



Net Zero Report

Carbon Reduction Plan

FY 2023 – Year 3



Executive summary



Publication date: June 2024

Signed: Dr. Clare Grace

Position: Chief Executive Officer

I am proud to present the progress we are making on our sustainability journey in EMS Healthcare's third annual Net Zero Report.

We defy all limits

We have been carbon neutral since 2021, and our ambition is to reach Net Zero by 2045 - five years ahead of the UK government's target. Our path to carbon reduction aligns with the Science Based Targets initiative (SBTi), assessing climate risks to develop mitigation strategies.

We drive momentum

With over 110 vehicles in our fleet, we continue to enhance our services whilst reducing our environmental impact. We've introduced an innovative solar-powered unit, and have replaced all vehicles failing to meet Euro 6 emissions standards. At our headquarters, we harness sustainable energy through solar roof panels and have installed 14 EV charging points. Additionally, our salary sacrifice scheme for EVs encourages employees to switch to low-emission vehicles.

We ensure excellence

We uphold the highest standards of ethical conduct and regulatory compliance. Our waste reduction plan ensures 0% landfill waste: we collect all waste on delivery routes for centralised collection, separate all waste, and compost food waste for our vegetable garden.

We champion collaboration

We work closely with clients to develop efficient routes that limit mileage and reduce emissions. In 2023, we established a Colleague Committee to drive progress within the company, with our Environmental Champion leading new initiatives to reduce our carbon emissions while motivating employees to actively participate in these efforts.

Together, we can work towards a more sustainable future, where good health is within everyone's reach.

Our vision

A future where good health is within everyone's reach



Our values

Our values guide our decision-making and shape our company culture.



We ensure excellence



We defy all limits



We drive momentum



We champion collaboration

Our commitment to Net Zero

EMS is 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 90% reduction in the net UK greenhouse gas (GHG) emissions by 2050 (based on 1990 levels) for our operations.

EMS is committed to taking action to reduce our annual emissions and achieving Net Zero emissions by 31st of December 2045, five years earlier than the UK Government's target. We will aim to reduce our emissions year-on-year and will achieve:

47%

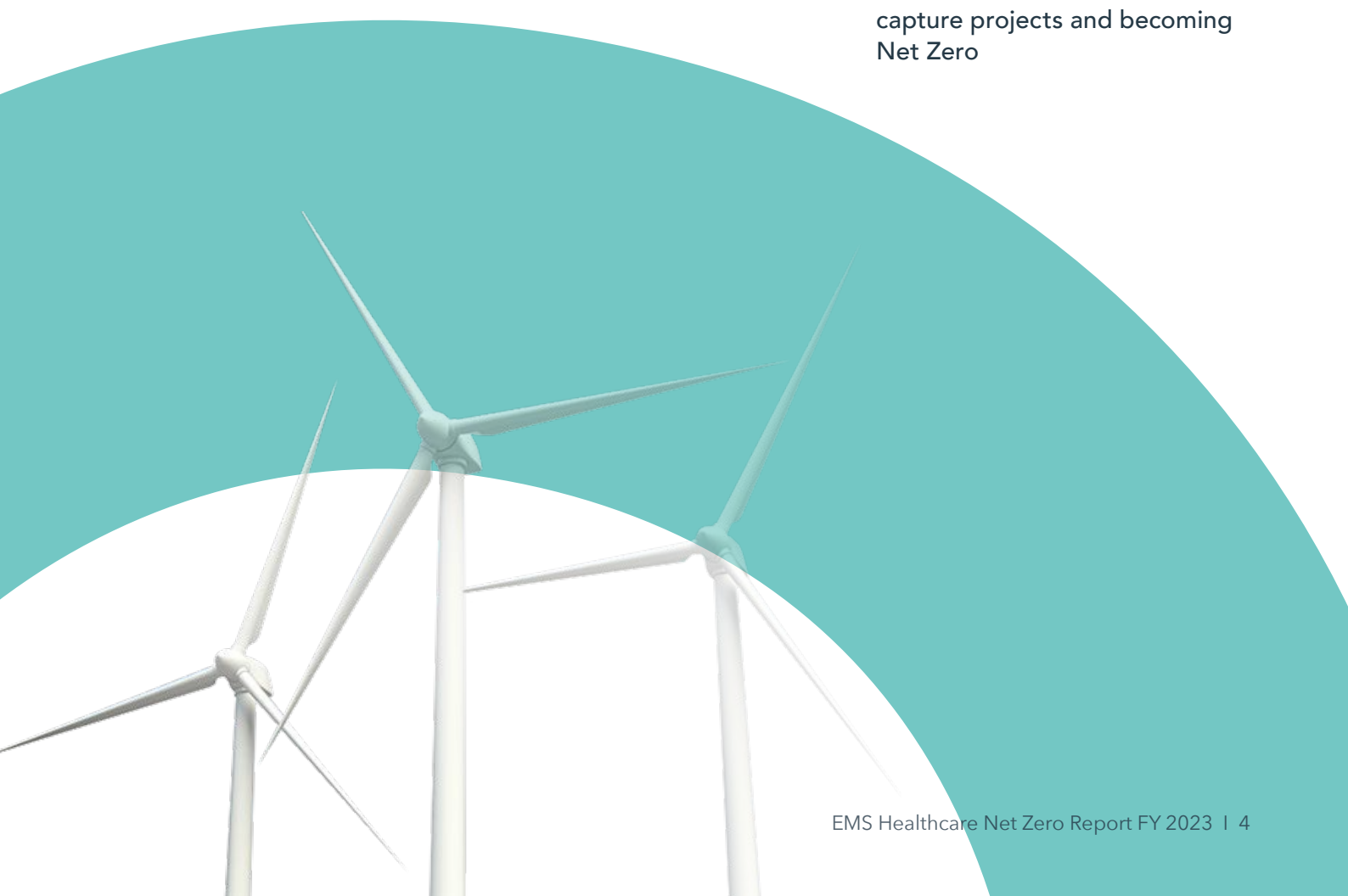
Reduction in our Scope 1 and 2 emissions by 2030

Since
2021

Offsetting our Scope 1 and 2 emissions via high-quality verified offsets. We have done this annually since 2021 to remain carbon neutral

90%

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



To achieve these goals, EMS Healthcare has taken the following actions:

1. We have appointed an external specialist carbon consultancy to collate and verify data, calculate our carbon emissions, and help advise on carbon reduction options.
2. Set the base year (January 2021 – December 2021) and calculated our GHG emissions footprint in line with the GHG protocol for that base year:

Scope 1

- i. Stationary combustion
- ii. Mobile combustion (owned and leased vehicles)
- iii. Refrigerants

Scope 2

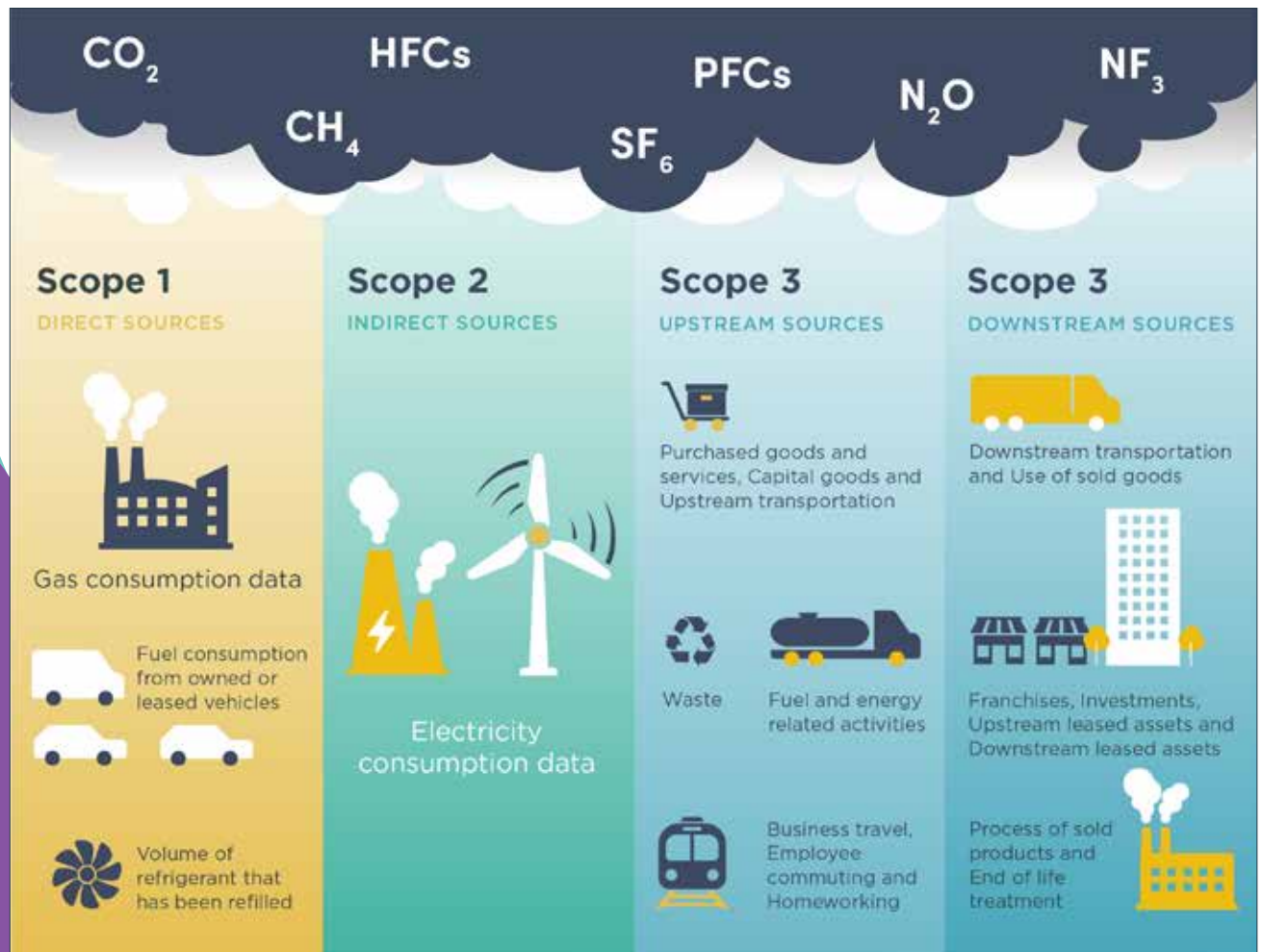
- i. Electricity

Scope 3

Of the 15 Scope 3 categories (8 upstream and 7 downstream) we have selected the following:

- i. Category 1 – Purchased goods and services
 - ii. Category 2 – Capital goods
 - iii. Category 3 – Fuel and energy
 - iv. Category 4 – Upstream transportation
 - iv. Category 5 – Waste
 - vi. Category 6 – Business travel
 - vii. Category 7 – Employee commuting and working from home
 - viii. Category 13 – Downstream leased asset
3. Calculated our GHG emissions for the most recent year (January 2023 – December 2023) and reported them against our reductions target

Overview of GHG Protocol scopes and emissions across the value chain



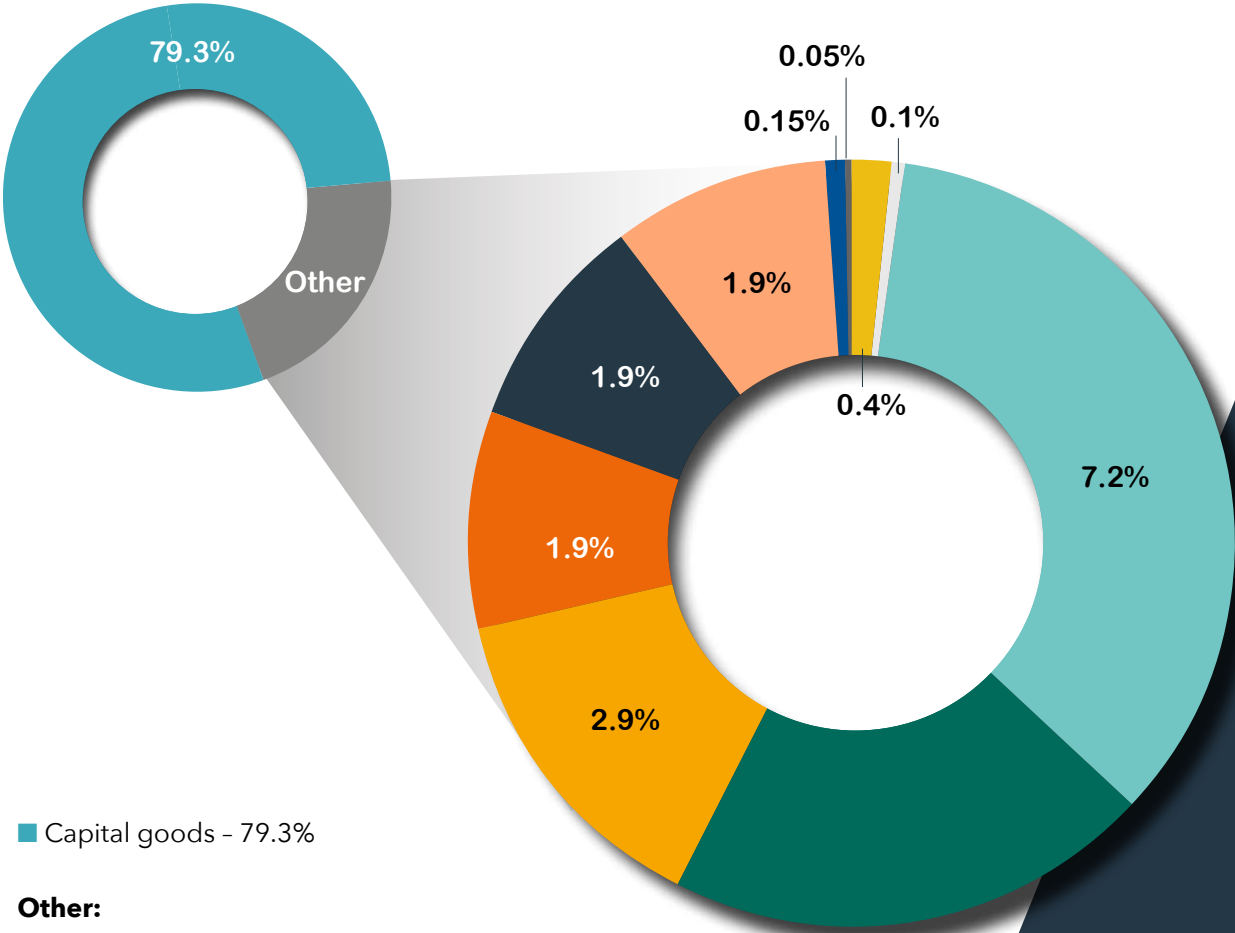
Source: GHG Protocol

GHG emissions footprint

This is our third year calculating our GHG emissions. As such, this is the third time we are able to assess how we are progressing towards our reduction targets against our baseline year emissions. Baseline emissions are a record of the greenhouse gases that were produced in a previous year prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Comparing our emissions each year to our baseline year will allow us to see how far we have come on our journey to Net Zero and allow us to identify which areas we are succeeding in, as well as which areas need more focus. EMS Healthcare’s FY2023 GHG emissions footprint is as follows:

Breakdown of GHG emission sources for FY 2023:



■ Capital goods - 79.3%

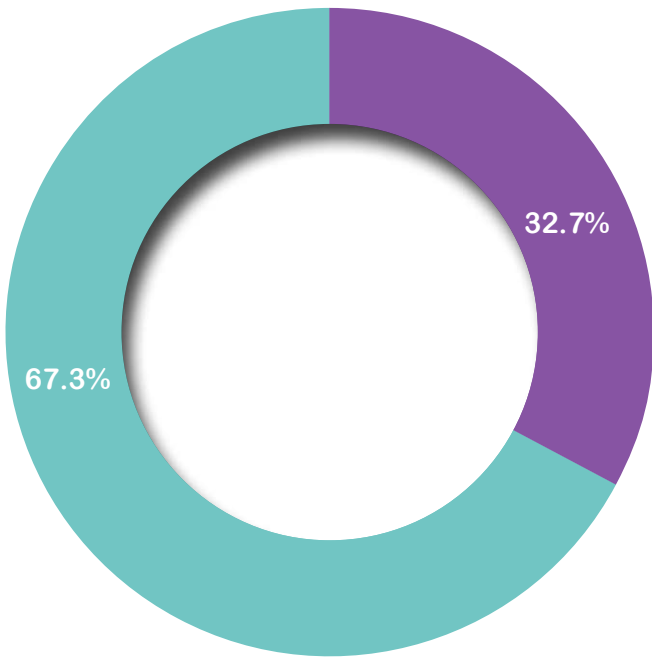
Other:

- Downstream leased assets 7.2%
- Purchased goods & services 4.2%
- Employee commuting 2.9%
- Business travel 1.9%
- Transport 1.9%
- Fuel & energy related activities 1.9%
- Waste 0.15%
- Electricity (market based) 0.05%
- Stationary combustion (Gas) 0.4%
- Upstream transport 0.12%

Breakdown of GHG emissions within Capital goods for FY 2023:

We've undertaken an additional cradle to gate LCA for another medical trailer. Our emissions have decreased for FY 23 for Capital goods, we are also calculating these emissions much more accurately and have much more oversight relating to the actions that can be done to reduce emissions within this category. The below pie chart represents the improvements in accuracy as much more of our emissions are accounted for within use an LCA approach to the methodology rather than a less accurate spend based approach:

Percentage tCO₂e breakdown of emissions within Capital goods



- Spend tCO₂e – 32.7%:
- Cosby LCA – 67.3%

Below is an itemised breakdown showing the amount of GHG emissions (tCO₂e) produced by each Scope and category, comparing emission from FY23 to our baseline year calculation.

Scope / Category	Description	FY21 Total tCO ₂ e	FY22 Total tCO ₂ e	FY23 Total tCO ₂ e	FY23 GHG Footprint % make up	% Reduction between FY21 & FY23
SCOPE 1						
Stationary combustion (Gas)	Gas consumed	39.7	26.1	21.9	0.4%	+44.8%
Transportation	Owned and leased vehicles	52.2	101.8	111.2	1.9%	-113.3%
Refrigerants ¹	HVAC's	20.3	20.3	0.0	0.0%	+100.0%
SCOPE 2						
Electricity (location based) ²	Purchased electricity, for own use (grid average)	36.4	31.3	51.7	N/A	-42.00%
Electricity (market based) ³	Purchased electricity, for own use (specific contract)	0.0	0.0	2.8	0.05%	N/A
SCOPE 3						
Cat 1: Purchased goods and services	Goods and services	250.4	222.4	248.3	4.2%	+0.9%
Cat 2: Capital goods	CapEx expenditure calculated from spend methodology	5,516.5	2,600.0	1,524.9	79.3%	+84.4%
Cat 2: Capital goods	Expandible LCA	Not Calculated for this year	1,411.9	-		
Cat 2: Capital goods	Cosby LCA	Not Calculated for this year	962.6	3,133.1		
Cat 3: Fuel and energy related activities	WTT ⁴ & T&D ⁵ losses from electricity, stationary combustion of fuels and transport	40.2	66.9	110.7	1.9%	-175.5%
Cat 4: Upstream transportation	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW ^{6*}	Not Calculated for this year	227.1	7.1	0.1	Not Calculated for the base year
Cat 5: Waste generated in operations	Waste	52.3	43.2	8.9	0.02%	+83.0%
Cat 6: Business travel	Land and air travel and hotel stays for business purposes WTW	251.2	137.9	111.5	1.9%	+55.6%
Cat 7: Employee commuting	Employees commuting to and back from work WTW	135.8	195.3	171.7	2.9%	-26.5%
Cat 13: Downstream leased assets	Operation of assets for which the company acts as lessor	222.6	448.1	422.4	7.2%	-26.7%
Total Gross Emissions (Location based)		6,544.9	5,784.8	5,923.4		+9.5%
Less emissions avoided by procurement of renewable electricity		(36.4)	(31.3)	(28.0)		
Less emissions avoided by procurement of renewable electricity		(0.0)	(0.0)	(20.9)		
Total Gross Emissions (Market based)		6,581.3	5,816.1	5,974.5		+10.7%
Less carbon offsets		(170)	(150)	(0.0)		
Total Net Emissions		6,411.3	5,666.1	5,874.5		+10.6%

¹ Refrigerant emissions carbon accounting has been apportioned to category 13, Downstream leased assets

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

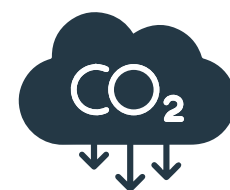
³ Market based represents emissions from electricity consumption based on specific energy contracts

⁴ WTT - Well-to-tank emissions. Emissions associated with the extraction refinement and transport of fuels before consumption

⁵ T&D losses - Transmission and distribution losses. Emissions associated with the energy lost during the transmission of electricity through the network

⁶ WTW - Well-to-wheel emissions. Includes emissions associated with the extraction, refinement, transport, and consumption of fuels

* EMS's utilised a separate methodology to calculate the Cradle to Gate emissions of the EMMU - see supporting document for further information



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

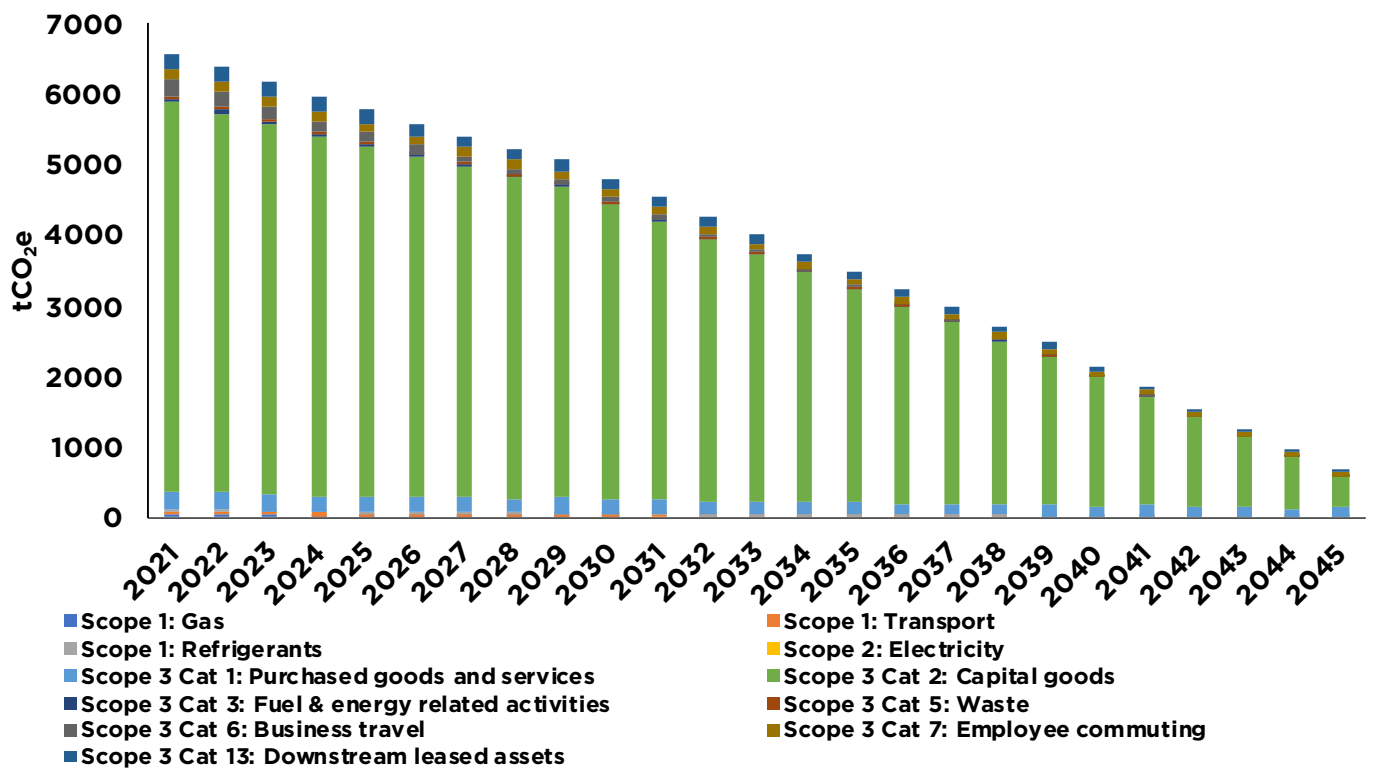
Intensity ratios	Gross emissions (Location based)			Gross emissions (Market based)			Net emissions		
	2021 (Year 1)	2022 (Year 2)	2023 (Year 3)	2021 (Year 1)	2022 (Year 2)	2023 (Year 3)	2021 (Year 1)	2022 (Year 2)	2023 (Year 3)
tCO ₂ e per employee (start of year)	68.2	41.9	39.1	68.6	60.6	38.8	66.8	41.1	37.9
tCO ₂ e per square metre	2.7	1.8	1.98	2.8	1.8	1.96	2.7	1.8	1.9
tCO₂e per million £ turnover	344.97	240.9	334.5	346.9	306.6	323.8	337.9	235.9	323.8

Emission reduction targets

In order to continue our progress toward achieving Net Zero, we have mapped out and planned a number of positive actions to help us achieve the following GHG emissions reduction targets:

- ✔ 12% absolute reduction in emissions by 2025 from 2021 baseline levels
- ✔ 27% absolute reduction in emissions by 2030 from 2021 baseline levels
- ✔ 47% absolute reduction in emissions by 2035 from 2021 baseline levels
- ✔ 67% absolute reduction in emissions by 2040 from 2021 baseline levels
- ✔ 90% absolute reduction in emissions by 2045 from 2021 baseline levels

GHG Emissions Glidepath:

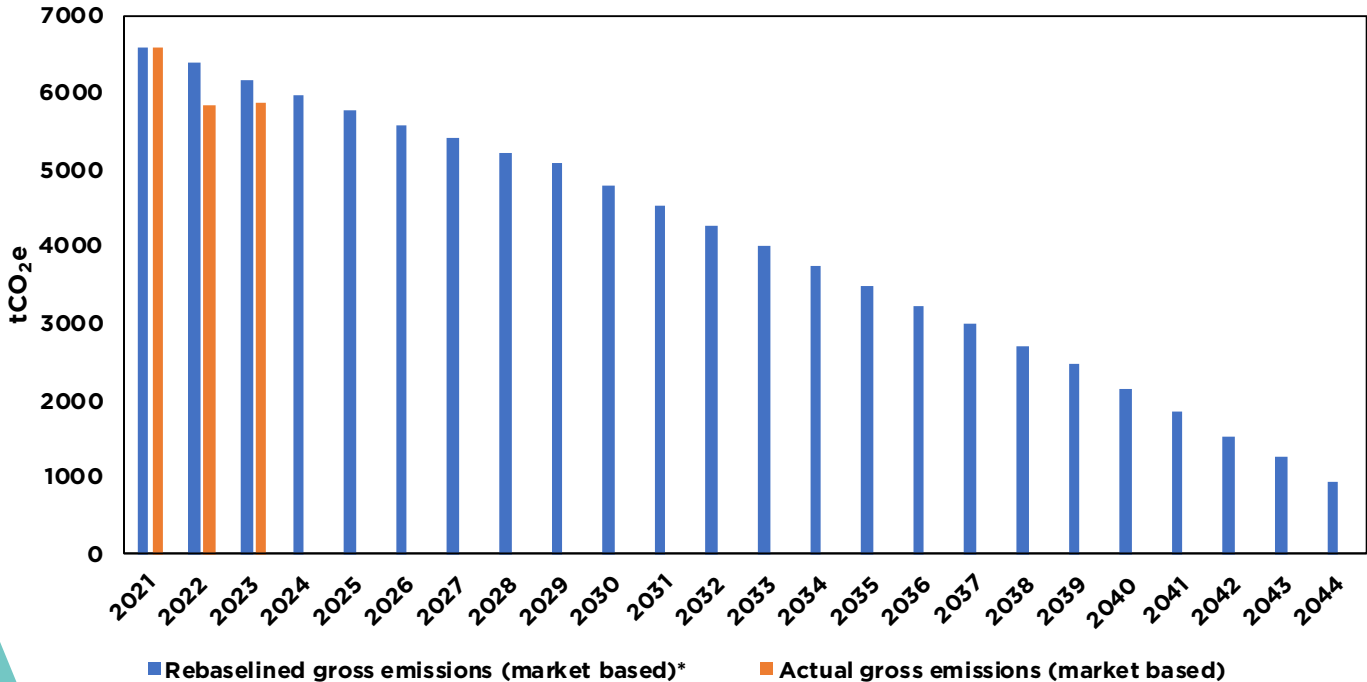


To keep our target GHG emissions reduction pathway on track to reach our Net Zero goal, we will report our total emissions against our target emissions every year. We are aware, as a company, that some years we will make better progress than others. However, by regularly assessing and reporting our emissions we can ensure that we are holding ourselves accountable to our target reductions.

For Capital goods we've dramatically increased the data quality as we've utilised an additional Cradle to Gate Life Cycle Assessment (LCA) for a second trailer. We've still decreased our absolute emissions by approximately 289.74 tCO₂e compared to the glidepath. The main reason for the decrease is because we've decreased our emissions relating to gas consumption, Upstream transportation as the trailers we sourced in FY 2023 are produced from domestic manufacturers, Waste has also reduced due to improved recycling of waste materials used as part of the fit-out stage that we perform for the trailers, and the downstream leased assets rely more on electricity than diesel fuel.

Glidepath Target vs Actual:

Rebaselined Glidepath FY 21 vs FY 22 vs FY 23

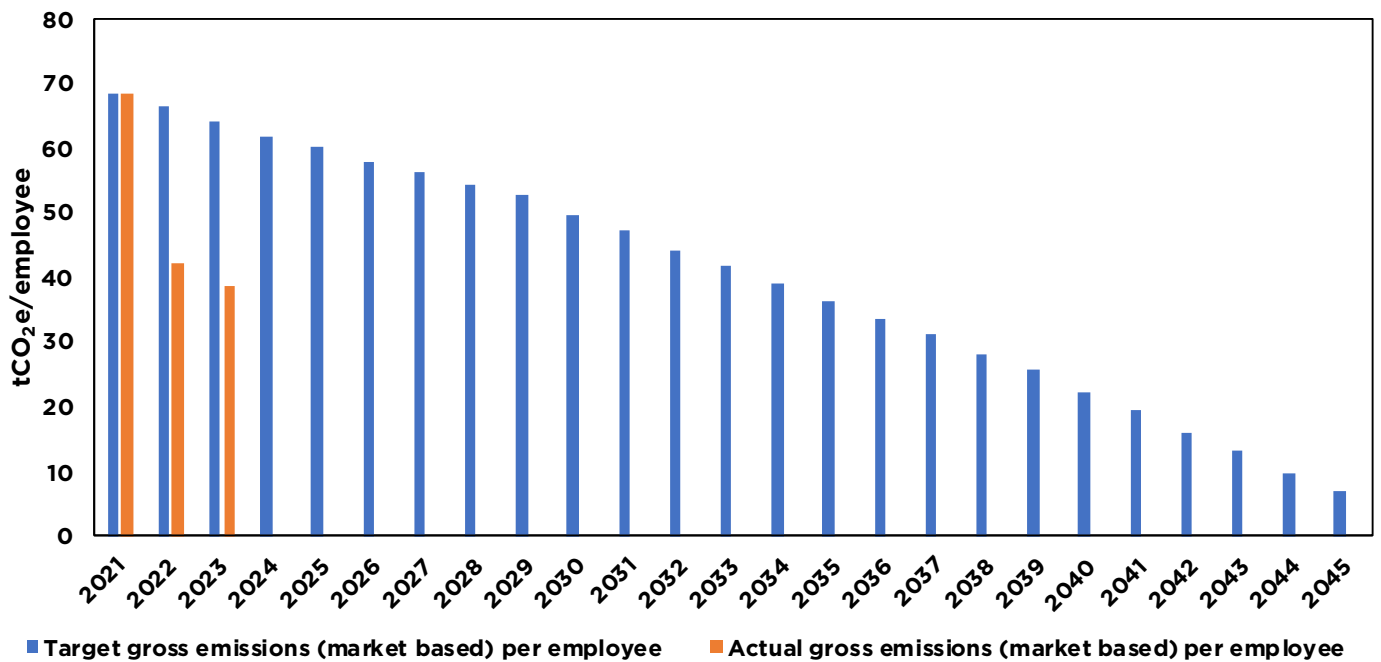


*Rebaselined emissions refers to the improvements in data quality for category 13 where we've included data that relates to the electrical emissions of our medical trailers

Additionally, we've improved methodologies for accounting for the carbon within areas such as Upstream transportation where we have been able to account for a larger proportion of these emissions, and Business travel where we've used actual distances travelled for this carbon accounting.

Our emissions intensity ratio have also decreased per an employee slightly but have overall decreased since last year. Since we employ more people for FY 23 than FY 22; this means that our environmental management activities are helping to control our emissions as we grow in size and business provision. Below is a glidepath that shows the intensity of our emissions.

Glidepath Number of Employees Intensity Ratio for FY 21, 22, and 23

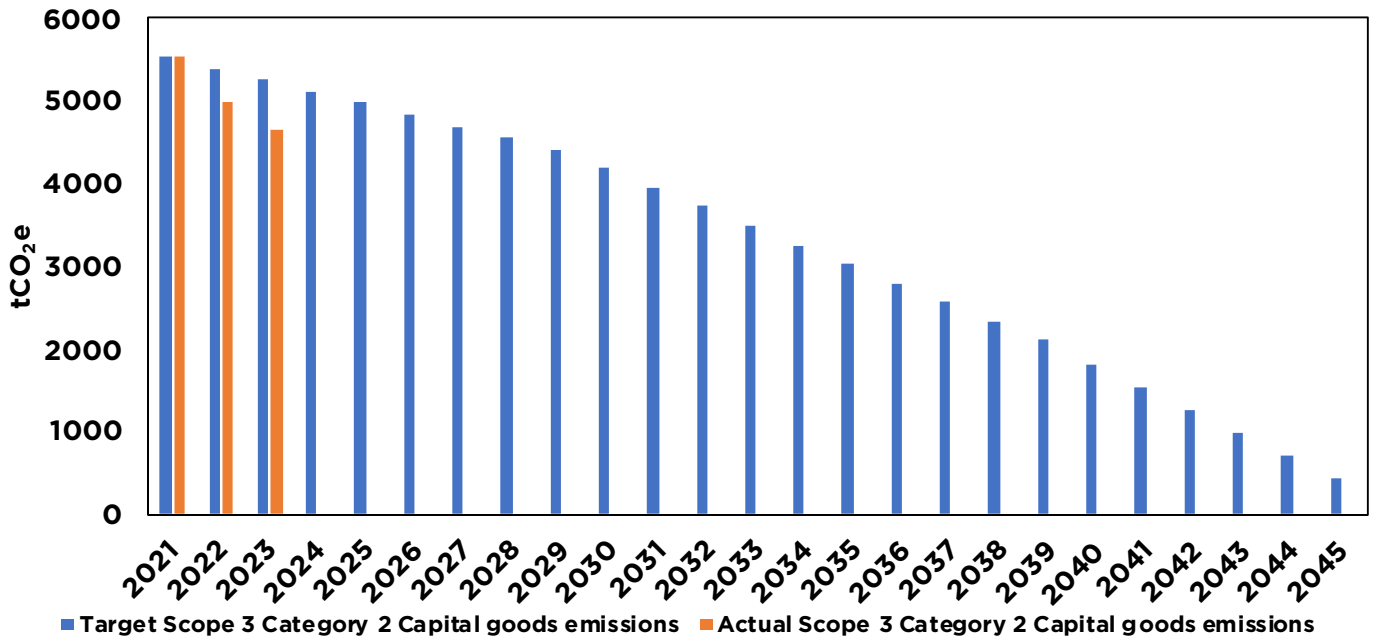


*Rebaselined emissions refers to the improvements in data quality for category 13 where we've included data that relates to the electrical emissions of our medical trailers



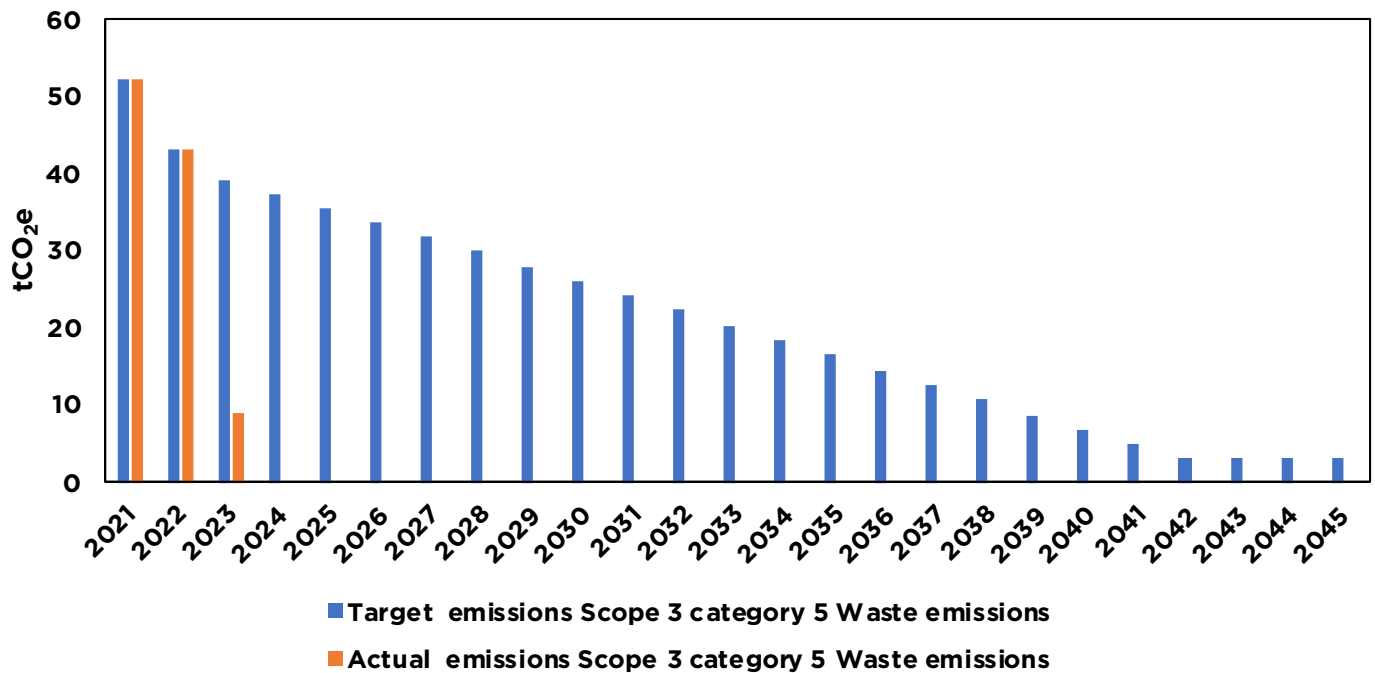
Due to the nature of EMS’s business and the products and services that are required to deliver clinical trials and medical treatments across the UK our GHG emissions inventory has relatively high Scope 3 category 2. For this reason, we’ve separated Capital goods so we can look into out these glide paths to help us use environmental management in these focused areas. The graphs are both below:

Scope 3 Category 2 (Capital goods) Glidepath FY 21, 22, and 23 (Actual vs Target)



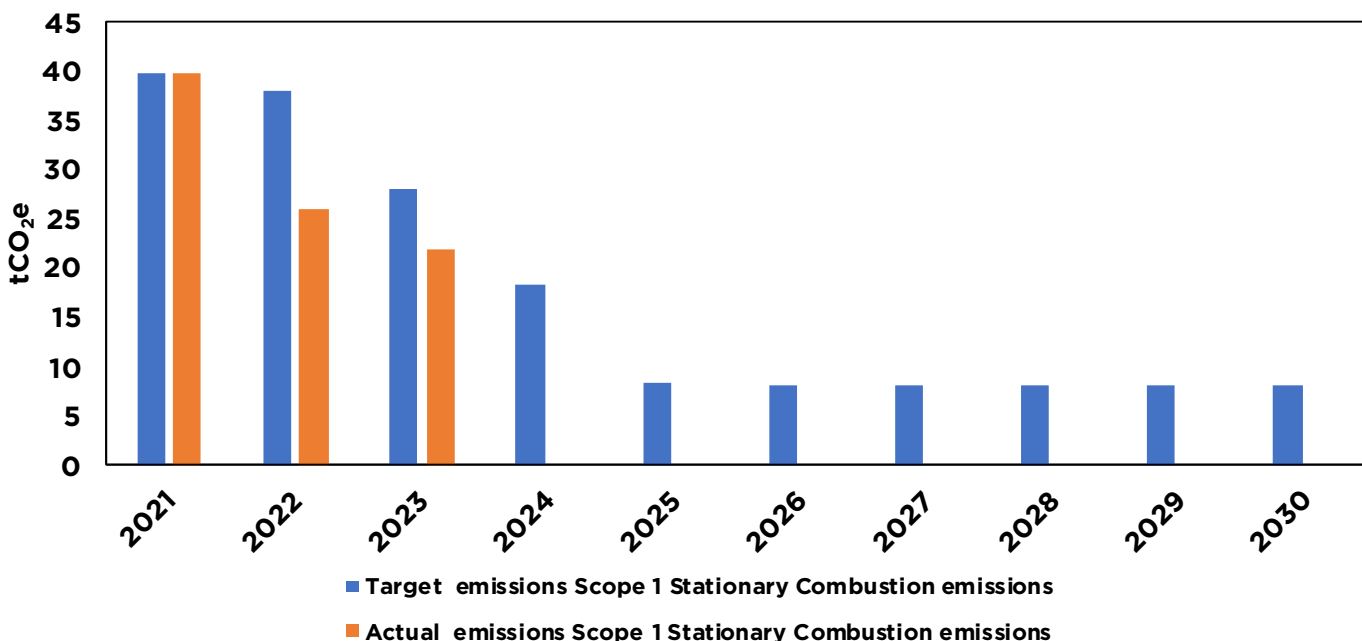
Our approach to reducing our waste related emissions is to reduce the amount of waste sent to landfill, our biggest waste stream is from our medical and clinical trailers. We’ve used remanufacturing techniques to reduce the amount of material waste produced when the trailers are being fitted out.

Scope 3 Category 5 (Waste) Glidepath FY21, 22, and 23 (Actual vs Target)



We have continued to reduce our reliance of on natural gas and continued to promote the use of renewable electricity as we grow. We have a target to remove emissions from burning natural gas for heating purposes by 2030, this is why our glidepath stops here, and so will our emissions for this part of Scope 1. Although the emissions for electricity have increased overall since last year as we've expanded to a new unit that we do not have direct control over the procurement of electricity.

Scope 1 Stationary Combustion Glidepath FY 21, 22, and 23 (Actual vs Target)



Our approach is to focus our efforts on reducing our own emissions across our site. We have significant planning and budget set aside to do this. This will involve creating processes that align our environmental management to help increase optimisation and efficiencies across our business.

Environmental management measures / emission reduction plan

As a responsible business, EMS has focused on the environment for many years and has worked to reduce our GHG emissions. To drive this to the next level, we engaged the services of Sustainable Advantage to advise the EMS Healthcare's Board on global best practices on GHG emissions reduction. We have a detailed GHG emissions reduction plan, the key actions of which are summarised below.



SCOPE 1: Stationary combustion (natural gas)

What we have done

- We've reduced our reliance on gas heating. We've increased the amount of electric heating sources as our all-main facilities are powered by a mixture of renewable electricity and onsite solar generation which is helping to decarbonise our electric heating and prevent us moving our emissions from Scope 1 to Scope 2

What we are doing

- We'll continue our efforts to reduce the emissions in this area where possible using new technologies and innovations which will help us to remove the remaining hard to reduce emission areas where heat demand is higher than what electric heating can facilitate



SCOPE 1: Transport (owned and leased vehicles)

To reduce our emissions from our vehicles:

What we have done

- We've replaced all our vehicles that did not meet the Euro 6 emissions standard
- EMS took delivery of our first fully electric vehicle chassis in October 2022 for use in our self-drive fleet is now our first EV outreach unit
- Installing solar panels for our self-drive fleet and staff welfare units. This allows the units to run on solar electricity rather than recharging the batteries using diesel or connection to the grid at the customers site that our medical trailers dock at

What we are doing

- Procured a tanker trailer that holds biodiesel, this is taken to a local refill station so that we will start to switch our trucks fuels to biodiesel
- Continue to install solar panels for our self-drive fleet and staff welfare units. This is continuing our efforts to reduce our reliance on diesel and the grid as we increase our fleet size



SCOPE 2: Electricity

95% of our electricity is either renewable tariffs or onsite solar generation.

What we have done

Switching all our electricity contracts that we manage to renewable contracts

- We have installed solar panels on our premises to increase our green electricity production capabilities. These were commissioned in February 2023 for the appropriately orientated roofing areas that are complying with building regulations ensuring the systems are optimised for kWh production and ROI. It is estimated that the solar panels produce 101,007.0 kWh of electricity for this reporting year. We've used all of the onsite solar electricity within our own facilities, this is helping us to reduce our reliance on the grid and freeing up renewable electricity for other customers across the UK
- Replaced all the lights with LED's and fitted passive infra-red sensors (PIRs)
- Continued focusing on reducing electrical consumption by setting up a taskforce with our employees to communicate the importance of reducing consumption and running initiatives to achieve this. For example, making sure that screens are shut down at the end of the day, lights turned off and only necessary equipment left running

What we are doing

- Engage with the landlord of the new unit that we lease to understand if it is possible to switch to a renewable tariff for the electricity contract that they manage
- Consider installing more solar panels at ground level around our facility to help us increase further the amount of renewable energy that we have access to



SCOPE 3 Category 1: Purchased goods and services

EMS realises that much of the GHG reductions in this category will happen because our suppliers are reducing their carbon emissions and becoming more carbon aware as the UK progresses towards a Net Zero 2050. However, this does not mean to say that we will take a passive approach to the category to enact positive change on our supply chain, we will:

What we are doing

- 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 suppliers (where possible), and additionally support suppliers to reduce their emissions
- Work with suppliers to collaboratively set carbon emissions reduction targets
- Request life cycle assessments for products purchased and choose lower emission products
- Analyse our supplier list and consider where possible more sustainable choices can be made
- Prefer local suppliers where possible



SCOPE 3 Category 2: Capital goods

In the same way as category 1, much of the GHG reductions in this category will happen because our suppliers are reducing their emissions. Whilst this category is made up of 79.29% of our FY 23 carbon emissions, this will fluctuate in future years depending on the level of internal investment at EMS Healthcare .

What we have done

- Carried out an additional Cradle to Gate LCA for another trailer. This has helped us to understand where the emissions are within this trailer more accurately and understand strategies that could be employed to reduce the emissions

What we are doing

- Carry out an additional Cradle to Gate LCA on another trailer. This will gather information which can inform how we engage with suppliers in the future
- Consider the strategies that can be undertaken to evaluate other life cycle stages and evaluate how the emissions can be reduced



SCOPE 3 Category 4: Upstream transportation and distribution

What we have done

We originally had very little coverage of the emissions within this category. To better understand how we can reduce these emissions we've captured data that links to:

- How the distribution of trailers to EMS Healthcare headquarters were transported to site prior to them being fitted out
- How medical trailers are being transported to different sites to be leased out and used within the medical or clinical setting

What we are doing

We plan to reduce the emissions within this category by:

- Understand further through more detailed supply chain mapping the transport related emissions for materials, and products that are procured by EMS Healthcare in Capital goods and Purchased goods and services
- Consider procuring from suppliers who are geographically closer to us
- Consider switching the distribution of these materials and products to lower carbon distribution options



SCOPE 3 Category 5: Waste

What we have done

- We've increased the reusability of the materials that are installed as part of the fit-out stage for the trailers. This has helped to reduce the amount of waste produced as we are diverting the waste materials from landfill by reusing the materials for other fit outs

What we are doing

- Food waste is produced within our canteen. We've engaged with a waste management company who will collect the food waste and convert it into biofuel; this is helping us to reduce our emissions further by diverting waste away from landfill and converting our waste products into useful resources



SCOPE 3 Category 6: Business travel

What we have done

- We are encouraging our staff to continue to embrace video conferencing technology to minimise travel
- Where travel is required, we will prioritise carbon reducing travel modes, choosing rail over air and cars
- We will also collect more granular data this has helped to improve the accuracy of the carbon being accounted for

What we are doing

- Carry out reviews of the hotels that we stay at for business trips. Understand what the ESG credentials are for the hotels that we stay at. Consider switching to hotels with better ESG credentials
- Collect more granular information relating to fuel type for miles being reclaimed.
- For longer distances that vehicles are being used for, where the employee doesn't own a hybrid or EV, and where the distance and environment can facilitate, promote the uptake of rental EV's and hybrid vehicles



SCOPE 3 Category 7: Employee commuting

What we have done

We recognise that we cannot massively influence what modes of travel our employees use. That said, we need to do all we can to encourage them to join us on a sustainable journey. We are already actively working towards this by:

- We already have in place schemes that encourage low carbon commuting including:
 - Cycle-to-work schemes
 - Carpool arrangement encouragement
 - Planned roll out of EV charge points across our estate
 - EV salary sacrifice scheme
- We have also created a working from home policy

What we are doing

- Carry out an employee commuting survey to understand the typical distances that employees are commuting to work and back
- Where working from home is not an option and cycling or walking is also too far or dangerous for the employees; promote the use of public transport, lift sharing, or EV salary sacrifice scheme



SCOPE 3 Category 13: Downstream transportation

What we have done

To reduce the emissions from our downstream leased assets, we will consider the below options:

- Reduce the reliance on diesel generators by replacing them with batteries where practical and installed solar panels on the roofs of some of our self-drive fleet and welfare units
- Increased the uptake of electric vehicles within our fleet
- Worked with a local supplier to procure a biodiesel tank that can easily be transported to the nearest biodiesel refill station helping us to access lower carbon fuels

What we are doing

- We will provide educational documents that explain to our customers how they can help us to reduce the emissions within this category
- Increase the number of fleet vehicles that run off electricity rather than biodiesel. This is done by retrofitting the trailers to ensure that they can run off nearby temporary electricity connections to the facilities car parks that they are used in. This will enable us to use electricity from the grid as a replacement to the diesel generators
- Engage with the non-NHS landlords that the trailers dock at to understand their electricity tariffs

Conclusion

EMS will recalculate our carbon footprint annually. We will track how we are performing vs our targets and adjust our methods to ensure we stay on track to hit our net zero target. EMS Healthcare will continue to do all we can to minimise our emissions and do our part to minimise the negative effects of climate change on the planet. While our focus will always be to reduce our emissions as much as possible to achieve Net Zero, we realise that this cannot be done immediately. Part of our reduction efforts will also include off-setting our emissions. Off-setting plays a vital role in combating climate change by providing finance for re-forestation and biodiversity gains and helping our planet flourish in the process. Currently we offset our emissions through My Carbon Plan who plant and protect willow trees to remove carbon dioxide from the atmosphere. However, these offsets will not be used to achieve our carbon reduction targets, our aim will always be to reduce our emissions as much as possible.



Emissions methodology: Inclusions within current numbers

When calculating GHG emissions, the GHG Protocol Corporate Accounting and Reporting Standard states that a company must set its organisational boundaries¹. 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 its operations and subsidiaries, EMS has 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. EMS Healthcare’s emissions are reported in tCO₂e and have been calculated utilising the following formula:

$$\text{Source emissions data} \times \text{conversion factor}^* = \text{total source emissions}$$
$$\text{Source unit} \times (\text{tCO}_2\text{e/unit}) = \text{tCO}_2\text{e}$$

* 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

¹<https://ghgprotocol.org/corporate-standard>



Scope 1

Scope 1 sources included in the inventory are onsite (or “stationary”) natural gas combustion and mobile fuel combustion from leased and owned vehicles.

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 EMS has purposefully chosen via our energy procurement activities. This accounts for energy purchased from green energy suppliers

Scope 3

Category 1: Purchased goods and services

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

Category 2: Capital goods

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

Category 3: Fuel and energy related services

This includes the emissions from the transportation and distribution losses, and the well-to-tank emissions for all fuels consumed as a result of EMS’s operation

- 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 EMS 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 emissions which relate to products being transported by tier one suppliers or paid for by EMS. It includes both the transport and warehouse related emissions

Category 5: Waste

Includes emissions from third-party disposal and treatment of waste generated in EMS’s 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

Category 6: Business travel

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. 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 emissions

Category 7: Employee commuting

This includes the emissions from the transportation of employees between their homes and EMS’s offices. Emissions from employee commuting may arise from car, bus, train, or taxi 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

Emissions methodology – material exclusions for FY23 baseline emissions:

Category 7: Employees working from home

Is excluded from FY23 baseline emissions as very few employees work from home

Emissions methodology – non-material exclusions for FY23 baseline emissions:

Scope 3

Category 8: Upstream leased assets

Is excluded from FY23 baseline emissions, as we do not lease any assets that are not already calculated within scope 1 and 2 emissions

Category 9: Downstream transportation and distribution

Is excluded from FY23 baseline emissions as we do not sell goods that need to be transported by our customers

Category 10: Processing of sold products

Is excluded from FY23 baseline emissions, as we do not manufacture products for onward processing

Category 11: Use of sold products

Is excluded from the FY23 baseline emissions as we do not sell physical products

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

Is excluded from FY23 baseline emissions, as we do not sell physical products

Category 14: Franchises

Is excluded from FY23 baseline emissions, as we do not operate franchises

Category 15: Investments

Is excluded from FY23 baseline emissions, as we do not have any investments whereby, we provide capital or offer financing as a service

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 ¹³ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting ¹⁴.

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 ¹⁵.

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:



Date: 22.07.2024

¹³<https://ghgprotocol.org/corporate-standard>

¹⁴<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

¹⁵<https://ghgprotocol.org/standards/scope-3-standard>



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