



**Change
Grow
Live**

Net Zero Report

Carbon Reduction Plan

FY 2024



Executive Summary

Publication date: October 2024
Reporting period: 01.04.2023 – 31.03.2024



Change Grow Live (CGL) are a nationwide health and social care charity dedicated to helping people change the direction of their lives. This is our third year calculating our carbon footprint. Our emissions are significant for Scope 3, particularly for Category 1: Purchased goods and services, Category 6: Business travel and Category 7: Employee commuting, accounting for 49%, 6% and 39% respectively. The data quality for category 1 and category 7 are likely to improve in the future as we improve on our Environmental and Sustainability Management Systems, for example by sending out supplier surveys to gather carbon emissions data and travel surveys to understand how our employees currently get to and from

work. It is likely that these emissions will increase as we understand these areas in more detail. For now, however, we are pleased to see that there has been a natural decrease in the emissions from the goods and services we procure from our baseline year of 2022. We have also seen a decrease in our gas consumption, our fuel consumption from our company fleet, and our waste generation. We will continue to identify and assess sustainable choices in all areas of the business as part of continuous improvement plans to ensure that we meet our emissions reduction targets.

Executive Endorsement



A message from our CEO

The UK government aims to reduce all direct emissions from public sector buildings by 50% and 75% by 2032 and 2037 respectively. All UK emissions are to reach Net Zero by 2050. CGL has set an ambitious target to hit Net Zero by 2040 and help limit global temperature increases to 1.5°C above pre-industrial levels.

CGL's aim is that by cutting carbon emissions to a small amount of residual emissions that can be absorbed and durably stored by nature and other carbon dioxide removal measures, will result in leaving zero in the atmosphere.

It is up to all of us in our sector and beyond to ensure that people are able to access the support they deserve, and that we are here to provide it for them. I see it as our responsibility to play a leading role in this change, and I believe we are perfectly placed to do so. This responsibility also extends to the environment.

Change Grow Live recognises the imminent threat of climate change to both people and planet, which is why we are taking urgent action to manage our impact. We annually calculate our operational emissions for Scope 1 (direct), Scope 2 (indirect) and partial Scope 3 (indirect) emissions as part of our compliance with the Streamlined Energy and Carbon Reporting (SECR) regulation. Through this, we have implemented a number of energy saving initiatives. 100% of our sites have certified green electricity and we install LED lighting throughout all new premises. Smart meters have been installed where possible and we encourage all staff to turn off lighting and equipment when not in use. We actively follow the waste hierarchy to reduce, reuse and recycle our waste and have installed sensor taps to ensure water is not unnecessarily consumed.

In 2022, we decided to embark on our journey to hit Net Zero emissions by 2040 and help limit global temperature increases to 1.5°C above pre-industrial levels, in line with the Paris Agreement of 2015 and recommendations of the United Nation's Intergovernmental Panel on Climate Change. Achieving this goal begins with measuring a comprehensive carbon footprint and identifying areas to drive carbon reduction across the business. We have engaged with external carbon experts to calculate our full Scope 1, 2 and 3 emissions in order to understand our emissions not only across our operations but our supply chain and value chain too. This Net Zero report has allowed us to continue on our course for Net Zero by 2040, including a detailed action plan to reduce our emissions.

No matter what the world has thrown our way, or what we will face in the future, the people that make up Change Grow Live help me to keep faith. Everything we have learned over the last few years will help us to help each other as we continue to make a difference in people's lives and in the community we live. We look forward to reporting on our progress towards Net Zero over the coming year.



Mark Moody, CEO



About us

Change Grow Live (CGL) are a national health and social care charity that help tens of thousands of people each day, providing a range of services to support individuals, families and communities whose lives are adversely affected by crime, substance misuse, homelessness, anti-social behaviour, domestic violence, social deprivation, and lack of opportunity. We have grown from a small local volunteer-led organisation in Sussex in 1977 to a nationwide charity with more than 150 services across the UK. Our mission is to help people change the direction of their lives, grow as individuals, and live life to its full potential. We have over 7,000 members of staff and amazing volunteers to help us support positive change within people's lives and for the communities in which we live.

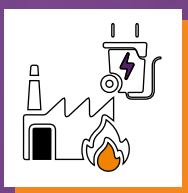
Since we first started, one goal has driven everything we do: to make a difference in people's lives. That's still what drives us now. We know that what we do works, so we want as many people as possible to benefit. That's how we'll make our vision – to change society for the better – a reality. This commitment extends to the planet on which we live, and therefore we decided to go on this journey two years ago to reach Net Zero by 2040 through a stringent carbon reduction plan. We will recalculate our carbon footprint annually and track how we are performing against our targets.

Believe in people Make a difference

Commitment to Net Zero

CGL are committed to ensuring that we play our role in working alongside other UK organisations to achieve the UK Government's Net Zero target of at least a 90% reduction in the net UK greenhouse gas (GHG) emissions by 2050 (based on 1990 levels) for our operations.

CGL are committed to taking action to reduce our annual emissions and achieving Net Zero emissions by 31st March 2040, ten years earlier than the UK Government's target. We will aim to reduce our emissions year-on-year and will achieve:



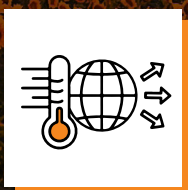
43%

reduction in our Scope 1 and 2 emissions by 2030.



Offsetting

our residual Scope 1 and 2 emissions by 2030 to become carbon neutral via high quality verified offsets.



89%

overall reduction in all GHG emissions across Scopes 1, 2 and 3 by 2040, offsetting any residual emissions via high-quality nature-based or direct air capture projects and becoming Net Zero.



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

1 We have appointed an external specialist carbon consultancy to collate and verify data, calculate our carbon emissions, and help advise on carbon reduction options.

2 Set our base year (April 2021 – March 2022), set our Net Zero date of 2040 and calculated our GHG emissions footprint in line with the GHG protocol for that base year and subsequent years:

SCOPE 1

- Stationary combustion (gas)
- Mobile combustion (owned and leased vehicles)
- Refrigerants

SCOPE 2

- Electricity

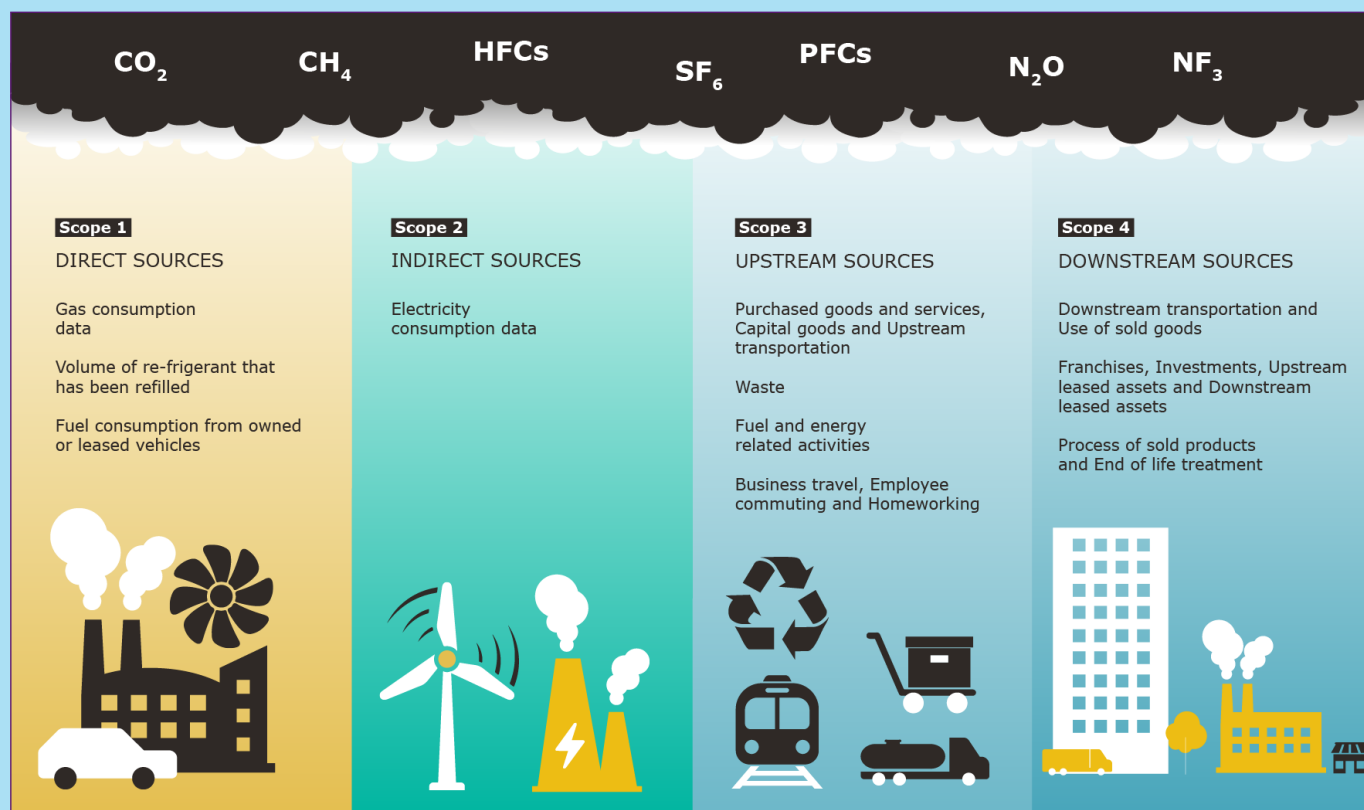
SCOPE 3

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

- Category 1 – Purchased goods and services
- Category 3 – Fuel and energy related activities
- Category 4 – Upstream transportation and distribution
- Category 5 – Waste generated in operations
- Category 6 – Business travel
- Category 7 – Employee commuting and working from home

3 Calculated our GHG emissions for the most recent year (April 2023 – March 2024) and reported them against our reduction targets.

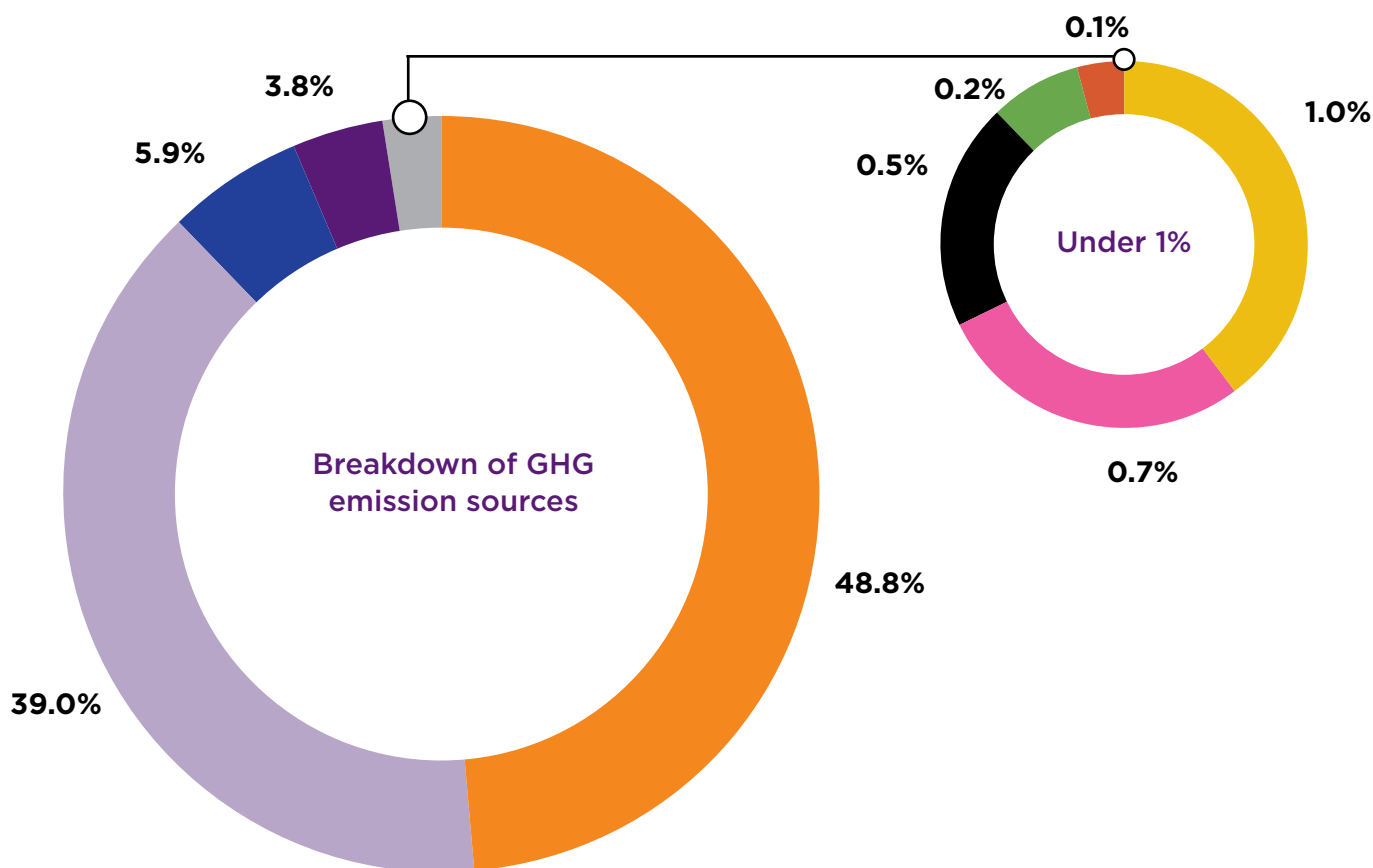
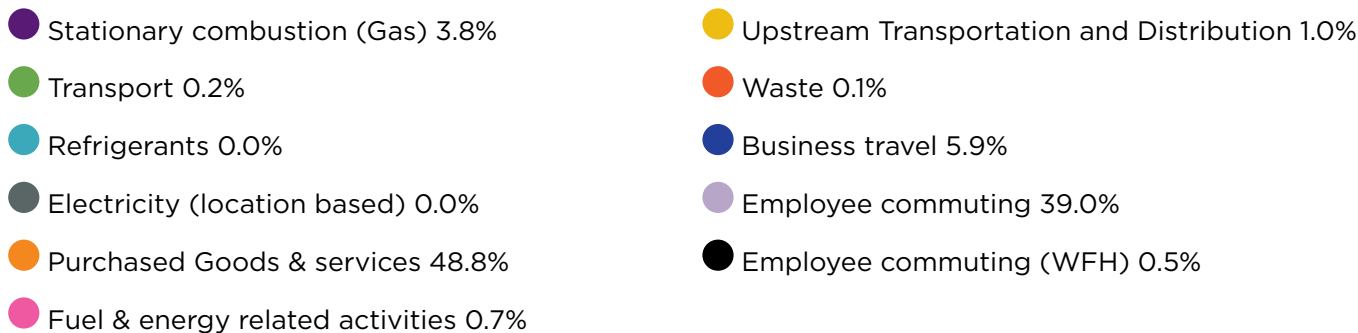
Overview of GHG Protocol scopes and emissions across the value chain



Source: GHG Protocol

Greenhouse gas emissions footprint

This is our third year calculating our GHG emissions. As such, this is the third time we are able to assess how we are progressing towards our reduction targets against our baseline year emissions. Baseline emissions are a record of the greenhouse gases that were produced in a previous financial year prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured. CGL have chosen April 2021 – March 2022 as our baseline year. Last year, we rebased some of our emissions based on errors found in the initial calculation, missing data and changes to methodology. Emissions for Scope 3 categories 3, 6 and 7 were updated and are reflected in the base year numbers reported here in this report.



Below is an itemised breakdown showing the amount of carbon emissions (tCO₂e) produced by each cope and category, comparing emissions from FY2024 to our FY2022 baseline year calculation.

Scope / Category	Item	FY2022 Total tCO ₂ e	FY2023 Total tCO ₂ e	FY2024 Total tCO ₂ e	FY2024 GHG Footprint % make up	% Reduction between FY2022 and FY2024	% Reduction between FY2022 and FY2024 (employee intensity ratio)
Scope 1							
Stationary combustion (Gas)	Gas consumed	775.80	938.90	769.89	3.8%	-0.8%	-39.9%
Mobile combustion	Owned and leased vehicles	49.96	58.99	30.90	0.2%	-38.2%	-62.6%
Refrigerants	HVAC's	475.57	441.61	-	0.0%	-100.0%	-100.0%
Scope 2							
Electricity (location based) ¹	Purchased electricity, for own use (grid average)	645.57	628.43	605.01	N/A	-6.3%	-43.3%
Electricity (market based) ²	Purchased electricity, for own use (specific contract)	-	-	-	0.0%	-	-
Scope 3							
Category 1: Purchased goods and services	Goods and services	10,973.33	13,232.02	9,788.58	48.8%	-10.8%	-46.0%
Category 3: Fuel and energy related activities	WTT ³ & T&D losses ⁴ from electricity, stationary combustion of fuels and mobile combustion	219.47	264.64	195.77	1.0%	-10.8%	-46.0%
Category 4: Upstream transportation and distribution	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) (WTW ⁵)	35.89	34.95	20.02	0.1%	-44.2%	-66.2%
Category 5: Waste	Waste generated in operations	553.38	903.38	1,187.78	5.9%	+114.6%	+29.9%
Category 6: Business travel	Land and air travel and hotel stays for business purposes (WTW)	4,868.28	5,249.26	7,825.65	39.0%	+60.7%	-2.7%
Category 7: Employee commuting	Employees commuting to and back from work (WTW)	81.53	89.64	99.35	0.5%	+21.9%	-26.2%
Category 7: Employee homeworking	Employees working from home	144.32	170.09	134.97	0.7%	-6.5%	-43.4%
Total Gross Emissions (Location-based)		18,823.08	22,011.91	20,657.90	100%	+9.7%	-33.6%
Less emissions avoided by procurement of renewable electricity		(645.57)	(628.43)	(605.01)		-6.3%	-43.3%
Total Gross Emissions (Market-based)		18,177.51	21,383.48	20,052.89		+10.3%	-33.2%
Less carbon offsets		(0.00)	(0.00)	(0.00)		-	-
Total Net Emissions		18,177.51	21,383.48	20,052.89		+10.3%	-33.2%

¹ Location based represents emissions from electricity consumption based on grid average emissions

² Market based represents emissions from electricity consumption based on specific energy contracts

³ WTT - Well-To-Tank emissions. Emissions associated with the extraction refinement and transport of fuels before consumption

⁴ T&D losses - Transmission and distribution losses. Emissions associated with the energy lost during the transmission of electricity through the network

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

⁵ WTW - Well-to-wheel emissions. Includes emissions associated with the extraction, refinement, transport, and consumption of fuels

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

Intensity Ratios	Gross Emissions (Location based)			Gross Emissions (Market based)			Net Emissions		
	2022	2023	2023	2022	2023	2023	2022	2023	2023
tCO ₂ e per employee	4.33	4.52	2.87	4.18	4.39	2.79	4.18	4.39	2.79
tCO ₂ e per million £ turnover	437.87	774.84	672.90	422.85	752.71	653.19	422.85	752.71	653.19

When calculating carbon emissions, the GHG Protocol Corporate Accounting and Reporting Standard states that a company must set its organisational boundaries⁵. This can be done either by an “Equity Share” or “Control” approach. The Equity Share approach reflects a company’s economic interests and percentage ownership of companies or subsidiaries to assign GHG emissions. The Control approach can follow two routes and defines the boundary by looking at either how much Financial or Operational Control a company has. To fully cover all of its operations and subsidiaries, CGL has selected the Operational Control method when setting our organisational boundary which will cover 100 percent of the GHG emissions over which it has operational control. The Operational boundary will include all three Scopes as outlined by the GHG Protocol. CGL’s emissions are reported in tCO₂e and have been calculated utilising the following formula:

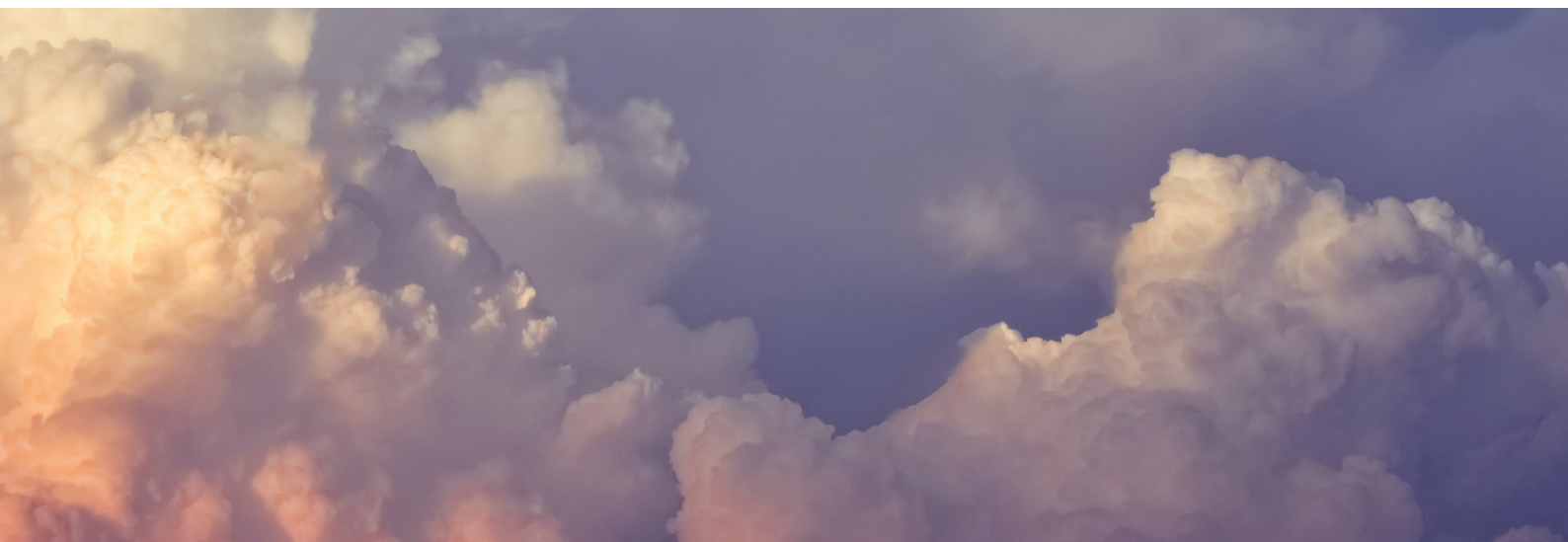
$$\text{Source emissions data} \times \text{conversion factor}^* = \text{total source emissions}$$

$$\text{Source unit} \times (\text{tCO}_2\text{e/unit}) = \text{tCO}_2\text{e}$$

*Conversion factors are primarily derived from the latest:

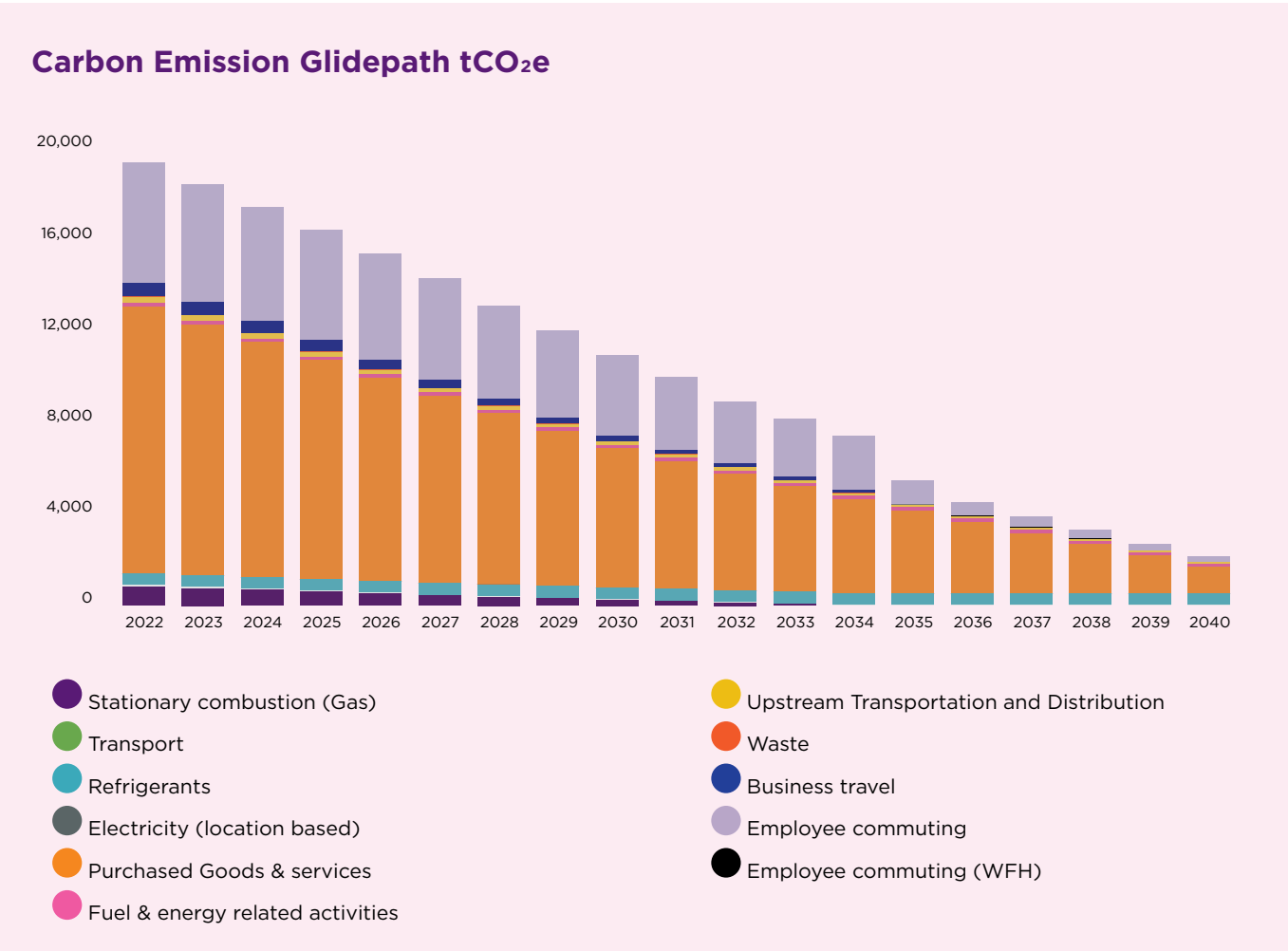
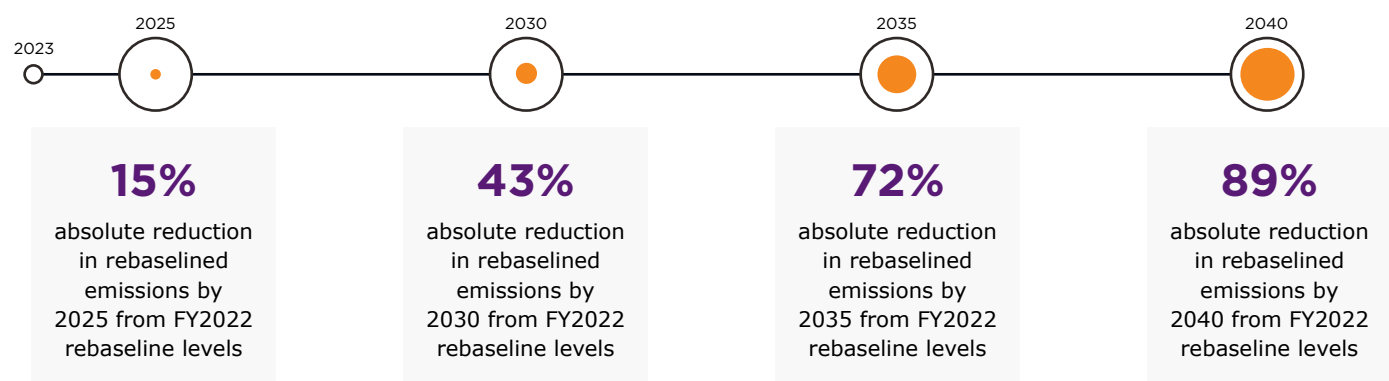
- UK Government GHG conversion factors for Company Reporting
- DEFRA (Department for Environmental, Food and Rural Affairs)
- Environmentally extended input-output (EEIO) tables
- EPA

⁵ <https://ghgprotocol.org/corporate-standard>



Emission reduction targets

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



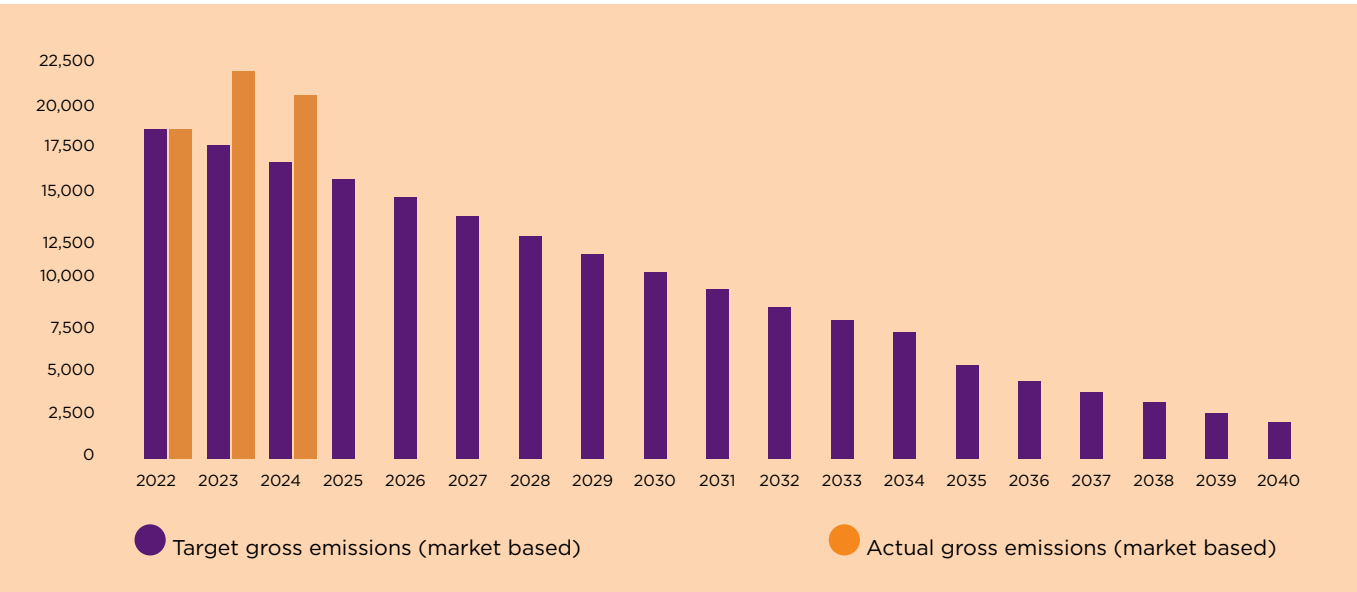
CGL’s approach is to always focus our efforts on reducing our own emissions, with significant planning and finances set aside to do this. However, a large proportion of our carbon emissions lie within Scope 3, it is difficult to reduce these emissions within the short term as these are within our supply chain where we have influence but not control. To try and reduce these emissions, CGL will use our purchase power and choice of suppliers to encourage the correct carbon reducing behaviour within our supply chain.

Current emissions vs target emissions

To keep our target GHG emissions reduction pathway on track to reach our Net Zero goal, we will report our total emissions against our target emissions every year. Whilst we are aware that we will make better progress some years than others, by regularly assessing and reporting our emissions, we can keep ourselves accountable to our targets and make sure that we are always doing our best to keep our emissions down.

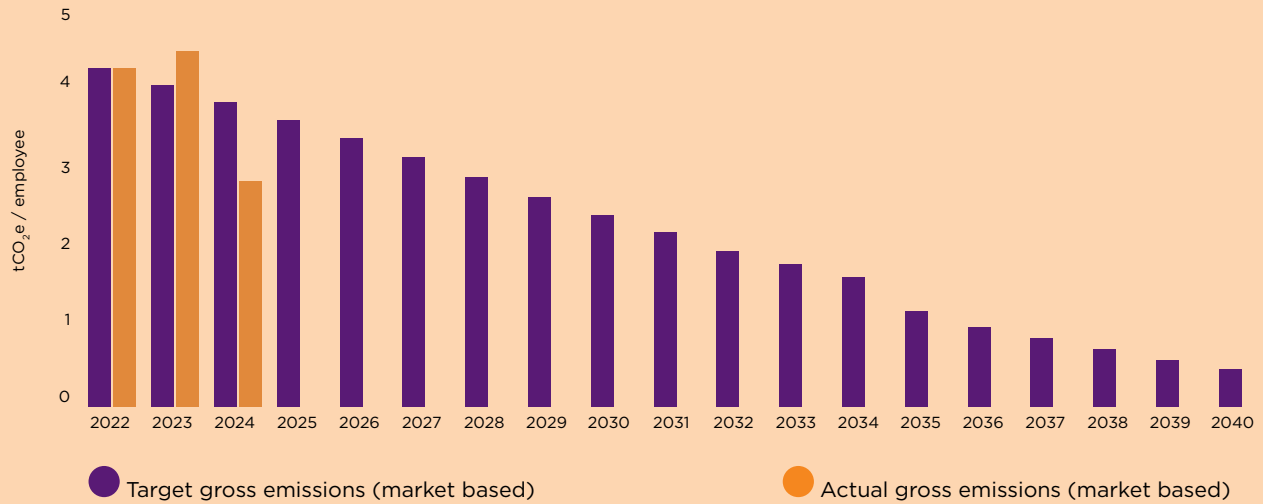
Our gross emissions (market-based) have increased by 10% compared to our base year. This is primarily as a result of increased business travel and commuting due to staff resuming travel habits and an increase in staff compared to the (rebased) base year.

While we recognise our emissions have increased compared to the base year, we have successfully implemented sound environmental management techniques and have seen a 6% decrease in our gross emissions (market-based) compared to last year. We have decreased our emissions relating to our gas consumption, the fuel consumption in our owned and leased vehicles, refrigerant gases, the goods and services procured and resulting upstream transportation, and our waste generated. To achieve our reduction objectives, CGL will continue to implement our decarbonisation initiatives.

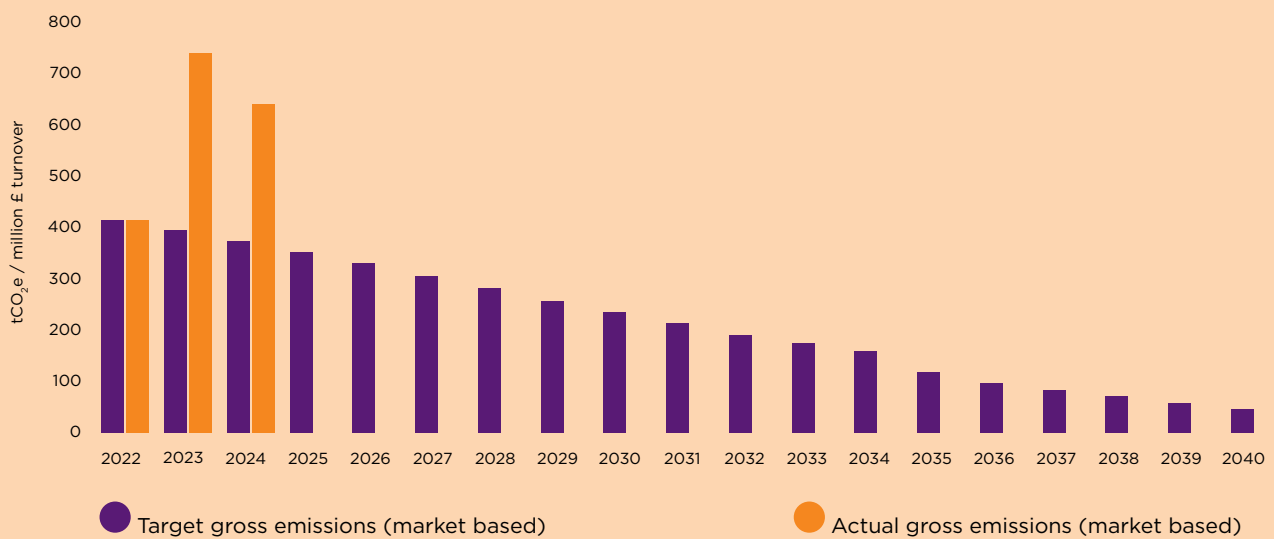


We are also assessing progress against our intensity ratios as a method to ascertain advancements versus growth. Our emissions intensity ratio has decreased per employee; we have employed more people for FY2024, meaning that our environmental management activities are helping to control our emissions as we grow in size and business provision. Additionally, whilst our turnover intensity ratio is above our target emissions intensity, we have reduced it compared to last year. We acknowledge the need for heightened efforts to align our actions more closely with our reduction targets and will continue to work diligently towards this.

Employee Intensity Ratio:



Turnover Intensity Ratio:





Environmental management measures / Emissions reduction plan

As a responsible business, CGL has focused on the environment for many years and has worked to reduce our carbon emissions.

To drive this to the next level, we engaged the services of Sustainable Advantage to advise the CGL Board on global best practices on carbon reduction. We have a detailed carbon emissions reduction plan, the key actions of which are summarised below:



SCOPE 1: Stationary combustion (natural gas)

What we have done

- Last year, we installed energy efficient elements when conducting refurbishments; where items needed repairing and/or replacing, we ensured that newer, more efficient versions were installed wherever possible:
 - We conducted a number of lagging exercises within buildings including Sunderland and Huddersfield. This type of thermal insulation is designed for pipes, ducts and other curved surfaces with the aim to reduce heat loss, increase energy efficiency amongst other roles.

What we plan to do in future

- Explore remote thermostat management on heating systems.
- Work to progressively replace brown gas with renewable gas at all sites.
- Reduce our reliance on gas use and replace gas boilers with renewable heat sources/ electrical heating systems such as air source heat pumps, infra-red panels, electric storage heaters etc. where practical. We are looking to retrofit existing buildings with more efficient heating boilers where suitable.
- Investigate new technologies as they become available and install these where practical (e.g., hydrogen powered boilers).
- Ensure that all our facilities use minimal heating by making sure buildings are fully insulated.
- Identify sites with high gas consumption and perform energy surveys to identify capital expenditure (CapEx) opportunities.



SCOPE 1: Transport (owned and leased vehicles)

What we have done

- Whilst our fleet has grown from 47 vehicles to 56 in FY2024, we now have six hybrid electric vehicles compared to five hybrid electric last year and have maintained our nine electric vehicles. This is compared to two hybrid electric and two electric vehicles in our FY2022 baseline year.

What we plan to do in future

- Continue to move our diesel and petrol owned and leased vehicles to electric vehicles (EV) as soon as is practicable. Where moving to EV's is not practical, we will switch to hybrid vehicles.
- Ensure EV's are charged using green electricity sources where possible including installing charging points at our sites which are supplied with green electricity contracts. There are 6 charging points installed at our services in total, including one installation in FY24.
- Provide driver training on how to drive more efficiently to reduce emissions.
- Install telematics where feasible to gather granular data on driver performance to issue further guidance and training.





SCOPE 1: Refrigerants

We are pleased that this year there were no fugitive emissions of refrigerant gases as no leaks were detected and reported. We will continue to reduce our impact where possible:

- Avoid emissions through improved leak tightness; consider fitting leak-detection systems and following a regular maintenance schedule.
- Ensure correct end-of-life treatment of refrigerant gases; recover and dispose of refrigerant gases correctly when maintaining, upgrading or decommissioning a system.
- Substitute refrigerants with other less harmful substances e.g., refrigerant gas with zero ozone depletion potential (ODP) and low global warming potential (GWP).
- When renewing HVAC system, choose the most efficient systems:
 - Investigate systems using least damaging refrigerant gases with low potential leakage.
 - Installing new systems may offer energy savings as well as next generation refrigerants (HFOs (hydrofluoro-olefins) and natural refrigerants).
- Limit use of refrigeration / air conditioning systems.



SCOPE 2: Electricity

What we have done

- We continue to procure 100% certified green electricity at all sites.
- By having an energy broker procure and manage our energy contracts, savings achieved are being re-directed into energy saving projects.
- Last year, we installed energy efficient elements when conducting refurbishments; where items needed repairing and/or replacing, we ensured that newer, more efficient versions were installed wherever possible.
- We continue to install LED lighting and LED light sensors throughout all new premises; we also switch out traditional fittings in set programmes, and as and when individual luminaires fail. Last year, we replaced individual units in Northampton, Wellingborough, Kettering, Tower Hamlets, Havering, Gloucester and Coventry. New buildings in Birmingham, Huddersfield and Sefton received complete new LED installations as part of their implementation.
- We have installed smart meters where possible.
- We are raising the environmental awareness amongst our staff and have updated our Sustainability course alongside our EMS CGL Intranet landing page. We encourage staff to turn off all lighting and equipment at the end of the working day.
- ICARUS carried out 5 energy surveys of selected buildings (cross range of age) in FY24 to look at what realistic and financially viable improvements can be made to support green efficiencies and identify CapEx opportunities.
- Three of our CGL freeholds in East Kent (supported housing projects) were surveyed in FY24 and solar panels with battery storage installed.

What we plan to do in future

Whilst all our electricity contracts are 100% renewable, we will still endeavour to reduce our electricity consumption via the following:

- Energy efficiency guides will be issued to all site staff to facilitate positive behavioural change.
- Appoint energy / green champions to lead on awareness campaigns and gather ideas from colleagues across our organisation. These ideas will be collated and shared, supplemented by what we consider to be best practices. These champions will also gather up to date monthly energy performance data at each site to provide feedback.
- Continue to undertake energy surveys at sites consuming large amounts of electricity to identify CapEx opportunities.
- Continue to investigate opportunities to install green energy production facilities onsite where practicable (e.g., solar panels, wind turbines).



SCOPE 3 Category 1: Purchased goods and services

What we have done

- We have set an objective to increase the spend on Environmental Products. Our target last year was to increase this spend from 21% to 25% based on figures for 2021. In FY2024, 26% of products purchased across stationery and packaging, catering & kitchen supplies, and cleaning products & supplies amongst other categories were Banner Green Choice products and deemed green. To earn the right to and be rewarded with the Banner Green Choice icon, the products will have demonstrated a high commitment to sustainability, ethical trading or they will be certified to a certain standard or a member of a recognised organisation such as ECOLabel, Energy Star, Blue Angel, Nordic Swan, Fair Trade, Rainforest Alliance, Forest Stewardship Council (FSC) or Certified Carbon Neutral. We will continually revise this target and increase our Environmental Products' spend.

What we plan to do in future

CGL realises that much of the GHG reductions in this category will happen because of our suppliers reducing their carbon emissions and becoming more carbon aware as the UK progresses towards a Net Zero 2050. However, that does not mean that we will take a passive approach to the category especially as it accounts for 49% of our total emissions this financial year. To try and enact positive change on our suppliers, we will:

- Continue to analyse our supplier list and consider where more sustainable choices can be made for central contracts.
- Choose more sustainable and local suppliers and contractors where possible.
- Use market analysis to support discussions with stakeholders who require products and services, so sustainable choices can be identified and assessed (to ensure value for money is achieved) as a part of continuous improvement plans. This will apply to central contracts only, and any projects identified will be monitored in the contract review meetings.
- Include sustainability/ESG sections within all category plan and procurement strategy templates to ensure this is considered when tendering for new central contracts.

- Include a Sustainability/ESG question within tender documents for central contracts, where appropriate. For example, requesting that suppliers make a commitment to Net Zero within their response, and provide examples of carbon reduction projects and/or certification to ISO 14001 – demonstrating their adoption of an effective environmental management system.
- Include a scored Social Value question within tender documents for central contracts, where appropriate. For example, requesting that suppliers make a commitment to the employment of workers based within the local area.
- Incorporate Sustainability/ESG into the KPIs for all new central contracts, where appropriate.
- Consider engaging with tier 1 suppliers to first understand their carbon footprint (Scopes 1 and 2) by sending out carbon surveys.



SCOPE 3 Category 4: Upstream transportation and distribution

In the same way as category 1, much of the GHG reductions in this category will happen because of our suppliers reducing their carbon emissions and becoming more carbon aware as the UK progresses towards a Net Zero 2050. We will endeavour to:

- Engage with transportation providers to establish the modes of transport used to transport and distribute goods.
- Consider working with suppliers who use alternative low carbon fuels.



SCOPE 3 Category 5: Waste

Waste accounts for a small proportion of our carbon emissions.

What we have done

- CGL already follows the waste hierarchy where a preference is given in order to:
 - Reduce the waste generated
 - Re-using / recycling as much as possible
 - Residual general waste to be incinerated to limit the volume of waste that goes to landfill
- We joined PrintReleaf in 2019 to reduce paper copy and in January 2022, we switched to recycled paper. Since joining the PrintReleaf Exchange, we have offset the equivalent of 48,169,272 total standard pages of paper consumption by reforesting 5,781 standard trees.

What we plan to do in future

- Staff training programmes will be rolled out to provide clear, consistent training and information to minimise waste and maximise recycling.
- We will continue to track the disposal methods of our various waste streams and encourage waste management companies to change suppliers who send waste to landfill.
- CGL aims to have zero waste to landfill by 2027, having reduced landfill waste by 2% each year for four years.
- We continue to reduce our use of paper and are aiming to become paperless at our sites in the future.



SCOPE 3 Category 6: Business travel

What we have done

- COVID-19 has taught us that video conferencing tools such as Teams and Zoom can very successfully host meetings. We are encouraging our staff to continue to embrace this technology to minimise travel where possible.
- Where travel is required, we are prioritising carbon-reducing travel modes, choosing rail and bus over air and cars.
- We have gathered more granular data on hotel stays to improve our calculations.

What we plan to do in future

- Encourage the uptake of EV vehicles by paying favourable mileage reclaim rates and installing EV charging points at our sites.
- We will also continue to collect more granular data on other forms of business travel.



SCOPE 3 Category 7: Employee commuting

What we have done

- We continue to consider new building locations for ease of access by foot or public transport to reduce unnecessary travel.

What we plan to do in future

We recognise that we cannot massively influence what modes of travel our employees use. That said we need to do all we can to encourage them to join us on our sustainable journey. We will endeavour to achieve this by:

- Sending a travel survey to each one of our employees to understand how they currently get to and from work.
- Putting in place initiatives to include:
 - Cycle-to-work schemes
 - Encouraging carpool arrangements
 - Providing information on public transport alternatives
 - Installing EV charge points at our sites
 - Paying favourable mileage reclaim rates to EV vehicles
 - EV salary sacrifice schemes
 - Travel card loan scheme



SCOPE 3 Category 7: Employee homeworking

What we plan to do in future

- We will encourage and support employees working from home to switch to green energy contracts and to take advantage of government schemes where possible.

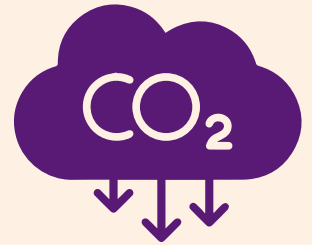
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CGL is committed to becoming Net Zero by 2040, ten years earlier than the UK government's target

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Conclusion

CGL is committed to becoming Net Zero by 2040, ten years earlier than the UK government's target, through a comprehensive carbon reduction plan. We are committed to recalculating our carbon footprint annually, tracking how we are performing vs our targets and will adjust our methods to ensure we stay on track to hit our Net Zero target. CGL will continue to do all we can to minimise our emissions and do our part to minimise the negative effects of climate change on the planet.



Emissions methodology: Inclusions within current numbers

Scope 1

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

Scope 2

Purchased electricity was the only identified Scope 2 emissions source. However, per the GHG Protocol Scope 2 Guidance, Scope 2 emissions have been calculated and reported using two separate methodologies:

- A location-based method reflecting the average emissions intensity of grids on which energy consumption occurs.
- A market-based method reflecting emissions from the electricity that CGL has purposefully chosen via our energy procurement activities. This accounts for energy purchased from green energy suppliers.

Scope 3

Category 1: Purchased goods and services

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

Category 3: Fuel and energy related services

This relates to transmission and distribution losses, and the well-to-tank emissions for all fuels consumed as a result of CGL's operation.

- Well-to-tank emissions account for all the emissions related to the extraction, production, and shipping of fuels excluding only the direct combustion of the fuel (e.g., fuel consumed by CGL owned or leased vehicles).

- Transmission losses account for all the energy that is lost between the electricity production in the powerplant and when it is used (e.g., resistance in power lines).

Category 4: Upstream transportation and distribution

Includes transportation and distribution of products purchased in the reporting year, between CGL's tier 1 suppliers and our operations or between our operations in vehicles not owned or operated by CGL.

- It was assumed that 2% of our purchased goods and services' emissions calculation equates to the emissions from transportation activities related to transporting the goods to and between CGL locations.

Category 5: Waste

Includes emissions from third-party disposal and treatment of waste generated in CGL's owned or controlled operations in the reporting year.

- We have utilised the 'waste-type-specific' method, which involves using emission factors for specific waste types and waste treatment methods.

Category 6: Business travel

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

- We have used the distance-based method, which involves determining the distance and mode of business trips, and then applying the appropriate emission factor for the mode used where possible.
- We have used the number of nights stayed in hotels to calculate the emissions.

Category 7: Employee commuting

Includes emissions from the transportation of employees between their homes and CGL's sites. Emissions from employee commuting may arise from car, bus, or train travel.

- Where appropriate we have used the average-data method, which involves estimating emissions from employee commuting based on average (e.g., national) data on commuting patterns.
- We will in future years supplement the above with employee travel surveys which collect data from employees on commuting patterns (e.g., distance travelled, and mode used for commuting) and apply the appropriate emission factors for the modes used using the distance-based method.

Category 7: Employee homeworking

In addition to employee commuting emissions, we have also included energy consumption and waste production which occur from employees working from home in this category.

Emissions methodology – non-material exclusions for FY24 emissions:

Scope 3

Category 8: Upstream leased assets

Is excluded from FY24 emissions, as we do not lease any assets.

Category 9: Downstream transportation and distribution

Is excluded from FY24 emissions, as we do not sell goods that need to be transported by our customers.

Category 10: Processing of sold products

Is excluded from FY24 emissions, as we do not manufacture products.

Category 11: Use of sold products

Is excluded from FY24 emissions, as we do not sell physical products.

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

Is excluded from FY24 emissions, as we do not sell physical products.

Category 13: Downstream leased assets

Is excluded from FY24 emissions, as we do not own any leased assets that we lease to other businesses.

Category 14: Franchises

Is excluded from FY24 emissions, as we do not operate franchises.

Category 15: Investments

Is excluded from FY24 emissions, as we do not have any investments whereby, we provide capital or offer financing as a service.



An intelligent approach to energy, waste & sustainability

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