

## **Carbon Reduction Plan**

Supplier name: Alexander Mann Solutions Limited Original Publication date: November 2021 Revised: March 2025

## **Commitment to achieving Net Zero**

Alexander Mann Solutions Limited (AMS) is committed to achieving UK Net Zero emissions by 2050.

## **Baseline Emissions Footprint**

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured in the UK.

**Baseline Year:** 1<sup>st</sup> January 2020 – 31<sup>st</sup> December 2020

Additional Details relating to the Baseline Emissions calculations.

AMS had previous emissions data relating to 1<sup>st</sup> November 2018 to 31<sup>st</sup> October 2019. This has been removed as it does not align with our calendar year reporting and did not equate to a full 12 months of data. AMS have therefore moved the baseline to year to 2020 as this is the first full year of reporting.

#### Scope 1

AMS do not own any company vehicles and do not own any office space. A calculation was made for gas and electricity used whilst AMS employees worked from home in 2020. This was calculated using the average data method produced by EcoAct in partnership with Lloyds Banking Group and NatWest Group<sup>1</sup>. The Carbon Trust Footprint Calculator<sup>2</sup> was then used to calculate the emissions.

A report was produced from the AMS HR System, Workday. All UK employees who are on a Mobile contract or a Homeworking contract were considered in the calculation for 2020. In addition, all other contract types (AMS personnel working from Client sites or in an AMS office) were included in the calculation from Q2 through to Q4 2020, because they were all asked to work from home because of the COVID-19 pandemic. The calculation was made assuming that all personnel worked full time, 8 hours a day, 240 days of the year. The calculation did not take into consideration those who were furloughed during 2020.

#### Scope 2

For electricity the data source used was the 2020 (January until December) Utility Company Billing for Belfast and the Landlords Billing for Bracknell and London. The total electricity consumption was 458305 kWh.

London 7441 kWh Bracknell 160065 kWh

Belfast 290799 kWh

#### Total 458305 kWh

Gas consumption was deemed immaterial by the Landlord at each location. The Carbon Trust Footprint Calculator<sup>2</sup> was then used to calculate the emissions.

#### Scope 3

Employee commuting was calculated using the average data method documented in the Greenhouse Gas Protocol, Technical Guidance for Calculating Scope 3 Emissions<sup>3</sup>. The calculation was made for Q1 2020 whilst our UK offices were still open. All offices then shut for the remaining of 2020 because of the Covid-19 pandemic.

Business Travel for Hotels, Air & Rail was calculated and provided via Egencia an AMS supplier for business travel.

Road Business Travel was calculated using the appropriate DEFRA conversion factor tables contained in the document '2019\_UK Government GHG Conversion Factors for Company Reporting' for diesel and petrol vehicles<sup>4</sup>.

Calculations were made on all business travel that was booked via the Egencia platform and all expenses claimed by AMS employees on road business for 2020.

Due to the nature of business performed by AMS, there are no Upstream transportation and distribution and Downstream transportation and distribution.

Waste generated in operation is deemed out of Scope as AMS do not have Financial or Operational control because this is dealt with by the Landlord.

Baseline year emissions:		
EMISSIONS	TOTAL (tCO <sub>2</sub> e)	
Scope 1	858.77 tCO₂e	

Scope 2	106.85 tCO₂e
Scope 3	459.25 tCO₂e
(Included Sources)	(Due to the nature of business performed by AMS, there are no Upstream transportation and distribution and Downstream transportation and distribution.
	Waste generated in operation is deemed out of Scope as AMS do not have Financial or Operational control because this is dealt with by the Landlord.)
Total Emissions	1424.87 tCO₂e

<sup>1</sup> <u>https://info.eco-act.com/hubfs/0%20-</u>

%20Downloads/Homeworking%20emissions%20whitepaper/Homeworking%20Emissions%20Whitepaper%2020 20.pdf

<sup>2</sup><u>https://www.carbontrust.com/resources/sme-carbon-footprint-calculator</u>

<sup>3</sup>Scope3 Calculation Guidance 0.pdf (ghgprotocol.org)

<sup>4</sup> <u>2019 Government greenhouse gas conversion factors for company reporting: Methodology paper</u> (publishing.service.gov.uk)

## Previous Emissions Reporting 1<sup>st</sup> January – 31<sup>st</sup> December 2021

Our carbon emissions in Scope 1 have increased due to the growth of our business in terms of additional headcount from 2020 to 2021. Our Scope 3 emissions have also increased due to the reintroduction of business travel post Covid-19 restrictions. There has been an increase in Scope 2 emissions due to a reduction of energy use from 2020 to 2021.

Reporting Year: 1st January – 31st December 2021		
EMISSIONS	TOTAL (tCO <sub>2</sub> e)	
Scope 1	2066.82 tCO <sub>2</sub> e	
Scope 2	72.83 tCO <sub>2</sub> e	

Scope 3	89.99 tCO <sub>2</sub> e
(Included Sources)	(Due to the nature of business performed by AMS, there are no Upstream transportation and distribution and Downstream transportation and distribution.
	Waste generated in operation is deemed out of Scope as AMS do not have Financial or Operational control because this is dealt with by the Landlord.)
Total Emissions	2229.64 tCO <sub>2</sub> e

## Previous 1<sup>st</sup> January – 31<sup>st</sup> December 2021 Emissions Reporting Background Information

#### Scope 1

AMS do not own any company vehicles and do not own any office space. A calculation was made for gas and electricity used whilst AMS employees worked from home in 2021. This was calculated using the average data method produced by EcoAct in partnership with Lloyds Banking Group and NatWest Group<sup>1</sup>. The Carbon Trust Footprint Calculator<sup>2</sup> was then used to calculate the emissions.

A report was produced from the AMS HR System, Workday. 2214 UK AMS workers were identified as of December 31<sup>st</sup> 2021. Another report was run from the AMS Office Sign In application called Sign In App. It was identified that for the UK 3,914 visits to an AMS Office (Bracknell, London or Belfast) took place in 2021 equating to 31,312 hours worked in an office. This number was then divided by the working hours per year (1920) equalling 16.308333. This was rounded down to 16 people and removed from the total number of UK AMS workers in order to account for those who worked at home. The calculation for homeworking was made against 2,198 UK AMS homeworkers.

All calculations were made assuming that all personnel worked full time, 8 hours a day, 240 days of the year. Those who work on client sites were classed as homeworkers for these calculations.

#### Scope 2

For electricity the data source used was the 2021 (January until December) Utility Company Billing for Belfast. AMS changed office locations in Bracknell and was unable to obtain the electricity usage from the original Bracknell office. 2020 data was used in its absence with the additional month of December 2021 data taken from the new Bracknell Office. For London, data was taken from the Landlords billing for 2021.

The total electricity consumption was 342980.13 kWh. London 10362 kWh Bracknell 179208.13 kWh

#### Belfast 153410 kWh Total 342980.13 kWh

Gas consumption was deemed immaterial by the Landlord at each location. The Carbon Trust Footprint Calculator<sup>2</sup> was then used to calculate the emissions.

#### Scope 3

Employee commuting was calculated using the average data method documented in the Greenhouse Gas Protocol, Technical Guidance for Calculating Scope 3 Emissions<sup>3</sup>. The calculation was made per the 16 commuters identified when calculating Scope 1 emissions.

Business Travel for Hotels, Air & Rail was calculated and provided via Egencia an AMS supplier for business travel.

Road Business Travel was calculated using the appropriate DEFRA conversion factor tables contained in the document 'Conversion factors 2021: condensed set (for most users) – revised January 2022<sup>4</sup>.

Calculations were made on all business travel that was booked via the Egencia platform and all expenses claimed by AMS employees on road business for 2021.

Due to the nature of business performed by AMS, there are no Upstream transportation and distribution and Downstream transportation and distribution.

Waste generated in operation is deemed out of Scope as AMS do not have Financial or Operational control because this is dealt with by the Landlord.

#### Additional Sources

<sup>1</sup> <u>https://info.eco-act.com/hubfs/0%20-</u>

%20Downloads/Homeworking%20emissions%20whitepaper/Homeworking%20Emissions%20Whitepaper%2020 20.pdf

<sup>2</sup><u>https://www.carbontrust.com/resources/sme-carbon-footprint-calculator</u>

<sup>3</sup><u>Scope3\_Calculation\_Guidance\_0.pdf (ghgprotocol.org)</u>

<sup>4</sup><u>https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2021</u>

# Previous Revised (March 2025) Emissions Reporting 1<sup>st</sup> January – 31<sup>st</sup> December 2022

In 2022, AMS achieved CarbonNeutral® division certification in the UK in accordance with the CarbonNeutral Protocol. As part of our commitment to continuous improvement, we engaged with Nature Positive through Climate Impact Partners. This collaboration enabled us to enhance our reporting and improve data quality. Where data was unavailable, our assessors applied secondary data in the form of estimates, extrapolations, modelling, benchmarks, industry averages or other proxy sources. This refinement led to an increase in our reported 2022 emissions due to a broader scope of measurement. However, we are now able to provide both market-based and location-based dual reporting. Additionally, we have correctly classified homeworking emissions within the relevant Scope 3 categories in line

with the GHG Protocol, and we now measure Scope 1 emissions from refrigerants and fuel use in our UK leased facilities where we have operational control.

Our carbon emissions in Scope 1 have decrease due to a change in our methodology, reporting homeworking as part of Scope 3, Employee commuting. AMS' Scope 2 locationbased emissions decreased this is because AMS moved office locations in Bracknell and the new office provided green energy. AMS' Scope 3 emissions have increased due to an increase in business travel post Covid-19 restrictions and due to relocating Homeworking into scope 3. AMS did not measure Employee commuting in 2022 due to the lack of data available.

This has resulted in an overall (location-based) reduction of 1099.44 tCO<sub>2</sub>e from the 2021 figure.

In 2022, the AMS UK average headcount was 2028.

Year	2020	2021	2022
Gross Figure	1424.87	2229.64	Total (location- based scope 2) 1130.2 Total (market- based scope 2) 1109 4

Scope	Reporting Year: 1 <sup>st</sup> January 2022 - 31 <sup>st</sup> January 2022		
	Emissions Source Category		Total tCO <sub>2</sub> e
1	Direct emissions from owned, leased or directly controlled stationary sources that use fossil fuels or emit fugitive gases		5.6
2	Emissions from the generation of purchased electricity, heat, steam, or cooling	location-based	45.6
		market-based	24.8
3	Purchased goods and services		not measured in 2022
	Capital goods		not measured in 2022

Fuel & energy related activities	4.2
(Transmission and distribution (T&D) losses)	
Waste generated in operations	21
(Other wests)	2.1
(Other waste)	
Business Travel	611.4
(All transport by air, public transport	-
(All transport by all, public transport,	
rented/leased vehicle, and taxi 562.3 tCO2e)	
(Emissions from hotel accommodation 49.1 tCO <sub>2</sub> e)	
Employee Commuting	461.3
Employee commung	10110
homeworking and remote work)	
Total location-based scope 2	1130.2
Total market-based scope 2	1109.4

## **Previous Revised Emissions Reporting Background Information**

On project commencement, Nature Positive completed a quality assurance form to review all activity data provided. Conservative benchmarks and assumptions were used where necessary in line with good practice.

GHG emissions were then quantified by applying the most relevant emission factors. GHG emission factors relating to the 2022 reporting year are predominantly sourced from the 2022 UK Government GHG Conversion Factors for Company Reporting<sup>1</sup> as appropriate.

#### Scope 1

AMS do not own any company vehicles and do not own any office space. No data was available relating to refrigerant gas losses; therefore, data has been assumed based on the following: 0.0125 tonne air conditioning (AC) unit per m2, with a 2.27kg refrigerant gas charge per tonne AC weight and a 3% annual leakage, as per the Screening Method set out Defra's 2020 reporting guidelines.

AMS's AC unit was classed as a small unit for the purposes of this assessment. Refrigerant gas R410a has been assumed for all sites since it is one of the most commonly used refrigerant gas.

#### Scope 2

For electricity the data source used was the 2022 (January until December) Utility Company Billing for Belfast. For London and Bracknell, data was taken from the Landlords billing for 2021.

The total electricity consumption was 342980.13 kWh. London 26613 kWh Bracknell 40391.27 kWh (green energy) Belfast 168561 kWh Total 235565.27 kWh

Gas consumption was deemed immaterial by the Landlord at each location.

#### Location-based reporting

The location-based method reflects the average emissions intensity of grids on which energy consumption occurs. This applies to all locations where grids are used for the distribution of energy and where electricity demand causes the need for energy generation and distribution. Grid-average emission factors are used, based on statistical emissions information and electricity output, aggregated and averaged within a defined boundary and timeframe. This includes regional, sub-national and national production grid averages.

#### Market-based reporting

The market-based method reflects proportional emissions from specific electricity tariffs that consumers select in the market. Under this method an energy consumer uses the emissions factor associated with the qualifying contractual instruments it uses. Markets differ as to what contractual instruments are available, but these can include Energy Attribute Certificates (RECs, GOs, I-RECs), Power Purchase Agreements (PPAs) and green electricity products purchased from energy suppliers.

#### Scope 3

Calculations were made on all business travel (Hotels, Air & Rail) that was booked via the Egencia (an AMS supplier for business travel) platform and all expenses claimed by AMS employees on road business travel in 2022.

Waste data is not available and therefore benchmark data was applied for all sites.

Primary data provided in terms of days worked from home for all FTE.

Due to the nature of business performed by AMS, there are no Upstream transportation and distribution and Downstream transportation and distribution.

#### **Additional Sources**

<sup>1</sup> <u>https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022</u>

## Current Revised (March 2025) Emissions Reporting 1<sup>st</sup> January – 31<sup>st</sup> December 2023

In 2023, AMS achieved CarbonNeutral® division certification in the UK in accordance with the CarbonNeutral Protocol. As part of our commitment to continuous improvement, we continued our engagement with Nature Positive through Climate Impact Partners. This collaboration enabled us to enhance our reporting and improve data quality. Where data was unavailable, our assessors applied secondary data in the form of estimates, extrapolations, modelling, benchmarks, industry averages or other proxy sources. This refinement led to an increase in our reported 2023 emissions due to a broader scope of measurement. However, we are now able to report emission for all relevant scope 3 categories.

Our carbon emissions in Scope 1 and Scope 2 have decreased due to the Bracknell office closing at the end of 2022. AMS' Scope 3 emissions have increased due to enhanced reporting, which included the following additional, relevant, scope 3 categories:

- Purchased goods and services
- Capital goods

In addition, in 2023, AMS were able to measure Wastewater and Employee transport between home and places of work.

The additions to Scope 3 reporting has resulted in an overall increase of  $6150.4tCO_2e$  in 2023 from the 2022 figure. With Homeworking and Business travel also increasing, due to an increase in AMS headcount and an increase in Business travel post COVID-19. However, reductions have been made in both scope 1 and scope 2 in 2023 from the 2022 figure.

In 2023, the AMS UK average headcount was 2380.5.

Year	2020	2021	2022	2023
tCO₂e Figure	1424.87	2229.64	Total (location- based scope 2) 1130.2 Total (market- based scope 2) 1109.4	Total (location- based scope 2) 7271.3 Total (market- based scope 2) 7259.8.4

Scope	Reporting Year: 1 <sup>st</sup> January 2023 – 31 <sup>st</sup> January 2023	
	Emissions Source Category	tCO <sub>2</sub> e

Direct emissions from owned, leased or directly controlled stationary sources that use fossil fuels or emit fugitive gases		4.8
Emissions from the generation of purchased electricity, heat, steam, or cooling	location-based	38.1
	market-based	26.6
Purchased goods and services		4934
Capital goods		830.4
Fuel & energy related activities (upstream emissions from purchased (Upstream emissions from purchase electricity 9.4 tCO2 <sup>e</sup> )	d fuels 0.0 tCO₂e) d	12.8
(Transmission and distribution (T&D) losses 3.4 tCO <sub>2</sub> e)		
Waste generated in operations (Wastewater 0.1 tCO <sub>2</sub> e)		2.2
Business Travel (All transport by air, public transport, rented/leased vehicle, and taxi 815.9 tCO <sub>2</sub> e <sup>)</sup> (Emissions from hotel accommodation 38.4 tCO <sub>2</sub> e)		854.3
Employee Commuting (Employee transport between home and places of work 17.4 tCO <sub>2</sub> e) (Emissions arising from employee homeworking and remote work 577.3 tCO <sub>2</sub> e)		594.7
Total location-bas	sed scope 2	7271 3
Total market-bas	ed scope 2	7259.8
	Direct emissions from owned, leased controlled stationary sources that us gases Emissions from the generation of purchased electricity, heat, steam, or cooling Purchased goods and services Capital goods Fuel & energy related activities (upstream emissions from purchased (Upstream emissions from purchase electricity 9.4 tCO2 <sup>e</sup> ) (Transmission and distribution (T&D) Waste generated in operations (Wastewater 0.1 tCO2 <sup>e</sup> ) (Other waste 2.1 tCO2 <sup>e</sup> ) (Other waste 2.1 tCO2 <sup>e</sup> ) Business Travel (All transport by air, public transport rented/leased vehicle, and taxi 815.5 (Emissions from hotel accommodation Employee Commuting (Employee transport between home and places of work 17.4 tCO2 <sup>e</sup> ) (Emissions arising from employee homeworking and remote work 577.3 Total location-base Total market-base	Direct emissions from owned, leased or directly controlled stationary sources that use fossil fuels or emit fugitive gases   Emissions from the generation of purchased electricity, heat, steam, or cooling location-based   Purchased goods and services market-based   Capital goods Fuel & energy related activities (upstream emissions from purchased fuels 0.0 tCO2e)   (Upstream emissions from purchased electricity 9.4 tCO2 <sup>e</sup> ) (Upstream emissions from purchased electricity 9.4 tCO2 <sup>e</sup> )   (Transmission and distribution (T&D) losses 3.4 tCO2e) (Upstream emissions from purchased electricity 9.4 tCO2 <sup>e</sup> )   (Other waste 2.1 tCO2e) (Other waste 2.1 tCO2e)   (Business Travel (All transport by air, public transport, rented/leased vehicle, and taxi 815.9 tCO2e) (Emissions from hotel accommodation 38.4 tCO2e)   Employee Commuting (Employee transport between home and places of work 17.4 tCO2e) (Emissions arising from employee homeworking and remote work 577.3 tCO2e)   Total location-based scope 2 Total market-based scope 2 Total market-based scope 2

## Scope 3 Summary

Scope 3 Category	2023 tCO <sub>2</sub> e	2022 tCO <sub>2</sub> e
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Purchased goods and services.	4934	Not assessed in 2022
Capital goods	830.4	Not assessed in 2022
Fuel- and energy-related activities (2023 only - upstream emissions from purchased fuels) (2023 only - Upstream emissions from purchased electricity) (2022 and 2023 - Transmission and distribution (T&D) losses)	12.8	4.2
Waste generated in operations (2023 only - Wastewater) (2022 and 2023 - Other waste)	2.2	2.1
Business travel (incl. hotel) (including WTT)	854.3	611.4
Employee commuting (incl. homeworking) (including WTT) (2023 only - Employee transport between home and places of work) (2022 and 2023 - Emissions arising from employee homeworking and remote work)	594.7	461.3
Total Scope 3 emissions	7228.4	1079

(Other Scope 3 categories are not applicable for AMS)

	GHG Emissions tCO <sub>2</sub> e			
Metric	2023 Location- based	2023 Market- based	2022 Location- based	2022 Market- based
Total GHG emissions	7271.3	7259.8	1130.2	1109.4
GHG emissions per FTE (UK HC in 2023 - 2380.5) (UK HC in 2022 – 2028)	3.1	3.0	0.6	0.5

#### **Current Emissions Reporting Background Information**

On project commencement, Nature Positive completed a quality assurance form to review all activity data provided. Conservative benchmarks and assumptions were used where necessary in line with good practice.

GHG emissions were then quantified by applying the most relevant emission factors. GHG emission factors relating to the 2023 reporting year are predominantly sourced from the 2023 UK Government GHG Conversion Factors for Company Reporting (July 2023).

#### Scope 1

AMS do not own any company vehicles and do not own any office space. No data was available relating to refrigerant gas losses for; therefore, data has been assumed based on the following: 0.0125 tonne air conditioning (AC) unit per m2, with a 2.27kg refrigerant gas charge per tonne AC weight and a 3% annual leakage, as per the Screening Method set out Defra's 2020 reporting guidelines.

#### Scope 2

For electricity the data source used was the 2023 (January until December) Utility Company Billing for Belfast. For London, data was taken from the Landlords billing for 2023.

London 18954 kWh Belfast 169807.25 kWh Total 188761.25 kWh

Gas consumption was deemed immaterial by the Landlord at each location.

#### Scope 3

The 15 scope 3 categories were initially screened for relevance to AMS. Those relevant were assessed based on available activity data and emissions factors. For the relevant categories, this report describes emissions sources by category, data sources, activity data, and emissions factors used to calculate emissions. It also considers the data quality of reported emissions data, plus priority areas for improvement.

Emissions were assessed according to the most accurate data available. The typical methods for estimating the carbon emissions are listed below, which are shown in descending order of general accuracy.

- Supplier specific.
- Hybrid (combination of supplier-specific and average data).
- Average data (such as industry average emission factors).
- Spend-based.

Some categories have been assessed with high-level or spend-based data and emissions factors with a view to refining these in future iterations. Where appropriate the report makes recommendations on priority areas for sourcing supplier-specific emissions factors. The largest category for 2023, accounting for 68% of the total, is purchased goods and services. The other **key** categories are:

- Homeworking: This accounts for 8% of total emissions from employees working remotely.

- Business travel: This contributes 11% of total emissions, including flights and transport.

- Capital goods i.e. laptops and monitors: This represents 11% of total emissions.

- Other sources including hotels, electricity consumption (including T&D and WTT), natural gas consumption (including WTT) and refrigerant gas losses represent less than 2% of total emissions.

- Other emission sources include refrigerant gas losses, water, waste and wastewater, and staff commuting. These account for less than 1% of total emissions.

For Purchased goods and services and Capital goods Spend data by supplier was provided by AMS. Categories of key suppliers were available. For Purchased goods and services this category includes all upstream (i.e., cradle-to-gate) emissions from the production of products purchased or acquired by the reporting company. Products include both goods (tangible products) and services (intangible products). For AMS, this includes electronic products and food and beverage services, for example. Total emissions were estimated at 4.934 tCO<sub>2</sub>e. Spend data by supplier was provided by AMS (as is typical for a first scope 3 iteration). Categories of key suppliers were available, and breakdown estimates applied to the remaining spend. EEIO2 factors sourced from Defra's Supply chain emission factors for spending on products were adjusted for inflation. For Capital goods, this category includes all upstream (i.e., cradle-to-gate) emissions from the production of capital goods purchased or acquired by AMS. It does not include emissions from the use of such goods, which are accounted for in either scope 1 (for fuel use) or scope 2 (for electricity use). AMS spent £4,574,103 on capital goods, primarily for computer & electronics. The estimated emissions were 830 tCO<sub>2</sub>e. It should also be noted that for Upstream transportation and distribution this category is technically appliable to AMS, but separate data could not be provided, so these emissions have been included under purchased goods and services and capital goods.

For Fuel-and-energy related activities AMS uses same activity data (but different emission factors) as scopes 1&2 fuel and energy GHG assessment. Electricity consumption was provided as primary data. This category includes emissions related to the production of fuels and energy purchased and consumed by the reporting company in the reporting year that are not included in scope 1 or scope 2. For AMS, this relates to only electricity consumption. This category accounted for 12 tCO<sub>2</sub>e in 2023. Good quality data for electricity was provided consumption in kilowatt-hours. WTT and T&D emissions factors were sourced from Defra 2023.

For Waste generated in operations No waste data was provided. Applied waste benchmark of 130 kg/FTE/annum), split equally between recycled and landfilled. This includes emissions from third-party disposal and treatment of waste generated in AMS owned or controlled operations in the reporting year. This category includes emissions from disposal of both solid waste and wastewater. (This should not be conflated with category 12, end-of-life of sold products.) This category has been estimated to account for around 2 tCO<sub>2</sub>e in 2023.

AMS was unable to obtain data from the Landlord, therefore benchmarks were applied to estimate annual waste generated.

For Business Travel, for flight and rail AMS derived class and distance travelled was provided as primary data. Land travel: secondary data was provided as spend. This 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. AMS reported that their business travel comprised flights, car travel, and hotel stays. To better reflect the full impact of aviation on the climate, the effects of radiative forcing (the heating effect caused by GHGs in the atmosphere) were included to allow for both GHG emissions released during combustion of jet fuel, plus the wider impacts such as soot particles and aviation-induced clouds. This category accounted for 854 tCO<sub>2</sub>e in 2023 (including hotel stays), or approximately 12% of overall emissions, with emissions almost entirely associated with flights. For flights, AMS provided mileage estimates based on average mileage per hour and duration of flights. As haul types were not provided, it was assumed that:

o Flights less than 2 hours = short-haul

o Flights between 2-4 hours = medium-haul

o Flights longer than 4 hours and Asia flights = long-haul

AMS had provided data for haul and class flights, previously assessed and derived by Egencia. Distance travelled via road was estimated through spend data. All cars were assumed to be average-sized cars using unknown fuel type.

For Employee Commuting, Staff commuting data was unavailable therefore secondary data was used as an estimation for distance between home and office. Homeworking was calculated on days estimated based on working days spent in office per week. This includes emissions from employee travel between their homes and worksites. Emissions may arise from automobile travel, buses, rail, air or any other applicable modes. This category also includes emissions from remote or home working. Emissions from commuting was estimated to account for 595 tCO<sub>2</sub>e, approximately 8% of overall emissions. No data was provided for employee travel between their homes and worksites. Emissions grow the stimated using the following assumptions:

- 10 km estimated distance to and from office (one-way).

- Breakdown of different transportation modes used was provided by AMS. For homeworking data, average number of homeworking days per week was provided by AMS. Standard UK emissions factors were applied to commuting activity data based on estimated distance, and a bespoke Nature Positive factor was applied to calculate

emissions from homeworking. The bespoke factor includes emissions associated with waste, water, heating and electricity usage.

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World Resource Council for Sustainable Development & World Resource Institute (2011), The Greenhouse Gas Protocol – Corporate Value Chain (Scope 3) Accounting and reporting Standard.

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#### **Original 2021 Emissions reduction targets**

In order to progress to achieving UK Net Zero, we have adopted the following carbon reduction targets.

 Work with our office Landlords to aim to source 100% renewable electricity for the buildings AMS occupy

- Work with our office Landlords to assess if tCO<sub>2</sub>e Waste generated in operations can be measured
- Continue encouraging business travel reduction and ensure business travel only takes place when deemed essential
- Encourage larger suppliers to adopt a science-based carbon reduction target by 2050
- Invest in certified, offsetting solutions for emissions we are unable to eliminate (a tree planting scheme is already under review)
- Implement improved reporting on employee commuting and employees working from home to then re-baseline using data from 2023 to ensure accuracy of reporting data

We project that carbon emissions will increase in the short term due to the impact of the pandemic on our business and post pandemic business growth but then will decrease over the next 30 years to 0 tCO<sub>2</sub>e by 2050 as AMS work towards achieving UK Net Zero. This is a reduction of 100%.



Progress against these targets can be seen in the graph below:

## **Carbon Reduction Projects**

#### **Carbon Reduction Initiatives**

2021 initiatives:

The following environmental management measures and projects have been completed or implemented since the 2020 baseline:

- Encourage business travel reduction and ensure business travel only takes place when deemed essential
- Implemented Microsoft Teams and other online solutions to maximise online meetings rather than face to face, reducing the need for travel
- Conducted an ERM External Review to validate AMS' roadmap and strategy
- Implemented an Sustainability (ESG) Steering Committee

It is anticipated that our emissions will increase as our headcount increases in line with business growth, our emissions will then start to reduce as we work to drive down our carbon emissions through collaboration with our Landlords and our Travel provider.

In 2021 AMS also:

- Invested in Plant for the Planet (tree planting scheme) which is a certified, offsetting solutions for emissions we are unable to eliminate. With an aim to start offsetting in 2022
- Provided internal communications to AMS personnel to support them on becoming more aware of the impact that AMS has on the environment and what they can do to 'think green'
- Liaised with office Landlords to understand their energy supplier usage. It was identified that Belfast and the new Bracknell office location are using a green energy supplier. The London office are using a supplier that has aimed to be carbon net zero by 2025. This will support AMS in our own commitments

In 2022 AMS:

- Implemented improved reporting by partnering with Climate Impact Partners.
- Set a commitment with Science Based Targets to set targets Reviewed and updated the AMS Travel Policy
- Moved Bracknell office location to a different location which was providing green energy
- Worked with our AMS personnel to raise awareness around sustainability

In 2023 AMS:

- Achieved CarbonNeutral® division certification in the UK, in accordance with The <u>CarbonNeutral Protocol</u>, the leading global framework for carbon neutrality
- Implemented improved reporting to enable reporting on all applicable Scope 3 emissions
- Continue to work with our AMS personnel to raise awareness around sustainability

2024 Objectives include:

- Assess and Report on Carbon Footprint in other core locations, outside of the UK, in which AMS operate
- Rebase line our UK Carbon Emissions once updated data for 2023 is available to ensure that AMS have a baseline that reflects business as usual operations. (Our current baseline is skewed by the impact of Covid-19)
- Move our London Head Office to a more energy efficient location
- Work with Science Based Targets to validate targets set by AMS (AMS are committed as of April 2022)
- Implement improved reporting on employee commuting to bring into Scope employees commuting to on-demand workspaces and by surveying employees on the distance they travel during their commute

In 2025 AMS are currently completing a Global Carbon Emissions Assessment with Climate Impact Partners. Once this assessment has been completed, the PPN0621 will be updated to include 2024 emissions.

### **Declaration and Sign Off**

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard<sup>1</sup> and uses the appropriate Government Greenhouse Gas Reporting Conversion Factors<sup>2</sup>.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard<sup>3</sup>.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

#### Signed on behalf of the Supplier:

SU.

Gordon Bull – Group Managing Director | Legal, Compliance & Risk

Original Date: 1st Nov 2021

Updated: March 2025

<sup>&</sup>lt;sup>1</sup> <u>https://ghgprotocol.org/corporate-standard</u>

<sup>&</sup>lt;sup>2</sup> Greenhouse gas reporting: conversion factors 2022 - GOV.UK (www.gov.uk)

<sup>&</sup>lt;sup>3</sup> https://ghgprotocol.org/standards/scope-3-standard