources account for 11% of our total emissions.

To try and enact positive change on our suppliers we will:

- Engage with tier 1 suppliers to first understand their carbon footprint (scopes 1, 2 and relevant 3) by sending out carbon surveys.
- Be selective about working with sophisticated carbon suppliers (where possible), and additionally, support suppliers to reduce their emissions.
- Work with suppliers to collaboratively set carbon emissions reductions targets (as recommended by the Science Based Targets initiative).
- Prefer local suppliers where possible.
- Request life cycle assessments for products purchased and choose products with a lower environmental impact.

SCOPE 3 Category 5: Waste

Although this is a low impact area compared to other emissions sources, we will focus on reducing emissions from waste as we have a greater degree of control over this impact area and due to wider environmental considerations of waste.

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

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

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

- 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.
- Aim to have zero waste to landfill by 2027, with 50% of said waste to Waste-to-Energy and 50% recycled.

SCOPE 3 Category 6: Business travel

Business travel is our single largest source of emissions, comprising 81% of our overall emissions. This largely stems from the emissions associated with support workers commuting to the homes of people we support. Due to a change in methodology, using an employee commuting survey to obtain greater granularity of commuting patterns, there has been a notable decline in business travel emissions compared to 2023 (-24%). However, as the employee participation rate for the survey was low, the results may not accurately represent Acuity Care Group's workforce. As such, this figure may fluctuate in 2025 as data quality improves.

We are keen to understand our business travel impact and engage our employees to understand the environmental impact of their activity. We will endeavour to do this though the following methods:

- Collect more granular Business travel data to better calculate our GHG emissions in future years, focusing on extracting actual data where possible. If a further employee commuting survey is undertaken, we will focus on increasing employee participation rates to provide greater representation of associated emissions.
- COVID-19 has taught us that video conferencing tools such as Teams and Zoom can very successfully host meetings. We are encouraging our staff to continue to embrace this technology to minimise travel.
- Where travel is required, we will prioritise carbon-reducing travel modes, choosing rail over air and / or cars and engage with care workers to educate them on the lowest emission options
- Encourage the uptake of EV vehicles by paying favourable mileage reclaim rates and considering the installation of EV charging points at our site, where practical.

SCOPE 3 Category 7: Employee commuting & homeworking

This is another emission hotspot for us (5% of total emissions) and therefore should be prioritised for emissions reduction. We recognise that while we cannot directly influence what modes of travel our employees use, we need to do all we can to encourage them to join us on our sustainability journey. We will endeavour to achieve this by:

- Continue to send a travel survey to our employees to record average commuting behaviour
  - Putting in place initiatives that promote low emissions commuting, including:
  - Cycle-to-work schemes
  - EV salary sacrifice schemes
  - Encouraging carpool arrangements
  - Providing information on public transport alternatives
  - Installing EV charge points at our office location
  - Paying favourable mileage reclaim rates to EV vehicles
  - Community hubs that facilitate shorter commuting distances
  - Providing information on public transport alternatives

Employee homeworking was not a large source of CO2e emissions in FY24, and we recognise that we have limited control over the consumption of fuel and energy in employee working from home environments. As such, we will focus on continuing to promote awareness of employee energy consumption and efficiency measures.

- We will consider collecting granular data by sending a survey to all employees working from home to understand their energy, waste and water usage during working hours.
- Encourage switching to renewable energy tariffs where possible.
- Implement an awareness campaign for reducing working from home carbon footprint:

– Install SMART meters

– Reduce energy consumption of home appliances

– Reduce, reuse, recycle, limit waste sent to landfill

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.[10] 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_2e and have been calculated utilising the following formula:

Source emissions data x conversion factor* = total source emissions
Source unit x (tCO_2e/unit) = tCO_2e

**Conversion factors are primarily derived from the latest:*
- *UK Government GHG conversion factors for Company Reporting*
- *DEFRA (Department for Environmental, Food and Rural Affairs)*
- *EPA's Environmentally extended input-output (EEIO) tables*

[10] *https://ghgprotocol.org/corporate-standard*

Appendix:

2. methodology - Inclusions in FY 2024 inventory:

SCOPE 1

Sources included in the inventory are onsite (or "stationary") natural gas combustion and refrigerants.

- Stationary combustion: 2024 data was estimated based on site square footage.
- Fugitive (refrigerants): 2024 data was estimated based on site square footage.

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.

Estimated electricity data has been used to complete calculations using the square footage for the leased sites.

SCOPE 3

Category 1: Purchased goods and services

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

Category 2: Capital goods

Includes upstream emissions from both tangible and intangible CapEx additions purchased within the Group Fixed Asset Register have been included within the 2024 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 5: Waste

IIncludes emissions from third-party disposal and treatment of waste generated by our operations during the reporting year. Waste emissions have been estimated based on 2023 site data.

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.
- Estimated support worker commuting data. This was estimated using an employee travel survey to collect data from employees on commuting patterns (e.g., distance travelled, and mode used for commuting) and applying the appropriate emission factors for the modes used using the distance-based method.

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 homeworking.
- Employee commuting data was estimated using an employee travel survey to collect data from employees on commuting patterns (e.g., distance travelled, and mode used for commuting) and applying the appropriate emission factors for the modes used using the distance-based method

Appendix:

non-material category exclusions for FY 2024 emissions:

Scope 3 Category 9: Downstream transportation and distribution is excluded from FY 2024 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 2024 inventory as we do not manufacture products.

Scope 3 Category 11: Use of sold products is excluded from the FY 2024 inventory as we do not sell physical products.

Scope 3 Category 12: End-of-life treatment of sold products is excluded from FY 2024 inventory as we do not sell physical products.

Scope 3 Category 13: Downstream leased assets are excluded from FY 2024 inventory, as we do not own any leased assets that we lease to other businesses.

Scope 3 Category 14: Franchises is excluded from FY 2024 inventory, as we do not operate franchises.

Scope 3 Category 15: Investments is excluded from FY 2024 inventory, as we do not have any investments whereby, we provide capital or offer financing as a service.

SUSTAINABLE ADVANTAGE

An intelligent approach to energy, waste & sustainability

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