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Scope 3 emissions report 2024

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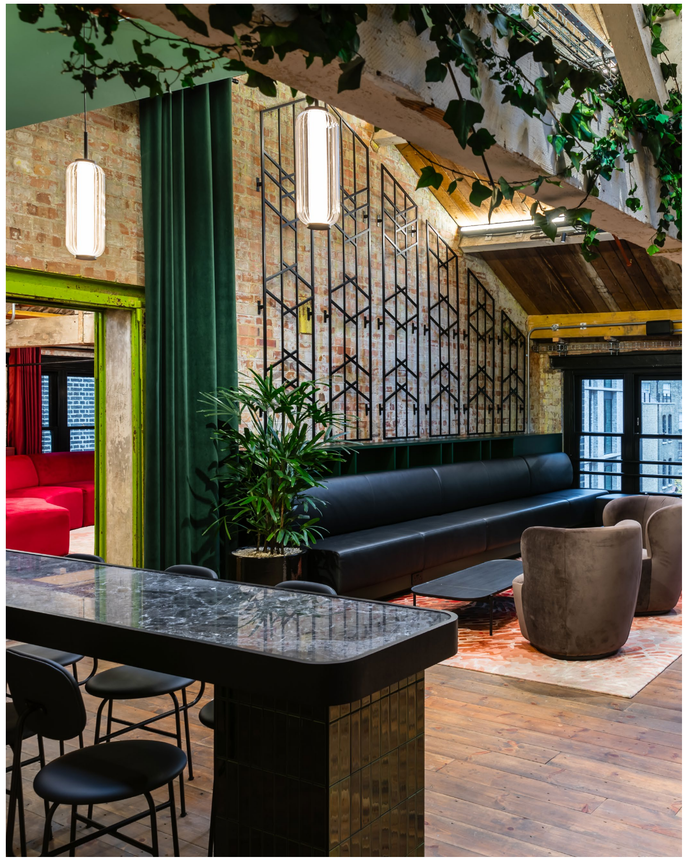
Having published our scope 1, 2 and 3 carbon numbers in 2022 and 2023, this represents our third go at this huge exercise, and for the first time, we are starting to feel not entirely terrified by the whole process. Our methodology has become more robust with each year (and each external verifications audit), and the quality of the raw data has improved again. So, we really should be feeling delighted with ourselves. Except we aren't.

While our carbon intensity (carbon per £ turnover) has seen a significant reduction (25%). Our absolute carbon (carbon not normalised by turnover) reduction has been smaller (13%). And while we remain the right side of the target, the rate of reduction required each year is going to keep coming at us. We are going to have to keep finding ways of bringing our carbon down, and at a significantly faster rate to counteract any further business growth.

Dr Joe Croft
Head of Environmental and Sustainability



Scope 1 emissions	2023 (tCO_2e) (reported figures)	2023 (tCO_2e) (recalculated)	2024 (tCO_2e)	% change	% of total emissions
Why the methodology change: We found there was a supplier of site plant that also supplied fuel that had not been included previously, these emissions have now been calculated and included. **Why the actual change:** This year our projects required a greater quantity of fuel for site plant than last year.	2.8	8.9	**130.2**	↑ **+1367%**	**0.13%**

Scope 2 emissions	2023 (tCO_2e) (reported figures)	2023 (tCO_2e) (recalculated)	2024 (tCO_2e)	% change	% of total emissions
Why the methodology change: This is the result of energy usage on site increasing. This calculation is based on turnover, and our turnover went up last year. The energy benchmark for energy consumption per £m project value, that we generated from actual project data, was also higher in 2024.	623	N/A	**778**	↑ **+25%**	**0.78%**

Scope 3 emissions	2023 (tCO_2e) (reported figures)	2023 (tCO_2e) (recalculated)	2024 (tCO_2e)	% change	% of total emissions
Why the methodology change: There have been several methodology changes for how we calculate some scope 3 categories, these are explained later in the table.	132,733	113,964	**98,630**	↓ **-13%**	**99.09%**

Purchased goods and services	2023 (tCO_2e) (reported figures)	2023 (tCO_2e) (recalculated)	2024 (tCO_2e)	% change	% of total emissions
Why the methodology change: In 2023's calculation, we used a benchmark of 55% of a project's embodied carbon coming from the services installed. In 2024, our embodied carbon assessments included actual services data (which was not available in 2023). These projects revealed that the 55% figure used last year was an overestimation. In 2023, we included embodied carbon from furniture within the carbon benchmark used to calculate emissions for all projects. However, we are not responsible for furniture on the majority of projects, and in 2024, the carbon from furniture was split out and only allocated to those projects where we specified and managed the furniture install. Both these changes in methodology have resulted in a significant reduction in carbon emissions. This better reflects the nature of our works. **Why the actual change:** In addition to the methodology changes, we have also been working closely with our design and construction teams to reduce the embodied carbon of products we install on our projects. This includes a focus on retaining existing elements and materials and installing reused and reclaimed materials. We have also been working closely with our supply chain to identify lower carbon material options that we can use.	87,224	Unable to recalculate using the updated methodology, due to a lack of available data for 2023	**78,551**	↓ **-10%**	**78.92%**

Fuel and energy related activities not included in scopes 1 and 2	2023 (tCO_2e) (reported figures)	2023 (tCO_2e) (recalculated)	2024 (tCO_2e)	% change	% of total emissions
Why the actual change: This is directly related to our scope 2 emissions and so is impacted by our annual turnover. Scope 2 emissions rose in 2024 in line with our turnover, and so these emissions also increased.	205	N/A	**288**	↑ **+40%**	**0.29%**

Upstream transportation and distribution	2023 (tCO_2e) (reported figures)	2023 (tCO_2e) (recalculated)	2024 (tCO_2e)	% change	% of total emissions
Why the methodology change: Upon review of last year's methodology, we identified a formula error that substantially overstated emissions for one of our suppliers. This in turn also impacted the benchmark we generated for suppliers that we did not have actual data for. **Why the actual change:** The emissions reported by our Tier 1 suppliers for transportation emissions decreased in 2024. One of the key reasons for this is our site supplies provider, and our largest source of transportation emissions, instigated efficiency measures for their deliveries, cutting the number of journeys to our sites.	1,561	929	**742**	↓ **-20.1%**	**0.75%**

Waste generated in operations	2023 (tCO_2e) (reported figures)	2023 (tCO_2e) (recalculated)	2024 (tCO_2e)	% change	% of total emissions
Why the methodology change: During our review of last year's methodology, we found that an incorrect tonnage was used for one of our waste streams leading to an overestimation of our waste related carbon emissions. The tonnage was amended, and the actual carbon emissions were recalculated.	746	485	**496**	↑ **+2.47%**	**0.50%**

Business travel	2023 (tCO_2e) (reported figures)	2023 (tCO_2e) (recalculated)	2024 (tCO_2e)	% change	% of total emissions
	646	N/A	**643**	↓ **-0.3%**	**0.65%**

Employee commuting	**2023 (tCO_2e)** (reported figures)	**2023 (tCO_2e)** (recalculated)	**2024 (tCO_2e)**	**% change**	**% of total emissions**
Why the methodology change in 2023: In 2023, when reporting commuting emissions, we included office workers' commutes as well as the emissions from our site staff travelling to projects. When reviewing the methodology, it became clear that site staff travelling to site was already included within the business travel category, so these emissions were previously double counted. We are now only accounting for office staff commutes within this category.	2,063	460	**478**	↑ **+3.76%**	**0.48%**

Use of sold products This comprises Design & Build (D&B) projects where we have full design responsibility for the systems installed	**2023 (tCO_2e)** (reported figures)	**2023 (tCO_2e)** (recalculated)	**2024 (tCO_2e)**	**% change**	**% of total emissions**
Why the methodology change: Reviewing our methodology for 2023, we identified that we were overestimating the operational energy for the use of our completed D&B projects. Previously we had been using an Energy Use Intensity (EUI) benchmark for a whole building, which was not reflective of the majority of our D&B projects that were only part of a larger building. In 2024, based on the type of D&B projects we completed, we used a more appropriate benchmark: For projects that involved changing the core services, we used a whole building benchmark, but for projects where we only changed the local services, we used a tenancy benchmark.	21,776	5,505	**5,455**	↓ **-1%**	**5%**

End of life treatment of sold products	2023 (tCO_2e) (reported figures)	2023 (tCO_2e) (recalculated)	2024 (tCO_2e)	% change	% of total emissions
Why the methodology change: : In 2023's calculation, similar to our purchased goods and services calculation, we used a benchmark of 55% of a project's end of life carbon coming from the services installed. In 2024, our carbon assessments included actual services data (which was not available in 2023). These projects revealed that the 55% figure used last year was a significant overestimation. In 2023, we included embodied carbon from furniture within the end of life carbon benchmark used to calculate emissions for all projects. However, we are not responsible for furniture on the majority of projects, and in 2024, the carbon from furniture was split out and only allocated to those projects where we specified and managed the furniture install. Both these changes in methodology have resulted in a significant reduction in carbon emissions. This better reflects the nature of our works.	18,510	Unable to recalculate using the updated methodology, due to a lack of available data for 2023	**11,976**	↓ **-35%**	**12%**

Use of sold products (below line item for all non-full D&B projects) These are excluded from our scope of emissions because we do not have full design responsibility for the systems installed. However, we still think it is relevant to monitor and report these emissions.	2023 (tCO_2e) (reported figures)	2023 (tCO_2e) (recalculated)	2024 (tCO_2e)	% change	% of total emissions
Why the methodology change: As with this category within our officially reported carbon inventory, we identified that we were overestimating our carbon associated with the use of our traditional projects. Based on project types, we have used updated EUI benchmarks, this has brought down our carbon for this category.	219,563	Unable to recalculate using the updated methodology, due to a lack of available data for 2023	**153,020**	↓ **-30%**	**N/A**

We can do hard things

With 79% of our all our carbon emissions being in the purchased goods and services category, it remains clear that we can't do this by ourselves. But equally we don't want to just give ourselves a pass, and instead blame manufacturers for their carbon intense products, designers for not specifying enough lower carbon products, or clients for not demanding more reused products on projects. We have to find the balance between understanding the limitations of our influence, while still acknowledging that we have agency, are not a passive player, but are an organisation capable of driving real change in the industry.

We have to find ways to help create a fit out sector that places more value on significantly lower carbon solutions. We have to find ways to create incentive structures that enable companies offering low carbon solutions to thrive. Increasingly it feels that achieving the level of reductions required will likely not be achieved through 'simply*' specifying lower carbon products. The levels of embodied carbon reduction required will likely only be achieved through significant levels of reuse. And this will only be achieved through the creation of successful business models that make inclusion of reused products on projects easier, cheaper and lower risk than they are currently. There are some brilliant organisations operating in this space that are trying to better enable reuse in fit out. But we need more.

Once again, we would encourage other contractors to measure and publish their carbon inventory (including scope 3!). Transparency and competition will drive progress. Plus the more manufacturers feel that the whole sector is demanding carbon information from them, the more likely they are to invest resources in producing the lower carbon products that the industry needs.

**for some product categories, this is currently far from simple!*

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