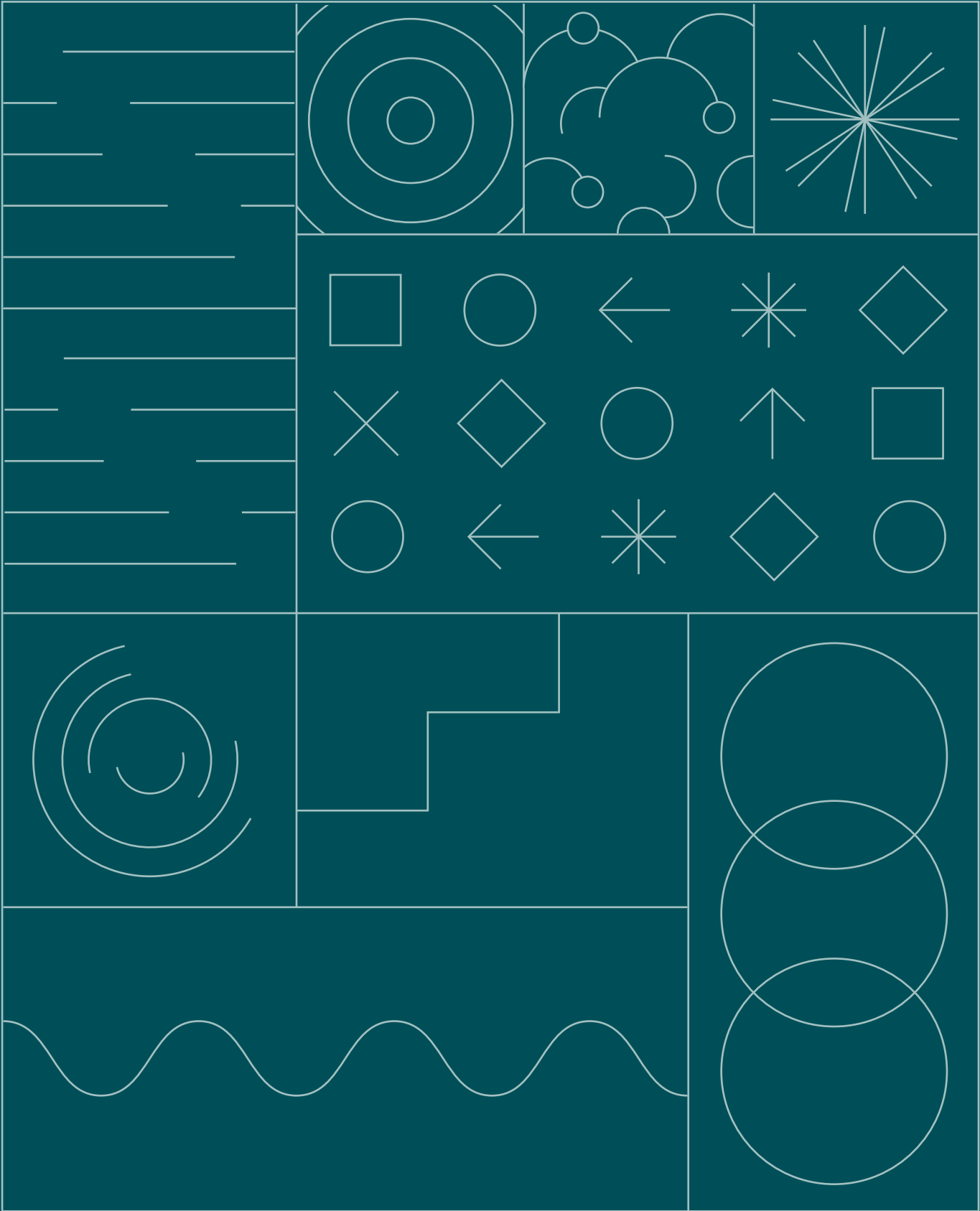


# Carbon Reduction Plan



# Carbon reduction plan

Updated 06 June 2024

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## Executive Summary

DENTON Associates (London) Ltd is committed to halving its Green House Gases (GHG) **Scope 1** and **Scope 2** CO<sub>2</sub>e emissions by 2030 referenced against the FY24 baseline, and targeting **Scope 1, 2 and 3 Net Zero** emissions by 2050.

Planning, and committing to reduce our current GHG emissions levels, aligns with the UK Government plans and DENTON's core values of operating as a “**responsible business**”.

As a SME “Design and Build” construction services provider, with no owned vehicles and 2 leased office spaces, DENTON has a relatively small Scope 1 and 2 carbon footprints.

The Scope 1, 2 and 3 GHG Inventory, reported within this Carbon Reduction Plan (CRP) accordingly to the **Greenhouse Gas Protocol's Initiative**, is presented as the “**Baseline**”.

It shows DENTON's carbon footprint between the **1<sup>st</sup> of April 2023 and the 31<sup>st</sup> of March 2024**, in alignment with the business financial year.

DENTON has chosen the 2023 – 2024 financial year as the “**Baseline**” timeframe.

It represents the earliest relevant point in time for which we have reliable data, following the publication of the Company “ESG Policy” and the “Good Practice Policy”, in August 2022.

The “**Baseline**” defines the starting point and the measurement criteria, used to set up defined targets for tracking and reducing our business GHG emissions, over key timeframes.

We have used the “**single year**” approach.

DENTON's Carbon Reduction Plan targets will provide significant benefits to our employees and customers, our supply chain, and the wider community.

Some targets will be achieved through behavioural change and additional focus at design stage, whilst others require funding, such as for implementation of working sites strategies and office improvements.

DENTON will achieve the “**Halfway Point**” and the “**Net Zero**” targets through various activities, like supporting our employees to reduce their vehicles fuel consumptions for commuting and for business journeys, in favour of public transport and green hybrid vehicles use.

We will be promoting sustainable principles, embedding circularity and NET Zero criteria in our daily activities, like monitoring and reducing our water and electricity consumptions, as the business operational waste. We aim to maintain our near zero waste to landfill target. We achieved a 0.4 % to landfill during the FY ending March 2024.

DENTON will promote effectiveness in our power management strategy by engaging with 100% green energy providers; purchasing Grade A energy efficiency labelled technology; and supporting the use of Eco-Green schemes.

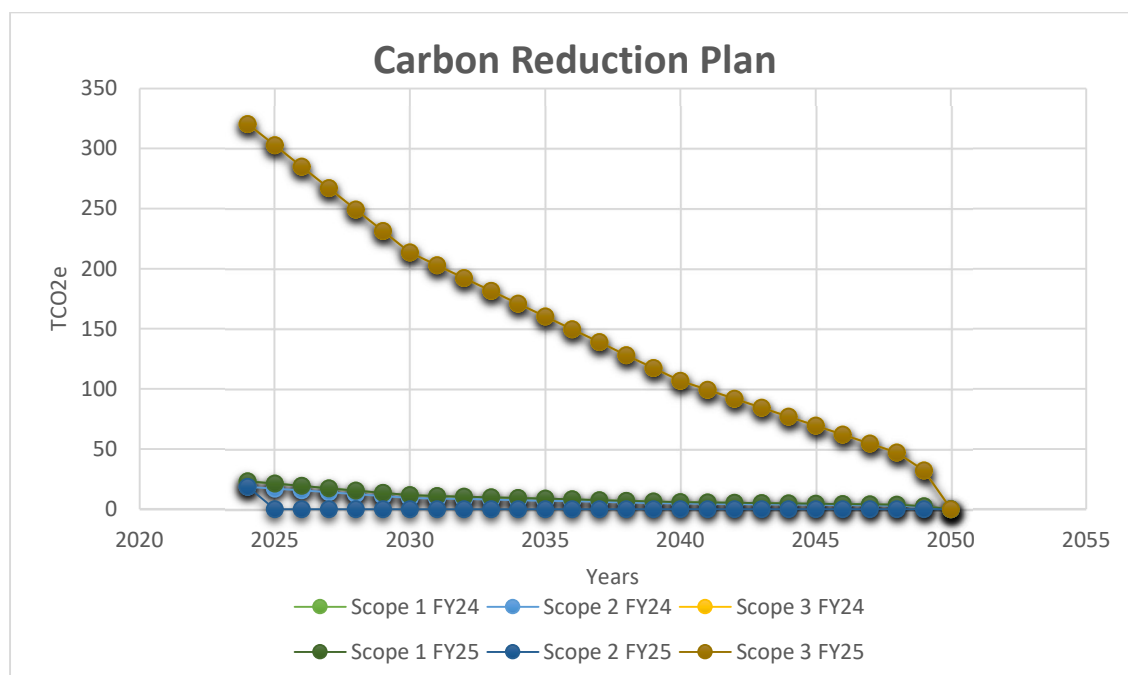
Applying our responsible sourcing policy within our procurement strategy, and developing sustainability awareness within the business, will make a consistent difference for DENTON.

DENTON aims to navigate this experience within the “**triple bottom line framework**” approach by focusing on the 3 **P**: Planet, People and Profits.

Our carbon emissions reduction journey will open new opportunities to our employees and add new value to the business: a healthier work experience, cost savings strategies, and new market opportunities.

DENTON's CRP aligns with the Company's Good Practice & ESG strategies: Environmental, Social and Governance are key values for us.

We want our employees to be part of this business carbon reduction journey! We started!



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## Introduction: Our carbon reduction journey.

**Chapter 1** defines the reporting framework, and the key principles used to calculate the Company's carbon emissions and set up our offices and site construction CO<sub>2</sub>e emissions reduction strategy.

**Chapter 2**, reviews DENTON's commitment to achieving Net Zero by 2050 and the motivations behind our commitment to “**walk the talk**” about carbon emissions reductions.

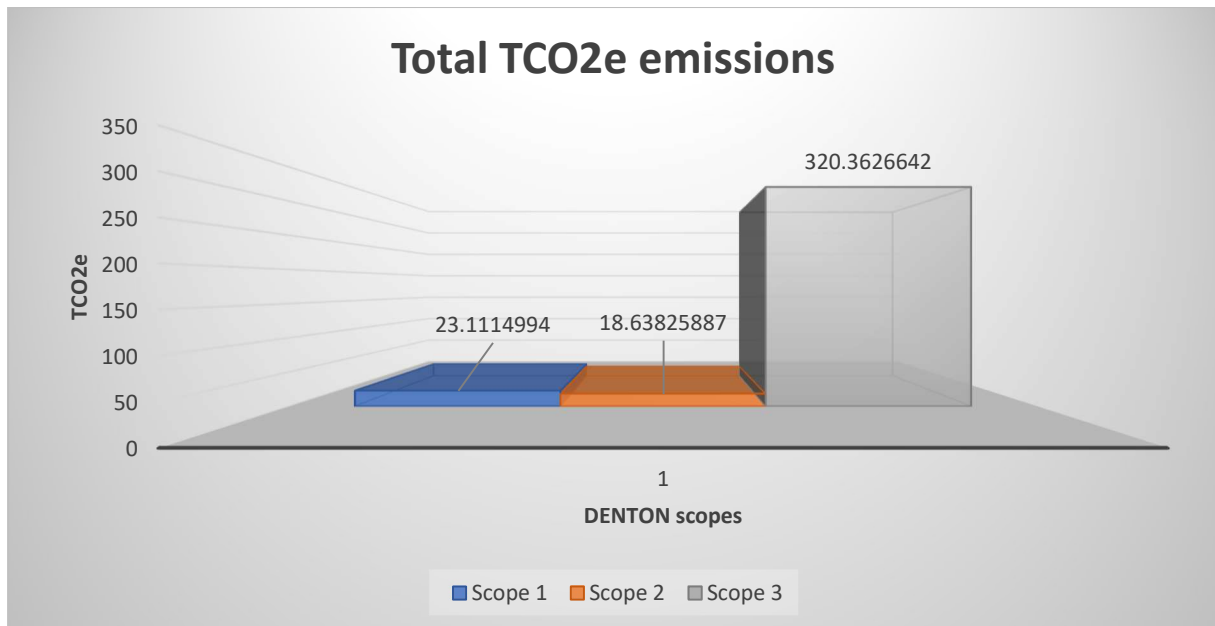
**Chapter 3** outlines DENTON's GHG emissions inventory framework: the organizational structure, the core business activities, and the **operational boundaries** to correctly frame the Scope 1, 2 and 3 emissions that our business has reported.

DENTON's baseline is defined in **Chapter 4**, where the reported Scope 1 and Scope 2 carbon emissions are analysed, from our Scope 1 fugitive emissions analysis and transport emissions to our Scope 2 purchased electricity calculations.

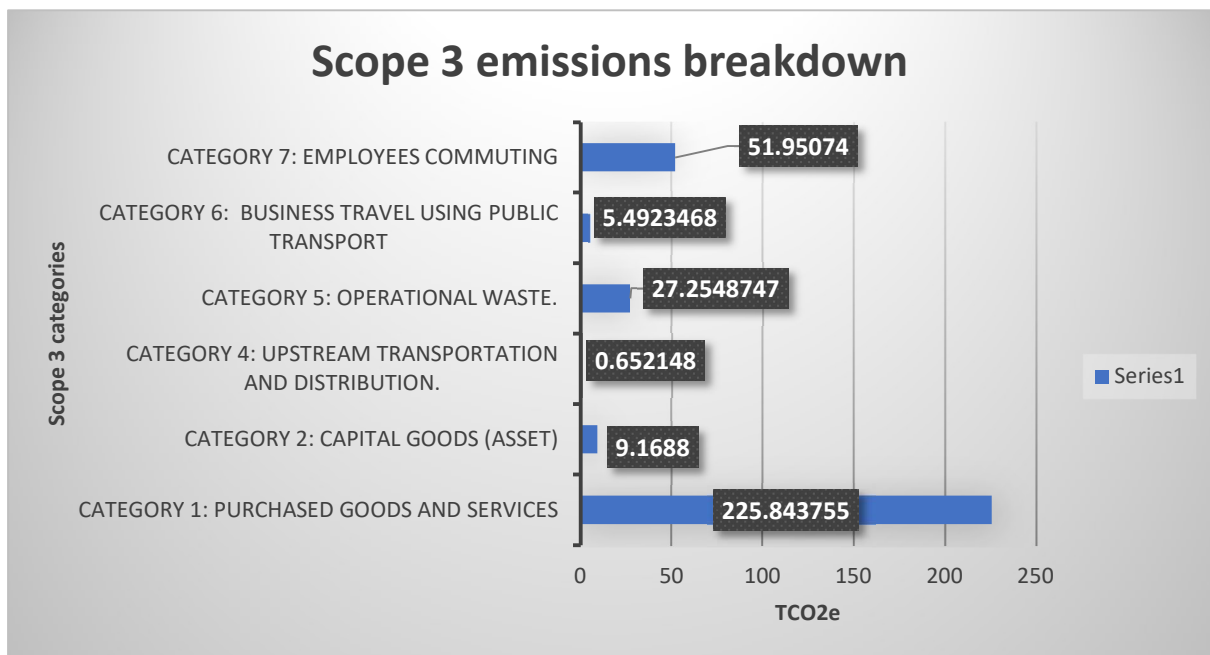
Scope 3 Categories are construed in **Chapter 5**. DENTON decided to analyse the 15 GHG Protocol's Categories, to understand what aspects are applicable to our business. The calculated carbon emissions are reported under each bracket and a clear explanation has been provided for exclusions. The reported emissions are related to Categories are 1, 2, 4, 5, 6, 7 and 9.

Following the definition of DENTON's GHG emissions inventory within the first 5 chapters, we analysed the calculated data and summarised our business goals, risks and opportunities within **Chapter 6** and defined the Company emission reduction targets in **Chapter 7**.

Particular attention should be drawn to our proposed **Carbon Reduction Plan** defined in **Chapter 8**, where key activities have been listed against Scope 1, 2 and 3, enabling our leaders to drive the employees along this journey, to have a common North and achieve the Company targets, within a short and long terms.



\*An excess of 8,300.13 TCo2e emissions have been valued under scope 3, for all the Projects completed under the FY24. This is based on an average of 190 KgCO2e per m2 of GIA. This is not currently reported under this CRP.



*"You can't manage what you can't measure".*

*Peter Drucker*

# 1\_Meeting the reporting requirements

DENTON's GHG "Emissions Inventory" complies with the **WBCSD/WRI Greenhouse Gas Protocol's Initiative**<sup>1</sup> and the GHG "Carbon Reduction Plan" responds to the **UK Procurement Policy Note PPN06/21**<sup>2</sup>. This is currently required for jobs subject to Public Contracts Regulations 2015, with a contract value of £5 million per annum and above, and this may be extended to private procurement routes. This would create new business opportunities for DENTON.

This document will be updated annually, in line with the business Annual Report and Accounts. It is based on the 5 GHG protocol accounting and reporting principles:

- **Relevance:** the GHG inventory appropriately reflects DENTON's GHG emissions and serves the decision-making needs of internal and external users.
- **Completeness:** we have reported the applicable GHG emission sources and activities within the inventory boundary. Exclusions have been disclosed and justified.
- **Consistency:** consistent methodologies have been applied to allow for performance tracking of emissions over time. Future changes to the data, such as inventory boundary, methods, or another relevant factor, will be transparently documented.
- **Transparency:** we have disclosed relevant assumptions and made appropriate references to the accounting calculation methodologies and data sources used. DENTON will retain referenced documentation to create an audit trail of how the inventory was compiled, and how it supported the baseline data.
- **Accuracy:** the quantification of GHG emissions is systematically accurately calculated, as far as can be judged, and that uncertainties are reduced as far as practicable.

DENTON believes in the importance of the integrity of the reported information.

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<sup>1</sup> The **GHG Protocol Initiative** comprises two separate but linked standards:

- **GHG Protocol Corporate Accounting and Reporting Standard**, revised edition, published in March 2004. A step-by-step guide for companies to use in quantifying and reporting their GHG emissions.
- **GHG Protocol for Project Accounting** (published in March 2005). A guide for quantifying reductions from GHG mitigation projects.

<sup>2</sup> PPN 06/21 was published on 5th June 2021 and came into effect for new procurements launched from 30th September 2021. From this date, In-Scope Organisations should take action to apply PPN 06/21 when procuring goods and/or services and/or works which are subject to the Public Contracts Regulations 2015, where there is an anticipated contract value of £5 million per annum and above (excluding VAT), unless it is not related to the subject matter of the contract and proportionate to do so. The PPN06/21 is supported by the Cabinet Office, Technical standard for Completion of Carbon Reduction Plans.

## 2\_Commitment to achieving Net Zero

DENTON is committed to achieving Net Zero GHG emissions by 2050, by taking steps to reduce the Company GHG emissions over time.

To minimise the negative impacts generated by our business activities, DENTON wants to “walk the talk” by integrating sustainability principles into how we operate.

We recognise the need to align with the UK public sector decarbonisation process and with the UK construction and interior fit out industry CO2e emissions reduction targets.

DENTON's future is driven not only by an environmental and moral approach, but also a business intent. This carbon reduction commitment will open the doors to a new market and to new business opportunities.

Having understood our current emissions, we have developed a strategy to reduce them over the short, medium and long-term. We have embedded our core values into a practical journey roadmap, tailored to help our organisation to do better, and to report our progress.

| <b>DENTON NET ZERO CARBON PLAN</b>             |                   |
|------------------------------------------------|-------------------|
| Carbon Footprint in Baseline Year of FY2024    | 362.1124225 TCO2e |
| Estimated Carbon Footprint by 2030             | 225.1308594 TCO2e |
| Estimated Unavoidable Carbon Footprint by 2050 | 34.34741641 TCO2e |

|      | Scope 1 FY24 | Scope 2 FY24 | Scope 3 FY24 | Simulation following Ecotricity appointment |             | Annual TCO2e forecast |
|------|--------------|--------------|--------------|---------------------------------------------|-------------|-----------------------|
| 2024 | 23.1114994   | 18.63825887  | 320.3626642  | 23.1114994                                  | 18.63825887 | 320.3626642           |
| 2025 | 21.18554112  | 17.08507063  | 302.5647384  | 21.18554112                                 | 0           | 302.5647384           |
| 2026 | 19.25958283  | 15.53188239  | 284.7668126  | 19.25958279                                 | 0           | 284.7668126           |
| 2027 | 17.33362455  | 13.97869415  | 266.9688868  | 17.33362446                                 | 0           | 266.9688868           |
| 2028 | 15.40766627  | 12.42550591  | 249.170961   | 15.40766613                                 | 0           | 249.170961            |
| 2029 | 13.48170798  | 10.87231767  | 231.3730352  | 13.4817078                                  | 0           | 231.3730352           |
| 2030 | 11.5557497   | 9.319129434  | 213.5751095  | 11.55574997                                 | 0           | 213.5751095           |
| 2031 | 10.97796222  | 8.853172962  | 202.896354   | 10.97796247                                 | 0           | 202.896354            |
| 2032 | 10.40017473  | 8.387216491  | 192.2175985  | 10.40017497                                 | 0           | 192.2175985           |
| 2033 | 9.822387245  | 7.921260019  | 181.538843   | 9.822387475                                 | 0           | 181.538843            |
| 2034 | 9.24459976   | 7.455303547  | 170.8600876  | 9.244599976                                 | 0           | 170.8600876           |
| 2035 | 8.666812275  | 6.989347076  | 160.1813321  | 8.666812478                                 | 0           | 160.1813321           |
| 2036 | 8.08902479   | 6.523390604  | 149.5025766  | 8.089024979                                 | 0           | 149.5025766           |
| 2037 | 7.511237305  | 6.057434132  | 138.8238211  | 7.511237481                                 | 0           | 138.8238211           |
| 2038 | 6.93344982   | 5.59147766   | 128.1450657  | 6.933449982                                 | 0           | 128.1450657           |
| 2039 | 6.355662335  | 5.125521189  | 117.4663102  | 6.355662484                                 | 0           | 117.4663102           |
| 2040 | 5.77787485   | 4.659564717  | 106.7875547  | 5.777874985                                 | 0           | 106.7875547           |
| 2041 | 5.521080412  | 4.452472952  | 99.3124259   | 5.521080541                                 | 0           | 99.3124259            |
| 2042 | 5.264285974  | 4.245381187  | 91.83729707  | 5.264286097                                 | 0           | 91.83729707           |
| 2043 | 5.007491537  | 4.038289421  | 84.36216824  | 5.007491654                                 | 0           | 84.36216824           |
| 2044 | 4.750697099  | 3.831197656  | 76.8870394   | 4.75069721                                  | 0           | 76.8870394            |
| 2045 | 4.493902661  | 3.624105891  | 69.41191057  | 4.493902766                                 | 0           | 69.41191057           |
| 2046 | 4.237108223  | 3.417014126  | 61.93678174  | 4.237108322                                 | 0           | 61.93678174           |
| 2047 | 3.980313786  | 3.209922361  | 54.46165291  | 3.980313879                                 | 0           | 54.46165291           |
| 2048 | 3.723519348  | 3.002830595  | 46.98652408  | 3.723519435                                 | 0           | 46.98652408           |
| 2049 | 2.31114994   | 1.863825887  | 32.03626642  | 2.311149994                                 | 0           | 32.03626642           |
| 2050 | 0            | 0            | 0            | 0                                           | 0           | 0                     |

## 3\_Carbon footprint inventory framework

### DENTON Associates (London) outline.

DENTON Associates (London) Limited, a **Tier 2** organization operating as a **Design and Build main contractor**, is a **private Company limited by shares** incorporated in England and Wales.

The Company financial statements are consolidated in the financial statements of its **parent**, **DENTON Associates (Group) Ltd.**

Both DENTON offices, in London and in Manchester, are managed under **operating leases**.<sup>3</sup> DENTON's core markets are Commercial Office Design and Fit Out, furniture procurement and Landlord CAT A, and CAT A plus services. DENTON delivered core services across diverse business sectors, **with contracts ranging from 5,000 to 100,000 sq. ft.**

### DENTON's GHG Inventory Report

Following the guiding principles of the "**GHG Protocol Initiative**" and, taking in consideration the construction sector "**ENCORD Construction CO2e Measurement Protocol**"<sup>4</sup>, DENTON's CO2e emissions inventory is based on the best data available at the time of publication.

To be "relevant, complete, consistent, transparent and accurate", DENTON's report follows the framework of the GHG Protocol and includes:

- Emissions reported in tons of CO2e.
- Scope 1 and Scope 2 emissions report.
- Scope 3 emissions report, with clarifications for the excluded categories.
- An indication of methodologies used to calculate emissions, including emission factors and their sources, and used calculation tools.
- The "Baseline" definition.
- A description of inventory-related activities planned for the coming year.

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<sup>3</sup> DENTON's Company audited financial statements reports that DENTON is under an operating lease.

**Operating lease:** this type of lease enables the lessee to operate an asset, like a building or vehicle, but does not give the lessee any of the risks or rewards of owning the asset. Any lease that is not a finance or capital lease is an operating lease. DENTON has an operational control approach, hence emissions associated with fuel combustion are categorized as scope 1 (direct), and emissions associated with the use of purchased electricity are categorized as scope 2 (indirect).

<sup>4</sup> ENCORDER Construction CO2e Measurement Protocol. A Guide to reporting against the Green House Gas Protocol for construction companies, Version 1.0, published in May 2012.

To meet best practice, the GHG inventory is broken down between “Company” and “Project” levels. This enabled DENTON to identify the figures associated to the support services operations (offices) and the site construction related activities (projects).

In line with the guiding principle of “transparency,” “*de minimus*” emissions have been included.

## Organizational set up

| Name                                                         | Company type                                                            | Structure               | Registered address                                       |
|--------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------|----------------------------------------------------------|
| DENTON Associates (Group) limited _ the Company <sup>5</sup> | Private limited Company domiciled and incorporated in England and Wales | Parent                  | One Crown Court, 66 Cheapside, London, England, EC2V 6LR |
| DENTON Associates (London) limited <sup>6</sup>              | Private Company limited by shares incorporated in England and Wales     | Member of the group     | One Crown Court, 66 Cheapside, London, England, EC2V 6LR |
| Posture limited <sup>7</sup>                                 | Private Company limited by shares incorporated in England and Wales     | Wholly owned subsidiary | One Crown Court, 66 Cheapside, London, England, EC2V 6LR |
| DENTON Associates (Holdings) limited <sup>8</sup>            | Private Company limited by shares incorporated in England and Wales     | Wholly owned subsidiary | One Crown Court, 66 Cheapside, London, England, EC2V 6LR |

## Organizational boundaries

| Leased asset             | Address                                                  | Inclusion/exclusion |
|--------------------------|----------------------------------------------------------|---------------------|
| DENTON London office     | One Crown Court, 66 Cheapside, London, England, EC2V 6LR | included            |
| Manchester London office | Fabric, 30 Queen Street, Manchester, M2 5HX              | included            |

## Operational boundaries<sup>9</sup>

An operational boundary is defined by the direct and indirect emissions associated with operations owned or controlled by the reporting company.

*The operational boundary (scope 1, scope 2, scope 3) is decided at the corporate level after setting the organizational boundary. The established organizational and operational boundaries together constitute a company’s inventory boundary<sup>10</sup>.*

<sup>5</sup> DENTON Associates Group financial statement financial statement for the year ending 31 March 2023

<sup>6</sup> DENTON Associates Limited financial statement for the year ending 31 March 2023

<sup>7</sup> Posture Limited financial statement for the year ending 31 March 2023

<sup>8</sup> DENTON Associates Holdings financial statement for the year ending 31 March 2023

<sup>9</sup> The GHG Protocol defines two distinct approaches which should be used to define organisational boundaries, the equity share and the control approach. The control approach is split into financial and operational control. Under the operational control approach, a Company would record emissions from facilities, sites or operations over which it or one of its subsidiaries, has operational control, ie the authority to introduce and implement its operating policies at the operation. A Company accounts for 100% of emissions from operations over which it or one of its subsidiaries has operational control.

<sup>10</sup> Definition from: GHG Protocol Corporate Accounting and Reporting Standard, revised edition, published in March 2004, page 28.

| Totals                                                 |                                                                |                                                       |
|--------------------------------------------------------|----------------------------------------------------------------|-------------------------------------------------------|
| Scope 1                                                | Scope 2                                                        | Scope 3                                               |
| Direct GHG sources                                     | Indirect GHG sources Purchased electricity                     | Other indirect GHG sources upstream & downstream      |
| 23.1114994 TCO2e                                       | 18.638258868 TCO2e                                             | 320.36266446 TCO2e                                    |
| Broken down build up                                   |                                                                |                                                       |
| Inclusions                                             |                                                                |                                                       |
| Scope 1                                                | Scope 2                                                        | Scope 3                                               |
| Direct GHG sources                                     | Indirect GHG sources Purchased electricity                     | Other indirect GHG sources Upstream                   |
| Offices refrigerant fugitive emissions                 | Offices purchased electricity                                  | Category 1: Purchased Goods and services              |
| 0 TCO2e                                                | 18.638258868 TCO2e                                             | 225.84375496 TCO2e                                    |
|                                                        |                                                                | 8,300.13 TCO2e unreported (Cat 1: projects related)   |
| Business Journeys emissions, using fuel paid by DENTON | Business Journeys using hybrid private vehicles paid by DENTON | Category 2: Capital goods (Asset)                     |
| 23.1114994 TCO2e                                       | 0                                                              | 9.1688000 TCO2e                                       |
|                                                        |                                                                | Category 4: Upstream Transportation and Distribution. |
|                                                        |                                                                | 0.652148 TCO2e                                        |
|                                                        |                                                                | Category 5: Operational waste.                        |
|                                                        |                                                                | 27.2548747 TCO2e                                      |
|                                                        |                                                                | Category 6: Business Travel using public transport    |
|                                                        |                                                                | 5.4923468 TCO2e                                       |
|                                                        |                                                                | Category 7: Employees commuting                       |
|                                                        |                                                                | 51.9507400 TCO2e                                      |

## 4\_Baseline: DENTON's Carbon Emissions Inventory

### Baseline<sup>11</sup> timeframe

Scopes 1, 2 and 3 CO<sub>2</sub>e emissions, analysed and recorded during the 1st of April 2023 - 31st of March 2024 timeframe, are defined as the Company **baseline** emissions, and aligns with DENTON 2023-2024 Financial Year.

The data reported within this CRP will be submitted as part of DENTON Annual Report and will be submitted to GHG Protocol Scheme committee for validation. This ensures that we have 'one version of the truth' and that different parties involved in tackling CO<sub>2</sub>e emission reductions, have the same numbers and starting point.

### Scope 1: Direct GHG Emissions

*Scope 1 emissions are direct greenhouse (GHG) emissions that occur from sources that are controlled or owned by an organization (e.g., emissions associated with fuel combustion in boilers, furnaces, vehicles). It includes also direct emissions of GHGs from refrigeration and air conditioning systems, fire suppression systems, and the purchase and release of industrial gases<sup>12</sup>.*

DENTON has analysed and reported the Scope 1 business emissions and categorised them as: the *Office Level* and the *Commercial Offices Projects* level. Our analysis aligns with ENCORD's recommendation to report business GHG following their "sector and project types" scheme.

#### OFFICE LEVEL

The Scope 1 emissions analysis, at "**Office level**", includes the refrigerant fugitive emissions caused by the operational life of:

- Air conditioning services.
- Portable fire suppression equipment.
- Fridges and display coolers.

As an equipment user, DENTON has contractors who maintain the listed items. This allowed us to use the "Life Cycle Stage Approach". This provides a reasonable estimate of emissions from equipment and tracks GHG leakage from installation, servicing, and disposal.

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<sup>11</sup> **Terminology** on this topic can be confusing. **Base year** emissions should be differentiated from the term **baseline**, "which is mostly used in the context of project-based accounting. The term **base year** focuses on a comparison of emissions over time, while a **baseline** is a hypothetical scenario for what GHG emissions would have been in the absence of a GHG reduction project or activity.

<sup>12</sup> Definition from: **GHG Protocol Corporate Accounting and Reporting Standard**, revised edition, published in March 2004, page 25.

Information received from the maintenance team allowed us to compile the following summaries.

## Air conditioning services

The refrigerant used for London and Manchester offices air conditioning systems is R-410A<sup>13</sup>, with a GWP of 2,088. The latest annual maintenance checks were done in April 2024 and the Leak Test results passed, with no fugitive emissions and no requirement for refrigerant removal or addition.

We have been unable to check the fugitive emissions associated to one HVAC machine, located within the London office circuit. It is charged with HFC-32 (R-32), but it appears to not be included in the 2023-2024 maintenance report.

R-32 has a GWP of 677<sup>14</sup>.

No maintenance has been executed on this machine since the August 2022. We have reported the issue to the building management company and hope to include it in our next CRP report.

Using the GHG Protocol Emissions Calculation tool, the total manufacturer emissions result is 0 TCO<sub>2</sub>e.

| Calculation Method: Lifecycle Stage Approach |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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<sup>13</sup> R-410a is not ozone-depleting but has a GWP (global warming potential) value of 2,088, which makes it a greenhouse gas.

<sup>14</sup> AR5 Fifth Assessment Report value for 100-year time horizon, as listed within: Greenhouse Gas Protocol, Global Warming Potential Values, page 2.

## Portable fire suppression equipment

DENTON's offices fire strategy plans require the presence of CO2 and AFFF Foam Spray Fire Extinguishers. Containers are subject to an annual verification for gas leak. Labels have been checked and the below graph shows the conducted analysis summary:

| Location   | Portable fire suppression equipment                           | Fire Class Type | Gas Mass | GWP | KgCO2e                     | Description                                                                                 | Quantity | Last revision | Leakage                             |
|------------|---------------------------------------------------------------|-----------------|----------|-----|----------------------------|---------------------------------------------------------------------------------------------|----------|---------------|-------------------------------------|
| London     | AFFF (Aqueous Film Forming Foam) Foam Spray Fire Extinguisher | 13A & 113B      | 6 litres | 0   | 0                          | For use on burning liquid fires (Class B) and wood, paper, textile and similar class fires. | 2        | Sep-23        | No leakage identified since 09/2022 |
| London     | CO2 Fire Extinguisher                                         | 34B             | 2 Kg     | 1   | 4                          | For use for flammable liquids and live electrical equipment class fires.                    | 2        | Sep-23        | No leakage identified since 09/2022 |
| Manchester | AFFF (Aqueous Film Forming Foam) Foam Spray Fire Extinguisher | 13A & 144B      | 6 litres | 0   | 0                          | For use on burning liquid fires (Class B) and wood, paper, textile and similar class fires. | 1        | Jun-23        | No leakage identified since 06/2022 |
| Manchester | CO2 Fire Extinguisher                                         | 34B             | 2 Kg     | 1   | 2                          | For use for flammable liquids and live electrical equipment class fires.                    | 1        | Jun-23        | No leakage identified since 06/2022 |
|            |                                                               |                 |          |     | POTENTIAL KgCO2e EMISSIONS | 6                                                                                           |          |               |                                     |
|            |                                                               |                 |          |     | REPORTED KgCO2e EMISSIONS  | 0                                                                                           |          |               |                                     |

## Fridges and display coolers

With reference to the third item, the refrigerant used for fridges and display coolers is declared in their technical specifications as R600a (Isobutane). We haven't conducted any maintenance since the August 2022, when the fridges were purchased, but no reduced performance in cooling capacity, indicating a leak of refrigerant, has been observed. Knowing that the GWP of R600a is very low, equal to 3 (CO2 has a GWP of 1) and that no leak has been identified, DENTON is not reporting any fugitive emission.

The below summary shows the analysis:

| Location   | Fridge model              | Refrigerant Type           | Gas Mass | GWP | KgCO2e  | Description                  | Quantity | Last revision | Leakage                                                                                                          |
|------------|---------------------------|----------------------------|----------|-----|---------|------------------------------|----------|---------------|------------------------------------------------------------------------------------------------------------------|
| London     | Tefcold UR200G            | R600a (Isobutane)          | 35 g     | 3   | 105     | Display Cooler               | 1        | N/A           | No maintenance done since purchase year. There is no identified change in cooling performance hence zero leakage |
| London     | Bosch KUR15AFF0G/01       | R600a (Isobutane)          | 25 g     | 3   | 75      | Built-under fridge           | 1        | N/A           |                                                                                                                  |
| London     | Bosch KIR81VS30G          | R600a (Isobutane)          | 42 g     | 3   | 126     | Integrated Tall Built fridge | 1        | N/A           |                                                                                                                  |
| Manchester | SMEG Refrigerator-Freezer | R600a (Isobutane)          | 34 g     | 3   | 0.102   | Tall fridge                  | 1        | N/A           |                                                                                                                  |
|            |                           | POTENTIAL KgCO2e EMISSIONS |          |     | 306.102 |                              |          |               |                                                                                                                  |
|            |                           | REPORTED KgCO2e EMISSIONS  |          |     | 0       |                              |          |               |                                                                                                                  |

### Exclusions:

- Premises gas use: there is no gas used within the 2 leased offices, or at project level. Gas is used for heating the London office communal stairs and reception. No data has been shared by the Building Management Company. This has been excluded from this reporting.
- Vehicles fuel use: DENTON does not own, lease, or rent any vehicles.

## Business Journeys (fuel paid by DENTON)

The Scope 1 emissions analysis, at “**Commercial Offices Project level**”, includes the fuel emissions caused by:

- The business journeys in rental cars or employee-owned vehicles, using fuel. This category includes construction site visits, and any business-related journeys, within the country and abroad.

|               |                                    | Projects Level | Employees |
|---------------|------------------------------------|----------------|-----------|
| Project Level | London Team_ Business Journeys     | 16.40131752    | 45        |
|               | Manchester Team_ Business Journeys | 6.710181903    | 10        |
|               | Total                              | 23.1114994     | 55        |

Exclusions:

- Gas use: there is no gas use at project level.
- Refrigerant fugitive emissions: air conditioning systems are not being used during works on site. A marginal fugitive emission might happen during the air conditioning services commissioning, at project handover stage. This is being excluded as no records have been identified.

DENTON is following the recommendations given by the **Encord, Construction CO2e Measurement Protocol**. For specific considerations and indication of the methodology used, please refer to Scope 3 Category 6 chapter, within this RCP report, based on the GHG Protocol requirements.

## Scope 2: Electricity indirect GHG emissions

*Scope 2 accounts for GHG emissions from the generation of purchased electricity consumed by the Company. Purchased electricity is defined as electricity that is purchased or otherwise brought into the organizational boundary of the Company. Scope 2 emissions physically occur at the facility where electricity is generated<sup>15</sup>.*

### Purchased electricity

DENTON “Offices level” Scope 2 emissions, across the 2023-2024 financial year, consist of:

- Electricity purchased across the London and Manchester offices.
- Use of Hybrid Taxis. During the FY 2023-2024, a hybrid taxi was used once. The data is not reported, as it is negligible.

Exclusions:

- The electricity used on site is included and reported under Scope 3, as the electricity is supplied by the client. This is to avoid double counting, according to the **Encord, Construction CO2e Measurement Protocol**.

As per GHG Protocol recommendations, DENTON used the two required distinct methods for scope 2 accounting, each with a list of appropriate emission factors. This is also termed “dual reporting”. It has enabled the team to discuss risks assessment, future opportunities, and take in consideration changes to emissions from electricity supply, over time.

1. The location-based method reflects the average emissions intensity of grids on which energy consumption occurs. Specifically, the grid-average emission factor data has been taken from the *ghg-conversion-factors-2023-full-file-update* provided by the UK Government<sup>16</sup>.
2. The market-based method reflects emissions from electricity that companies have purposefully chosen. It derives emission factors from contractual instruments. Markets differ, but they can include energy attribute certificates (RECs, GOs, etc.)<sup>17</sup>, direct contracts (for both low-carbon, renewable, or fossil fuel generation), supplier specific emission rates, and other default emission factors representing the untracked or

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<sup>15</sup> Definition from: GHG Protocol Corporate Accounting and Reporting Standard, revised edition, published in March 2004, page 25.

<sup>16</sup> <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023>

The location-based method is based on statistical emissions information and electricity output aggregated and averaged within a defined geographic boundary and during a defined time.

<sup>17</sup> Certificates traded across the UK and Europe are Renewable Obligation Certificates (ROCs), Renewable Energy Guarantee of Origin Certificates (REGOs), Renewable Gas Guarantee of Origin Certificates (RGGOs), Guarantee of Origin Certificates (GOs) issued by EU member states.

unclaimed energy and emissions (termed the “residual mix”). See the table “*Calculation Method Used*” for the summary of the used Contractual Instruments.

The summary below shows the calculated TCO2e emissions for DENTON's offices:

|                    | Scope 2 TCO2 emissions summary |                  |
|--------------------|--------------------------------|------------------|
|                    | Tonnes CO2e                    | DENTON Employees |
|                    | Location method based          |                  |
| London Offices     | 11.14978624                    | 45               |
| Manchester Offices | 7.488472628                    | 10               |
| Totals             | <b>18.638258868</b>            | 55               |
|                    | Market method based            |                  |
| London Offices     | 0                              | 45               |
| Manchester Offices | 2.63395197                     | 10               |
| Totals             | <b>2. 63395197</b>             | 55               |

DENTON could claim the use of renewable energy<sup>18</sup>, with “zero carbon emissions” for the London office, and a low variable carbon emission rate, between 58% and 92%, for the Manchester office.

Despite the potential opportunity to claim the use of renewable energy, DENTON has reported the CO2e emissions quantity derived using the “**Location Based Method**”. The declared result has been applied to the business **Baseline** calculation, tracking strategy and goal settings.

DENTON has made this decision because, whilst easier to report nil carbon emissions for the purchased electricity at this stage, we are aware that the business might not always be able to purchase green electricity in the future. This is due to future regional emission trends changes over time due to factors outside of DENTON's direct control, such as electricity supplier quotas for renewable energy, emission policies and regulations, etc.

Being aware of the **potential** CO2e emissions (Location Based Method derived) allows for a more consistent comparison of performance over time and comparison with other Companies.

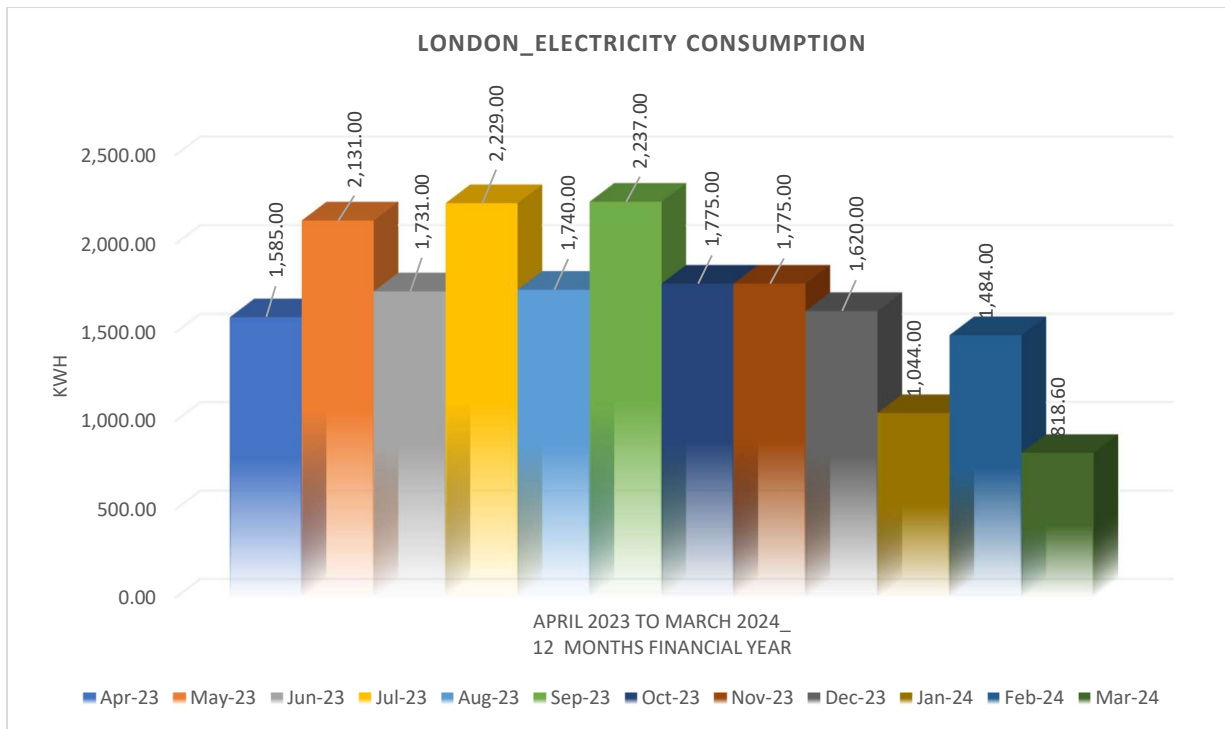
<sup>18</sup> How can a Company claim to use only renewable energy if it uses inherently untraceable grid distributed energy? Most energy grids provide energy for hundreds of thousands of consumers over the course of a day with a blend of energy generation facilities, including a heavy share of fossil fuel plants in most grids. By design, energy attribute certificates like RECs and GOs are separate from the physical distribution of energy. They act as a tool to convey claims and influence market dynamics by allowing the expression and aggregation of consumer preferences for specific low-carbon energy products, which would not otherwise be possible. Consumers cannot choose what energy is generated on their grid at a given point in time, but contractual instruments allow for energy attributes such as GHG emissions to be allocated along the lines of contractual relationships among producers, suppliers, and consumers. Extract from: GHG Protocol scope 2 guidance, page 7.

|                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Calculation methods used:</b>                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Location:</b> London Office: One Crown Court, 66 Cheapside, London, England, EC2V 6LR |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Location based method</b>                                                             | UK ghg-conversion-factors-2023-full-file-update                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Market based method</b>                                                               | <p><a href="#">Electricity supplier: Ecotricity<sup>19</sup></a>.</p> <p>The electricity rates for the landlord supply are as follows, up to 30/11/25:</p> <p>Day Unit Rate – 32.26 p/kWh</p> <p>Night Unit Rate – 25.84 p/kWh</p> <p>Standing charge - £24.76 / day</p> <p>Available capacity (375 kVA) – Passthrough, currently 4.17 p/kVA/day</p> <p>Climate Change Levy – passthrough, currently 0.775 p/kWh</p> <p>Meter Maintenance - £41.50 / month</p> <p>Data Collector - £0.53/day</p> |
| <b>Manchester Office: Fabric, 30 Queen Street, Manchester, M2 5HX</b>                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Location based method</b>                                                             | UK ghg-conversion-factors-2023-full-file-update                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Market based method</b>                                                               | <p><a href="#">Electricity supplier: Opus<sup>20</sup></a>.</p> <p>The existing contract has a variable rate.</p> <p>Daily Unit Rate – 40.478 p/kWh</p> <p>Standing charge - £76.3 / day</p> <p>Available capacity (375 kVA) – passthrough, currently 4.17 p/kVA/day</p> <p>Climate Change Levy – passthrough, currently 0.775 p/kWh</p> <p>Meter Maintenance - £41.50 / month</p> <p>Data Collector - £0.53/day</p>                                                                             |

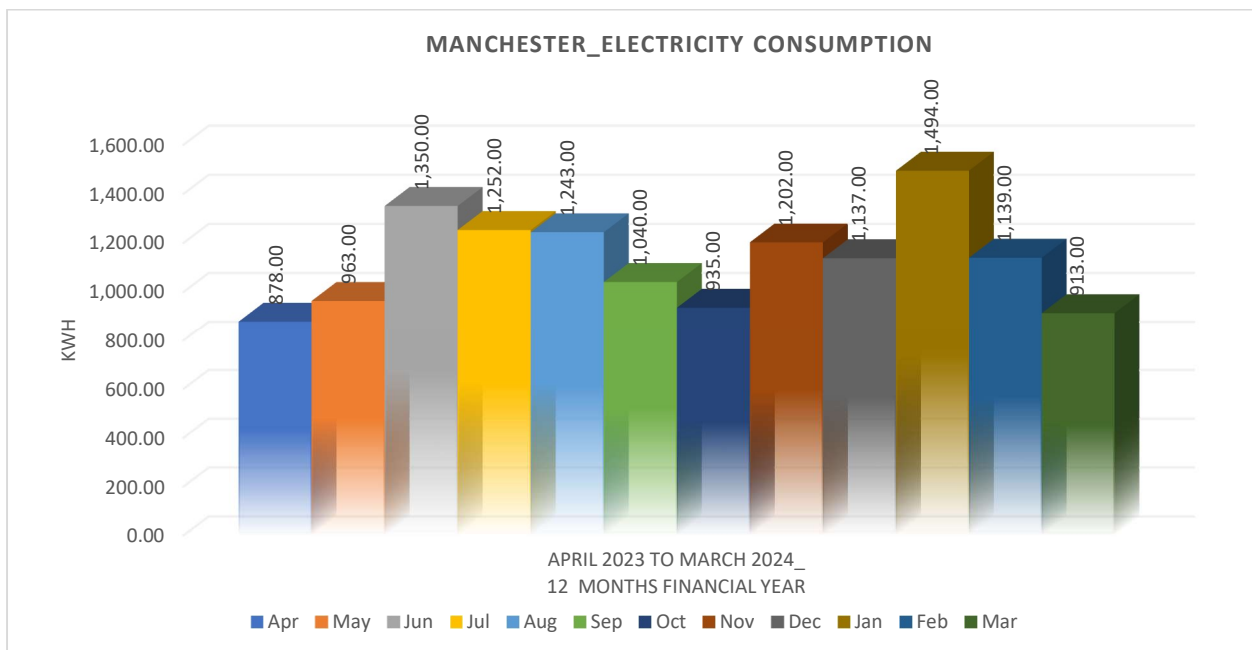
Having analysed the 2 offices electricity consumptions, they do not follow the same trend. Factors such as the number of employees and job roles, use of the office and weather variances have affected the monthly consumptions. A more detailed analysis will be run in the future, when the Manchester office will be refurbished and the new fit out design will follow the same principles used in 2022 at the London offices, rated SKA Gold. The new fit out project will be part of the Carbon reduction Plan and will represent an action for reducing the office carbon emissions.

<sup>19</sup> Information provided by Geraldve Management Agency. **Ecotricity** supplies 100% green electricity – made from the sun and the wind. Ecotricity generate about 12% of it themselves and the rest is certified green energy they buy from other green generators or via the wholesale market. <https://www.ecotricity.co.uk/>

<sup>20</sup> Information taken from Opus Invoices.



**GRAPH 1.1 \_ London office FYE24 electricity consumptions**



**GRAPH 1.2 \_ Manchester office FYE24 electricity consumptions**

#### Performance summary of DENTON offices:

|                                                                                               | sq ft    | m2     | Measured<br>kWh consumption in 2023 | Kwh/m2 | KWh/day |
|-----------------------------------------------------------------------------------------------|----------|--------|-------------------------------------|--------|---------|
| London office                                                                                 | 6,467.00 | 600.80 | 20,169.60                           | 33.57  | 55.26   |
| Manchester office                                                                             | 1,952.00 | 181.35 | 13,546.00                           | 74.70  | 37.11   |
| <b>Upgrading Manchester to SKA Gold Fit Out, the electricity consumptions could be halved</b> |          |        |                                     |        |         |
| Manchester office                                                                             | 1,952.00 | 181.35 | 6,087.99                            | 33.57  | 16.68   |

## Scope 3, other indirect GHG emissions: upstream and downstream<sup>21</sup>

*Scope 3 is an optional reporting category that allows for the treatment of all other indirect emissions. Scope 3 emissions are a consequence of the activities of the Company but occur from sources not owned or controlled by the Company<sup>22</sup>.*

Scope 3 emissions, which originate from sources linked to DENTON's activities, but not directly controlled by the Company. This represents the most impactful side of our business.

**Scope 3 emissions are not produced by the organisation itself and they are not the result of activities from assets owned or controlled by the reporting Company.**

DENTON is a "Design and Build" contractor and operates as a **service** provider of *design, management, and construction (predominantly installation)* activities.

Our Company Scope 3 emissions originate from sources that are indirectly associated to our construction projects but are essential components of their lifecycle.

These can include emissions associated to<sup>23</sup>:

- Worker's transport.
- Materials and equipment embodied carbon and transportation.
- Materials embodied carbon.
- Construction operations, e.g. equipment & machinery or onsite energy usage.

<sup>21</sup> **Upstream** emissions come from the production of your business's products or services, while **downstream** emissions come from their use and disposal.

<sup>22</sup> Definition from: GHG Protocol Corporate Accounting and Reporting Standard, revised edition, published in March 2004, page 25.

<sup>23</sup> <https://www.thebuildchain.co.uk/news/addressing-scope-3-emissions-in-construction/#:~:text=Scope%203%20emissions%20in%20the%20construction%20industry%20originate%20from%20sources,Supply%20chain>  
<https://www.thebuildchain.co.uk/news/how-to-align-construction-procurement-with-sustainability-goals/>  
<https://www.thebuildchain.co.uk/>

- End-of-life demolition & disposal.

DENTON has conducted a detailed scope 3 screening to determine which scope 3 categories are most relevant to our business. We have identified the available information for the FY 2023-2024, collected and interrogated them to understand if and where carbon reductions can be made.

In our CRP, we have analysed our GHG emissions inventory and the environmental impact of DENTON Scope 3 activities. This includes:

- Resource depletion.
- Energy consumption.
- Water use & pollution.
- Air pollution.
- Waste generation.

*“The 15 categories under Scope 3 are intended to provide companies with a systematic framework to measure, manage, and reduce emissions across a corporate value chain. The categories are designed to be mutually exclusive to avoid a company double counting emissions among categories.”*

We have analysed the scope 3, 15 categories, and identified their field of application, and when not applicable to DENTON's business, the reasons for exclusion.

This exercise enabled DENTON to list the categories applicable to our business.

| Category |                                           | Tonnes CO2e emissions during the FY 2023-2024 |
|----------|-------------------------------------------|-----------------------------------------------|
| 1        | Purchased Goods and services              | 225.84375496                                  |
| 2        | Capital Goods                             | 9.1688                                        |
| 4        | Upstream Transportation and Distribution. | 0.652148                                      |
| 5        | Waste Generated in Operations             | 27.254874676                                  |
| 6        | Business travel                           | 5.4923468                                     |
| 7        | Employee commuting                        | 51.9507400                                    |

Collecting data, assessing data quality, and improving data quality is an iterative process.

The GHG Protocol provided us the correct instructions to apply appropriate calculation methods, and how to:

- Collect the needed activity data.
- Apply the correct emission factors.
- Use the applicable calculation formulas and methods.

Our aim is to improve the data quality of our GHG inventory by replacing lower quality data with higher quality data, as it becomes available.

We understood that Scope 3 emissions analysis requires becoming more familiar with our supply chain and understand what is involved in getting goods and services from their origins to their destinations. The first immediate conclusion is that, to cut Scope 3 emissions, a “Responsible Sourcing Policy” is required to be in place, for purchasing products and labour services closer to our working sites.

## 5\_Scope 3 Categories

### Scope 3, Category 1: Purchased Goods and services.

This category includes upstream cradle-to-gate (factory), emissions from the production of **products** purchased or acquired<sup>24</sup> by the reporting Company in the reporting year and not reported within category 2 through category 8.

**Products** include both goods (tangible products) and services (intangible products).

It considers how much greenhouse gases (GHGs) are released throughout the supply chain, measured from cradle to (factory) gate, for this specific category 1.

As required by the GHG Protocol, the transportation emissions from the factories / warehouses to site (of use), from our tier one (direct) suppliers in vehicles not owned or controlled by DENTON, are accounted for in our category 4 (Upstream transportation and distribution).

This means calculating or getting information related to a product 's "embodied carbon (EC)"<sup>25</sup> from the supply chain. The EC<sup>26</sup> represents the "carbon footprint" of a material.

As we wouldn't have the capacity or time to collate individual EC information for each product and service, DENTON has decided to align to the Heart of the City calculation method, based on the use of specific emissions factors for each of the below categories:

1. Purchased services, like employment, educational, insurance, telecoms, advertising, legal, postal, printing, publishing, accounting, consultant (0.22 KgCO<sub>2</sub>e/£ emission factor)

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<sup>24</sup> The verbs can have slightly different meanings: "to purchase" = to buy, whereas "to acquire" can mean to obtain something without necessarily buying it, e.g. through a gift, inheritance etc

<sup>25</sup> The Built Environment Carbon Database (BECD) is envisioned to become the main source of carbon estimating and benchmarking for the UK construction sector and a practical instrument to support the decarbonisation of the built environment. The database has been developed to collect and supply product data and entity level data to the industry through its own portal and by interacting with existing databases and software solutions.

Circular Ecology supported BCIS to launch the BECD Database for Products, helping to curate the data within the platform. At launch, the database contained product level data for over 34,000 materials and products. The primary data source was Environmental Product Declarations (EPDs), which are now available in digital formats. The primary data sources were Eco-portal and EC3. Circular Ecology were commissioned by BCIS to develop the data within the product level entity. BCIS are also sponsoring an update to the ICE Database, where the data contained with BECD is now a key data source.

BECD is a free-to-use repository of whole-life carbon assessments of built assets and product LCA data.

<sup>26</sup> Embodied Carbon Standards and Methods for embodied carbon assessment of buildings and construction:

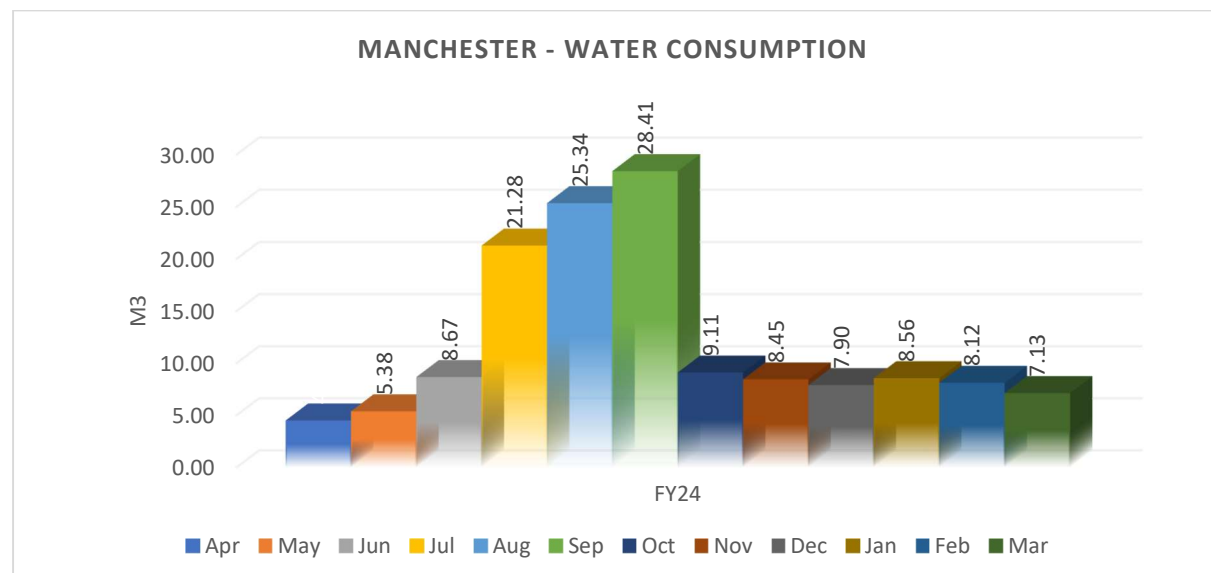
- EN 15978 – Sustainability assessment of construction works.
- EN 15804 – Environmental Product Declarations. This standard is the product level standard that feeds into the above building level standard, EN 15978.
- PAS 2080 – Carbon management of infrastructure works.
- RICS Whole Life Carbon Assessment for the Built Environment.

2. Purchased goods: standard office goods, like computer, electronic goods and furniture (not part of the company asset), food, drinks, stationery. (0.58 KgCO<sub>2</sub>e/£ emission factor)
3. Purchased goods: construction goods. (0.77 KgCO<sub>2</sub>e/£ emission factor)
4. Water usage: supply

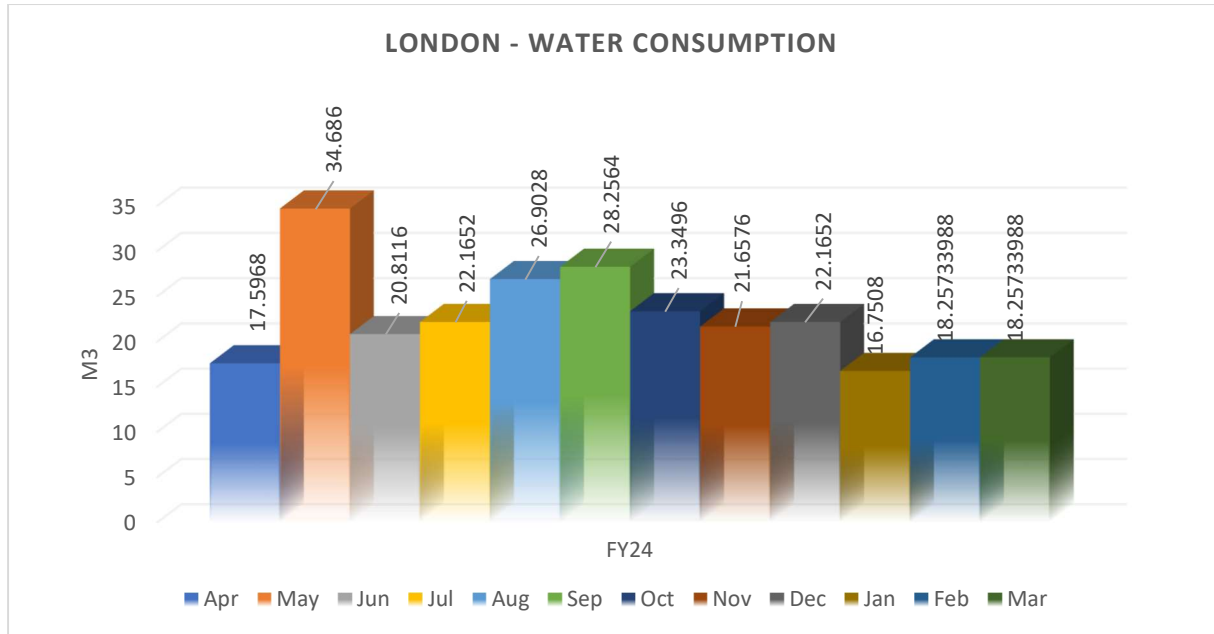
### Office Water usage: supply

The carbon emissions associated to the m<sup>3</sup> of consumed water are reported under Category 1 as purchased goods. The wastewater treatment TCO<sub>2</sub>e emissions are being reported under Category 5, as part of the operational waste. The conversion factor used is 0.177 Kg CO<sub>2</sub>e per m<sup>3</sup>, as per UK GHG conversion factors 2023, provided within the “water supply” tab.

|                         | Conv Factor<br>KgCO <sub>2</sub> e | m <sup>3</sup> |                       | KgCO <sub>2</sub> e<br>emissions | TCO <sub>2</sub> e<br>emissions |
|-------------------------|------------------------------------|----------------|-----------------------|----------------------------------|---------------------------------|
| Water Supply con factor | 0.177                              | 270.85         | London used water     | 47.94045                         | 0.04794045                      |
| Water Supply con factor | 0.177                              | 142.83         | Manchester used water | 25.28091                         | 0.02528091                      |
|                         |                                    |                | <b>Total</b>          | <b>73.22136</b>                  | <b>0.07322136</b>               |



**Manchester office FYE24 annual water consumption**



**London office FYE24 annual water consumption**

### Construction Sites

5. Construction Materials and Products are procured by our supply chain for our projects.
6. Labour services are procured by our supply chain for our construction sites.
7. Site water usage: supply

DENTON hasn't recorded all the information we would require at this stage along the FY24.

We have decided to consider a 190 KgCO<sub>2</sub>/m<sup>2</sup> average parameter, in alternative, to define the upfront carbon performance level of Cat B office fit out, as part of Overbury research<sup>27</sup>.

The result is **8,300.13 TCO<sub>2</sub>e** emissions for all the projects executed during the FY24. This parameter has various caveats to go alongside. For this reason, we will elaborate it in detail next year and report it under the FY25.

### Summary:

| Scope 3 | Category 1                                                                          | Reported TCO <sub>2</sub> e |
|---------|-------------------------------------------------------------------------------------|-----------------------------|
|         | Office: Purchased Services                                                          | 213.9523782                 |
|         | Office: Purchased Goods                                                             | 11.8181554                  |
|         | Office Water Supply                                                                 | 0.07322136                  |
|         | <b>Total</b>                                                                        | <b>225.84375496</b>         |
|         | <b>Unreported Construction Sites emissions (190 KgCO<sub>2</sub>/m<sup>2</sup>)</b> | <b>8,300.13</b>             |

<sup>27</sup> <https://mobile.x.com/Overburyplc/status/1818237218328084568>

## Scope 3, Category 2: Capital Goods

This category includes upstream (i.e., cradle-to-gate) emissions from the production of capital goods,<sup>28</sup> purchased or acquired by the reporting Company in the reporting year<sup>29</sup>.

Capital goods are final products that have an extended life and are used by DENTON to provide services or sell, store, and deliver merchandise.

As advised by the GHG Protocol procedure, DENTON has accounted for the total cradle-to-gate (factory) emissions of purchased capital goods in the year of acquisition, without depreciate, discount, or amortize the emissions from the production of capital goods over time. DENTON's financial statement for F.Y. 2023-2024 defines the Company's capital goods as fixed asset. The list includes:

- Computer Equipment.
- Fixture and Fittings.
- Leasehold improvements.

The emissions from the use of the above listed capital goods are accounted for in scope 2 for the electricity use, rather than in scope 3.

### Computer Equipment

A list of items has been analysed and made available to third parties. It has not been possible to specifically allocate the items to the London Office or the Manchester office use, because the goods are purchased under the same account and exchanged between the 2 premises based on service requirements.

DENTON has chosen the “**Supplier-specific method**”, to calculate scope 3 emissions from capital goods. This involved collecting product-level cradle-to-gate GHG inventory data from goods suppliers.

DENTON has chosen the Supplier-specific product-level data because it is the most accurate as it relates to the specific goods purchased and avoids the need for allocation.

Purchased quantities of goods were identified through the reporting financial year invoices. These quantities were then multiplied times the supplier-specific cradle-to-gate emission factors.

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<sup>28</sup> Capital goods are final products that have an extended life and are used by the Company to manufacture a product; provide a Service; or sell, store, and deliver merchandise. In financial accounting, capital goods are treated as fixed assets or as plant, property, and equipment (PP&E). Examples of capital goods include equipment, machinery, buildings, facilities, and vehicles.

<sup>29</sup> Emissions from the use of capital goods by the reporting Company are accounted for in either scope 1 (e.g., for fuel use) or scope 2 (e.g., for electricity use), rather than in scope 3. GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 36.

The list, with calculated TCO2e emissions, includes:

| Item type   | Quantity      | KgCO2e        | Deviation           |
|-------------|---------------|---------------|---------------------|
| Laptops     | 13            | 3634          | Minus 30 to Plus 50 |
| Monitors    | 6             | 5075          | Not qualified       |
| Tablets     | 3             | 424.8         | Not qualified       |
| Accessories | 3             | Not reported  | unknown             |
| Services    | 3             | Not reported  | unknown             |
|             | Totals KgCO2e | 9133.8        | Not qualified       |
|             | Totals Tons   | <b>9.1338</b> | Not qualified       |

## Fixture and Fittings

| Category                | Quantity      | KgCO2e       | Description           |
|-------------------------|---------------|--------------|-----------------------|
| London Office Furniture | 1             | 35           | Desk                  |
| London Office Furniture | 1             | unknown      | Add on Desk           |
| London Office Furniture | 2             | unknown      | Cable Tray            |
| London Office Furniture | 1             | unknown      | Cable Riser           |
| London Office Furniture | 2             | unknown      | Fabric Desktop screen |
|                         | Totals KgCO2e | 35           | Not qualified         |
|                         | Totals Tons   | <b>0.035</b> | Not qualified         |

## Leasehold improvements

| Item type                          | Quantity | KgCO2e  | Description                                                         |
|------------------------------------|----------|---------|---------------------------------------------------------------------|
| Manchester office improvements     | 1        | unknown | Sliding glazed panel with continuous aluminium base and top tracks. |
| London Office installation service | 1        | unknown | Furniture installation service                                      |

## Summary:

| Scope 3 | Category 2    | Reported TCO2e |
|---------|---------------|----------------|
|         | Capital Goods | 9.1688 TCO2e   |

## Scope 3, Category 3: Fuel and energy related activities not included in Scope 1 or 2

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.

This category refers to 4 categories, all not applicable to DENTON:

- Extraction, production, and transportation of fuels consumed by the reporting company.
- Extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling that is consumed by the reporting company.
- Generation (upstream activities and combustion) of electricity, steam, heating, and cooling that is consumed (i.e., lost) in a T&D system – reported by end user.
- Generation (upstream activities and combustion) of electricity, steam, heating, and cooling that is purchased by the reporting company and sold to end users – reported by utility company or energy retailer.

This category is not applicable to DENTON Associates, hence excluded from the analysed reporting year.

**Summary:**

| Scope 3 | Category 3                                                            | Reported TCO <sub>2</sub> e |
|---------|-----------------------------------------------------------------------|-----------------------------|
|         | Fuel and energy related activities not included in Scope 1 or Scope 2 | 0                           |

## Scope 3, Category 4: Upstream Transportation and Distribution

*This category includes the transportation and distribution of products purchased in the reporting year, between a Company's tier 1<sup>30</sup> suppliers and its own operations in vehicles not owned or operated by the reporting Company, (including multi-modal shipping where multiple carriers are involved in the delivery of a product but excluding fuel and energy products).*

*This category also includes third-party transportation and distribution services purchased by the reporting Company in the reporting year (either **directly** or through an **intermediary**), including inbound logistics, outbound logistics (e.g., of sold products), and third-party transportation and distribution between a company's own facilities<sup>31</sup>.*

The reported emissions include the following transportation and distribution activities throughout the value chain:

- Air transport
- Rail transport
- Road transport
- Marine transport
- Storage of purchased products in warehouses, distribution centres, and retail facilities.

<sup>30</sup> Tier 1 suppliers are companies with which the reporting Company has a purchase order for goods or services (e.g., materials, parts, components, etc.), page 49

<sup>31</sup> GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 49.

These outbound logistics services purchased by the reporting company are categorised as upstream because they are a purchased service.

DENTON is reporting, in this category, the CO2e emissions associated to:

#### **Office Level\_**

1. Food, Drinks and Cleaning Products transport from Warehouses to London and Manchester offices.
2. Paper, Ink for Printers and Plotters and any Stationery product transport from Warehouses to London and Manchester offices.

#### **Construction site Level\_**

3. The purchased construction materials journey from depots and/or factories to construction sites.

The used ***Distance-based method (transportation)*** requires distances to be multiplied by mass (including packaging and pallets) or volume of goods transported and relevant emission factors that incorporate average fuel consumption, average utilisation, average size and mass or volume of the goods and the vehicles, and their associated GHG emissions<sup>32</sup>.

#### **Data collection**

Activity data have been obtained from:

- Purchase orders and or invoices.
- Specific carrier or mode operator information.
- Online maps and calculators.

## **Office Level**

### **Food, Drinks and Cleaning Products \_ transport**

DENTON has used **Ocado Group**<sup>33</sup> for the Food, Drinks and Cleaning Products shopping. Ocado Smart Platform (OSP) goes beyond simple delivery logistics, allowing dynamic management of groceries from the supply chain to fulfilment centres, all the way to the customer. Their proprietary AI is designed to identify the quickest route to customers' doors

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<sup>32</sup> Emission factors for this method are typically represented in grams or kilograms of carbon dioxide equivalent per tonne-kilometre or TEU-kilometre. Tonne-kilometre is a unit of measure representing one tonne of goods transported over 1 kilometre. TEU-kilometre is a unit of measure representing one twenty-foot container equivalent of goods transported over 1 kilometre.

<sup>33</sup> Ocado Group - a global, technology business redefining ecommerce, fulfilment, and logistics in online grocery and beyond.  
<https://www.ocadogroup.com/>

— **factoring in traffic, emissions, weight distribution and fuel so that each journey is efficiently completed.** OSP's route optimiser calculates and reconfigures the best routes to place incoming orders, ensuring there are high drops per van, to create sustainable growth. DENTON has chosen this service because every **van is loaded at full capacity** and does the maximum number of missions.

DENTON has contacted Ocado to get access to the transport CO2e emissions from warehouses to our premises, but no information has been provided to date. This convinced us to make a simulation based on the closest warehouses which could serve us.

The closest Ocado's warehouses to One Crown Ct, London EC2V 6LR (London office) are:

- Argall Ave, London E10 7FD\_ 6.4 miles / 10.29 km distant
- 43 Weir Rd, London SW19 8UG\_9.1 miles / 14.65 km distant
- Unit 1, Origin Business Park, Rainsford Rd, London NW10 7FW \_ 9.6 miles / 15.44 km distant

The closest Ocado's warehouses to Fabric, 30 Queen Street, Manchester, M2 5HX (Manchester office) is:

- Commercial Ave, Handforth, Cheadle SK8 6QH\_13.2 miles / 21.24 km distant

Knowing that Ocado has a fleet of Mercedes Sprinter vans specially adapted to fit Ocado totes, with a market declared combined CO2 emissions of 185-249g/km, DENTON decided to use the government conversion factor of 0.23128 KgCO2e for average vans up to 3.5 tonnes aiming to factor any uncertainty.

Analysing all the placed orders, DENTON has quantified an annual total transport emission of **0.5820858 TCO2e**.

| Ocado Food, Drinks and Cleaning Products shopping _Transport emissions simulation |                                             |                                    |         |           |                                |                           |                                     |                  |
|-----------------------------------------------------------------------------------|---------------------------------------------|------------------------------------|---------|-----------|--------------------------------|---------------------------|-------------------------------------|------------------|
| LONDON OFFICE                                                                     | One Crown Ct, London EC2V 6LR               |                                    |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             | Single journey leg Distance (Km)   | Vehicle | Fuel      | Total distance (38 deliveries) | Conversion Factor Kg CO2e | Mass of transported products Tonnes | KgCO2e emissions |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     | TCO2e emissions  |
|                                                                                   |                                             | Argall Ave, London E10 7FD         | 10.29   | Large Van | Diesel                         | 782.04                    | 0.23128                             | 180.8702112      |
|                                                                                   |                                             | 43 Weir Rd, London SW19 8UG        | 14.65   | Large Van | Diesel                         | 1113.4                    | 0.23128                             | 257.507152       |
|                                                                                   |                                             | Rainsford Rd, London NW10 7FW      | 15.44   | Large Van | Diesel                         | 1173.44                   | 0.23128                             | 271.3932032      |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             | Single journey Average Km distance |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             | Distance-based method              | 13.46   | Large Van | Diesel                         | 1022.96                   | 0.23128                             | 1.59799032       |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     | 378.0688315      |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     | 0.378068832      |
| MANCHESTER OFFICE                                                                 | Fabric, 30 Queen Street, Manchester, M2 5HX |                                    |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             | Single journey leg Distance (Km)   | Vehicle | Fuel      | Total distance (34 deliveries) | Conversion Factor Kg CO2e | Mass of transported products Tonnes | KgCO2e emissions |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     | TCO2e emissions  |
|                                                                                   |                                             | Handforth, Cheadle SK8 6QH         |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             | Distance-based method              | 21.24   | Large Van | Diesel                         | 1444.32                   | 0.23128                             | 0.610751844      |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     | 204.0169688      |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     | 0.204016969      |
|                                                                                   |                                             |                                    |         |           |                                |                           |                                     |                  |
|                                                                                   |                                             |                                    |         |           | Total driven km                |                           | Total transported Mass              | Total TCO2e      |
|                                                                                   |                                             |                                    |         |           | 2467.28                        |                           | 2.208742164                         | 0.5820858        |

## Paper, Ink for Printers and Plotters and any Stationery \_ transport

DENTON has used RedBox as the supplier of paper, ink for printers and plotters and any stationery products. Redbox has provided a report, showing quantities of purchased copier and virgin paper, original cartridges, Globe and non-Globe Tick units, and associated environmental impact graphs.

DENTON has been able to collate information related to the annual distance travelled of 2304 km, with an associated **0.070061967 TCO<sub>2e</sub>** emissions, using the supplier specific method for the transport emissions.

|                 | Total T Recycled | From     | Destination                                                               | Travel distance km | Vehicle Type                                                                                                                                              | Carbon factor (kg Co <sub>2e</sub> /km) | Total CO <sub>2</sub> Emissions (kg CO <sub>2e</sub> ) | Total CO <sub>2</sub> Emissions (T CO <sub>2e</sub> ) |
|-----------------|------------------|----------|---------------------------------------------------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------|-------------------------------------------------------|
| Monthly average | 0.011            | EC2V 6LR | Poplar Avenue, Saddlebow Industrial Estate, Kings Lynn. Norfolk, PE34 3AL | 192                | Large Vans , The Cage is an open truck and the RCV is a big tipper truck (dust cart).<br>-> use factor 'Transit Tipper (unknown average up to 3.5 tonne)' | 0.23037                                 | 0.48654144                                             | <b>0.000486541</b>                                    |
| Annual total    | 0.132            | EC2V 6LR | Poplar Avenue, Saddlebow Industrial Estate, Kings Lynn. Norfolk, PE34 3AL | 2304               | Large Vans , The Cage is an open truck and the RCV is a big tipper truck (dust cart).<br>-> use factor 'Transit Tipper (unknown average up to 3.5 tonne)' | 0.23037                                 | 70.06196736                                            | <b>0.070061967</b>                                    |

## Construction sites Level

### Construction Materials and Products \_ transport

DENTON understand that this category represents the side of the business that could have the biggest impact on the environment. This could be highly mitigated in the future. Using local resources, where possible, and agreeing procurement routes with our supply chain will reduce the CO<sub>2</sub> emissions associated to the purchased materials and products to our construction sites.

In March 2024, DENTON published a **Responsible Procurement Policy** to initiate this journey and looking into how to reduce this category CO<sub>2e</sub> emissions.

With reference to the FY April 2023 – March 2024, not all the materials/products delivery notes for DENTON's construction projects were collected and stored/recorded. It would take too long at this point time to contact all our supply chain trades and require all their delivery notes.

The DENTON Board has collectively decided not to report these figures within this current CRP report and start working actively for reporting these transport emissions under next FY report.

**Summary:**

| Scope 3 | Category 4                               | Reported TCO2e |
|---------|------------------------------------------|----------------|
|         | Upstream Transportation and Distribution | 0.652148       |

## Scope 3, Category 5: Waste Generated in Operations

*Category 5 includes emissions from third-party disposal and treatment of waste generated in the reporting Company's owned or controlled operations in the reporting year. This category includes emissions from disposal of both solid waste and wastewater<sup>34</sup>.*

Only the waste treated in facilities owned or operated by third parties is included in scope 3, as part of a waste management purchased service.

## Construction sites waste

DENTON reports third-party's emissions from disposal and treatment of **solid** waste generated in our construction sites during the FYE24, within this category. Site **wastewater** has been excluded for insufficient information. We aim to include it on the next reporting GHG Inventory.

The reported site waste treatment activities include:

- Disposal in a landfill.
- Incineration.
- Recovery for recycling.
- Waste-to-energy (WTE) or energy-from-waste (EfW) – that is, combustion of municipal solid waste (MSW) to generate electricity.

The method used is the GHG Protocol **Supplier-Specific Method** which involved collecting waste-specific scope 1 and scope 2 emissions data directly from waste treatment

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<sup>34</sup> GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 72.

companies<sup>35</sup>. Emissions from waste Disposal and Treatment have been accounted by the waste carriers into their final figures.

The waste Carrier Companies used are:

| Used Waste Carriers           | Website address                                                                               | Registration number |
|-------------------------------|-----------------------------------------------------------------------------------------------|---------------------|
| Lawmans UK Ltd                | <a href="https://www.lawmens.co.uk/">https://www.lawmens.co.uk/</a>                           | CBDU106175          |
| Twenty4seven Waste Management | <a href="https://www.lawmens.co.uk/">https://www.lawmens.co.uk/</a>                           | CBDU213594          |
| Kenny Waste Management        | <a href="https://www.kennywastemanagement.co.uk/">https://www.kennywastemanagement.co.uk/</a> | CBDU76122           |
| B&M Waste Services            | <a href="https://www.bandmwaste.com/">https://www.bandmwaste.com/</a>                         | CBDU180923          |

Project waste reports have been provided by the appointed Waste Carriers for the reporting financial year and data has been compiled and analysed in a schematic matrix.

As advised by the GHG Protocol, Companies may include emissions from transportation of waste in vehicles operated by a third party.<sup>36</sup>

Whilst Lawmens uses UK published government conversion factors, which include transport emissions, Kenny advised that transport emissions are not being considered in their reports. Knowing that they use diesel DAF vehicles, we calculated the distances between our construction sites and the disposal locations, using the 2023 UK government conversion factor for HGV (diesel) rigid (>17 Tonnes), average laden, for a total of **1.17653 TCO<sub>2e</sub>**.

**No information has been provided by B&M Waste Services.**

| WASTE TRANSPORT TCO <sub>2e</sub> EMISSIONS TO RECYCLING FACILITIES |                      |                                                                   |            |
|---------------------------------------------------------------------|----------------------|-------------------------------------------------------------------|------------|
| Team location                                                       | Scope 3 _ Category 5 | Based on the UK<br>“ghg-conversion-factors-2023-full-file-update” | Sub-Totals |
| London                                                              | Lawmens              | 1.17653                                                           |            |
| Manchester                                                          | not available        |                                                                   |            |
| <b>TOTALS</b>                                                       |                      | <b>1.17653</b>                                                    |            |

<sup>35</sup> If using the supplier-specific method, the reporting Company collects emissions data from waste treatment companies, so no emission factors are required (the Company would have already used emission factors to calculate the emissions). GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 74.

<sup>36</sup> GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 72.

## Reporting negative or avoided emissions from recycling<sup>37</sup>.

Claims of negative or avoided emissions associated with recycling are claims beyond a reduction in waste treatment emissions, hence they have not been included in, or deducted from, the scope 3 inventory.

**Negative** or **avoided** emissions claims refer to a comparison of the emissions from processing the recycled material relative to the emissions from producing the equivalent virgin material. DENTON will be reporting separately the avoided value of **219.21** TCO2e emissions from recycling.

| AVOIDED TCO2e EMISSIONS DUE TO RECYCLING |  |               |
|------------------------------------------|--|---------------|
| London & Manchester                      |  | 219.21        |
| <b>TOTALS</b>                            |  | <b>219.21</b> |

### London Site Projects summary:

#### DENTON Project \_ Site Operational Waste (transport factored)

Period

April 2023 - Mar 2024

Projects operational waste treated at third party facilities

#### London Team managed projects

|                                                         |                       |
|---------------------------------------------------------|-----------------------|
| Average Landfill Rate:                                  | 0.39%                 |
| Average Total Recycled Rate (ETW and recycled rate):    | 99.61%                |
| Percentage of Projects achieved 95% Total Recycled Rate | 100.00%               |
| Emitted CO2e due to recycling                           | 11.5655 Tonnes        |
| Emitted CO2e due to WTE                                 | 2.0609 Tonnes         |
| Emitted CO2e due to landfill                            | 0.0537 Tonnes         |
| <b>TOTAL TCO2e</b>                                      | <b>13.6801 Tonnes</b> |
|                                                         |                       |
| Negative or avoided CO2e due to recycling               | 207.95 Tonnes         |

**Remarks: excludes Strip out**

### Manchester Site Projects summary:

#### DENTON Projects\_ Site Operational Waste (transport separately calculated)

Period

April 2023 - Mar 2024

Projects operational waste treated at third party facilities

#### Manchester Team managed projects

|                                                         |               |
|---------------------------------------------------------|---------------|
| Average Landfill Rate:                                  | 0.27%         |
| Average Total Recycled Rate (ETW and recycled rate):    | 99.82%        |
| Percentage of Projects achieved 95% Total Recycled Rate | 100.00%       |
| Emitted CO2e due to recycling                           | 0.69 Tonnes   |
| Emitted CO2e due to WTE                                 | 0.5633 Tonnes |

<sup>37</sup> This falls within Circumstance B, Table 5.1, page 78, GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions.

|                                           |                      |
|-------------------------------------------|----------------------|
| Emitted CO2e due to landfill              | 0.0030 Tonnes        |
| Waste Transport                           | 1.17653 Tonnes       |
| <b>TOTAL TCO2e</b>                        | <b>1.2563 Tonnes</b> |
| Negative or avoided CO2e due to recycling | 12 Tonnes            |

**Remarks: excludes Strip out**

## SUMMARY

| WASTE TRANSPORT TCO2e EMISSIONS TO WASTE CARRIER FACILITIES |                      |                                                                   |            |
|-------------------------------------------------------------|----------------------|-------------------------------------------------------------------|------------|
| Team location                                               | Scope 3 _ Category 5 | Based on the UK<br>“ghg-conversion-factors-2023-full-file-update” | Sub-Totals |
| London                                                      | Lawmens              | <b>13.6801</b>                                                    |            |
| Manchester                                                  | not available        | <b>1.2563</b>                                                     |            |
| <b>TOTALS</b>                                               |                      | <b>14.9364</b>                                                    |            |

| London Projects Disposal Destinations List |                                                                                                       |                                                                                       |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| Type Of Waste                              | Managed By                                                                                            | Disposal Destination                                                                  |
| 1                                          | Mixed Waste                                                                                           | Lawmens Ltd (1)                                                                       |
|                                            | Twenty4seven Waste Management - One Waste,24 Willow Lane,Mitcham,Surrey,CR4 4NA - EPR/WE1046AA        | Ab Waste, Holland                                                                     |
|                                            |                                                                                                       |                                                                                       |
|                                            | Mixed Waste                                                                                           | Powerday (2)                                                                          |
|                                            | Plasterboard                                                                                          | Multiple Sites                                                                        |
|                                            | Timber                                                                                                | Multiple Sites                                                                        |
| 2                                          | Lawmans UK Ltd - Powerday - Willesden,Crossan House, Old Oak Lane,London,NW10 6RJ - EPR/PP3093EE/V006 |                                                                                       |
|                                            |                                                                                                       |                                                                                       |
|                                            | Glass                                                                                                 | Powerday (3)                                                                          |
|                                            | Insulation                                                                                            | Mick George, PE29 6XU                                                                 |
|                                            | Paper / Card                                                                                          | Powerday (3)                                                                          |
|                                            | Plastics                                                                                              | Weener (Germany)                                                                      |
| 3                                          | Scrap Metal                                                                                           | Cyclelink, SS13 1SS                                                                   |
|                                            | Timber                                                                                                | Powerday (3)                                                                          |
|                                            |                                                                                                       | Powerday NW10                                                                         |
|                                            | Lawmans UK Ltd - Powerday, Canning Town,Stephenson Street,London,E16 4ST - EPR/KP3597NZ/V006          | EMR, NW10                                                                             |
|                                            |                                                                                                       | Egger UK LTD, Sittingbourne                                                           |
|                                            |                                                                                                       |                                                                                       |
| 4                                          | Mixed Waste                                                                                           | Quattro (UK) Ltd (4)                                                                  |
|                                            | Plasterboard                                                                                          | Seneca Resource Recovery, 2 Hannah Close, NW10 0UX                                    |
|                                            | Trade Waste                                                                                           | Plasterzone, 11 Atcost Road Barking, IG11 0EQ                                         |
|                                            | Lawmans UK Ltd - Quattro UK,,Horn Lane,Park Royal, London,W3 0BP - EPR/DB3705LE/T001                  | Seneca Resource Recovery, 2 Hannah Close, NW10 0UX                                    |
|                                            |                                                                                                       |                                                                                       |
|                                            | Plasterboard                                                                                          | Quattro (UK) Ltd (4)                                                                  |
| 5                                          | Scrap Metal                                                                                           | Suez (5)                                                                              |
|                                            |                                                                                                       | Plasterzone, 11 Atcost Road Barking, IG11 0EQ                                         |
|                                            |                                                                                                       | EMR - Bidder St, Canning Town, London E16 4SZ - The Crescent, Cody Rd, London E16 4TL |
|                                            | Lawmans UK Ltd - SITA (WANDSWORTH),Pensbury Place,Wandsworth,London,SW8 4RT - EPR/AB3700GY            |                                                                                       |
|                                            |                                                                                                       |                                                                                       |
|                                            |                                                                                                       |                                                                                       |

|   |                                                                                           |                                |                  |
|---|-------------------------------------------------------------------------------------------|--------------------------------|------------------|
|   | Fluorescent Light Tubes                                                                   | Williams Environmental Ltd (6) | Recycled on site |
| 6 | Lawmans UK Ltd - Williams Environmental, 3 Charles Street, London, E16 2BY - EPR/WP3336SA |                                |                  |

| Manchester projects Disposal Destinations List |                                                                                     |                                      |
|------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------|
| Type Of Waste                                  | Managed By                                                                          | Disposal Destination                 |
| 1 Mixed Waste                                  | BWS SKIP HIRE LTD (LEEDS)                                                           | 263 Whitehall Road                   |
|                                                | 263 Whitehall Road, Leeds, LS12 6ER                                                 |                                      |
| 2 Mixed Waste                                  | KENNY WASTE MANAGEMENT LTD                                                          | Kenny Waste Management               |
|                                                | Kenny Waste Management, Groby Road North, Audenshaw, Manchester, M34 5HT            |                                      |
| 3 Mixed Waste                                  | KENNY WASTE MANAGEMENT LTD                                                          | Kenny Waste Management               |
|                                                | Kenny Waste Management, Worsley Trading Estate, Lester Road, Little Hulton, M38 0PT |                                      |
| 4 Mixed Waste                                  | GILLETT ENVIRONMENTAL LTD                                                           | T/a Lytham St. Annes Skip Hire       |
|                                                | T/a Lytham St. Annes Skip Hire, Boundary Rd, Lytham St Annes, FY8 5HU               |                                      |
| 5 Mixed Waste                                  | A E BURGESS & SONS WASTE MANAGEMENT                                                 | Ulverscroft Road, Leicester, LE4 6BY |
|                                                | Ulverscroft Road, Leicester, LE4 6BY                                                |                                      |
| 6 Mixed Waste                                  | BUDGET SKIP SERVICES                                                                | (H/O Invoicing)                      |
|                                                | (H/O Invoicing), Crondal Road, Bayton Road Industrial Estate, Coventry, CV7 9NH     |                                      |
| 7 Plasterboard                                 | KENNY WASTE MANAGEMENT LTD                                                          | Kenny Waste Management               |
|                                                | Kenny Waste Management, Worsley Trading Estate, Lester Road, Little Hulton, M38 0PT |                                      |
| 8 Plasterboard                                 | BWS SKIP HIRE LTD (LEEDS)                                                           | 263 Whitehall Road, Leeds, LS12 6ER  |
|                                                | 263 Whitehall Road, Leeds, LS12 6ER                                                 |                                      |

## Overview of April 2023-March 2024 London projects waste quantities:

|                      |                                     | TOTALS (kg)     | TOTALS (t)            |
|----------------------|-------------------------------------|-----------------|-----------------------|
| MATERIALS BREAK DOWN | Ceiling Tiles                       | 14118.8500      | 14.1189               |
|                      | Mixed Waste                         | 114466.8100     | 114.4668              |
|                      | Carpet Tiles                        | 25389.3800      | 25.3894               |
|                      | Timber                              | 49544.9700      | 49.5450               |
|                      | Plasterboard                        | 71319.5200      | 71.3195               |
|                      | Plastics                            | 17383.6100      | 17.3836               |
|                      | Insulation                          | 10967.1000      | 10.9671               |
|                      | Various Rubber Materials            | 1.5300          | 0.0015                |
|                      | Fridges                             | 0.3200          | 0.0003                |
|                      | Paper Card                          | 1312.7900       | 1.3128                |
|                      | Scrap Metal                         | 64466.3800      | 64.4664               |
|                      | Raised Floor Tiles                  | 71915.5000      | 71.9155               |
|                      | Mixed Metal                         | 114.0000        | 0.1140                |
|                      | Co-Mingled Fine / Granular Material | 2235.0000       | 2.2350                |
|                      | Mixed Dense Material                | 11262.0000      | 11.2620               |
|                      | Non-Recyclable Mixed Waste          | 11622.0000      | 11.6220               |
|                      | Packaging & Polystyrene             | 3217.0000       | 3.2170                |
|                      | Plasterboard & Gypsum Products      | 333.0000        | 0.3330                |
|                      | Tiles / Ceramics & Glass            | 6904.6000       | 6.9046                |
|                      | Glass                               | 14969.1000      | 14.9691               |
|                      | Hardcore                            | 14356.4000      | 14.3564               |
|                      | Trade Waste                         | 484.0000        | 0.4840                |
|                      | Fluorescent Light Tubes             | 20.0000         | 0.0200                |
|                      | Canteen / Office / Adhoc            | 273.0000        | 0.2730                |
|                      | Vinyl Flooring                      | 2940.0000       | 2.9400                |
|                      | Concrete                            | 337.0000        | 0.3370                |
|                      |                                     | <b>509.9539</b> | <b>Total (Tonnes)</b> |

Hazardous

## DENTON Overview of April 2023-March 2024 Manchester projects waste quantities:

|                      |              | TOTALS (kg)    | TOTALS (t)            |
|----------------------|--------------|----------------|-----------------------|
| MATERIALS BREAK DOWN | Mixed Waste  | 63600          | <b>63.6</b>           |
|                      | Plasterboard | 14430.8        | <b>14.4308</b>        |
|                      |              | <b>78.0308</b> | <b>Total (Tonnes)</b> |

## Office waste

DENTON is reporting under Scope 3, Category 5, the emissions associated to the treatment of:

1. Office secure paper shredding waste
2. Office solid waste
3. Office wastewater

### Secure paper shredding waste

DENTON uses closed-loop recycling with Recorra<sup>38</sup>, a commercial recycling expert company. The collected waste paper is taken back to their State-of-the-art Materials Recovery Facility (MRF), where it is sorted into different grades and bladed, and then given the material a useful second life. We can then buy this recycled paper back as ethical office supplies - including printer-quality paper, envelopes and notepads.

Recycled paper uses significantly less energy and water than creating paper products from brand-new pulp.

For the FY 2023-2024 it was estimated a collection of **132 Kg** weighted paper with an annual **0.53077248 TCO<sub>2e</sub>**.

This creates a circular economy, where waste is used in place of raw materials, helping DENTON to reduce the business carbon footprint.

|                 | Total Kg Recycled | KgCO <sub>2</sub> Saved | From     | Destination                                                               | Travel distance km | Vehicle Type                                                                                                                                              | Carbon factor (kg CO <sub>2e</sub> /km) | Total CO <sub>2</sub> Emissions (kg CO <sub>2e</sub> ) | Total CO <sub>2</sub> Emissions (T CO <sub>2e</sub> ) |
|-----------------|-------------------|-------------------------|----------|---------------------------------------------------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------|-------------------------------------------------------|
| Monthly average | 11                | 12                      | EC2V 6LR | Poplar Avenue, Saddlebow Industrial Estate, Kings Lynn. Norfolk, PE34 3AL | 192                | Large Vans , The Cage is an open truck and the RCV is a big tipper truck (dust cart).<br>-> use factor 'Transit Tipper (unknown average up to 3.5 tonne)' | 0.23037                                 | 44.23104                                               | <b>0.04423104</b>                                     |
| Annual total    | 132               | 144                     | EC2V 6LR | Poplar Avenue, Saddlebow Industrial Estate, Kings Lynn. Norfolk, PE34 3AL | 2304               | Large Vans , The Cage is an open truck and the RCV is a big tipper truck (dust cart).<br>-> use factor 'Transit Tipper (unknown average up to 3.5 tonne)' | 0.23037                                 | 530.77248                                              | <b>0.53077248</b>                                     |

### Office Solid Waste

The London office waste is managed in partnership with GTGR<sup>39</sup>, who takes our waste to a Materials Recovery Facility (MeRF) operated by CORY.

<sup>38</sup> <https://www.recorra.co.uk/service/secure-shredding>

<sup>39</sup> <https://www.gtgr.co.uk/>

Their “ONE” system is designed to make recycling easy. We receive clear polythene sacks for all our office waste. A high percentage of the produced waste is dry mixed recyclables.

- Mixed paper, including newspaper, magazines, window envelopes etc
- Cardboard
- Mixed plastics
- Mixed glass bottles
- Tins & cans

The materials are separated into the different streams, ie glass, cardboard, paper, metal, plastic and waste at their materials recovery facilities. The facility receives and send waste via the river Thames and operates a “Zero to Landfill” policy. Recyclable materials are sent to be manufactured into another product and the waste material is sent to a ‘waste to energy’ facility (incineration process).

DENTON has been provided waste reports for our London office for the period between August 2023 and March 2024. Unfortunately, we haven't received reports related to the timeframe April 2023-July 2023 (4 months). We have assessed the missing timeframe, based on other performance data.

The summary shows the undertaken analysis.

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## Office Wastewater

DENTON is reporting under this category the wastewater treatment carbon emissions. The 95% of the water supplied to the London and Manchester offices was returned to the public wastewater system during FYE24. Data are gathered from utility bills, via the Management Companies.

We have multiplied the volume of water disposed of via the drains by the appropriate year's conversion factor called 'water treatment' to produce its emissions. The used factor is 0.201 KgCO<sub>2</sub>e with a total of emitted **0.078992196 TCO<sub>2</sub>e**.

|                         | Conv Factor<br>KgCO <sub>2</sub> e | m <sup>3</sup> |                              | KgCO <sub>2</sub> e<br>emissions | TCO <sub>2</sub> e<br>emissions |
|-------------------------|------------------------------------|----------------|------------------------------|----------------------------------|---------------------------------|
| Waste Water conv factor | 0.201                              | 257.308        | London waste water (95%)     | 51.718808                        | 0.051718808                     |
| Waste Water conv factor | 0.201                              | 135.689        | Manchester waste water (95%) | 27.273389                        | 0.027273389                     |
|                         |                                    |                | <b>Total</b>                 | <b>78.992196</b>                 | <b>0.078992196</b>              |

### Summary:

| Scope 3 | Category 5                    | Reported TCO <sub>2</sub> e |
|---------|-------------------------------|-----------------------------|
|         | Waste generated in operations | 27.254874676                |

## Scope 3, Category 6: Business Travel

*This category 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<sup>40</sup>.*

DENTON is reporting, within Category 6, only the CO<sub>2</sub>e emissions generated by the employee's business journeys related to the use of public transports and taxi vehicles.<sup>41</sup>

Emissions from business travel caused by automobile travel are reported under scope 1 because the fuel was purchased by DENTON, the reporting company.

The method used for calculation is the **distance-based method**, which involves determining the distance and mode of business journeys, then applying the appropriate emission factor for the mode used.

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<sup>40</sup> GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 81.

<sup>41</sup> Emissions from transportation in vehicles owned or controlled by the reporting Company are accounted for in either scope 1 (for fuel use), or in the case of electric vehicles, scope 2 (for electricity use). Emissions from leased vehicles operated by the reporting Company not included in scope 1 or scope 2 are accounted for in scope 3, category 8 (Upstream leased assets). Emissions from transportation of employees to and from work are accounted for in scope 3, category 7 (Employee commuting).

DENTON has specifically used the UK “*Greenhouse gas reporting: conversion factors 2023*”, downloaded from the UK Government Website<sup>42</sup>.

DENTON has tracked and collated data for each employee from the 1<sup>st</sup> to the 29<sup>th</sup> of February 2024. This includes:

- Total distance travelled by each mode of transport (air, train, bus, taxi, etc.) for 56 employees.
- Countries of travel (since transportation emission factors vary by country).
- Specific types of vehicles used for travel (since transportation emission factors vary by vehicle types) from transport providers.
- The number of days off from business

The total amounts of emissions determined per individual has allowed the calculation of a specific individual daily average emissions number.

Once the individual daily KgCO<sub>2</sub>e emission rate was defined, the “*Average-data method*” was used to define the annual employee emissions. This result was then multiplied by 231 working days, representing 1<sup>st</sup> of April 2023 – 31<sup>st</sup> of March 2024 financial year. Personal holidays allowance, national Bank Holidays and weekends have been excluded.

Activity data has been expressed as the number of kilometers travelled per person for a particular transport system (e.g., passenger-kilometer).

The CO<sub>2</sub>e emissions have been reported in Tons, according to UK reporting and GHG Protocol advise.

DENTON has excluded from the current report, the data on the number of hotel nights incurred during business travel by hotel type. (e.g., kilograms of CO<sub>2</sub>e emitted per hotel night), as option given by the **GHG Protocol**. The reason is driven by insufficient data.

Specific considerations were done in the instance of changes of domicile along the FY 2023-2024 reporting. Commuting distances were corrected accordingly.

DENTON has calculated the “Business Journey” and the “Employees Commuting” (reported under Category 7) CO<sub>2</sub>e emissions, for both London and Manchester offices, using 2 different calculation resources:

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<sup>42</sup> <https://www.gov.uk/government/collections/government-conversion-factors-for-Company-reporting>

1\_a basic excel matrix where, for each transport system, the reported distances have been multiplied by the conversion factors provided by the UK government<sup>43</sup>.

2\_ the GHG Protocol Calculation Tool, “Mobile Combustion GHG Emissions Calculation Tool. Version 2.0. June 2009,” developed by World Resources Institute<sup>44</sup>. The results obtained, within this second tool, appeared slightly different due to the conversion factors used by the GHG protocol tool which are not updated against the 2023 latest UK government conversion factors. The GHG tool last revision is dated 2015. DENTON is currently in open conversation with the GHG Protocol Team to obtain a tool that allows the user to add additional vehicles without having to use multiple files and to correctly updated the conversion factors based on location. The results are not being reported within this document until verified by the GHG Protocol Team.

| DENTON Employee Business Travel: PUBLIC TRANSPORT (TCO2e) |                           |                                                                |            |
|-----------------------------------------------------------|---------------------------|----------------------------------------------------------------|------------|
| Team location                                             | Scope 3 _ Category 6      | Based on the UK “ghg-conversion-factors-2023-full-file-update” | Sub-Totals |
| London                                                    | Employees Business Travel | 4.6660927                                                      |            |
| Manchester                                                | Employees Business Travel | 0.8262541                                                      |            |
| <b>TOTALS</b>                                             |                           | <b>5.4923468</b>                                               |            |
| DENTON Employee Commuting: WALKING (TCO2e)                |                           |                                                                |            |
| London                                                    | Walking                   | 0.0457931                                                      |            |
| Manchester                                                | Walking                   | 0.0073946                                                      |            |
|                                                           |                           | <b>0.0531877</b>                                               |            |

**The below set of notes apply both to category 6 and category 7 analysis:**

- RAIL, BUS, TRAM, TUBE

The tab “Business Travel-Land” has been used to calculate the national rail CO2 emissions associated to both, *employees commuting* to DENTON offices and *business journeys* to sites and to visit clients. The BT-L tab provides guidance, examples, and answers to FAQs.

Note:

- ✓ Land-based conversion factors should be used for travel for business purposes in assets not owned or directly operated by a business. This includes mileage for business purposes in cars owned by employees, public transport, hire cars, and so on.
- ✓ Passenger km factors should be used when single passengers are travelling by means of mass transport (such as by train) and the aim is to report emissions on a single-person basis, not account for the whole vehicle.

<sup>43</sup> Available at <https://www.gov.uk/government/collections/government-conversion-factors-for-Company-reporting>

<sup>44</sup> Available at <http://www.ghgprotocol.org/calculation-tools/all-tools>

- ✓ The BT-L tab conversion factors are being used for Scope 3 analysis.

- **CARS BY MARKET SEGMENT**

The tab “Business Travel-Land” has been used to calculate the cars CO2 emissions associated to both, *employees commuting* to DENTON offices and *business journeys* to sites and to visit clients. The BT-L tab provide guidance, examples, and answers to FAQs.

Note:

- ✓ Vehicle km conversion factors should be applied to a whole vehicle (such as a car or taxi) being used for business purposes.
- ✓ Where a car or van is not owned or controlled by the reporting organisation, the vehicles should be accounted for in Scope 3 as opposed to Scope 1 (for petrol/diesel use) and Scope 2 (for electricity use). This means that hybrid taxi journeys have been reported under DENTON Scope 2.
- ✓ The market segment conversion factors related to the vehicle market segments are specifically defined by the UK Society of Motor Manufacturers and Traders (SMMT).

Radiative forcing effects of non-CO2 emissions are considered only for Aviation where the effects of radiative forcing are significant.

**Summary:**

| Scope 3 | Category 6                                         | Reported TCO2e |
|---------|----------------------------------------------------|----------------|
|         | Business travel (using public transport & walking) | 5.5455345      |

## Scope 3, Category 7: Employee Commuting

*This category includes emissions from the transportation of employees between their homes and their worksites. Emissions from employee commuting arise from<sup>45</sup>:*

- *Automobile travel*
- *Bus travel*
- *Rail travel*
- *Air travel*
- *Tube*
- *Bicycling*
- *Walking*
- *Teleworking*
- *Work from home*

<sup>45</sup> GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 87.

DENTON has included emissions from teleworking (i.e., employees working remotely) in this category, as option given by the **GHG Protocol**.

As per Category 6 reported emissions (see previous category), DENTON selected to adopt the same “*Distance-based method*”.

The sampling procedure involved collecting data from employees on commuting patterns during the month of February 2024 and creating an employee’s “*commuting profile*”, containing:

- Total distance travelled by each mode of transport (air, train, bus, taxi, etc.) for 56 employees.
- Countries of travel (since transportation emission factors vary by country).
- Specific types of vehicles used for travel (since transportation emission factors vary by vehicle types) from transport providers.
- The number of days off from business.

The UK 2023 GHG government conversion emission factors for each mode of transport were then applied.

The total amounts of emissions determined per individual has allowed the calculation of a specific individual daily average emissions number.

Once the individual daily KgCO<sub>2</sub>e emission rate was defined, the GHG Protocol “*Average-data method*” was used to define the annual employee emissions. This result was then multiplied by 231 working days, representing the 1<sup>st</sup> of April 2023 – 31<sup>st</sup> of March 2024 financial year. Personal holidays allowance, national Bank Holidays and weekends have been excluded.

The terminology “Employees”, applies to employees of entities and facilities owned, operated, or leased by the reporting Company.

| DENTON Employee Commuting: PUBLIC TRANSPORT (TCO2E) |                          |                                                                |                    |
|-----------------------------------------------------|--------------------------|----------------------------------------------------------------|--------------------|
| Team location                                       | Scope 3 _ Category 7     | Based on the UK “ghg-conversion-factors-2023-full-file-update” | Sub-Totals         |
| London                                              | Employees Commuting      | 18.43055669                                                    |                    |
| London                                              | Teleworking (video call) | 0.1019397                                                      |                    |
| London                                              | Work from Home           | 2.769364                                                       |                    |
| London                                              | Private vehicles         | 15.59642585                                                    | <b>36.89828624</b> |
| Manchester                                          | Employees Commuting      | 1.513377515                                                    |                    |
| Manchester                                          | Teleworking (video call) | 0.0004666                                                      |                    |

|                                                   |                  |                     |                     |
|---------------------------------------------------|------------------|---------------------|---------------------|
| Manchester                                        | Work from Home   | 0.8291125           | <b>15.053354765</b> |
| Manchester                                        | Private vehicles | 12.71039815         |                     |
| <b>SUBTOTAL</b>                                   |                  | <b>51.951641005</b> |                     |
| <b>DENTON Employee Commuting: WALKING (TCO2E)</b> |                  |                     |                     |
| London                                            | Walking          | 0.306936            |                     |
| Manchester                                        | Walking          | 0.0296754           |                     |
| <b>SUBTOTAL</b>                                   |                  | <b>0.3366114</b>    |                     |

**Summary:**

| Scope 3 | Category 7                                                                  | Reported TCO2e      |
|---------|-----------------------------------------------------------------------------|---------------------|
|         | Employee Commuting,<br>using public transport, WfH, VC and private vehicles | <b>51.951641005</b> |

## Scope 3, Category 8: Upstream Leased Assets

*Category 8 includes emissions from the operation of assets that are leased by the reporting Company in the reporting year and not already included in the reporting Company's scope 1 or scope 2 inventories. This category is applicable only to companies that operate leased assets<sup>46</sup>.*

DENTON reports the emissions associated to the London and Manchester leased offices under Scope 1 and 2 inventory. This is due to the type of lease and the consolidation approach used to define its organizational boundaries; hence nothing is reported under Category 8 for the FY 2023/2024.

**Summary:**

| Scope 3 | Category 8             | Reported TCO2e |
|---------|------------------------|----------------|
|         | Upstream Leased Assets | 0              |

## Scope 3, Category 9: Downstream Transportation and Distribution

*This category includes emissions caused by the transportation and distribution of **sold** intermediate (like construction materials) and final (like assembled furniture) **products**, using vehicles and facilities not owned or controlled by the reporting Company<sup>47</sup>.*

<sup>46</sup> GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 94.

<sup>47</sup> Corporate Value Chain (Scope 3) Accounting and Reporting Standard, Supplement to the GHG Protocol Corporate Accounting and Reporting Standard, page 45

*Outbound transportation and distribution services that are purchased by the reporting company are excluded from category 9 and included in category 4 (Upstream transportation and distribution) because the reporting company purchases the service.*

All the DENTON outbound transportation *and distribution services* as part of services purchased by the reporting comp, this category is excluded from this reporting. DENTON has reported the outbound transportation services within category 4.

**Summary:**

| Scope 3 | Category 9                                 | Reported TCO2e |
|---------|--------------------------------------------|----------------|
|         | Downstream Transportation and Distribution | 0              |

## Scope 3, Category 10: Processing of Sold Products

*Category 10 includes emissions from processing of sold intermediate products by third parties (e.g., manufacturers) after sale by the reporting Company. Intermediate products are products that require further processing, transformation, or inclusion in another product before use, and therefore result in emissions from processing after sale by the reporting Company and before use by the end consumer. Emissions from processing should be allocated to the intermediate product<sup>48</sup>.*

DENTON is not selling intermediate products to manufacturers. For the business nature, this category is excluded from this reporting.

**Summary:**

| Scope 3 | Category 10                 | Reported TCO2e |
|---------|-----------------------------|----------------|
|         | Processing of Sold Products | 0              |

## Scope 3, Category 11: Use of sold products.

*This category includes the CO2e emissions from the use of products sold by DENTON in the reporting FY 2023-2024. This includes the scope 1 and scope 2 emissions of end users. End users include both consumers and business customers that use final products<sup>49</sup>.*

*These emissions are divided in:*

<sup>48</sup> GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 106.

<sup>49</sup> GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 113.

- *Direct use-phase emissions (required to be reported).*
- *Indirect use-phase emissions (required to be reported if expected to be significant).*

DENTON has no access to the TCO2e Scope 1 and 2 emissions generated by the executed fit out projects end users, during the FYE24.

For the above reasons, this category is excluded from this report.

**Summary:**

| Scope 3 | Category 11          | Reported TCO2e |
|---------|----------------------|----------------|
|         | Use of sold products | 0              |

## Scope 3, Category 12: End of Life treatment of sold products.

### Accounting for emissions from recycling

*Category 12 includes emissions from the waste disposal and treatment of products sold by the reporting Company (in the reporting year) at the end of their life<sup>50</sup>.*

*End-of-life treatment methods (e.g., landfilling, incineration, and recycling) are described in category 5 (Waste generated in operations) and apply to both category 5 and category 12. Calculating emissions from category 12 requires assumptions about the end-of-life treatment methods used by consumers.*

DENTON does not have control or awareness of what has happened to the products we installed in our construction sites during the FYE24.

This category could be applicable if DENTON fits out the same office spaces, that we historically fitted out. This hasn't occurred yet within our business activity.

For the above reasons, this category is excluded from this reporting.

**Summary:**

| Scope 3 | Category 12                             | Reported TCO2e |
|---------|-----------------------------------------|----------------|
|         | End of Life treatment of sold products. | 0              |

<sup>50</sup> GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 125.

## Scope 3, Category 13: Downstream leased assets

*This category includes emissions from the operation of assets that are owned by the reporting Company (acting as lessor) and leased to other entities in the reporting year that are not already included in scope 1 or scope 2. This category is applicable to lessors (i.e., companies that receive payments from lessees). Companies that operate leased assets (i.e., lessees) should refer to category 8 (Upstream leased assets)<sup>51</sup>.*

DENTON do not own and lease assets to others, hence the business has no TCO<sub>2e</sub> to report under Category 13.

### Summary:

| Scope 3 | Category 13              | Reported TCO <sub>2e</sub> |
|---------|--------------------------|----------------------------|
|         | Downstream leased assets | 0                          |

## Scope 3, Category 14: Franchises

*This category includes emissions from the operation of franchises not included in scope 1 or scope 2 and is applicable to franchisors. A franchise is a business operating under a license to sell or distribute another company's goods or services within a certain location. This Category is applicable to franchisors (i.e., companies that grant licenses to other entities to sell or distribute its goods or services in return for payments, such as royalties for the use of trademarks and other services). Franchisors should account for emissions that occur from the operation of franchises (i.e., the scope 1 and scope 2 emissions of franchisees) in this category<sup>52</sup>.*

This category is not applicable to DENTON as our business doesn't operate a franchising activities, hence excluded.

### Summary:

| Scope 3 | Category 14 | Reported TCO <sub>2e</sub> |
|---------|-------------|----------------------------|
|         | Franchises  | 0                          |

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<sup>51</sup> GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 128.

<sup>52</sup> GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 130.

## Scope 3, Category 15: Investments

*This category includes scope 3 emissions associated with the reporting Company's investments in the reporting year, not already included in scope 1 or scope 2. This category is applicable to investors and companies that provide financial services.*

*Investments are categorized as a downstream scope 3 category because providing capital or financing is a service provided by the reporting company<sup>53</sup>.*

This category is not applicable to DENTON as no investment's activities have been identified during the FY 23, hence excluded.

### Summary:

| Scope 3 | Category 15 | Reported TCO <sub>2</sub> e |
|---------|-------------|-----------------------------|
|         | Investments | 0                           |

## 6\_Business Goals, Risks and Opportunities for accounting and reporting

DENTON team has understood that an effective carbon reduction strategy requires a detailed understanding of our company's greenhouse gas (GHG) emissions. We didn't focus only on our reported scope 1 and scope 2 emissions, but we tried to interrogate the GHG emissions associated to our supply chains to manage GHG-related risks and opportunities, where possible.

DENTON has seen a strong business opportunity within the current UK offices interior fit out market. DENTON wants to operate closely to Tier 1 clients.

To do so, we must:

- Identify and understand the risks and opportunities associated with emissions from purchased and consumed fuels and electricity.
- Identify internal GHG reduction opportunities, set targets, and track performance.
- Engage our supply chain partners in GHG management.
- Recognise the benefit of any early voluntary action.
- Enhance corporate reputation through transparent public reporting.

### Risks and Opportunities:

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<sup>53</sup> GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 136.

|               | CATEGORY                                                                   | DESCRIPTION                                                                                                                                                                                                                                                                  |
|---------------|----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OPPORTUNITIES | <b>Efficiency and cost savings</b>                                         | An operational efficiency increase will lead to a reduction in GHG emissions and, very often, to decreased costs.                                                                                                                                                            |
|               | <b>Drive innovation</b>                                                    | A comprehensive approach to GHG management provides new incentives for innovation in design management, procurement and construction activities.                                                                                                                             |
|               | <b>Increase sales and customer loyalty</b>                                 | Low-emissions materials, products and services are increasingly more valuable to consumers, and their demand is constantly growing.                                                                                                                                          |
|               | <b>Improve business relations</b>                                          | Proactive disclosure and an environmental stewardship will lead DENTON to demonstrate fiduciary responsibility to shareholders, informing regulators, building trust in the community, improving relationships with customers and suppliers, and increasing employee morale. |
|               | <b>Company active participation to an environmentally conscious market</b> | External parties—including customers, investors, regulators, shareholders, and others—are increasingly interested in documented emissions reductions.                                                                                                                        |
| RISKS         | <b>Regulatory</b>                                                          | Scope 1 and 2 reporting might become compulsory also for SMEs, like DENTON.                                                                                                                                                                                                  |
|               | <b>Energy costs and reliability</b>                                        | Electricity suppliers may pass on to their customers the fluctuating prices of fossil or other fuel.                                                                                                                                                                         |

## 7\_ Emission Reduction Targets

To progress to achieving Net Zero, we have adopted the following carbon reduction target:

- 1- Next 6 years to 2030: Target of 50% Carbon reduction of Scopes 1 and 2, only, for a value of 35t, whilst implementing any possible strategy to reduce scope 3 emissions.
- 2- Following 20 years to 2050: Target of 100% Carbon reduction of Scope 1,2 and 3 to Net Zero, with 10% offset **for the hard to abate emissions.**

These are ambitious targets, where the ambition is deliberate as we recognise the urgent need to reduce carbon emissions.

## Facts and Numbers

To provide few references:

- The lifecycle of office interiors produces about **190 kg CO<sub>2</sub>e/m<sup>2</sup>** and **77 kg/m<sup>2</sup> of waste** in many of the largest markets in the world<sup>54</sup>.
- The upfront carbon of the shell and core is a one-off cost, justified over a theoretical **60-year** lifespan. On average, a typical first fit-out equates to roughly a quarter of the building's carbon cost.
- Regardless of location, top-tier office towers have an average lease and interior life of roughly **8.5 years**. Due to fast changes, average office leases and the life of their interior fit outs are only of **2–3 years**<sup>55</sup>.
- If the lifecycle of an office interior is assumed to be **2.5 years**, the number of interior fitouts over the building's lifespan might reach 20. Recalculating carbon emissions for an average fit-out life of 2.5 years translates into carbon emissions from interior construction being **350%** higher than core and shell.
- The bulk of CO<sub>2</sub> emissions in a core and shell project relies on **4** key materials: concrete, steel, glass, aluminium.
- The bulk of CO<sub>2</sub> emissions in an interior fit out project relies on a product range between **50** and **200**.
- One tree can filter up to **60 pounds** or **27.2155 Kg** of pollutants from the air each year.

|                                   |                |                       |
|-----------------------------------|----------------|-----------------------|
| Incinerating 10,000 tons of waste | <b>creates</b> | 1 job                 |
| landfilling 10,000 tons of waste  | <b>creates</b> | 6 job                 |
| recycling 10,000 tons of waste    | <b>creates</b> | 36 job                |
| Each ton of recycled paper        | <b>saves</b>   | 17 trees              |
| Each ton of recycled paper        | <b>saves</b>   | 380 gallons of oil    |
| Each ton of recycled paper        | <b>saves</b>   | 7000 gallons of water |

|         |                                                      |               |                                       |
|---------|------------------------------------------------------|---------------|---------------------------------------|
| 30 mins | browsing the web                                     | <b>equals</b> | Boiling 1 kettle                      |
| 1 year  | 1-person average email traffic                       | <b>equals</b> | 13 miles/ 21 km in a small petrol car |
| 1       | Short email                                          | <b>equals</b> | 0.2 to 0.3g CO <sub>2</sub> e         |
| 1       | longer email, or an email copied into several people | <b>equals</b> | 17g to 26g CO <sub>2</sub> e          |
| 1       | simple google search                                 | <b>equals</b> | 0.5g CO <sub>2</sub> e                |
| 5 mins  | web browsing                                         | <b>equals</b> | 5.6g to 8.2g CO <sub>2</sub> e        |

<sup>54</sup> <https://blog.2050-materials.com/are-office-fit-outs-relevant-for-climate-change-4799ad32bbb0>

<sup>55</sup> Source: RESET Embodied Carbon and Circularity in Office Interiors: Part 1

## 8\_ Carbon Reduction Strategy

DENTON plans to implement a set of future carbon reduction initiatives, based on clear application criteria: business, design management and construction site levels.

Our carbon reduction strategy analyses a set of umbrella measures, which provide the foundation information for the application of Scope 1,2 and 3 set of structured actions.

DENTON has analysed the Pros and Cons for each action to assess suitability and applicability for our business. As a “**responsible business**”, we do not want to overstretch our employees and the business either but reach our targets in a timely and consistent pace.

We have identified cost saving opportunities for the business and employees, proposing, and proposed an alternative solution, where possible.

Our target is to demonstrate that sustainability represents good opportunity for all the involved parties of this **Net Zero** journey.

### Business Level measures

- Become leaders in sustainable net zero interior fit-out design for offices.
- Demonstrate to the market that DENTON is a Fit-Out contractor that can measure and reduce carbon emissions.
- Advise on lifecycle, maintenance, reusability, and end of life options.
- Nominate a net zero team to verify DENTON's carbon emission annually.
- Embed circular economy principles in our daily practices and reduce waste where possible.
- Appoint a supply chain sustainability manager to embed sustainability requirements across our supply chain and foster greater collaboration on carbon reduction activities in supply chain delivery, packaging and associated waste activities.
- Implement carbon efficient procurement and communicate our emission reduction targets to our supply chain.
- Continue appointing 100% REGO backed electricity suppliers for our office energy requirements.

- Purchase efficient computers, monitors & displays, printers and electrical devices, and use them **efficiently**.
- Tender and support more BREEAM, LEED, SKA, WELLS projects.
- Work closer to our MEP supply chain, which currently lacks Embodied Carbon data.
- Engage with organisations that can supply reused quality products, like Alphacello and Lawmens, our current partners.
- Engage with suppliers that have a track record of delivering sustainable products and services.
- For unavoidable emissions, budget for and purchase an increasing level of carbon removal or undertake offset projects.

## Design Management Level measures

- Focus on the carbon lifecycle of the proposed construction materials, furniture and furnishings, specifying low carbon and high recycled content materials, where possible.
- Use less materials: re use and re purpose where possible. Design using “Zero Waste to Landfill” criteria.
- Design for flexibility, both in setting out, furniture use and power arrangements.
- Select the right suppliers, setting environmental performance requirements for materials and products, whilst achieving the same design and performance.
- Build up an EPD library for internal use, prioritising products with better performance and lower embodied carbon.
- Use One Click LCA to help us compare materials “environmental impact”, and to help clients to make informed product selections.
- Promote tele working where appropriate.

## Construction Site Level measures

- Consume site energy and water in an efficient manner.
- Implement sub-metering strategies, to target reduction initiatives for high usage activities.
- Use LED temporary lighting.
- Move our operations towards 100% renewable energy use, where possible.
- Manage, at local level, construction sites which rely on the use of private vehicles or long transport distances for users.

- Promote remote working where possible.
- Track the quantity of materials used in projects, to calculate the total embodied carbon.

The above carbon reduction opportunities, once fully implemented, will reduce DENTON's GHG emissions each year in line with achieving Net Zero emissions by 2050 at the latest.

DENTON has schematically converted the above strategies into real actions, identifying them under scope 1, 2 and 3.

## Scope 1 Actions

| Scope 1 carbon reduction activities analysis                                                                                 |                                                                            |                                                                                                                                                                                                                    |                                                                                                                               |                                                                                                    |                                                                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Activity description                                                                                                         | Pros                                                                       | Cons                                                                                                                                                                                                               | Company Cost savings                                                                                                          | Employee Cost savings                                                                              | How?                                                                                                                                                                     |
| Air Conditioning Services, Portable Fire Suppression, Fridges and Display Coolers equipment <b>maintenance.</b>              | Control toxic fugitive emissions                                           | Unavoidable management costs                                                                                                                                                                                       | -Avoid big repairs / replacement costs<br>-Reduce absence from work for sickness<br>_Contain Company insurance's Premium cost | Medical costs and insurance<br>Premium cost savings.<br>Company insurance<br>Premium cost savings. | Perform regular maintenance                                                                                                                                              |
| Timings                                                                                                                      |                                                                            | On annual basis, as part of DENTON maintenance routine.                                                                                                                                                            |                                                                                                                               |                                                                                                    |                                                                                                                                                                          |
| Cost for DENTON                                                                                                              |                                                                            | No extra cost is forecasted, a part unforeseeable equipment's components and life costs increase. Projection analysis required.                                                                                    |                                                                                                                               |                                                                                                    |                                                                                                                                                                          |
| Owner                                                                                                                        |                                                                            | Geraldve Management Company.                                                                                                                                                                                       |                                                                                                                               |                                                                                                    |                                                                                                                                                                          |
| Approximate emissions reduction                                                                                              |                                                                            | We aim to maintain zero carbon emissions, excluding the emissions caused by the maintenance company and any required replacement components. Engagement with the supply chain and further investigation is needed. |                                                                                                                               |                                                                                                    |                                                                                                                                                                          |
| Reduce and avoid, where possible, employee's <b>fuel</b> vehicles use for commuting to the office and for business journeys. | 1-Reduce fuel CO2e emissions<br>2-Reduce time spent in traffic and parking | 1-Constrained travel freedom                                                                                                                                                                                       | 1-Fuel costs<br>2-Parking costs<br>3-Congestion tax charges                                                                   | 1-Insurance costs<br>2-Maintenance costs                                                           | Incentivise where possible:<br>1-Use of public transport systems<br>2-Use local labour<br>3-Work from home<br>4-Use electric vehicles<br>5_Use online meetings platforms |

|                                                                                                                                                                                                                                                                                                                                                            |                                                                                   |                                                                                                                          |  |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|--|--|--|
|                                                                                                                                                                                                                                                                                                                                                            | related issues<br>3-More efficient use of time<br>4-Reduce employee stress levels |                                                                                                                          |  |  |  |
| Timings                                                                                                                                                                                                                                                                                                                                                    |                                                                                   | 6 years plan. Halved by 2030.                                                                                            |  |  |  |
| Cost for DENTON                                                                                                                                                                                                                                                                                                                                            |                                                                                   | Cost analysis required                                                                                                   |  |  |  |
| Owner                                                                                                                                                                                                                                                                                                                                                      |                                                                                   | Giuseppa Fiorenza for cost analysis and Pros/Cons plan Board for approval.                                               |  |  |  |
| Approximate emissions reduction                                                                                                                                                                                                                                                                                                                            |                                                                                   | Difficult analysis due to the variable nature of our job.<br>A forecast is planned to be completed in the next 3 months. |  |  |  |
| NOTES:                                                                                                                                                                                                                                                                                                                                                     |                                                                                   |                                                                                                                          |  |  |  |
| <ul style="list-style-type: none"><li>✓ Avoiding fugitive emissions and fuel vehicles use emissions, will reduce drastically scope 1.</li><li>✓ Electrical vehicles emissions, lower than fuel emissions, are reported under scope 2.</li><li>✓ Public transport use &amp; teleworking emissions are reported under scope 3, categories 6 and 7.</li></ul> |                                                                                   |                                                                                                                          |  |  |  |

## Scope 2 Actions

| Scope 2 carbon reduction activities analysis                                                                      |                                                             |                                                                                                      |                                                                                                                                                                           |                       |                      |
|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------|
| Activity description                                                                                              | Pros                                                        | Cons                                                                                                 | Company Cost savings                                                                                                                                                      | Employee Cost savings | How?                 |
| Select a renewable energy provider for the Manchester office, currently under expired contract and variable rate. | 1-Reduce carbon emissions<br>2-Avoid not secured cost rates |                                                                                                      | -Reduce unit rate cost and standing charges.<br>The executed market cost analysis shows for the next 2 years better rates with ECOTRICITY 100% renewable energy provider. | N/A                   | _Contact Ecotricity. |
| Timings                                                                                                           |                                                             | Completed and executed in July 2024                                                                  |                                                                                                                                                                           |                       |                      |
| Cost for DENTON                                                                                                   |                                                             | Saving. A full cost analysis will be published by the end of July 2025 (12 months from new contract) |                                                                                                                                                                           |                       |                      |
| Owner                                                                                                             |                                                             | Giuseppa Fiorenza for cost analysis                                                                  |                                                                                                                                                                           |                       |                      |

|                                                                                                                            |                                                                                                         |                                                                                                                          |                                                                                                                                                                                             |                                             |                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
|                                                                                                                            |                                                                                                         | Cody Headland for offices management<br>Claire Hamersley for final approval                                              |                                                                                                                                                                                             |                                             |                                                                                                                    |
| Approximate emissions reduction                                                                                            |                                                                                                         | Nil emissions is forecasted                                                                                              |                                                                                                                                                                                             |                                             |                                                                                                                    |
| Engage with Ecotricity, our 100% green energy provider to provide access to residential plans deals for our employees      | 1-Reduce carbon emissions<br>2-Avoid not secured cost rates and individual commercial negotiations      |                                                                                                                          | N/A                                                                                                                                                                                         | _High potential for cost savings            | _Contact Ecotricity.                                                                                               |
| Timings                                                                                                                    |                                                                                                         | 6 years plan                                                                                                             |                                                                                                                                                                                             |                                             |                                                                                                                    |
| Cost for DENTON                                                                                                            |                                                                                                         | No costs for DENTON are foreseen                                                                                         |                                                                                                                                                                                             |                                             |                                                                                                                    |
| Owner                                                                                                                      |                                                                                                         | Giuseppa Fiorenza for engagement with Ecotricity. Still exploring solutions and opportunities                            |                                                                                                                                                                                             |                                             |                                                                                                                    |
| Approximate emissions reduction                                                                                            |                                                                                                         | Nil emissions is forecasted for domestic use                                                                             |                                                                                                                                                                                             |                                             |                                                                                                                    |
| Plan and execute a SKA Gold fit-out target for the Manchester office                                                       | 1-Reduce carbon emissions<br>2- Improve office quality<br>3-Improve energy KWh consumptions efficiency. | -Short term fit-out upgrade costs                                                                                        | -Long term savings<br>The current offices daily KWh consumptions are:<br>London (600.80m2) 55.26 KWh/day<br>Manchester (181.35 m2) 37.11 KWh/day.<br><b>We could achieve 16.70 KWh/day!</b> | N/A                                         | 1_Use the already prepared design.<br>2_cost it to understand the impact on a long-term run.<br>3_make a decision. |
| Timings                                                                                                                    |                                                                                                         | 6 years plan                                                                                                             |                                                                                                                                                                                             |                                             |                                                                                                                    |
| Cost for DENTON                                                                                                            |                                                                                                         | To be defined                                                                                                            |                                                                                                                                                                                             |                                             |                                                                                                                    |
| Owner                                                                                                                      |                                                                                                         | Ashleigh Biggins for design proposal<br>Jay Parmar for cost analysis and timing<br>Giuseppa Fiorenza for Carbon analysis |                                                                                                                                                                                             |                                             |                                                                                                                    |
| Approximate emissions reduction                                                                                            |                                                                                                         | Half of current ones                                                                                                     |                                                                                                                                                                                             |                                             |                                                                                                                    |
| Introduction of a periodical office switch off day for a substantial impact. (This excludes fridges and freezers, security | 1-Reduce carbon emissions<br>2-Reduce electricity KWh consumptions<br>3-Reduce office and kitchen       |                                                                                                                          | 1-Electricity bills due to lighting system and desks electrical consumptions reduction<br>2- IT maintenance costs                                                                           | 1-Home cooking vs processed food purchasing | Coordinate all the employees to work from home on a specific monthly day.<br>This could be implemented along       |

|                                                                                                                |                                                                                                                                        |                                                                                                                                                                                  |                                                                                                     |                                                                                                         |                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| system, comms room air-con)                                                                                    | waste production & collection<br>4_Reduce cleaning requirements<br>5- Reduce IT maintenance<br>6- Reduce grocery shopping              |                                                                                                                                                                                  | <b>NOTE:</b> considerable additional savings are reported under <b>Scope 3 Actions</b>              | 2-Washing machine reduced use<br>3-Nursery use costs<br>4-Clothes and shoes use costs<br>5-Travel costs | the time and modulate its frequency, depending on business needs and personnel performance.                                            |
| Timings                                                                                                        |                                                                                                                                        | 6 years plan                                                                                                                                                                     |                                                                                                     |                                                                                                         |                                                                                                                                        |
| Cost for DENTON                                                                                                |                                                                                                                                        | Projection to be done                                                                                                                                                            |                                                                                                     |                                                                                                         |                                                                                                                                        |
| Owner                                                                                                          |                                                                                                                                        | Giuseppa Fiorenza                                                                                                                                                                |                                                                                                     |                                                                                                         |                                                                                                                                        |
| Approximate emissions reduction                                                                                |                                                                                                                                        | Projection to be done                                                                                                                                                            |                                                                                                     |                                                                                                         |                                                                                                                                        |
| Power management policy for hardware use, such as laptops / PC / printers / plotter / kitchen appliances / etc | 1-Reduce carbon emissions<br>2-Reduce electricity KWh consumptions<br>3-Reduce maintenance requirements<br>4-Extend hardware life span |                                                                                                                                                                                  | 1-Electricity bills reduction<br>2-IT savings<br>3-Avoid purchasing new hardware or repairs savings | N/A                                                                                                     | 1_Require a proactive participation from ALL the employees<br>2_ Introduce switch off tools<br>3_ Contact an electrician that can help |
| Timings                                                                                                        |                                                                                                                                        | Completed and executed in September 2024                                                                                                                                         |                                                                                                     |                                                                                                         |                                                                                                                                        |
| Cost for DENTON                                                                                                |                                                                                                                                        | No additional costs for DENTON                                                                                                                                                   |                                                                                                     |                                                                                                         |                                                                                                                                        |
| Owner                                                                                                          |                                                                                                                                        | Giuseppa Fiorenza                                                                                                                                                                |                                                                                                     |                                                                                                         |                                                                                                                                        |
| Approximate emissions reduction                                                                                |                                                                                                                                        | A forecast cannot be easily done due to the variable nature of our job but a detailed analysis will be done by the end of September 2025 to show the savings and the reductions. |                                                                                                     |                                                                                                         |                                                                                                                                        |
| Monthly publication of carbon output/energy consumption dashboard by office location                           | 1_Encourage behavioural changes<br>2_Get more engagement at Board level and Employees level                                            |                                                                                                                                                                                  |                                                                                                     |                                                                                                         | _Track records<br>_Publish records regularly                                                                                           |
| Timings                                                                                                        |                                                                                                                                        | Continuous                                                                                                                                                                       |                                                                                                     |                                                                                                         |                                                                                                                                        |

|                                                                                                                                                                                      |                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Cost for DENTON                                                                                                                                                                      | No additional cost for DENTON |
| Owner                                                                                                                                                                                | Giuseppa Fiorenza             |
| Approximate emissions reduction                                                                                                                                                      | Not Applicable                |
| NOTES:<br>✓ Offset any residual CO2 emissions through the purchase of equivalent carbon emissions credits from an International Carbon Reduction & Offset Alliance (ICROA) provider. |                               |

## Scope 3 Actions

| Scope 3 carbon reduction activities analysis                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                    |      |                                                               |                       |                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------|
| Activity description                                                                                                                                                                           | Pros                                                                                                                                                                                                                                                                                                                                               | Cons | Company Cost savings                                          | Employee Cost savings | How?                                                                                                  |
| Improve employee's awareness of BREEAM, LEED, WELL, SKA and any other sustainability assessment scheme or strategy, tailored for Interior Fit Out. Introduce Circularity and Net Zero content. | 1-Reduce carbon emissions caused by the business activities.<br>2-Reduce offices and construction sites energy KWh and water m3 consumptions.<br>3-Support our clients in their journey towards sustainability and Net Zero.<br>4-Enable employee's pro-activity in reducing DENTON Scope 3 emissions.<br>5-Enhance DENTON client facing capacity. |      | -Long Term savings are embedded into sustainability criteria. |                       | _Run in-house training sections.<br>_Share monthly results and tips.<br>_Share source of information. |
| Timings                                                                                                                                                                                        | Continuous                                                                                                                                                                                                                                                                                                                                         |      |                                                               |                       |                                                                                                       |
| Cost for DENTON                                                                                                                                                                                | No additional costs                                                                                                                                                                                                                                                                                                                                |      |                                                               |                       |                                                                                                       |
| Owner                                                                                                                                                                                          | Giuseppa Fiorenza                                                                                                                                                                                                                                                                                                                                  |      |                                                               |                       |                                                                                                       |
| Approximate emissions reduction                                                                                                                                                                | Not applicable to the specific task                                                                                                                                                                                                                                                                                                                |      |                                                               |                       |                                                                                                       |

|                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                  |                                     |                                                                                                                                        |                                                                                                                                                                                                                |                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Embed the "Responsible Business" criteria within the Business                                                                                                      | _Enable people to consider DENTON's business as their business.<br>_Be ONE business.<br>_Believe in the business.<br>_Personnel retention.                                                                                                                                                                       |                                     | _Reduce hiring fees.<br>_Keep knowledge in house.                                                                                      |                                                                                                                                                                                                                | _Heart of the City annual membership and participation to trainings and seminars.<br>_SKA cochairing research group and Technical Committee.                                                             |
| Timings                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                  | Continuous                          |                                                                                                                                        |                                                                                                                                                                                                                |                                                                                                                                                                                                          |
| Cost for DENTON                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                  | No additional costs                 |                                                                                                                                        |                                                                                                                                                                                                                |                                                                                                                                                                                                          |
| Owner                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                  | Giuseppa Fiorenza                   |                                                                                                                                        |                                                                                                                                                                                                                |                                                                                                                                                                                                          |
| Approximate emissions reduction                                                                                                                                    |                                                                                                                                                                                                                                                                                                                  | Not applicable to the specific task |                                                                                                                                        |                                                                                                                                                                                                                |                                                                                                                                                                                                          |
| Introduction of a periodical switch off day of our offices, for a substantial impact. (This excludes fridges and freezers, security system, comms room's air-con). | 1-Reduce carbon emissions<br>2-Reduce electricity KWh consumptions (excluding fridges and freezers, security system, comms room air-con and electrical)<br>3-Reduce office and kitchen waste production & collection<br>4_Reduce cleaning requirements<br>5- Reduce IT maintenance<br>6- Reduce grocery shopping |                                     | 1-Office and kitchen waste associated costs<br>2_Cleaning services & products use costs<br>3- IT maintenance costs<br>4- Grocery costs | 1-Home cooking vs processed food purchasing<br>2-Washing machine reduced use<br>3-Nursery use costs<br>4-Clothes and shoes use costs<br>5- Claiming a tax relief of up to £26 per month if they work from home | Coordinate all the employees to work from home on a specific monthly day.<br>This could be implemented along the time and modulate its frequency, depending on business needs and personnel performance. |
| Timings                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                  | 6 years plan                        |                                                                                                                                        |                                                                                                                                                                                                                |                                                                                                                                                                                                          |
| Cost for DENTON                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                  | Projection to be done               |                                                                                                                                        |                                                                                                                                                                                                                |                                                                                                                                                                                                          |
| Owner                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                  | Giuseppa Fiorenza                   |                                                                                                                                        |                                                                                                                                                                                                                |                                                                                                                                                                                                          |
| Approximate emissions reduction                                                                                                                                    |                                                                                                                                                                                                                                                                                                                  | Projection to be done               |                                                                                                                                        |                                                                                                                                                                                                                |                                                                                                                                                                                                          |

|                                                                                                 |                                                                                                                                       |                       |                                                                                                |                                |                                                                                                                               |
|-------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| Encourage the continued use of virtual meeting platforms vs long travel distances for business. | 1-Reduce transport carbon emissions                                                                                                   |                       | 1-Reduce transport costs                                                                       | _Saved Time avoiding commuting | _Both DENTON offices are already structured to assist dialling.<br>_Keep encouraging people to operate via VC, when feasible. |
| Timings                                                                                         |                                                                                                                                       | 6 years plan          |                                                                                                |                                |                                                                                                                               |
| Cost for DENTON                                                                                 |                                                                                                                                       | Projection to be done |                                                                                                |                                |                                                                                                                               |
| Owner                                                                                           |                                                                                                                                       | Giuseppa Fiorenza     |                                                                                                |                                |                                                                                                                               |
| Approximate emissions reduction                                                                 |                                                                                                                                       | Projection to be done |                                                                                                |                                |                                                                                                                               |
| Avoid unnecessary printing and encourage the use of digital files & digital signatures.         | 1_Reduce CO2 emissions<br>2_Reduce paper & Inks requirements<br>3_Avoid piles of unused printed papers close to printers and plotter. |                       | 1_Reduce paper & Inks costs<br>2_Reduce maintenance costs.<br>3_Reduce waste collection costs. |                                | _Restrict the use of printers and plotter                                                                                     |
| Timings                                                                                         |                                                                                                                                       | 6 years plan          |                                                                                                |                                |                                                                                                                               |
| Cost for DENTON                                                                                 |                                                                                                                                       | Projection to be done |                                                                                                |                                |                                                                                                                               |
| Owner                                                                                           |                                                                                                                                       | Giuseppa Fiorenza     |                                                                                                |                                |                                                                                                                               |
| Approximate emissions reduction                                                                 |                                                                                                                                       | Projection to be done |                                                                                                |                                |                                                                                                                               |
| Encourage the use of public transport: promote specifically trains, trams and tubes.            | 1-Reduce transport carbon emissions                                                                                                   |                       | 1-Reduce fuel costs                                                                            |                                | _Provide more Oysters or train cards allowances                                                                               |
| Timings                                                                                         |                                                                                                                                       | 6 years plan          |                                                                                                |                                |                                                                                                                               |
| Cost for DENTON                                                                                 |                                                                                                                                       | Projection to be done |                                                                                                |                                |                                                                                                                               |
| Owner                                                                                           |                                                                                                                                       | Giuseppa Fiorenza     |                                                                                                |                                |                                                                                                                               |
| Approximate emissions reduction                                                                 |                                                                                                                                       | Projection to be done |                                                                                                |                                |                                                                                                                               |
| Encourage transport sharing.                                                                    | 1-Reduce transport carbon emissions                                                                                                   |                       | 1-Reduce fuel costs                                                                            |                                |                                                                                                                               |
| Timings                                                                                         |                                                                                                                                       | 6 years plan          |                                                                                                |                                |                                                                                                                               |
| Cost for DENTON                                                                                 |                                                                                                                                       | Projection to be done |                                                                                                |                                |                                                                                                                               |

|                                                                                                                                                         |                                                                                |                                    |                                                       |                                                 |                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------|-------------------------------------------------------|-------------------------------------------------|--------------------------------------------------|
| Owner                                                                                                                                                   |                                                                                | Giuseppa Fiorenza                  |                                                       |                                                 |                                                  |
| Approximate emissions reduction                                                                                                                         |                                                                                | Projection to be done              |                                                       |                                                 |                                                  |
| Search for taxi deals, offered as a bookable service to the employees.                                                                                  | -No employee reporting costs and emissions<br>-No variable rates market driven |                                    | 1_Reduce fuel costs<br>2_Reduce vehicle renting costs |                                                 | _Run market research.<br>_Agree a feasible deal. |
| Timings                                                                                                                                                 |                                                                                | 6 years plan                       |                                                       |                                                 |                                                  |
| Cost for DENTON                                                                                                                                         |                                                                                | Projection to be done              |                                                       |                                                 |                                                  |
| Owner                                                                                                                                                   |                                                                                | Giuseppa Fiorenza                  |                                                       |                                                 |                                                  |
| Approximate emissions reduction                                                                                                                         |                                                                                | Projection to be done              |                                                       |                                                 |                                                  |
| Provide Cycle to Work using schemes                                                                                                                     | 1-Reduce business CO2 emissions                                                | 2-Shower facilities to be provided | 1-Reduce transport costs                              | 1-Reduce transport costs                        | _Run market research.<br>_Agree a feasible deal. |
| Timings                                                                                                                                                 |                                                                                | 6 years plan                       |                                                       |                                                 |                                                  |
| Cost for DENTON                                                                                                                                         |                                                                                | Projection to be done              |                                                       |                                                 |                                                  |
| Owner                                                                                                                                                   |                                                                                | Giuseppa Fiorenza                  |                                                       |                                                 |                                                  |
| Approximate emissions reduction                                                                                                                         |                                                                                | Projection to be done              |                                                       |                                                 |                                                  |
| Offer to staff who cover high mileage on DENTON business or make long commutes an <b>Eco-Driving course</b> to ensure that they are driving efficiently | 1-Reduce business CO2 emissions                                                | Eco-Driving classes costs          | 2-Reduce fuel costs                                   | 1_Reduce insurance costs<br>2_Reduce fuel costs | _Run market research.<br>_Agree a feasible deal. |
| Timings                                                                                                                                                 |                                                                                | 6 years plan                       |                                                       |                                                 |                                                  |
| Cost for DENTON                                                                                                                                         |                                                                                | Projection to be done              |                                                       |                                                 |                                                  |
| Owner                                                                                                                                                   |                                                                                | Giuseppa Fiorenza                  |                                                       |                                                 |                                                  |
| Approximate emissions reduction                                                                                                                         |                                                                                | Projection to be done              |                                                       |                                                 |                                                  |
| Environmental criteria to be prioritised when booking hotel                                                                                             | 1_Reduce business CO2 emissions<br>2_Avoid a selection made by the             |                                    |                                                       |                                                 | _Run market research.<br>_Agree a feasible deal. |

|                                                                                                                                                  |                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                 |                                      |     |                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----|------------------------------------------------------------------------------------------|
| accommodations:<br>select the highest<br><b>Green Rating</b> ,<br>using data from<br><b>Click Travel</b> .                                       | individual, without<br>awareness                                                                                                                                                          |                                                                                                                                                                                                                                                                                 |                                      |     |                                                                                          |
| Timings                                                                                                                                          |                                                                                                                                                                                           | 6 years plan                                                                                                                                                                                                                                                                    |                                      |     |                                                                                          |
| Cost for DENTON                                                                                                                                  |                                                                                                                                                                                           | Projection to be done                                                                                                                                                                                                                                                           |                                      |     |                                                                                          |
| Owner                                                                                                                                            |                                                                                                                                                                                           | Giuseppa Fiorenza                                                                                                                                                                                                                                                               |                                      |     |                                                                                          |
| Approximate emissions reduction                                                                                                                  |                                                                                                                                                                                           | Projection to be done                                                                                                                                                                                                                                                           |                                      |     |                                                                                          |
| Revise the signing<br>in-out <b>site register</b><br>with:<br>1) Journey<br>travelled distance.<br>2) Used transport<br>system and fuel<br>type. | 1_Record Labour's<br>Transport CO2e<br>emissions<br>2_Track sites<br>performance and<br>manage conversations<br>with the supply chain<br>to use local labour, if<br>possible.             | N/A                                                                                                                                                                                                                                                                             | 1_Resources<br>cost: one off<br>cost | N/A | _Revise the Site access<br>register                                                      |
| Timings                                                                                                                                          |                                                                                                                                                                                           | Implementation executed and in action since August 2024                                                                                                                                                                                                                         |                                      |     |                                                                                          |
| Cost for DENTON                                                                                                                                  |                                                                                                                                                                                           | No relevant additional cost for DENTON                                                                                                                                                                                                                                          |                                      |     |                                                                                          |
| Owner                                                                                                                                            |                                                                                                                                                                                           | Site Team                                                                                                                                                                                                                                                                       |                                      |     |                                                                                          |
| Approximate emissions reduction                                                                                                                  |                                                                                                                                                                                           | No detailed forecast can be done due to the nature of our site<br>jobs. An analysis will be built by the end of August 2025 to show<br>our first approach result and learn from doing it.<br>Travel plans are going to be implemented once we learn how to<br>manage this task. |                                      |     |                                                                                          |
| Use Water and<br>Electricity <b>readings</b><br><b>trackers</b> on each<br>construction site                                                     | 1_Record site<br>consumptions CO2e<br>emissions.<br>2_Track sites<br>performance and<br>manage electricity and<br>water consumptions,<br>with the target to<br>reduce site<br>consumption | N/A                                                                                                                                                                                                                                                                             | 1-Resource<br>costs                  | N/A | _Train employees and<br>site labour<br>_Provide pre-defined<br>trackers to the site Team |
| Timings                                                                                                                                          |                                                                                                                                                                                           | Implementation executed and in action since August 2024                                                                                                                                                                                                                         |                                      |     |                                                                                          |
| Cost for DENTON                                                                                                                                  |                                                                                                                                                                                           | No relevant additional cost for DENTON                                                                                                                                                                                                                                          |                                      |     |                                                                                          |
| Owner                                                                                                                                            |                                                                                                                                                                                           | Site Team                                                                                                                                                                                                                                                                       |                                      |     |                                                                                          |

|                                                                                               |                                                                                                                                                   |                                                                                                                                                                                     |                                                                                                                  |     |                                                                                                                        |
|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|-----|------------------------------------------------------------------------------------------------------------------------|
| Approximate emissions reduction                                                               |                                                                                                                                                   | No detailed forecast can be done due to the nature of our site jobs. An analysis will be built by the end of August 2025 to show our first approach result and learn from doing it. |                                                                                                                  |     |                                                                                                                        |
| Track <b>materials site delivery</b> for each construction site.                              | 1_Record material's transport CO2e emissions<br>2_Track and monitor local sourcing of materials/products, with the target to reduce CO2 emissions | N/A                                                                                                                                                                                 | 1_Additional management costs                                                                                    | N/A | _Engage with the supply chain at procurement stage<br>_Revise P.O. statements<br>_Provide guidance to small businesses |
| Timings                                                                                       |                                                                                                                                                   | Implementation executed and in action since August 2024                                                                                                                             |                                                                                                                  |     |                                                                                                                        |
| Cost for DENTON                                                                               |                                                                                                                                                   | No relevant additional cost for DENTON                                                                                                                                              |                                                                                                                  |     |                                                                                                                        |
| Owner                                                                                         |                                                                                                                                                   | Site Team                                                                                                                                                                           |                                                                                                                  |     |                                                                                                                        |
| Approximate emissions reduction                                                               |                                                                                                                                                   | No detailed forecast can be done due to the nature of our site jobs. An analysis will be built by the end of August 2025 to show our first approach result and learn from doing it. |                                                                                                                  |     |                                                                                                                        |
| Implement the pre-qualification process ( <b>PQQ</b> ) to develop a sustainable supply chain. | 1_Apply DENTON's responsible sourcing strategy<br>2_Influence the carbon emissions reduction process                                              | N/A                                                                                                                                                                                 | 1-Resource costs for the system implementation, from PQQ to P.O.<br>2-Easier supply chain selection process      |     | _Revise all the PQQ templates<br>_Catalogue our supply chain as Tier 1, 2 and 3<br>_Update Daisy to serve the process  |
| Timings                                                                                       |                                                                                                                                                   | Implementation executed and in action since June 2024                                                                                                                               |                                                                                                                  |     |                                                                                                                        |
| Cost for DENTON                                                                               |                                                                                                                                                   | No relevant additional cost for DENTON                                                                                                                                              |                                                                                                                  |     |                                                                                                                        |
| Owner                                                                                         |                                                                                                                                                   | Health and Safety Team and Sustainability Dpt.                                                                                                                                      |                                                                                                                  |     |                                                                                                                        |
| Approximate emissions reduction                                                               |                                                                                                                                                   | We started tiering our supply chain. It's a journey.                                                                                                                                |                                                                                                                  |     |                                                                                                                        |
| <b>Responsible Procurement Policy</b> publication and implementation.                         | 1_Promote the principles of materials, energy, water and labour resources efficiency<br>2_Comply with BREEAM and LEED requirements                | N/A                                                                                                                                                                                 | 1_materials cost reduction due to shorter distances<br>2_labour expenses cost reduction due to shorter distances |     | _offer training to the employees and monitor their activities                                                          |

|                                                                                                                                                                                    |                                                     |                                                                                                                   |                             |     |                                                                                                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                    | 3_Support the Business NET Zero targets             |                                                                                                                   |                             |     |                                                                                                                                                                                       |
| Timings                                                                                                                                                                            |                                                     | Implementation executed and in action since June 2024                                                             |                             |     |                                                                                                                                                                                       |
| Cost for DENTON                                                                                                                                                                    |                                                     | No relevant additional cost for DENTON                                                                            |                             |     |                                                                                                                                                                                       |
| Owner                                                                                                                                                                              |                                                     | Giuseppa Fiorenza for training<br>Contract Managers for implementation                                            |                             |     |                                                                                                                                                                                       |
| Approximate emissions reduction                                                                                                                                                    |                                                     | Projection cannot be done due to the nature of our job but a result analysis will be executed on an annual basis. |                             |     |                                                                                                                                                                                       |
| NOTES:<br>Offset any residual CO2 emissions through the purchase of equivalent carbon emissions credits from an International Carbon Reduction & Offset Alliance (ICROA) provider. |                                                     |                                                                                                                   |                             |     |                                                                                                                                                                                       |
| Waste Management                                                                                                                                                                   | No waste to landfill<br>No carbon related emissions | N/A                                                                                                               | Zero landfill disposal fees | N/A | -Engaging with Waste brokers<br>-Donating goods to charities and third parties<br>-Re-Using where possible<br>-Applying circular economy principles<br>-Recycling as much as possible |
| Timings                                                                                                                                                                            |                                                     | 6 years plan, already started                                                                                     |                             |     |                                                                                                                                                                                       |
| Cost for DENTON                                                                                                                                                                    |                                                     | No relevant additional cost for DENTON                                                                            |                             |     |                                                                                                                                                                                       |
| Owner                                                                                                                                                                              |                                                     | Giuseppa Fiorenza                                                                                                 |                             |     |                                                                                                                                                                                       |
| Approximate emissions reduction                                                                                                                                                    |                                                     | The target is to avoid waste to landfill. Carbon emissions analysis to be done                                    |                             |     |                                                                                                                                                                                       |

## Employee learning and behaviour change

Every person at DENTON and to significantly contributes to our Net Zero strategy.

Role by role analysis could be undertaken and then each person given several actions and areas which they should ensure they act on. This could also be an essential part of the Annual Review process.

Tailored educational information will be implemented for the business, in various means such as a Blog, Newsletter, Webinar, Lunch-and-Learn sessions, Online Training.

## Who is doing what at DENTON

At DENTON, we use a centralised data collection process managed by the sustainability department with various managers responsible for maintaining the information up to date.

**Office Manager** manages the collection all the offices water and electricity consumptions. The readings must be transcript on a modular Company format, where m3 and kwh are recorded.

**Project Manager** or **Site Manager**, nominated on a project basis, manages the collection of sites water and electricity consumptions. The readings must be transcript on a modular Company format, where m3 and kwh are recorded.

**Project Manager** or **Site Manager**, nominated on a project basis, manages the collection of materials deliveries to sites. The notes must be transcript on a modular Company format, that allow the collection of fuel and vehicle types, material types, Km of travelled distance and kg of delivered weights.

## Where collected data is stored at DENTON

The files are stored within the sustainability folder under the main project folder tree and have to be kept up to date. Being a small Company, GHG Protocol accepts the use of excel files.

## Inventory Management Plan

An Inventory Management Plan will be developed, as a result of the approved CRP by the Board.

This will document the inventory management process in detail, document the quality assurance/quality control QA/QC process and edit the Climate Leaders checklist for reference. It will follow the below format:

|   | IMP Component                 | Detail Required                                                                                                                                                                                                                                                                                                            | Issues to Consider |
|---|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
|   | Partner Information           |                                                                                                                                                                                                                                                                                                                            |                    |
| 1 | Company Name                  | Legal Name of Entity                                                                                                                                                                                                                                                                                                       | XXXXXXXXXXXXXXXX   |
| 2 | Corporate Address             | Physical and mailing address                                                                                                                                                                                                                                                                                               | XXXXXXXXXXXXXXXX   |
| 3 | Inventory Contact             | Contact Name and Title                                                                                                                                                                                                                                                                                                     | XXXXXXXXXXXXXXXX   |
| 4 | Inventory Contact Information | Contact Information (telephone / email)                                                                                                                                                                                                                                                                                    | XXXXXXXXXXXXXXXX   |
|   | Boundary Conditions           |                                                                                                                                                                                                                                                                                                                            |                    |
|   | Organizational                |                                                                                                                                                                                                                                                                                                                            |                    |
| 5 |                               | The basis for reporting emissions data from partially owned or controlled assets: <ul style="list-style-type: none"> <li>• Equity Approach</li> <li>• Control Approach:               <ul style="list-style-type: none"> <li>_ Financial control criterion</li> <li>_ Operational control criterion</li> </ul> </li> </ul> | XXXXXXXXXXXXXXXX   |
| 6 |                               | A list with locations, % ownership, or % control<br>Define if the Inventory is UK based or has abroad operations.                                                                                                                                                                                                          | XXXXXXXXXXXXXXXX   |
|   | Operational                   |                                                                                                                                                                                                                                                                                                                            |                    |
| 7 | GHG List                      | The list of GHG included in the Inventory                                                                                                                                                                                                                                                                                  | XXXXXXXXXXXXXXXX   |
|   | XXXXXXXXXXXXXXXX              | XXXXXXXXXXXXXXXX                                                                                                                                                                                                                                                                                                           | XXXXXXXXXXXXXXXX   |
|   | XXXXXXXXXXXXXXXX              | XXXXXXXXXXXXXXXX                                                                                                                                                                                                                                                                                                           | XXXXXXXXXXXXXXXX   |

## Leadership

The DENTON Executive Board has given, and will continue to give, its full support to this Carbon Reduction programme and to the team, willing to achieve Net Zero ambitions. The Executive Board will lead by example, by including regular updates from the Carbon Net Zero team in quarterly meetings and other Exec-level meetings. The Net Zero team will continue to have Exec-level support, helping to push for and then implementing changes, along with arranging for specific sub-project funding, if and when needed.

## 9 \_ Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with the UK Cabinet Technical standard for Completion of Carbon Reduction Plans and its supported Procurement Policy Note PPN 06/21. All the Carbon Emissions analysis and the GHG Inventory have been completed accordingly to the **WBCSD/WRI Greenhouse Gas Protocol's Initiative**.

Emissions have been reported using the UK 2023 Government published GHG Emission Conversion Factors and the specific Manufacturer/Suppliers data, where available.

This CRP will be published on DENTON's UK website, with a download link in a prominent place of our homepage.

This Carbon Reduction Plan has been reviewed by the Board of Directors and signed off by the Executive Board.

Signed on behalf of DENTON:

August 2024

Terence Price

Managing Director

## GLOSSARY<sup>56</sup>

**Absolute target** A target defined by reduction in absolute emissions over time e.g., reduces CO<sub>2</sub> emissions by 25% below 1994 levels by 2010.

**Audit Trail** Well organized and transparent historical records documenting how an inventory was compiled.

**Baseline** A hypothetical scenario for what GHG emissions, removals or storage would have been in the absence of the GHG project or project activity.

**Base year** A historic datum (a specific year or an average over multiple years) against which a Company's emissions are tracked over time.

**Base year emissions** GHG emissions in the base year.

**Base year emissions recalculation** Recalculation of emissions in the base year to reflect a change in the structure of the Company, or to reflect a change in the accounting methodology used. This ensures data consistency over time, i.e., comparisons of like with like over time.

**Boundaries** GHG accounting and reporting boundaries can have several dimensions, i.e. organizational, operational, geographic, business unit, and target boundaries. The inventory boundary determines which emissions are accounted and reported by the Company.

**CO<sub>2</sub> equivalent (CO<sub>2</sub>-e)** The universal unit of measurement to indicate the global warming potential (GWP) of each of the six greenhouse gases, expressed in terms of the GWP of one unit of carbon dioxide. It is used to evaluate releasing (or avoiding releasing) different greenhouse gases against a common basis.

**Cross-sector calculation tool** A GHG Protocol calculation tool that addresses GHG sources common to various sectors, e.g. emissions from stationary or mobile combustion. See also GHG Protocol calculation tools ([www.ghgprotocol.org](http://www.ghgprotocol.org)).

**Direct GHG emissions** Emissions from sources that are owned or controlled by the reporting Company.

**Double counting** Two or more reporting companies take ownership of the same emissions or reductions.

**Embodied carbon:** It is the carbon footprint of a material. It considers how many greenhouse gases (GHGs) are released throughout the supply chain and is often measured from cradle to (factory) gate, or cradle to site (of use). Embodied carbon may also be measured with the boundaries of cradle to grave, which is the most complete boundary condition. This boundary includes the extraction of materials from the ground, transport, refining, processing, assembly, in-use (of the product) and finally its end-of-life profile.

**Emissions** The release of GHG into the atmosphere.

**Emission factor** A factor allowing GHG emissions to be estimated from a unit of available activity data (e.g. tonnes of fuel consumed, tonnes of product produced) and absolute GHG emissions.

**Emission Reduction Unit (ERU)** A unit of emission reduction generated by a Joint Implementation (JI) project. ERUs are tradable commodities which can be used by Annex 1 countries to help them meet their commitment under the Kyoto Protocol.

**Equity share:** The equity share reflects economic interest, which is the extent of rights a Company has to the risks and rewards flowing from an operation. Typically, the share of economic risks and rewards in an operation is aligned with the Company's percentage ownership of that operation, and equity share will normally be the same as the ownership percentage.

**Fugitive emissions:** emissions that are not physically controlled but result from the intentional or unintentional releases of GHGs. They commonly arise from the production, processing transmission storage and use of fuels and other chemicals, often through joints, seals, packing, gaskets, etc.

**Global warming potential** GWP is an index to measure how much infrared thermal radiation a greenhouse gas would absorb over a given time frame after it has been added to the atmosphere (or emitted to the atmosphere). The reference substance is carbon dioxide (CO<sub>2</sub>), which is indicated as GWP of 1.

**Green power** A generic term for renewable energy sources and specific clean energy technologies that emit fewer GHG emissions relative to other sources of energy that supply the electric grid. Includes solar photovoltaic panels, solar thermal energy, geothermal energy, landfill gas, low-impact hydropower, and wind turbines.

**Greenhouse gases (GHG)** For the purposes of this standard, GHGs are the six gases listed in the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>); methane (CH<sub>4</sub>); nitrous oxide (N<sub>2</sub>O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); and sulphur hexafluoride (SF<sub>6</sub>).

**GHG credit** GHG offsets can be converted into GHG credits when used to meet an externally imposed target. A GHG credit is a convertible and transferable instrument usually bestowed by a GHG program.

**GHG offset** Offsets are discrete GHG reductions used to compensate for (i.e., offset) GHG emissions elsewhere, for example to meet a voluntary or mandatory GHG target or cap. Offsets are calculated relative to a baseline that represents a hypothetical scenario for what emissions would have been in the absence of the mitigation project that generates the offsets. To avoid double counting, the reduction giving rise to the offset must occur at sources or sinks not included in the target or cap for which it is used.

**GHG Protocol calculation tools** A number of cross-sector and sector-specific tools that calculate GHG emissions on the basis of activity data and emission factors (available at [www.ghgprotocol.org](http://www.ghgprotocol.org)).

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<sup>56</sup> GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 98 to 104.

**GHG Protocol Initiative** A multi-stakeholder collaboration convened by the World Resources Institute and World Business Council for Sustainable Development to design, develop and promote the use of accounting and reporting standards for business. It comprises of two separate but linked standards—the *GHG Protocol Corporate Accounting and Reporting Standard* and the *GHG Protocol Project Quantification Standard*.

**GHG Protocol Project** An additional module of the GHG Protocol Initiative addressing the quantification of GHG. **Quantification Standard** reduction projects. This includes projects that will be used to offset emissions elsewhere and/or generate credits. More information available at [www.ghgprotocol.org](http://www.ghgprotocol.org).

**GHG Protocol sector specific** A GHG calculation tool that addresses GHG sources that are unique to certain sectors, e.g., process **calculation tools** emissions from aluminum production.

**GHG public report** Provides, among other details, the reporting Company's physical emissions for its chosen inventory boundary.

**GHG source** Any physical unit or process which releases GHG into the atmosphere.

**Global Warming Potential (GWP)** A factor describing the radiative forcing impact (degree of harm to the atmosphere) of one unit of a given GHG relative to one unit of CO<sub>2</sub>.

**Group Company / subsidiary** The parent Company has the ability to direct the financial and operating policies of a group Company/subsidiary with a view to gaining economic benefits from its activities.

**Indirect GHG emissions** Emissions that are a consequence of the operations of the reporting Company but occur at sources owned or controlled by another Company.

**Inventory** A quantified list of an organization's GHG emissions and sources.

**Inventory boundary** An imaginary line that encompasses the direct and indirect emissions that are included in the inventory. It results from the chosen organizational and operational boundaries.

**Inventory quality** The extent to which an inventory provides a faithful, true and fair account of an organization's GHG emissions.

**Kyoto Protocol** A protocol to the United Nations Framework Convention on Climate Change (UNFCCC). Once entered into force it will require countries listed in its Annex B (developed nations) to meet reduction targets of GHG emissions relative to their 1990 levels during the period of 2008–12.

**Life Cycle Analysis** Assessment of the sum of a product's effects (e.g. GHG emissions) at each step in its life cycle, including resource extraction, production, use and waste disposal.

**Loop\_Closed loop:** closed-loop recycling is the process by which a product or material can be used and then turned into a new product (or converted back to raw material) indefinitely without losing its properties during the recycling process.

**Loop\_Open loop:** open loop recycling is when products are reprocessed and the recycle produced is used in a different application. This is often into a longer life product.

**Operation** A generic term used to denote any kind of business, irrespective of its organizational, governance, or legal structures. An operation can be a facility, subsidiary, affiliated Company, or other form of joint venture.

**Operating lease** A lease which does not transfer the risks and rewards of ownership to the lessee and is not recorded as an asset in the balance sheet of the lessee. Leases other than Operating leases are Capital/Financial/Finance leases. Consult an accountant for further detail as definitions of lease types differ between various accepted financial standards.

**Operational boundaries** The boundaries that determine the direct and indirect emissions associated with operations owned or controlled by the reporting Company. This assessment allows a Company to establish which operations and sources cause direct and indirect emissions, and to decide which indirect emissions to include that are a consequence of its operations.

**Organizational boundaries** The boundaries that determine the operations owned or controlled by the reporting Company, depending on the consolidation approach taken (equity or control approach).

**Outsourcing** The contracting out of activities to other businesses.

**Renewable energy** Energy taken from sources that are inexhaustible, e.g. wind, water, solar, geothermal energy, and biofuels.

**Reporting** Presenting data to internal management and external users such as regulators, shareholders, the general public or specific stakeholder groups.

**Scope** Defines the operational boundaries in relation to indirect and direct GHG emissions.

**Scope 1 inventory** A reporting organization's direct GHG emissions.

**Scope 2 inventory** A reporting organization's emissions associated with the generation of electricity, heating/cooling, or steam purchased for own consumption.

**Scope 3 inventory** A reporting organization's indirect emissions other than those covered in scope 2.

**Scope of works** An up-front specification that indicates the type of verification to be undertaken and the level of assurance to be provided between the reporting Company and the verifier during the verification process.

**Stationary Combustion** Burning of fuels to generate electricity, steam, heat, or power in stationary equipment such as boilers, furnaces etc.

**Structural change** A change in the organizational or operational boundaries of a Company that result in the transfer of ownership or control of emissions from one Company to another. Structural changes usually result from a transfer of ownership of emissions, such as mergers, acquisitions, divestitures, but can also include outsourcing/insourcing.

**Target base year** The base year used for defining a GHG target, e.g. to reduce CO<sub>2</sub> emissions 25% below the target base year levels by the target base year 2000 by the year 2010.

**Target boundary** The boundary that defines which GHG's, geographic operations, sources and activities are covered by the target.

**Target commitment period** The period of time during which emissions performance is actually measured against the target. It ends with the target completion date.

**Target completion date** The date that defines the end of the target commitment period and determines whether the target is relatively short- or long-term.

**Verification** An independent assessment of the reliability (considering completeness and accuracy) of a GHG inventory.

## CLARIFICATIONS

**“Net-zero” and “carbon neutral”:** “Net-zero” and “carbon neutral” are similar concepts that aim to reduce greenhouse gas (GHG) emissions and mitigate the effects of climate change.

The critical difference is that net zero requires a more proactive approach to reducing emissions, while carbon neutrality can be achieved simply by purchasing offsets.

Additionally, net zero typically involves a more comprehensive approach to reducing emissions across all sectors, while carbon neutrality may focus only on reducing emissions in specific areas or industries.

# Annotated Bibliography

- **The Greenhouse Gas Protocol, Revisited Edition. March 2004.**

## ***A Corporate Accounting and Reporting Standard.***

The Greenhouse Gas Protocol Initiative is a multi-stakeholder partnership convened by the World Resources Institute (WRI), a U.S.-based environmental NGO, and the World Business Council for Sustainable Development (WBCSD), a Geneva-based coalition of 170 international companies. Launched in 1998, the Initiative's mission is to develop internationally accepted greenhouse gas (GHG) accounting and reporting standards for business and to promote their broad adoption.

The GHG Protocol Initiative comprises two separate but linked standards:

- **GHG Protocol Corporate Accounting and Reporting Standard** (which provides a step-by-step guide for companies to use in quantifying and reporting their GHG emissions).
- **GHG Protocol Project Quantification Standard** (a guide for quantifying reductions from GHG mitigation projects).

- **Technical Guidance for Calculating Scope 3 Emissions**

## **Supplement to the Corporate Value Chain (Scope 3) Accounting & Reporting Standard. World Resources Institute & World Business Council for Sustainable Development, 2013.**

This guidance document has been used for practical guidance on calculating their scope 3 emissions. It provides information not contained in the Scope 3 Standard, such as methods for calculating GHG emissions for each of the 15 scope 3 categories, data sources, and worked examples.

- **Working 9 to 5 on Climate Change, World Resources Institute, December 2002**

This guidance has been used as simplified calculation method for small enterprises office based, as DENTON.

- **ghg-conversion-factors-2023-full-file-update**

This document (excel format) has been downloaded from the UK Government website. It contains all the latest conversion factors used for all the carbon emissions calculations executed within this Carbon Reduction Plan.

- **ENCORD\* Construction CO2e Measurement Protocol. Version 1.0 - May 2012.**

## ***A guide to reporting against the Green House Gas Protocol for construction companies.***

The development process took place between November 2008 and December 2010. In January 2011 ENCORD engaged with WBCSD and WRI to further develop the protocol for use by the wider construction sector. This sector guidance has been reviewed by the GHG Protocol and is in conformance with the GHG Protocol Corporate Accounting and Reporting Standard.

\*ENCORD - European Network of Construction Companies for Research and Development

- **Categorizing GHG Emissions Associated with Leased Assets. Appendix F to the GHG Protocol Corporate Accounting and Reporting Standard – Revised Edition. Version 1.0 - June 2006.**

This leasing guidance have been used to determine:

- Whether emissions that would normally be categorized as scope 1 (direct) in a non-leasing situation should be categorized as scope 1 (direct) or scope 3 (indirect) in a leasing situation.
- Whether emissions that would normally be categorized as scope 2 (indirect) in a non-leasing situation should be categorized as scope 2 (indirect) or scope 3 (indirect) in a leasing situation.

- **Greenhouse Gas Inventory Guidance: Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases. EPA, United States Environmental Protection Agency, December 2023.**
- **Greenhouse Gas Protocol, Global Warming Potential Values, table adapted from the IPCC Fifth Assessment Report, 2014 (AR5)**

This document contains all the GWP values identified by the GHG Protocol scheme. We have used it with reference to the fugitive emissions analysed within scope 1.

- **Guidance-on-adopting-and-applying-PPN-06\_21-Selection-Criteria-April-23**

This guidance defines the criteria to participate to the procurement route for public jobs, with contracts under the Public Contracts Regulations 2015, with a value of £5 million per annum or above.

- **PPN-0621-Frequently-Asked-Questions-Revision-1, Cabinet Office**

This document contains an important response from the Cabinet Office. It relates to the use of SBTi commitments acceptance. We report the full response below for reference:

***Can I accept commitments under the Science Based Targets Initiative (SBTi) or Race to Zero as evidence of compliance with PPN 06/21?***

*The Race to Zero and the SBTi are fantastic schemes for suppliers to demonstrate their commitment to reducing emissions over time. However, these schemes do not align with the requirements of PPN 06/21 and a Carbon Reduction Plan based on the template outlined in PPN 06/21 is required.*

*Suppliers may detail their membership of schemes such as SBTi or Race to Zero within their Carbon Reduction Plan as an example of the environmental management measures they have in place.*

- **Technical standard for Completion of Carbon Reduction Plans. Cabinet Office, 2019**

This guidance sets out the standards that carbon footprint data should adhere to for inclusion in the company Carbon Reduction Plan, how and where a company should publish their Carbon Reduction Plan, and how it should be approved and signed off within their organisation.

- **“PPN-0621-Carbon-Reduction-Plan-Template-Jan22”, Cabinet Office, 2022**

This template has been used for the edition of DENTON's Carbon reduction Plan.

- **Sustainability Fit Out Guide Offices, The Crown Estate**

This guide has been used as reference when defining the design strategy implementation within this Carbon Reduction Plan.