wifinity

Net Zero Report

Carbon Reduction Plan

January – December 2025

Executive Summary

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

Overall, in FY25 our market-based greenhouse gas emissions totalled 7,257 tCO_2e, representing a 35% reduction from the previous reporting period (FY24). The majority of our carbon dioxide equivalent (CO_2e) emissions continue to be generated from Scope 3 activities, accounting for 92% of total market-based emissions (6,673.52 tCO_2e). Scope 1 emissions represented 8% of the total footprint (574 tCO_2e), while Scope 2 emissions contributed less than 1% (10 tCO_2e). The largest source of CO_2e emissions in FY25 was Scope 3 Category 2: Capital goods, which accounted for 69% of total emissions (5,029 tCO_2e). This was followed by Scope 3 Category 1: Purchased goods and services (17%, 1,245 tCO_2e), Scope 1 Transportation from owned and leased vehicles (8%, 571 tCO_2e), Scope 3 Category 7: Employee commuting and homeworking (2%, 156 tCO_2e), Scope 3 Category 3: Fuel and energy-related activities (2%, 139 tCO_2e), and Scope 3 Category 6: Business travel (1%, 104 tCO_2e). All remaining emission sources individually contributed less than 1% of total FY25 emissions.

Since the FY21 baseline year, the organisation has completed acquisitions in FY24 that have materially affected the size and operational boundary of the business. To ensure a like-for-like comparison and maintain the relevance of emissions reduction targets, the baseline had been recalculated to incorporate the emissions associated with these acquired operations. Following rebaselining, FY25 emissions remain higher than the original baseline due to the increased scale of the organisation; however, the revised baseline provides a more accurate reflection of underlying carbon performance and progress towards long-term decarbonisation objectives.

To assess progress towards our emissions reduction objectives while accounting for the changes in business size, we track both absolute emissions and carbon intensity metrics. Turnover-based emissions intensity normalises emissions against revenue, providing a measure of carbon efficiency that is less influenced by business growth. Similarly, emissions per full-time equivalent (FTE) employee help to assess operational carbon performance relative to workforce size.

Looking ahead, we will continue to focus our decarbonisation efforts on the emission sources that have the greatest influence on our carbon footprint. In FY25, these were primarily capital goods, purchased goods and services, transportation, and employee commuting activities. Future initiatives will include engaging suppliers to identify lower-carbon alternatives, embedding sustainability considerations into procurement decisions, improving transport efficiency, and encouraging lower-carbon commuting and business travel practices where feasible. By prioritising action on our most significant emission hotspots and maintaining a focus on emissions within our direct control and influence, we aim to deliver meaningful reductions in greenhouse gas emissions and support our longer-term Net Zero ambitions.

About Us

Wifinity is a leading UK connectivity provider, delivering managed broadband, WiFi and network infrastructure solutions to complex, multi-user environments. Founded in 2007, the company specialises in designing, deploying and managing resilient, high-performance networks across sectors including defence, student accommodation, social housing, build-to-rent, leisure, later living, corporate, construction and the public sector.

Operating nationwide, Wifinity provides critical connectivity infrastructure in locations where reliable internet access is essential and often difficult to deliver through traditional broadband solutions. Through a combination of fibre, wireless and managed network technologies, Wifinity enables customers and end users to stay connected wherever they live, work, study or stay.

As the business continues to grow, Wifinity remains committed to delivering innovative and reliable connectivity while minimising its environmental impact. Sustainability is embedded within the company's long-term strategy, with a focus on reducing greenhouse gas emissions, improving resource efficiency, supporting responsible procurement practices and contributing to greater digital inclusion across the communities it serves.

Through this Net Zero strategy, Wifinity is working to understand, manage and reduce emissions across its operations and value chain, supporting its commitment to achieve Net Zero emissions by 2030 while continuing to provide essential connectivity services to its customers.

Commitment to Net Zero

We are committed to taking action to reduce our annual emissions and achieving Net Zero emissions by 31st December 2043, 7 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:

- 74% reduction in our Scope 1 and 2 emissions by 2030.
- Offsetting our residual Scope 1 and 2 emissions to achieve carbon neutrality via high-quality verified offsets.
- 63% overall reduction in all GHG emissions across Scopes 1, 2 and 3 by 2030 and 90% overall reduction by 2043 offsetting any residual emissions via high-quality nature-based or direct air capture projects.

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

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

Scope 1

i. Stationary combustion

ii. Transport (owned and leased vehicles)

iii. Refrigerant gases

Scope 2

i. Electricity – From premises

Scope 3

i. Category 1: Purchased goods and services

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

iii. Category 4: Upstream transportation and distribution

iv. Category 5: Waste

v. Category 6: Business travel

vi. Category 7: Employee commuting (including homeworking)

3. Created a carbon reduction pathway for each Scope and category
4. Set the 2030 and 2043 carbon reduction targets and commit to updating our carbon footprint at least annually, with this being the second calculation since our base year and the third in total

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

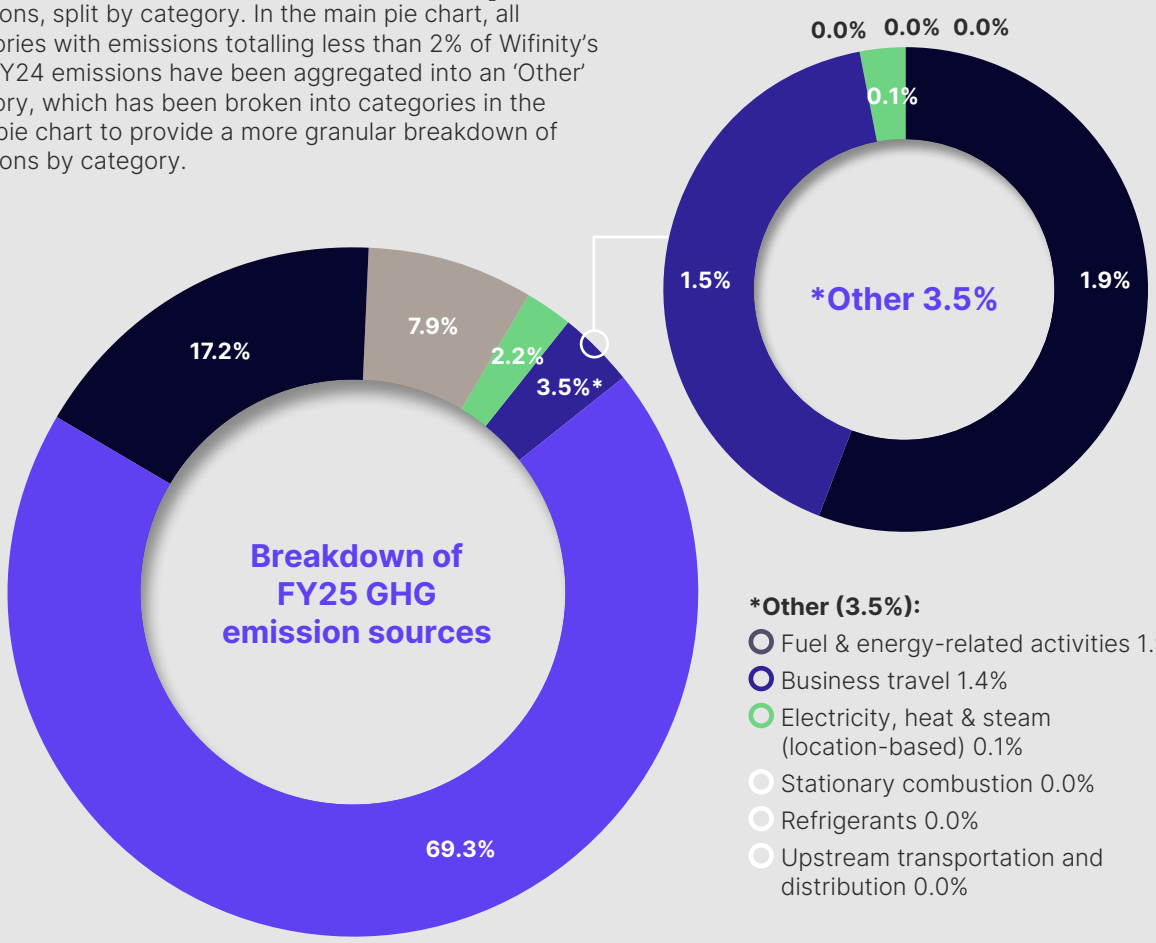
Emissions Footprint January 2025 – December 2025

This report follows on from our preceding carbon inventories – baseline year FY2021, FY2022, FY2023 and FY2024. 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. The FY2021 baseline has been recalculated to include the acquisitions of Next Connex and Vital Wi-Fi in FY2024.

In addition to this, we have also provided emission intensity metric for each year which highlights how our carbon emission per million £ turnover and FTE have been impacted 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 Wifinity's 2025 results as shown below. Comparisons with our FY2021 and FY2024 results follow.

Figure 2. Pie charts displaying Wifinity's FY24 tCO_2e emissions, split by category. In the main pie chart, all categories with emissions totalling less than 2% of Wifinity'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 FY25 calculation.

Table 1. Wifinity's FY25 CO_2e Inventory

Scope / Category	Item	Total tCO_2e FY25	% of FY25 tCO_2e
Scope 1			
Stationary combustion (gas)	Gas consumed	2.66	0.04%
Transportation	Owned and leased ICE vehicles	571.11	7.87%
Refrigerants	HVACs	0.25	0.00%
Scope 2			
Electricity (location-based)[1]	Purchased electricity, for own use (grid average)	4.68	N/A
Electricity (market-based)[2]	Purchased electricity, for own use (specific contract)	9.65	0.13%
Electricity (Electric Vehicles)	Owned and leased EVs	-	-
Scope 3			
Category 1: Purchased goods & services	Goods and services	1,244.65	17.15%
Category 2: Capital goods	CapEx expenditure	5,028.84	69.29%
Category 3: Fuel & energy-related activities	WTT[3] & T&D losses[4] from electricity, stationary combustion of fuels and transport	138.85	1.91%
Category 4: Upstream transportation and distribution	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW[5]	0.23	0.00%
Category 5: Waste	Waste disposal from operations	0.03	0.00%
Category 6: Business travel	Land and air travel and hotel stays for business purposes WTW	104.45	1.44%
Category 7: Employee commuting & homeworking	Employees commuting to and back from work WTW. Employees working from home	156.46	2.16%
Total gross emissions (Location-based)		**7,252.22**	
Less emissions avoided by procurement of renewable electricity		-	
Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)		4.98	
Less emissions avoided by production of green electricity		-	
Total Gross Emissions (Market-based)		**7,257.19**	**100%**
Less carbon offsets		-	
Total Net Emissions		**7,257.19**	

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

Table 2. Wifinity's FY24 CO_2e Inventory compared to FY21 and FY24

Scope / Category	Item	Total tCO_2e FY21	Total tCO_2e FY24	Total tCO_2e FY25	% change from base year FY21
Scope 1					
Stationary combustion (gas)	Gas consumed	0.17	-	2.66	1466%
Transportation	Owned and leased ICE vehicles	285.45	194.62	571.11	100%
Refrigerants	HVACs	9.94	0.96	0.25	-98%
Scope 2					
Electricity (location-based[6]	Purchased electricity, for own use (grid average)	18.27	5.90	4.68	-74%
Electricity (market-based)[7]	Purchased electricity, for own use (specific contract)	18.27	11.87	9.65	-47%
Scope 3					
Category 1: Purchased goods & services	Goods and services	1,879.24	6,679.09	1,244.65	-34%
Category 2: Capital goods	CapEx expenditure	141.08	3,932.31	5,028.84	3465%
Category 3: Fuel & energy-related activities	WTT[8] & T&D losses[9] from electricity, stationary combustion of fuels and transport	109.60	49.27	138.85	27%
Category 4: Upstream transportation and distribution	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW[10]	128.50	242.10	0.23	-100%
Category 5: Waste	Waste disposal from operations	1.58	0.04	0.03	-98%
Category 6: Business travel	Land and air travel and hotel stays for business purposes WTW	87.54	162.86	104.45	19%
Category 7: Employee commuting & homeworking	Employees commuting to and back from work WTW. Employees working from home	120.27	167.96	156.46	30%
Total gross emissions (Location-based)		**2,653.14**	**11,192.99**	**7,252.22**	**173%**
Less emissions avoided by procurement of renewable electricity		-	-	-	
Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)		-	5.97	4.98	
Less emissions avoided by production of green electricity		-	-	-	
Total Gross Emissions (Market-based)		**2,653.14**	**11,198.96**	**7,257.19**	**174%**

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

Emission Reduction Targets

In setting Net Zero targets and developing a Net Zero roadmap in FY 2021, 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:

- **28% absolute reduction in Scope 1, 2 and 3 emissions by 2025 from 2021 baseline levels**
- **40% absolute reduction in Scope 1, 2 and 3 emissions by 2027 from 2021 baseline levels**
- **63% absolute reduction in Scope 1, 2 and 3 emissions by 2030 from 2021 baseline levels**
- **90% absolute reduction in Scope 1, 2 and 3 emissions by 2043 from 2021 baseline levels**

Carbon Emission Glidepath tCO_2e

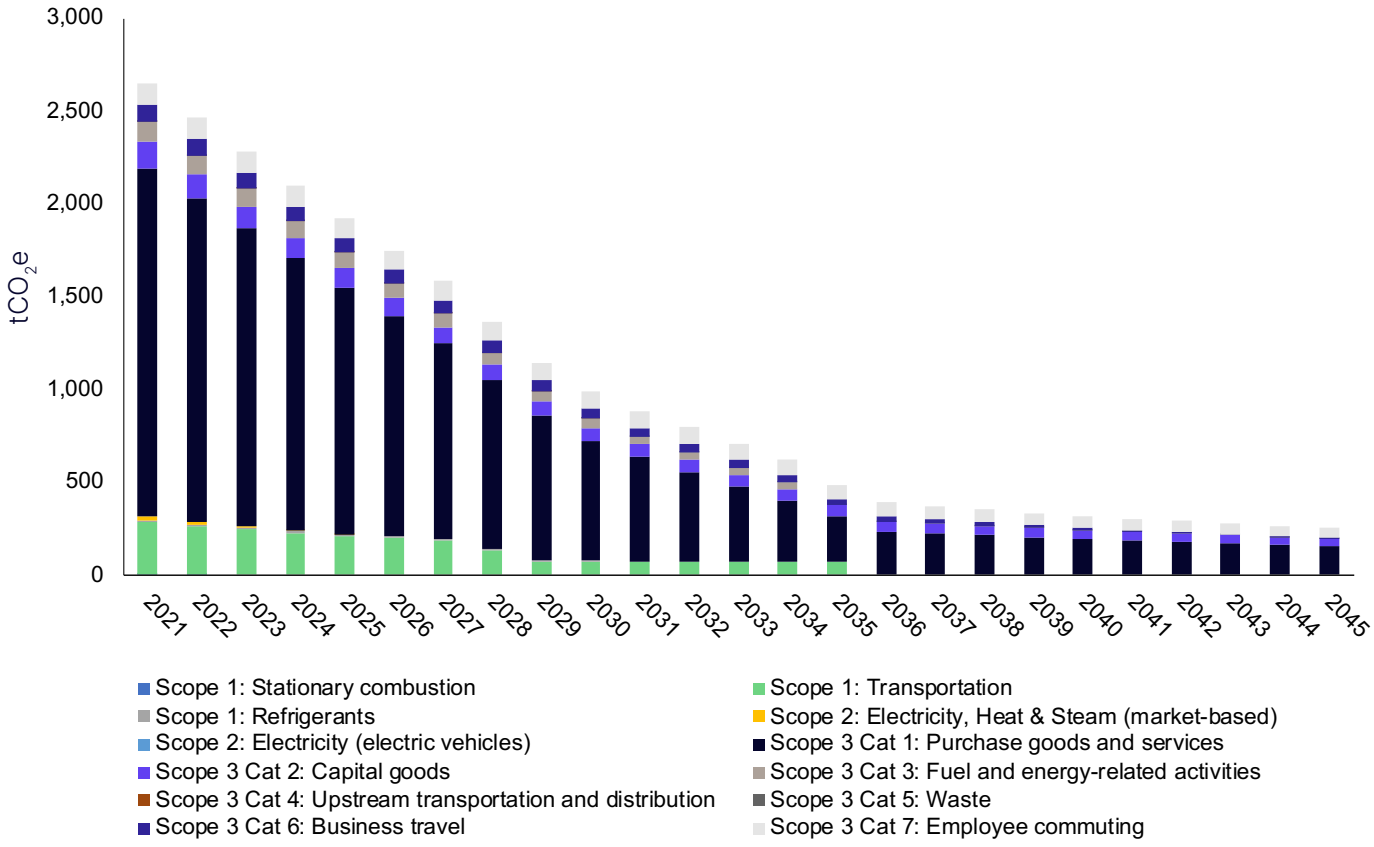


Figure 3. Wifinity's Net Zero glidepath - roadmap to achieve Net Zero (-63% tCO_2e by 2030 and 90% by 2043 against the FY 2021 base year).

The below chart shows the actual emissions against the forecasted rebaselined emissions from FY21.

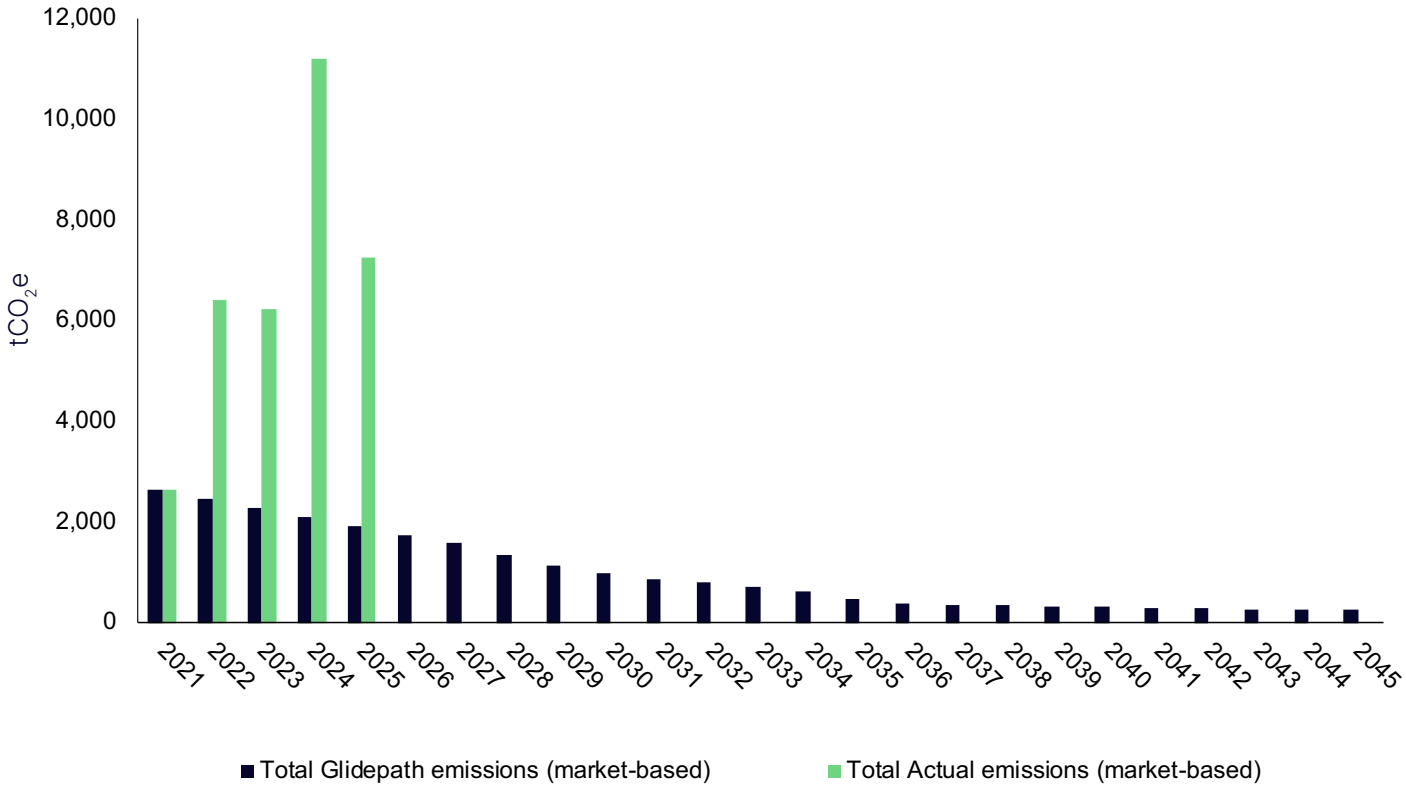


Figure 4. Wifinity's progress against the original Net Zero glidepath – blue is estimated based on the reduction projections modelled in the original glidepath, green is the actual reported emissions.

The increase in emissions shown between FY21 and FY25 should not be interpreted solely as a deterioration in carbon performance. During FY24 the organisational boundary expanded through the acquisition of Next Connex and Vital WiFi. The historical baseline had therefore been recalculated to incorporate these structural changes and provide a consistent basis for measuring progress. Despite this adjustment, current emissions remain above the revised glidepath. This reflects both the impact of organisational growth and increased operational activity across the enlarged business. Encouragingly, emissions reduced by 35% between FY24 and FY25, indicating progress in managing the emissions associated with the expanded organisational footprint.

Our primary focus is on reducing these emissions, supported by dedicated planning and financial resources. However, 92% 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.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:

Table 3. Wifinity's Intensity Metrics FY 2021, FY 2024, FY 2025

	FY 2021	FY 2024	FY 2025	% Change FY 2025 vs. FY 2021
tCO_2e per employee	19.37	53.46	32.84	70%
tCO_2e per million £ turnover	169.57	277.29	176.87	4%

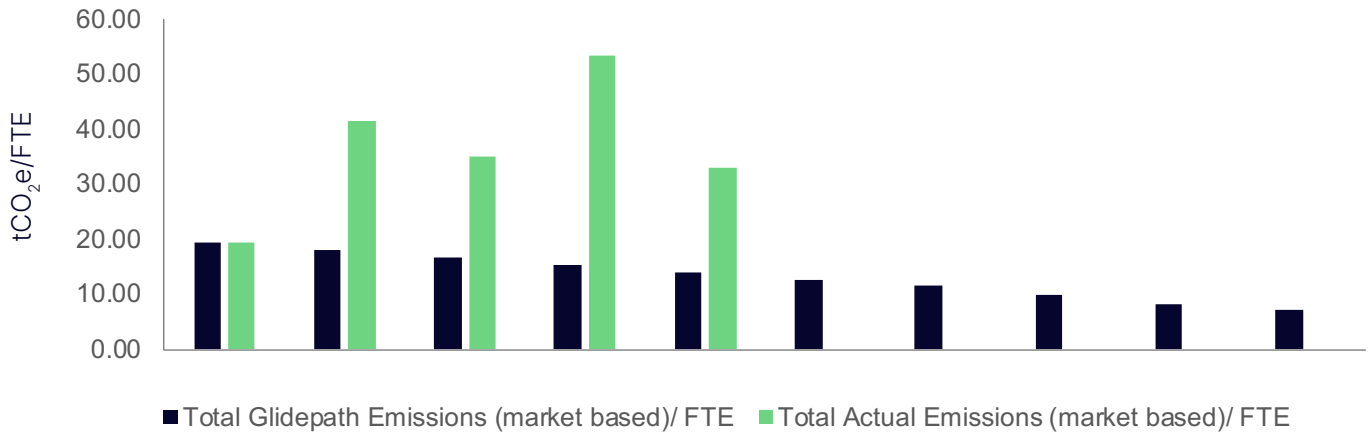


Figure 5.Wifinity's progress against the FTE/tCO2e Net Zero glidepath – blue is estimated based on the reduction projections modelled in the original glidepath, orange is the actual reported emissions.

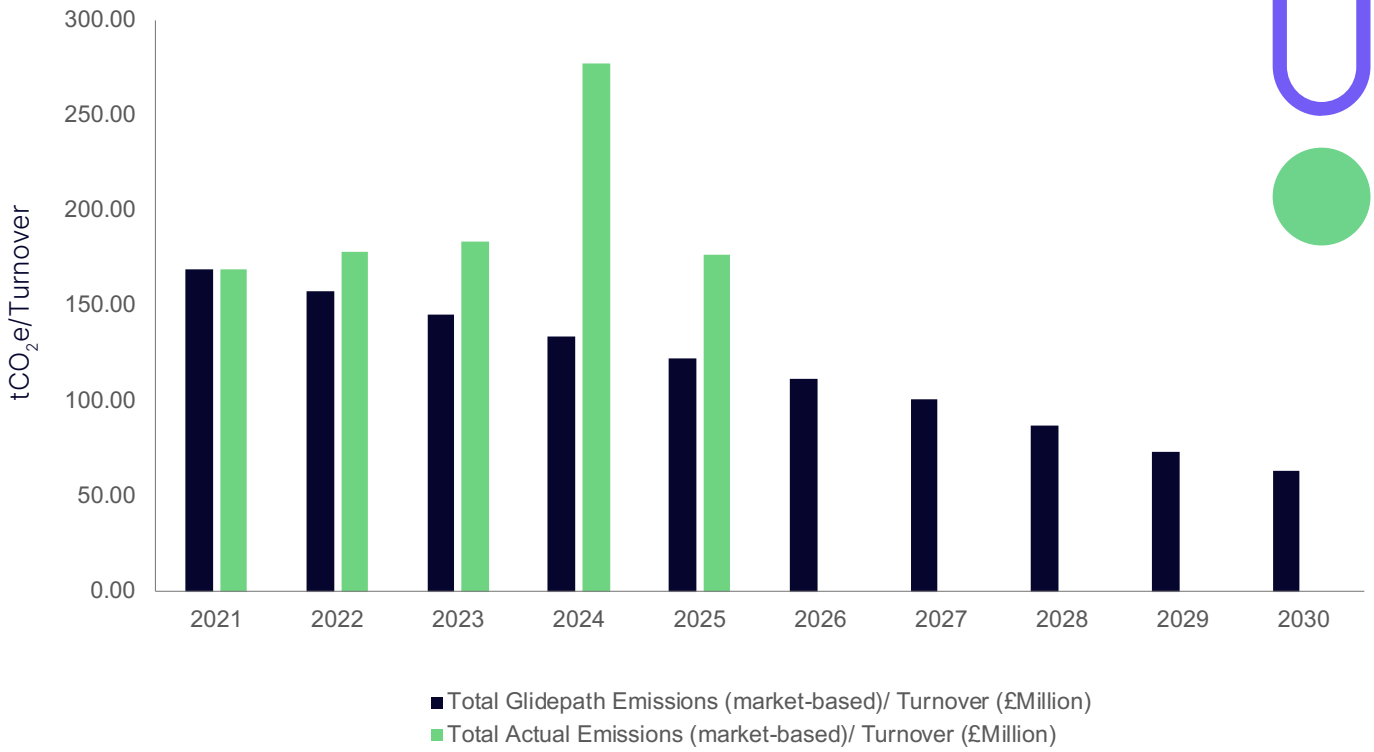


Figure 6 Wifinity's progress against the £Turnover/tCO_2e Net Zero glidepath – blue is estimated based on the reduction projections modelled in the original glidepath, orange is the actual reported emissions.

The turnover-intensity glidepath was developed to help decouple decarbonisation performance from operational expansion, setting a trajectory for reducing emissions per £ million of turnover from 169.57 tCO_2e/£m in FY21 to 122.79 tCO_2e/£m by FY25. Actual turnover-based emissions intensity increased above the glidepath during the period, peaking at 277.29 tCO_2e/£m in FY24 following acquisitions, before reducing to 176.87 tCO_2e/£m in FY25. This improvement demonstrates progress in reducing the carbon intensity of operations following a period of rapid growth, although further reductions will be required to align with the long-term decarbonisation trajectory.

A similar trend is observed when emissions are normalised by workforce size. The FTE-based glidepath targets a reduction from 19.37 tCO_2e per FTE in FY21 to 14.02 tCO_2e per FTE by FY25. Actual emissions intensity increased following business expansion, reaching 53.46 tCO_2e per FTE in FY24 before reducing to 32.84 tCO_2e per FTE in FY25. While these figures remain above the desired trajectory, the year-on-year reduction indicates that emissions growth is beginning to be decoupled from organisational growth as sustainability initiatives mature and acquisition-related impacts are absorbed into normal business operations.

Going forward, intensity-based metrics will remain a key performance indicator alongside absolute emissions, enabling a more representative assessment of carbon performance and helping to demonstrate whether emissions reductions are being achieved independently of increases in revenue, workforce size, or business activity. This approach supports a clearer evaluation of progress towards long-term net zero ambitions in the context of a growing organisation.

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 continue to engage the services of Sustainable Advantage to advise the Wifinity 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

Wifinity's office location has a small gas consumption which we will continue to work with the landlord to reduce overall consumption and in time review options to replace with biogas/electrify when possible. This is a relatively low impact area for Wifinity as this stationary combustion adds to a total of 0.037% of our total Carbon Footprint. To impact this area, we will work on:

- Work with landlord to assess options to replace brown gas consumption with renewable gas consumption or to replace gas boilers with electrical heating systems such as air source heat pumps, infra-red panels, electric storage heaters etc. where practical.
- Investigate new technologies as they become available and install these where practical (e.g., hydrogen powered boilers).

SCOPE 1: Transport (owned and leased vehicles)

Transport makes up 8% of our total emissions and is an area we will actively be working on over the next two years to replace our fleet vehicles with electric and hybrid where possible. This initiative should significantly impact our decarbonisation journey. Currently our fleet contains 31 Diesel delivery vehicles.

- Move diesel-owned and leased vehicles to electric vehicles (EV) as soon as is practical.
- Undertake regular assessment of the fleet to ensure least efficient vehicles are removed as a priority.
- Undertake a feasibility assessment to determine whether transitioning the fleet to EVs is possible given our operating locations and operating model and model decarbonisation savings from fleet transitions.
- Where moving to EVs is not practical switch to hybrid vehicles.
- Provide driver training on how to drive more efficiently to reduce emissions.
- Install telematics where feasible to gather granular data on driver performance to issue further guidance.
- When transitioned, ensure EVs are charged using green electricity sources where possible including installing charging points at our sites which are supplied with green electricity contracts.

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:

- Limit/regulate use of refrigeration / air conditioning systems and review building management systems to ensure cooling systems are optimised for efficiency.
- Leverage landlords to avoid emissions through improved leak tightness; consider fitting leak-detection systems and following a regular maintenance schedule.
- When renewing HVAC system, encourage landlord to choose the most efficient systems:
  - Investigate systems using least damaging refrigerant gases 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

FY25 data for electricity was unavailable due to location moves so the emissions have been based on estimates. We will primarily focus on obtaining actual consumption for FY26 to establish a baseline of usage and understanding on what initiatives have already been action in the building. We will also endeavour to reduce our electricity consumption via the following:

- Purchase renewable energy tariffs across all premises and ensure supply is fully verified as meeting the Scope 2 Quality Criteria[9] (supported by REGOs or equivalent).
- Energy efficiency guides will be issued to all site staff to facilitate positive behavioural change.
- Green champions at each site will be gathering up-to-date monthly energy performance data to provide feedback and to gather ideas from colleagues across our organisation. These ideas will be collated and shared, supplemented by what we consider to be best practices.
- Ensure we use energy efficient systems wherever possible e.g., requesting landlord to replace lights with LED and using passive infra-red sensors (PIRs) where possible.

SCOPE 3 Category 1: Purchased goods and services

Purchased goods and services are the second largest source of emissions for Wifinity in FY25 and although emissions are 34% less than in FY21, and 6% less than the glidepath forecast, this remains a key priority action area. We will look into opportunities for Wifinity to perform life cycle assessment and supplier engagement for key products and suppliers to improve data quality and to support informed decision making on product and supplier selection.

We realise that much of the GHG reductions in this category 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 to the category. 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.

[9] https://ghgprotocol.org/sites/default/files/2023-03/Scope%202%20Guidance.pdf. P.63

- Work with suppliers to collaboratively set carbon emissions reductions targets.
- Prefer local suppliers where possible.
- Request life cycle assessments for products purchased and choose products with a lower environmental impact.

SCOPE 3 Category 2: Capital goods

Following an extensive 2 year program of connecting over 250 care homes with WiFi access, we anticipated the increase in our emissions created within capital Goods. However, 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. As this is an emission hotspot (69% of total emissions) for us, and therefore a priority action area, we will work on the following actions over the next short-mid term:

- Most reductions will come naturally from suppliers reducing their scope 1 and 2 emissions.
- Engage with tier 1 suppliers to first understand their carbon footprint (scopes 1 and 2) by sending out carbon surveys.
- Be selective about working with sophisticated carbon suppliers (where possible), and additionally, support suppliers to reduce their emissions.
- Work with suppliers to collaboratively set carbon emissions reductions targets (as recommended by the Science Based Targets initiative).
- Request life cycle assessments for products purchased and choose lower-emission products.

SCOPE 3 Category 4: Upstream transportation and distribution

This is not a priority area for Wifinity to work on in the coming years as our emissions have reduced by 99.8% from the provision of actual freight data. We will continue to gather this information going forwards to maintain accurate calculations.

SCOPE 3 Category 5: Waste

Although this is a relatively 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 a relatively low impact area for us making up 1% of Wifinity's Footprint; however, we are keen to engage our employees to understand the environmental impact of their activity, and this is a key area of influence. We have already seen a drastic decrease in personal vehicle travelling, flights and an increase in the use of trains for travelling. To continue this progress, we will endeavour to do this though the following methods:

- Continue to embrace 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.
- 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.
- We will also begin collecting more granular Business travel data to better calculate our GHG emissions in future years, avoiding the use of expense summaries and focusing on extracting actual data where possible.

SCOPE 3 Category 7: Employee commuting & homeworking

This is another emission hotspot for us (2% of total emissions) and therefore should be prioritised for emissions reduction. We recognise that 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 sustainable journey. We will endeavour to achieve this by:

- Sending a travel survey to each one of our employees to understand how they currently get to and from work.
- 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

Employee homeworking was not a large source of CO2e emissions in FY25 however there was an improvement in the information collected regarding Home/Office working patterns taking effect on the 7% reduction in emissions from FY24. We also 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, 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
- DESNZ (Department for Energy Security & Net Zero)
- EPA's Environmentally extended input-output (EEIO) tables

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

2. Methodology

Inclusions in FY 2025 inventory:

Scope 1

Sources included in the inventory are onsite (or "stationary") natural gas combustion, refrigerants and mobile fuel combustion from leased and owned vehicles.

- Stationary combustion: Estimated consumption (kWh) based on floor area of Southgate.
- Transport: mileage data provided by Wifinity, split by each diesel vehicle.
- Fugitive (refrigerants): Estimated leak based on floor area of Southgate.

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 consumption (kWh) based on floor area was calculated for both Barnet and Southgate in absence of primary electricity data.

Scope 3:

Category 1: Purchased goods and services

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

- We have used a spend-based approach to quantify emissions from the purchasing of goods and services in FY25.

Category 2: Capital goods

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

- We have used a spend-based approach to quantify emissions from the purchasing of capital goods in FY25.

Category 3: Fuel & energy-related services

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

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

Category 4: Upstream transportation and distribution

Includes all emissions from the freighting and storage of goods, paid for by us.

- We have used a distance-based approach to quantify emissions from primary data outlining weight and origin and destination locations in FY25.

Category 5: Waste

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

- We have utilised the 'waste–type-specific' method, which involves using emission factors for specific waste types and waste treatment methods based on maximum weight capacity of containers on site.

Category 6: Business travel

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

- We have used 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. Where not possible, we have used a spend-based approach to estimate distance travelled by mode.
- We have used the number of nights stayed in hotels to calculate the emissions where available and used a spend-based approach to estimate hotel stay when data was not available.
- We have used spend to estimate emissions from subsistence activity.

Category 7: Employee commuting & homeworking

Includes emissions from the transportation of employees between their homes and our offices. Emissions from employee commuting may arise from car, bus, train, or 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 emissions from employee commuting based on average (e.g., national) data on commuting patterns.
- We will in future years supplement the above with employee travel surveys which collect data from employees on commuting patterns (e.g., distance travelled, and mode used for commuting) and apply the appropriate emission factors for the modes used using the distance-based method.

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

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

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