



Net Zero Report

Carbon Reduction Plan

FY 2024

Executive Endorsement

Publication date: [October 2024](#)

Signed: [Andy Morgan](#)

Position: [CEO](#)

“At Smart CT we are committed to sustainability. We are firmly embarked upon our Net Zero journey to reduce our carbon emissions, and we have highlighted areas where we can improve.”

We are committed to reducing our carbon dioxide equivalent (CO₂e) emissions through targeted projects within our supply chain and within our own business. This is a large undertaking as our contracts are across over 50 countries, so we are prioritising projects that facilitate the types of CO₂e reductions that are most effective.

We have measured our CO₂e emissions across Scopes 1, 2 and 3, and we are on a journey to improve the coverage of our CO₂e data across all relevant Categories. We are working to improve our data collection each year to enable us to improve the quality of our reporting and allow us to more accurately track our CO₂e emission reduction goals.

We want to communicate this message in a compliant way so that we can help to improve the sustainability of our services and its contribution to the economy.

About us

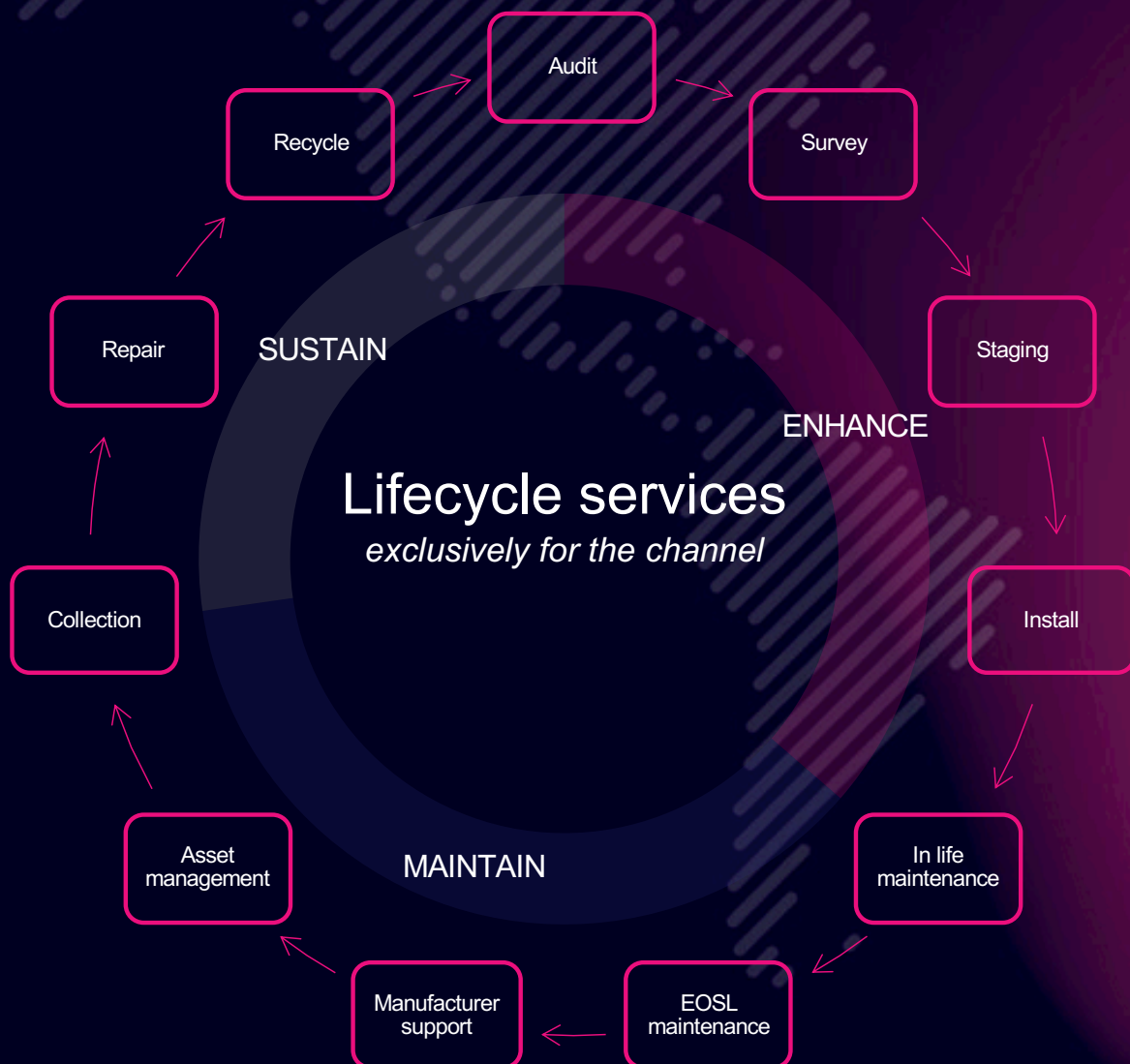
Technology downtime diminishes business performance and Smart CT minimises disruption by keeping technology connected. Our worldclass customer support, extensive spare parts and highly trained engineers ensure our customers achieve maximum uptime via our 24 hour, seven days per week, 365 days a year, continual operations across Europe.

Smart CT offers bespoke, trusted technology services and support, designed exclusively for the technology channel. We act quickly to provide highly experienced engineers to our customers within four hours of an issue being raised. During critical operating periods engineers are located on-site ready to support within minutes. This is because we are committed to providing a reliable service.

We understand that when a business needs a spare part, they expect us to have it in stock. That is why we have over 20,000 of them in storage and our experts know exactly what to send to arrive on customer site within as little as 2 hours.

We work with the world's leading information technology (IT) manufacturers and offer a full suite of smart IT services, all designed to keep businesses connected and to boost efficiency and profitability.

Smart CT is not just an IT services provider; we are on a path to becoming a global sustainable IT solutions provider and we offer services across the full hardware lifecycle.

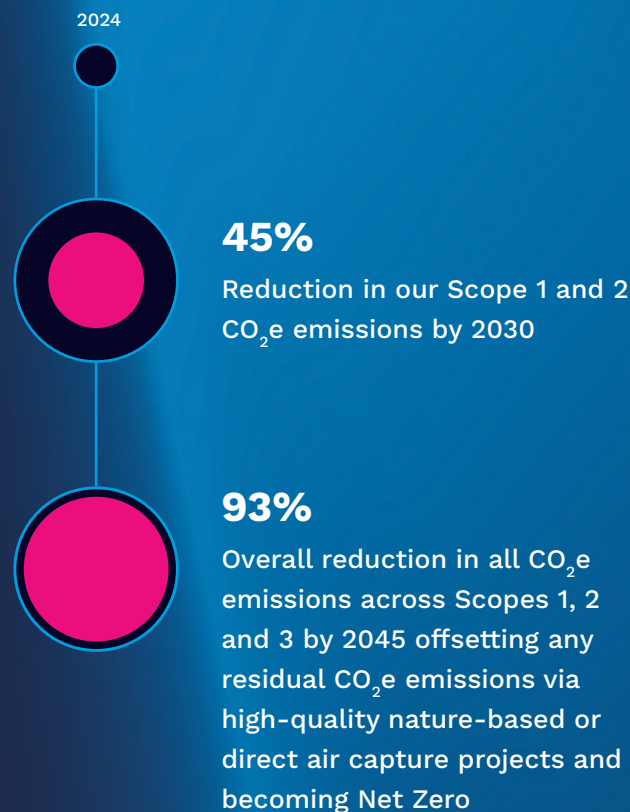


Commitment to Net Zero

Smart CT are committed to ensuring that we play our role in working alongside other UK organisations to achieve the UK Government's Net Zero target of at least a 100% reduction in the net UK greenhouse gas (GHG) emissions by 2050 (based on 1990 levels).

Smart CT are committed to taking action to reduce our annual global warming potential (GWP) GHG carbon dioxide equivalent (CO₂e) emissions and achieving Net Zero CO₂e emissions by 30th April 2045 *five* years earlier than the UK Government's target.

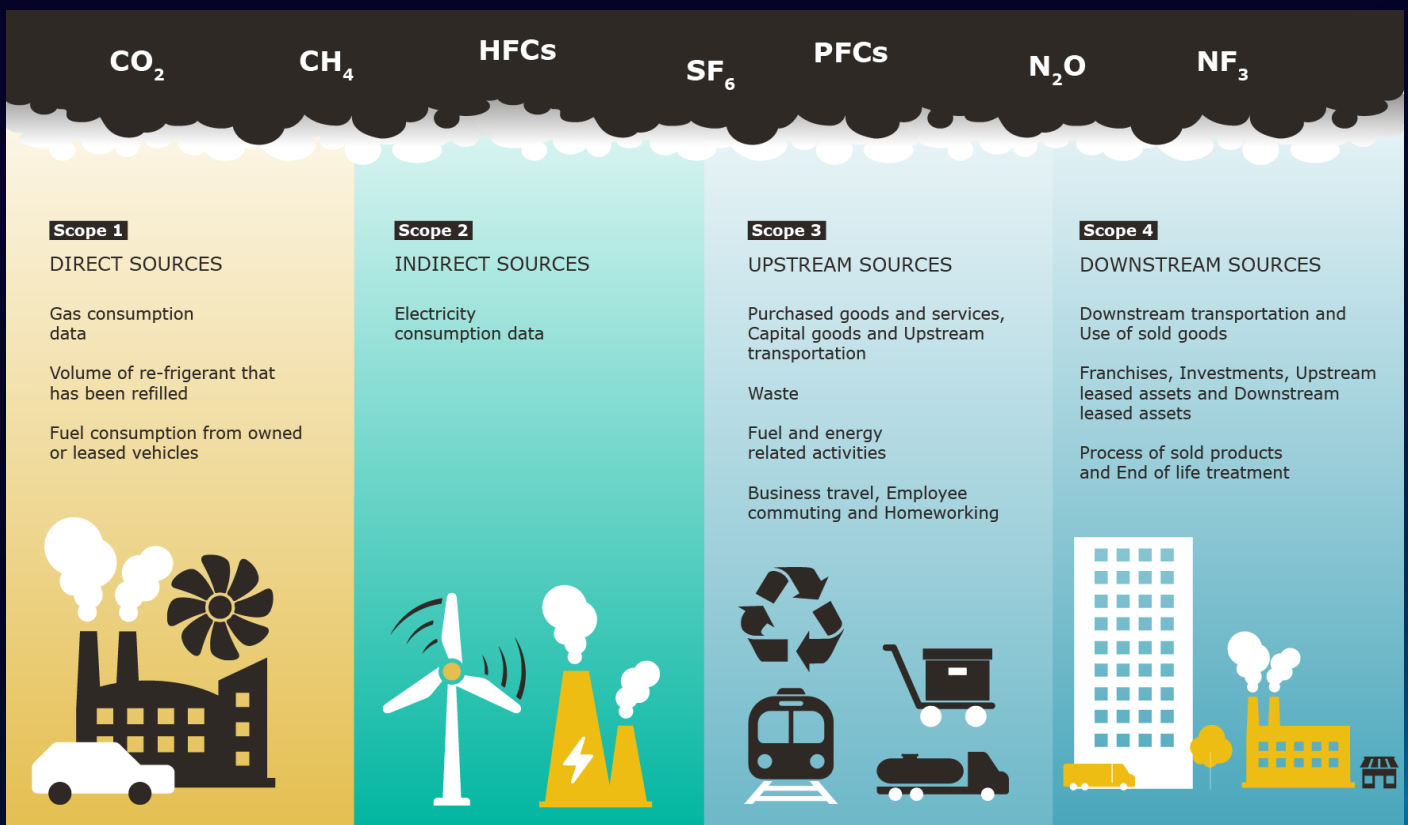
We will aim to reduce our CO₂e emissions year-on-year and will achieve:



To achieve these goals, Smart CT has taken the following actions:

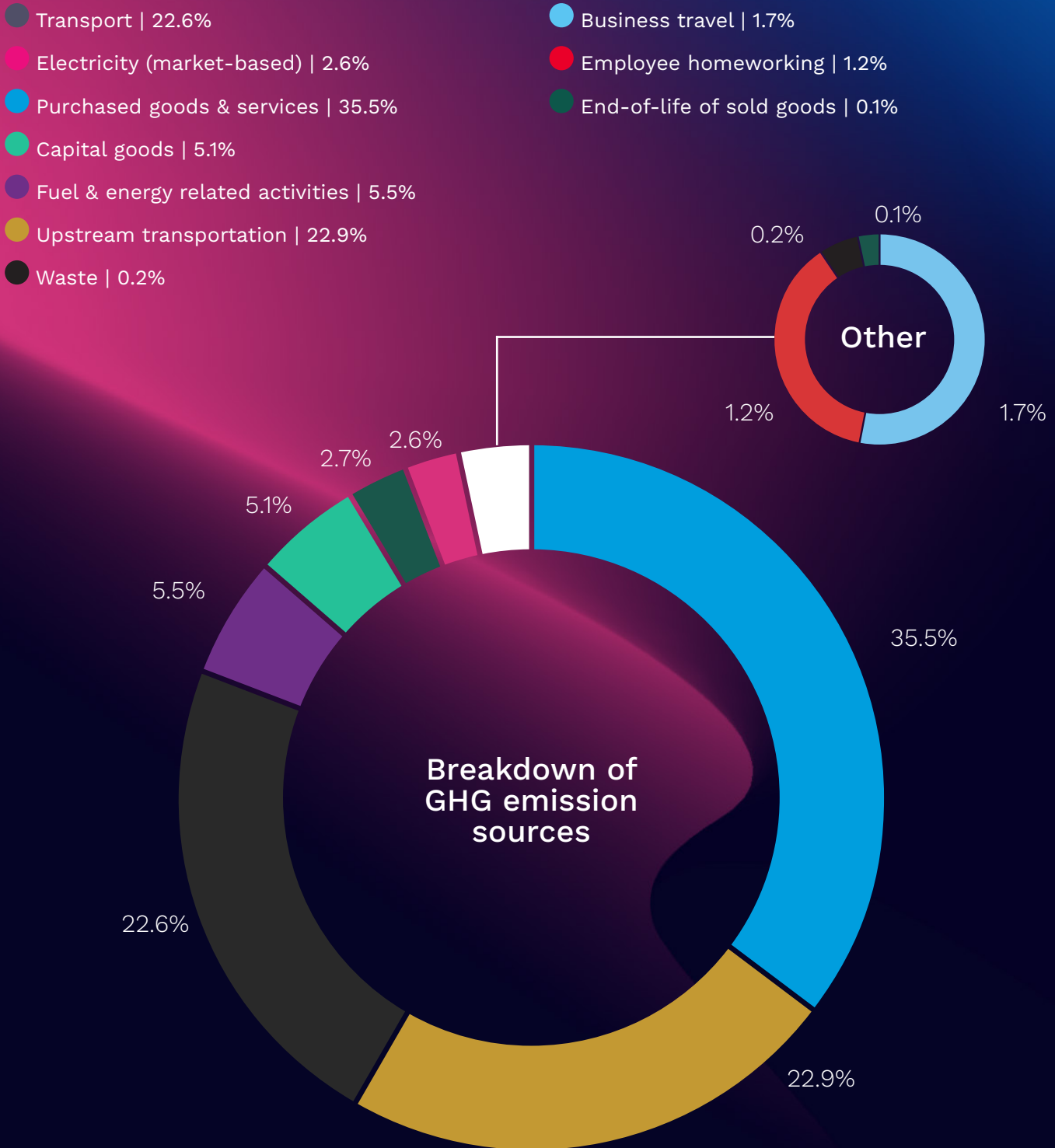
- 1 We have appointed an external specialist carbon consultancy to collate and verify our data, calculate our CO₂e emissions and help advise on CO₂e reduction options
- 2 Set the base year (May 2022 – April 2023) and calculated our CO₂e footprint in line with the GHG Protocol for that base year:
 - Scope 1**
 - i. Stationary combustion, and transport (owned and leased vehicles) and refrigerant gases
 - Scope 2**
 - i. Electricity
 - Scope 3**
 - i. Category 1: Purchased goods and services
 - ii. Category 2: Capital goods
 - iii. Category 3: Fuel and energy related activities
 - iv. Category 4: Upstream transportation and distribution
 - v. Category 5: Waste generated in operations
 - vi. Category 6: Business travel (including hotel stays)
 - vii. Category 7: Employee commuting (including home working)
 - viii. Category 12: End-of-life treatment of sold products
- 3 Created a CO₂e reduction plan for each Scope and Category
- 4 Set the Net Zero CO₂e date and committed to updating our carbon footprint annually with April 2024 to be the first year post the base year

Overview of GHG Protocol Scopes and CO₂e emissions across the value chain



Baseline emissions footprint

Baseline CO₂e emissions are a record of the GHG emissions that were produced in a previous financial year prior to the introduction of any strategies to reduce CO₂e emissions. Baseline CO₂e emissions are the reference point against which CO₂e emissions reduction can be measured. Smart CT have chosen May 2022 – April 2023 as our baseline year. Smart CT's April 2024 CO₂e emissions footprint is as follows:



Below is an itemised breakdown showing the amount of CO₂e emissions in tonnes (tCO₂e) produced by each Scope and Category from the financial year (FY) 23 and FY 24.

Scope/Category	Item	Total tCO ₂ e FY23	Total tCO ₂ e FY24	% for FY24	% Difference
SCOPE 1					
Stationary combustion (Gas)	Gas consumed	-	-	0.0	0.0
Transportation ¹	Owned and leased vehicles	240.1	283.0	22.6	17.9
Refrigerants	HVAC's	-	0.0	0.0	0.0
SCOPE 2					
Electricity (Location-based) ²	Purchased electricity, for own use (grid average)	16.0	17.5	N/A	+9.4
Electricity (Market-based) ^{3,4}	Purchased electricity, for own use (specific contract or onsite generation)	16.0	32.3	2.6	+102.6
Electricity (electric vehicles (EVs))	Purchased electricity for vehicles used	0.0	0.0	0.0	0.0
SCOPE 3					
Cat 1: Purchased Goods & services	Goods and services	902.3	444.9	35.5	-50.7
Cat 2: Capital Goods	CapEx Expenditure	18.9	63.8	5.1	+238.0
Cat 3: Fuel & energy related activities	WTT ⁵ & T&D ⁶ from electricity, stationary combustion of fuels and transport	66.8	69.2	5.5	3.7
Cat 4: Upstream Transport	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW ⁷	525.0	286.2	22.9	-45.5
Cat 5: Waste	Waste generated in operations	0.8	1.9	0.2	+127.3
Cat 6: Business travel	Land and air travel and hotel stays for business purposes WTW	26.0	21.7	1.7	-16.5
Cat 7: Employee commuting	Employees commuting to and back from work WTW	39.2	33.2	2.7	-15.2
Cat 7: Employee commuting ⁸	Employees working from home	11.6	14.8	1.2	+27.4
Category 11: Use of sold products	Use of Original Equipment Manufacturer (OEM) Parts to maintain our customers server	Missing data from this category. We have no oversight of this area.	Missing data from this category. We have no oversight of this area.		
Category 12: End of life treatment	Waste generated from serviced contracts	1.2	1.3	0.1	4.3
Total Gross Emissions (Location-based)		1,847.8	1,237.4		-33.0
Less emissions avoided by procurement of renewable electricity		(0.00)	(0.00)		
Less emissions avoided by production of renewable electricity		(0.00)	(0.00)		
Total Gross Emissions (Market-based)		1,847.8	1,252.3		-33.0
Less carbon offsets		(0.00)	(0.00)		
Total Net Emissions		1,847.8	1,252.3		-32.2

¹Scope 1 Transport has been re-baselined as Smart CT noticed that the data provided last year was not accurate. We've used the same methodology this year as last year, where 18% of the total mileage has been estimated as some of the vans do not have a telematics which track the total distances

²Location based represents CO₂e emissions from electricity consumption based on grid average emissions

³Market based represents CO₂e emissions from electricity consumption based on specific energy contracts

⁴Market based for FY24 considers the residual mix of the UK grid, which is not considered for FY23. This is a result of updates to the Scope 2 methodology under the GHG protocol

⁵WTT - Well-to-tank CO₂e emissions. CO₂e emissions associated with the extraction, refinement, and transport of fuels before consumption

⁶T&D losses - Transmission and distribution losses. CO₂e emissions associated with the energy lost during the transmission of electricity through the network

To further understand our CO₂e emissions, we have also recorded them using intensity ratios as this will allow us to track our emissions as our business grows and develops.

Intensity Ratios	Gross Emissions (Location-based)		Gross Emissions (Market-based)		Net Emissions	
	FY23	FY24	FY23	FY24	FY23	FY24
tCO ₂ e per employee (start of year)	24.0	14.1	24.0	14.3	24.0	14.3
tCO ₂ e per m ²	2.3	1.1	2.3	1.1	2.3	1.1
tCO ₂ e per £ million turnover	157.9	101.4	157.9	102.6	157.9	102.6

When calculating CO₂e emissions, the GHG Protocol *Corporate Accounting and Reporting Standard* states that a company must set its organisational boundaries⁹. 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 of 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 we have operational control. The operational boundary includes all three Scopes as outlined by the GHG Protocol. Our CO₂e emissions are reported in tCO₂e and have been calculated utilising the following formula:

Source emissions data x conversion factor* = total source emissions

Source unit x (tCO₂e/unit) = tCO₂e

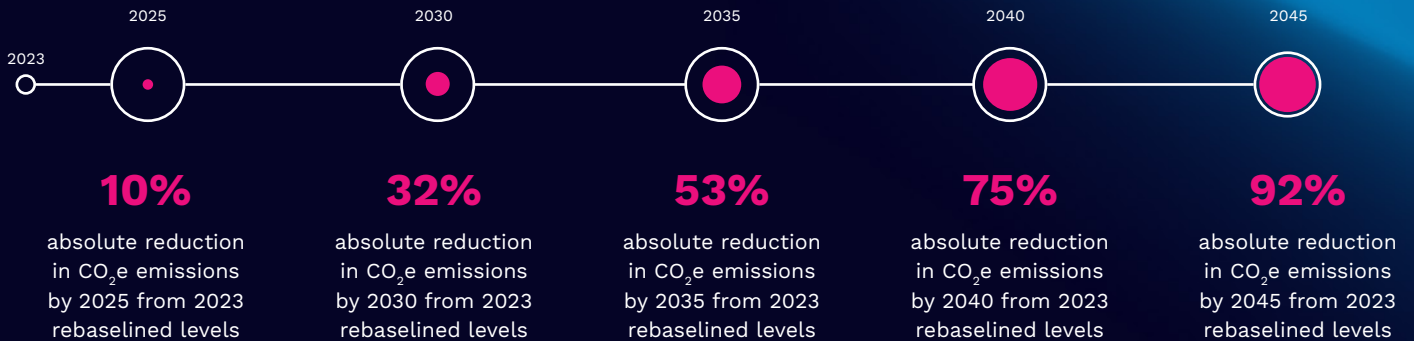
*Conversion factors are primarily derived from the latest:

- UK Government GHG conversion factors for Company Reporting
- DEFRA (Department for Environmental, Food and Rural Affairs)
- Environmentally extended input-output (EEIO) tables
- Environmental Protection Agency (EPA)

⁹<https://ghgprotocol.org/corporate-standard>

CO₂e emission reduction

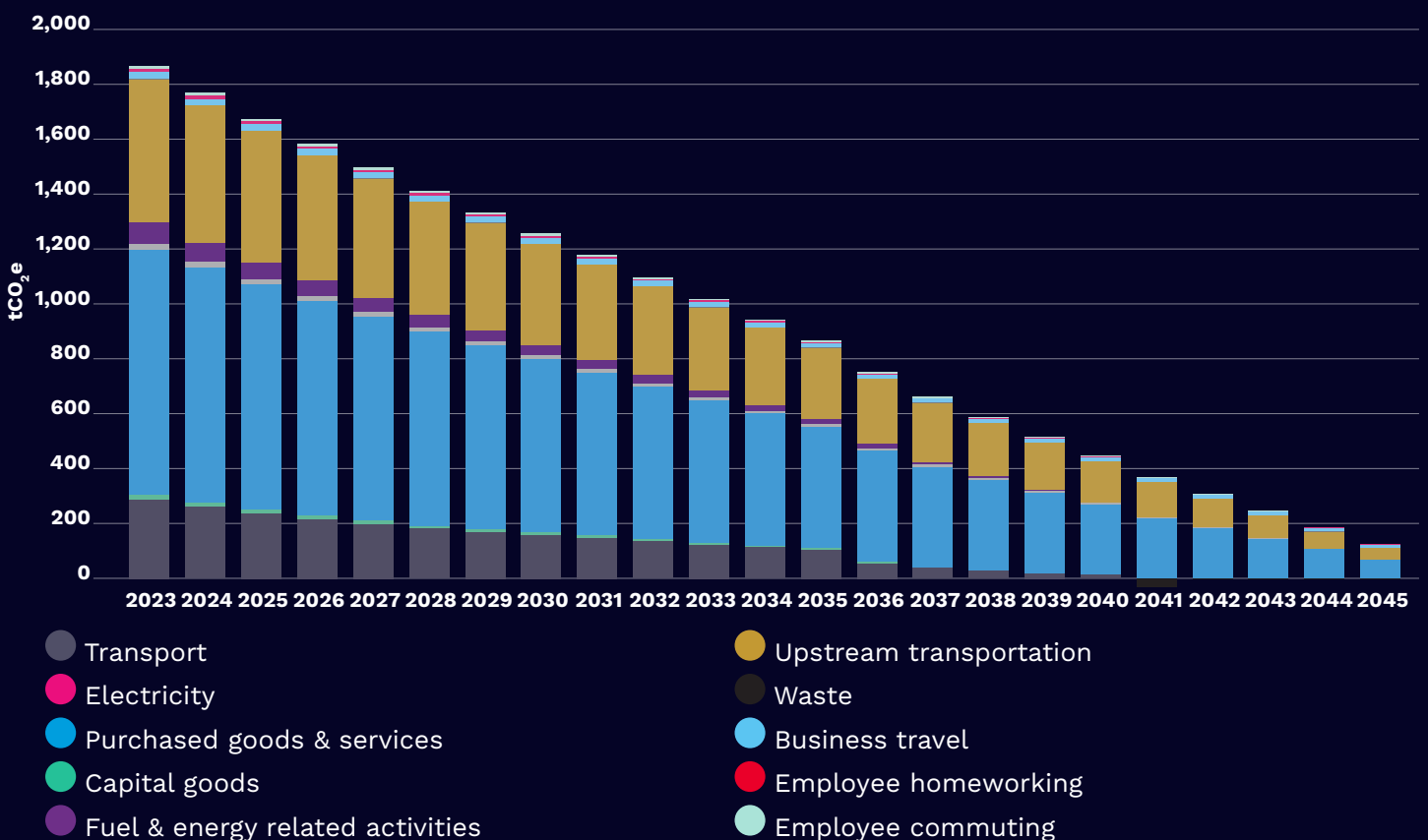
In order to continue our progress to achieving Net Zero CO₂e, we have mapped out and planned a number of positive actions to achieve the following CO₂e reduction targets



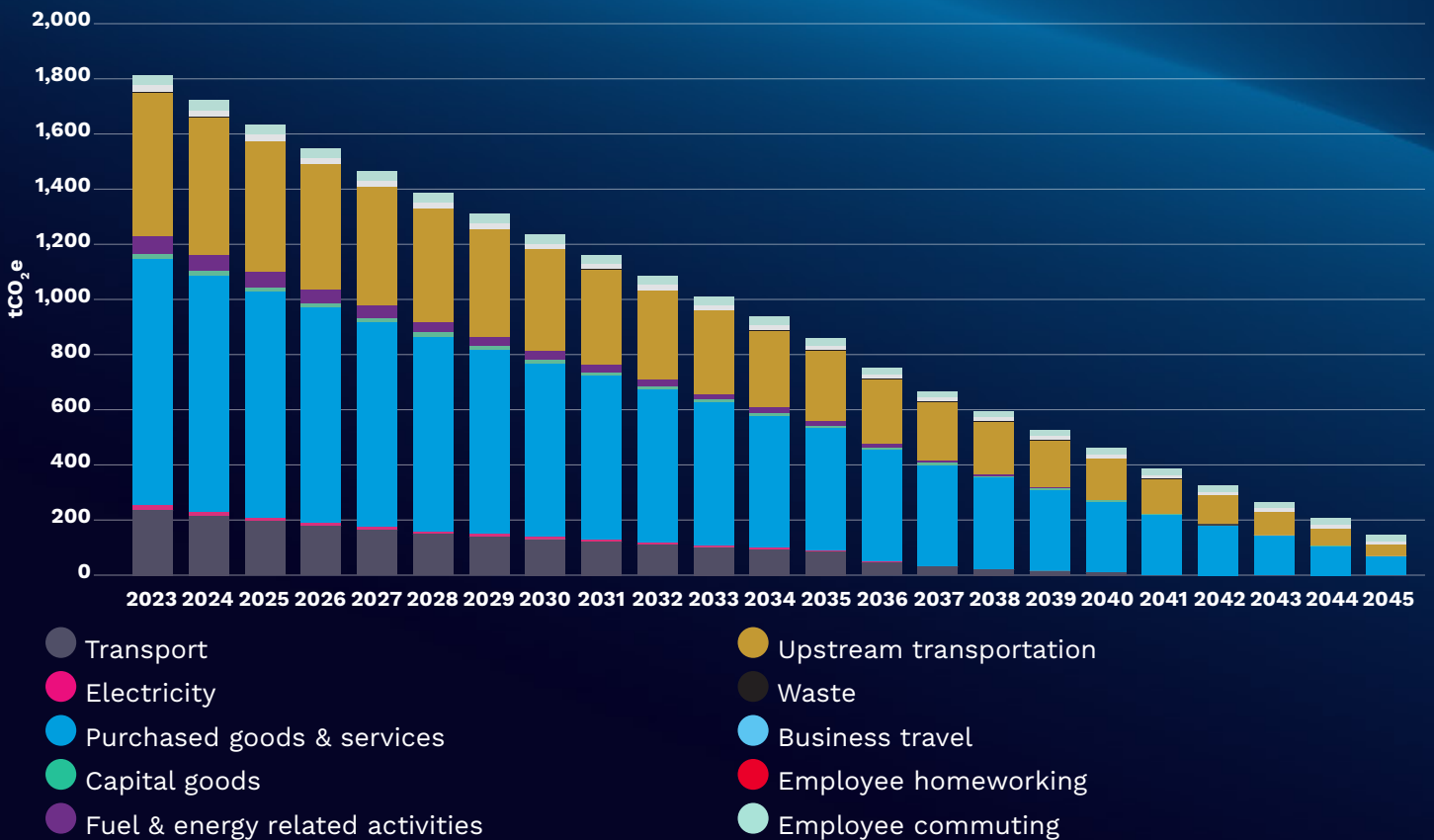
We've rebaselined our Scope 1 Transport and Scope 3 category 7 Employee commuting CO₂e emissions as we've noticed that there were errors in the information provided for last year as the average distances travelled in both areas were not comparable between FY23 and FY24 and were also not in line with best practice.

We've kept the original glidepath below to demonstrate the small difference in CO₂e emissions target shown in the first glidepath Original CO₂e Reduction Plan (Total emissions Scopes 1, 2 and 3). The rebaselined CO₂e emissions are shown in the graph Rebaselined CO₂e Reduction Plan (Total emissions Scopes 1, 2 and 3) on the second graph below:

Original CO₂e Reduction Plan (Total emissions Scopes 1, 2 and 3)

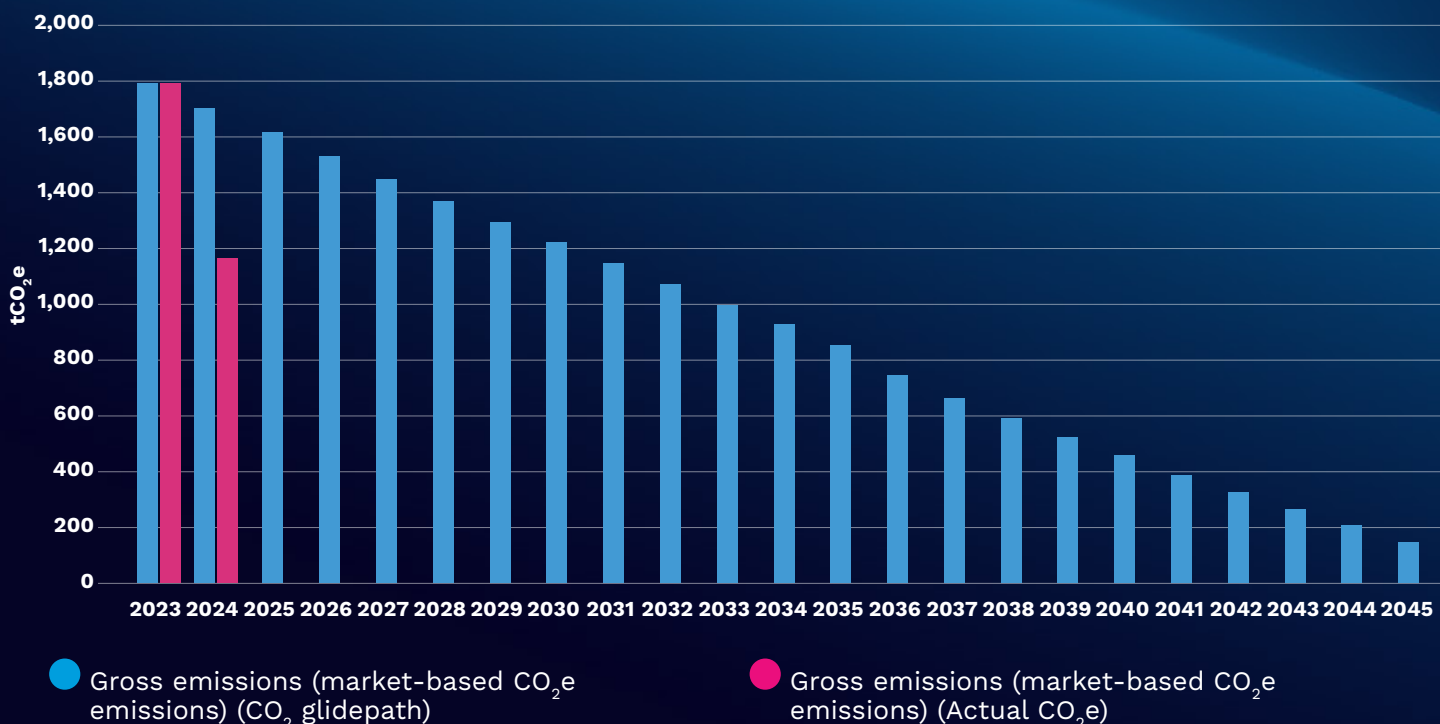


Rebaselined CO₂e Reduction Plan (Total emissions Scopes 1, 2 and 3)



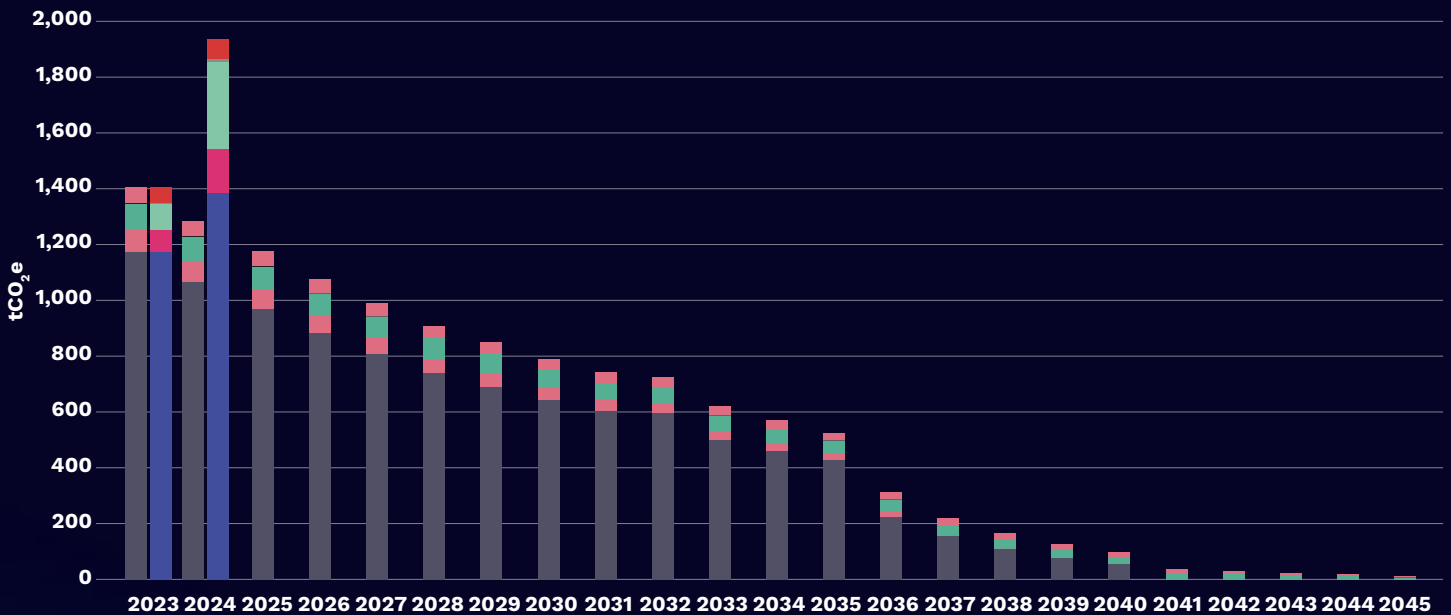
Our calculated CO₂e emissions in FY24 have reduced by 32.2% in comparison to market based emissions for FY23 and have decreased in comparison to the CO₂e reduction glidepath as shown in the graph *Carbon Reduction Plan Actual vs Target (Total emissions Scopes 1, 2 and 3)*. The greatest drivers of this reported CO₂e emissions reduction are CO₂e emissions from Purchased goods and services which has reduced by 50.7% (902 tCO₂e to 445 tCO₂e), and CO₂e emissions from Upstream transportation which has decreased by 45.5% (525 tCO₂e to 286 tCO₂e). The main reason for the reduction in CO₂e emissions can be attributed to improvements in methodology as the spend calculations for Purchased goods and services and Upstream transportation have been updated using new Environmental Protection Agency (EPA) CO₂e emission factors. Business travel has reduced by 16.5% (26 tCO₂e to 22 tCO₂e) and Employee commuting by 15.2% (39 tCO₂e to 33 tCO₂e); this has been driven by improvements in the methodology where business travel has used a distance based approach and employee commuting has taken into account better information as part of the rebaselined CO₂e emissions.

CO₂e Reduction Plan Rebaseline Actual vs Target (Total CO₂e Emissions Scope 1, 2 and 3)



Despite the overall reduction in reported CO₂e emissions between FY23 and FY24, we have observed an increase in reported CO₂e emissions across several CO₂e emission categories. We've put together a graph that compares the CO₂e emissions increases between FY 23 and FY 24 to provide additional analysis and explanation for the increases. One area of CO₂e emissions impact that has reported an increase in activity and therefore an increase in associated CO₂e emissions is Scope 1, Transport. This increase is due to a change in data collection methodology. Scope 2 Electricity CO₂e emissions have also increased, where we've used an improvement in the methodology as we now account for the UK's residual mix for the market-based emissions. For Scope 3 Category 2 Capital goods the CO₂e emissions have increased as a result of increased spending. For Scope 3 Category 5 Waste has increased marginally as a result of the increased business growth. For Scope 3 Category 7 Working from home, has increased as a result of increased number of employees and number of days employees can work from home. The graph *CO₂e Reduction Plan Rebaseline Actual vs target (emissions Scope 1 transport, 2 and 3 category 2, 5, and 7 Working from home)* shows the changes in our CO₂e emissions for financial year (FY) 23 and FY 24 as a comparison to the glidepath for the above discussed Scopes and Categories.

CO₂e Reduction Plan Rebaseline Actual vs Target (CO₂e Emissions Scope 1 Transport, 2 and 3 Category 2, 5, and 7 Working from home)



- Transport (CO₂e glidepath)
- Transport (actual CO₂e)
- Electricity (CO₂e glidepath)
- Electricity (actual CO₂e)
- Capital goods (CO₂e glidepath)
- Capital goods (actual CO₂e)
- Waste (CO₂e glidepath)
- Waste (actual CO₂e)
- Employee homeworking (CO₂e glidepath)
- Employee homeworking (actual CO₂e)

Our approach is to always focus our efforts on reducing our own CO₂e emissions, with significant planning and finances set aside to do this. However, a large proportion of our CO₂e emissions lie within Scope 3, it is difficult to reduce these CO₂e emissions within the short term as these are within our supply chain where we have influence but not control. To try and reduce these CO₂e emissions we will use our purchase power and choice of suppliers to encourage the correct CO₂e reducing behaviour within our supply chain.

Environmental management measures / CO₂e emission reduction

As a responsible business, we are focusing on our most material environment impact and reduction of our CO₂e emissions. To drive this to the next level, we engaged the services of Sustainable Advantage to advise the Smart CT 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: Transport (owned and leased vehicles)

A significant portion of our CO₂e emissions are a result of the engineer services provided to our clients in our company owned vehicles. Our fleet has around 36 vans, all of which are diesel. We will instigate the below actions in order to reduce CO₂e emissions in the short and long term:

- We already have installed telematics within each of their vans. However, the use of the telematics could be improved to help to reduce CO₂e emissions in the short term. To do this, we will consider including driver feedback and driver training to help correct poor driving behaviour and improve the efficiency of drivers
- Since we are currently heavily reliant on diesel fuel, we will consider carrying out a costed Scope 1 Transport appraisal that will help us to identify ultra-low emission (ULEV) for our fleet
- We will review our fleet capital depreciation profile and plan to replace vehicles with the most appropriate ULEVs, based on business use case scenarios



SCOPE 1: Refrigerants

In order to reduce the CO₂e emissions in this category to zero, or to orders of magnitude that are considered residual CO₂e emission levels, we will continue to service our heating ventilation and air conditioning (HVAC) units regularly to ensure that they are operating efficiently and that the risk of refrigerant leakage is minimised as far as reasonably practical. To help to reduce the energy consumption arising from a need for cooling, we will:

- Educate employees on the importance appropriate temperature settings for heating and cooling, natural ventilation and the use of shading in summer months, to prevent solar gains
- Evaluate if it is possible to substitute the existing HVAC refrigerants with other less harmful refrigerants e.g., refrigerant gas with zero ozone depletion potential (ODP) and low global warming potential (GWP)



SCOPE 2: Electricity

We manage our own electricity contract. As a quick win we will consider switching to a 100% green electricity contract when our current contract comes up for renewal. In order to help us to reduce our electricity consumption, we first need to consider the below actions to help us progress our journey of energy management which will involve:

- Installing smart meters to provide allow us to monitor and record the monthly electricity consumption in a centralised system
- By reviewing our monthly electricity consumption against interventions initiated to help us to reduce electricity usage, we can track electricity consumption and gain an insight into our electricity consumption habits and the success of the interventions
- Engage with our new landlord to explore the options for improving the energy performance of the building and the possibility of installing low and zero carbon technologies such as solar photovoltaic (PV) modules at our Head Office



SCOPE 3: Category 1: Purchased goods and services

We realise that much of the CO₂e reductions in this category will happen because of our suppliers reducing their Scope 1 and 2 CO₂e emissions and becoming more CO₂e aware as the UK progresses towards a Net Zero 2050. However, that does not mean that we will take a passive approach to the category especially as it accounts for 16.2 % of our total CO₂e emissions. To try and enact positive change within our suppliers, we will:

- Engage with our suppliers
- Creating a balanced score card and procurement policy, which will make CO₂e a material consideration for procurement
- Engaging with tier 1 suppliers to first understand their CO₂e (Scopes 1, 2 and relevant 3 Categories) by developing our Supplier Questionnaire
- Analysing where practical improvements can be undertaken and what management approaches will help suppliers to unlock lower CO₂e opportunities
- Benchmarking and educate suppliers to help them reduce their CO₂e footprint, and keep collecting verifiable key performance indicator (KPI) data



SCOPE 3: Category 2: Capital Goods

We realise that capital goods CO₂e emissions are linked to the investment we make in our business. To try and reduce CO₂e emissions in this area we will:

- Where they are available we will evaluate Environmental Product Declarations (EPA's) of products as part of a procurement exercise to assist us in selecting the products with the lowest environmental impact, including GWP
- Where the products consume electricity such as the laptops purchased for new employees, we will review the information within the EPA and select a more energy efficient laptop
- When we are purchasing vehicles we will consider procuring more energy efficient vehicles and ones that produce less CO₂e emissions such as battery electric vehicles (BEVs) and plug-in hybrid vehicles (PHEVs)



SCOPE 3: Category 4: Upstream transportation and distribution

Our CO₂e emissions in this area arise from the large volume of Original Equipment Manufacturer (OEM) parts that we procure to deliver maintenance services that extend wireless servers lifespan. We have a sizeable stock and require it to support our client services. To reduce CO₂e emissions in this area we will:

- Consider how transport can be optimised so that we receive fewer deliveries to our warehouses
- Consider lower CO₂e emission distributors which will help to reduce the transport CO₂e emissions within this category
- Engaging with the owners of the 3rd party warehouses to understand if they can switch to electricity used to store our OEM parts in their warehouses for green contracts



SCOPE 3: Category 5: Waste

We already follow the waste hierarchy; however, more can be done to reduce the volume of waste that we are producing at site level which will help us to reduce CO₂e emissions in this category. To try to enact this, we will:

- Collect waste data on a monthly basis through bin audits, and understand what is making waste streams significant
- Record the names of the products/product groups that are generating waste and set a descriptive action of how we could reduce the waste in specific areas
- Record the percentage waste reduction on a monthly basis and communicate this to employees and stakeholders to help continued engagement on waste reduction strategies



SCOPE 3: Category 6: Business travel

Business travel is made up of a significant number of areas, it covers everything from business transport (flights, trains, taxis, buses and hire cars), reclaimed miles, nights stayed at hotels and food purchased on business trips. To try and reduce CO₂e emissions in this category, we will:

- Encourage the use of rail to central Europe over short haul flights. This will be done by creating a central travel policy. This policy will require employees to utilise the travel hierarchy for reducing CO₂e emissions, this requires them to go through a decision-making process where employees flights are only permitted if they are an extended duration or if the employee has to work within a short duration after landing
- Encourage the use of rail over reclaimed miles. This can be achieved using the same travel policy that will also require employees travelling by car (reclaiming business miles) to go through the same travel hierarchy that is underpinned by a decision-making process that promotes public transport for all the journey or a leg (s) of the journey which will aid in reducing CO₂e emissions in this category



SCOPE 3: Category 7: Employee commuting

We recognise that CO₂e emissions created by employees commuting is outside of our direct control. However, we can still influence this category and in order to influence and reduce CO₂e emissions in this area we will:

- Send a travel survey to each one of our employees to understand how they currently get to and from work and evaluate what options groups of employees have for reducing CO₂e emissions by educating employees on lift sharing, active travel, and using public transport where possible



SCOPE 3: Category 7: Employee homeworking

These CO₂e emissions are created by employees using utilities and producing waste during the working day whilst working at home. Smart CT recognises that this helps to reduce the number of times that employees commute each week. Therefore, in order to reduce CO₂e emissions within this part of the Category, we will:

- Send an employee working from home survey to improve the CO₂e emissions accounting and evaluate what actions employees can take to reduce CO₂e emissions
- Educate employees to help them to reduce CO₂e emissions at home, supporting with new policies where required and appropriate
- Collecting information that relates to the number of employees who have taken advantage of any new policies and evaluate it to understand their success



SCOPE 3: Category 12: End-of-life treatment of sold products

These CO₂e emissions arise as a result of the waste management of OEM parts and packaging. To reduce CO₂e emissions in this category, we will:

- Develop our understanding of the materials that make up the OEM parts and evaluate service life and recyclability
 - Develop our understanding of packaging and evaluate recycled content, reuse and recyclability
-

Conclusion

This Net Zero report marks the second year of our Net Zero journey. We're keen to progress this journey and we will weigh up how we can continue to reduce our CO₂e emissions. We will recalculate our CO₂e footprint annually for each year. We will track how we are performing versus our targets and adjust our methods to ensure we stay

on track to hit our Net Zero target. We will continue to investigate the best options for reducing our CO₂e emissions and communicate this to our key stakeholders. We will continue to do all we can to minimise our CO₂e emissions and play our part to minimise the negative effects of climate change on the planet.



CO₂e emissions methodology: Inclusions within current numbers

Scope 1

Scope 1 sources included in the inventory are onsite (or “stationary”) natural gas combustion, mobile fuel combustion from leased and owned vehicles and fugitive CO₂e emissions of refrigerant gases.

Scope 2

Purchased electricity was the only identified Scope 2 CO₂e emissions source. However, per the GHG Protocol Scope 2 Guidance, Scope 2 CO₂e emissions have been calculated and reported using two separate methodologies:

- A location-based method reflecting the average CO₂e emissions intensity of grids on which energy consumption occurs
- A market-based method reflecting CO₂e emissions from the electricity that we have purposefully chosen via our energy procurement activities. This accounts for energy purchased from green energy suppliers and residual mix of brown contracts

Scope 3

Category 1: Purchased goods and services

Includes all upstream (i.e., cradle-to-gate) CO₂e emissions from the production of goods purchased or acquired by us in the reporting year

Category 2: Capital goods

Includes all upstream (i.e., cradle-to-gate) CO₂e emissions from the production of capital goods purchased or acquired by us in the reporting year

Category 3: Fuel and energy-related services

Relates to transportation and distribution losses, and the well-to-tank CO₂e emissions for all fuels consumed as a result of in our operation

- Well-to-tank emissions account for all the CO₂e emissions related to the extraction, production, and shipping of fuels excluding only the direct combustion of the fuel. (e.g., fuel consumed by our owned or leased vehicles)
- Transmission losses account for all the energy that is lost between the electricity production in the powerplant and when it is used (e.g., resistance in power lines)

Category 4: Upstream transportation and distribution

Includes the CO₂e emissions associated with paid distribution of products to our offices

Category 5: Waste

Includes CO₂e emissions from third-party disposal and treatment of waste generated in our owned or controlled operations in the reporting year

- We have utilised the ‘waste-type-specific’ method, which involves using CO₂e emission factors for specific waste types and waste treatment methods

Category 6: Business travel

Includes CO₂e emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars. This also includes emissions resulting from hotel stays resulting from business-related trips

- We have used the distance-based method, which involves determining the distance and mode of business trips, and then applying the appropriate emission factor for the mode used where possible
- We have used the number of nights stayed in hotels to calculate the CO₂e emissions

Category 7: Employee commuting and working from home

Includes CO₂e emissions from the transportation of employees between their homes and our offices. CO₂e emissions from employee commuting may arise from car, bus, train, or cab travel. We have also included energy consumption and waste production which occur from employees working from home in this category

- Where appropriate we have used the average-data method, which involves estimating CO₂e emissions from employee commuting based on average (e.g., national) data on commuting patterns

We will in future years supplement the above with employee travel surveys which collect data from employees on commuting patterns (e.g., distance travelled, and mode used for commuting) and apply the appropriate CO₂e emission factors for the modes used using the distance-based method

Category 12: End-of-life treatment of sold goods

Includes CO₂e emissions associated with the processing the waste which has been produced from the packaging of newly installed OEM equipment that our engineers bring to site and the original OEM equipment that our engineers collect from client sites

- We have utilised the ‘waste-type-specific’ method, which involves using CO₂e emission factors for specific waste types and waste treatment methods

CO₂e emissions Methodology – Material exclusions from current numbers:

Scope 3

Category 11: Use of sold goods

Is excluded from the current numbers as we do not collect data on this category. It is assumed that in order to account for these CO₂e emissions, we will have to collect more granular information from our OEM suppliers

Emissions methodology – Non-material exclusions for FY24 baseline emissions:

Scope 3

Category 8: Upstream leased assets

Is excluded from FY24 CO₂e emissions, as we do not lease any assets

Category 9: Downstream transportation and distribution

Is excluded from FY24 CO₂e emissions, as we do not sell goods that need to be transported by our customers

Category 10: Processing of sold products

Is excluded from FY24 CO₂e emissions, as we do not manufacture products

Category 13: Downstream leased assets

Is excluded from FY24 CO₂e emissions, as we do not own any leased assets that we lease to other businesses

Category 14: Franchises

Is excluded from FY24 CO₂e emissions, as we do not operate franchises

Category 15: Investments

Is excluded from FY24 CO₂e emissions, as we do not have any investments whereby, we provide capital or offer financing as a service





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