# GREENHOUSE GAS EMISSIONS INVENTORY AND MANAGEMENT REPORT

Carbon Reduce programme

Prepared in accordance with ISO 14064-1:2018 and the Technical Requirements of the Programme

## MWH Treatment Limited

Prepared by (lead author): Catherine Price, Head of Sustainability and Environment, MWH Treatment

Dated: 12 March 2026

Verification status: Limited

Measurement period: 01 January 2025 to 31 December 2025

Base year period: 01 January 2022 to 31 December 2024 (Three-Year Average)

*Approved for release by:*



Simon Cox, SHEQ and Sustainability Director, MWH Treatment Limited

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## AVAILABILITY

This report will be made available internally to the appropriate departments and the Business Leadership Group. Externally this report will be available, upon request, to appropriate stakeholders.

## REPORT STRUCTURE

The Inventory Summary contains a high-level summary of this year's results and from year 2 onwards a brief comparison to historical inventories.
Chapter 1, the Emissions Inventory Report, includes the inventory details and forms the measure step of the organisation's application for Programme certification. The inventory is a complete and accurate quantification of the amount of GHG emissions and removals that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the requirements of the Programme[1], which is based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and ISO 14064-1:2018 Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals[2]. Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.
Chapter 2, the reduction plan and progress report, forms the manage step part of the organisation's application for Programme certification.
See Appendix 1 and the related Spreadsheet for detailed emissions inventory results, including a breakdown of emissions by source and sink, emissions by greenhouse gas type, and non-biogenic and bio-genic emissions. Appendix 1 also contains detailed context on the inventory boundaries, inclusions and exclusions, calculation methodology, liabilities, and supplementary results.
This overall report provides emissions information that is of interest to most users but must be read in conjunction with the inventory workbook for covering all of the requirements of ISO 14064-1:2018.

[1] Programme refers to the Toitū Carbon Reduce and the Toitū Carbon Zero programmes.
[2] Throughout this document 'GHG Protocol' means the *GHG Protocol Corporate Accounting and Reporting Standard* and 'ISO 14064-1:2018' means the international standard *Specification with Guidance at the Organizational Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals*.

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# EXECUTIVE SUMMARY

This is the annual greenhouse gas (GHG) emissions inventory and management report for MWH Treatment Limited covering the measurement period 01 January 2025 to 31 December 2025.[3]

**Table 1: Inventory summary**

| **Category**<br>**(ISO 14064-1:2018)** | **Scopes**<br>**(ISO 14064-1:2006)** | **2022-24** | **2025** |
|---|---|---|---|
| Category 1: Direct emissions ($tCO_2e$) | Scope 1 | 4,526.72 | 5,054.35 |
| Category 2: Indirect emissions from imported energy (location-based method*) ($tCO_2e$) | Scope 2 | 161.18 | 246.06 |
| Category 3: Indirect emissions from transportation ($tCO_2e$) | Scope 3 | 2,421.41 | 2,178.77 |
| Category 4: Indirect emissions from products used by organisation ($tCO_2e$) | | 80,528.10 | 196,405.46 |
| Category 5: Indirect emissions associated with the use of products from the organisation ($tCO_2e$) | | 0.00 | 0.00 |
| Category 6: Indirect emissions from other sources ($tCO_2e$) | | 0.00 | 0.00 |
| **Total direct emissions ($tCO_2e$)** | | **4,526.72** | **5,054.35** |
| **Total indirect emissions* ($tCO_2e$)** | | **83,110.69** | **198,830.29** |
| **Total gross emissions* ($tCO_2e$)** | | **87,637.42** | **203,884.64** |
| Category 1 direct removals ($tCO_2e$) | | 0.00 | 0.00 |
| **Total net emissions ($tCO_2e$)** | | **87,637.42** | **203,884.64** |

*Emissions are reported using a location-based methodology.

[3] Throughout this document "emissions" means "GHG emissions". Unless otherwise stated, emissions are reported as tonnes of carbon dioxide equivalent ($tCO_2e$).


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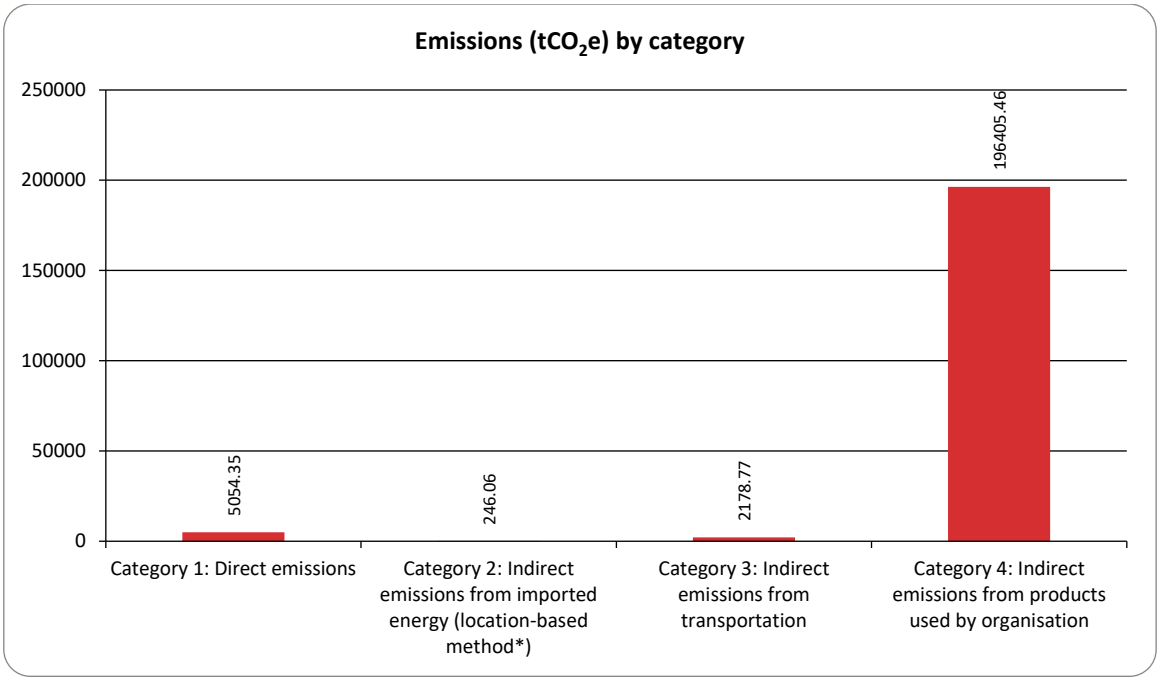



**Figure 1: Emissions ($tCO_2e$) by Category for this measurement period**


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# CHAPTER 1: EMISSIONS INVENTORY REPORT

## 1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for MWH Treatment Limited.

This report is the annual greenhouse gas (GHG) emissions inventory report for the named organisation. The inventory is a complete and accurate quantification of the amount of GHG emissions that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the measure-step certification requirements of the Programme , which is based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (revised edition) developed by the World Resources Institute and the World Business Council for Sustainable Development (2004), and ISO 14064-1:2006 Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals . Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.

Where an emissions calculation has been reported for the CRC Energy Efficiency Scheme (CRC-EES ), this has been produced according to the specific methodological requirements as defined in the Carbon Reduction Order 2010 .

The inventory report and any GHG assertions are expected to be verified by a Programme-approved, third-party verifier. The level of assurance is reported in a separate Assurance Statement provided to the directors of the certification entity.

## 1.2. EMISSIONS INVENTORY RESULTS

**Table 2: Emissions inventory summary for this measurement period**

Measurement period: 01 January 2025 to 31 December 2025.

| Category | Toitū carbon mandatory boundary ($tCO_2e$) | Additional emissions ($tCO_2e$) | Total emissions ($tCO_2e$) |
|---|---|---|---|
| Category 1: Direct emissions | 5,054.35<br>Burning Oil/Kerosene/Parafin, Diesel retail station biofuel blend, Hydrotreated vegetable oil, Natural Gas, Petrol retail station biofuel blend, Petrol | 0.00 | 5,054.35 |
| Category 2: Indirect emissions from imported energy (location-based method*) | 246.06<br>Average car Battery Electric Vehicle, Electricity UK (Generation) (2013 Methodology) | 0.00 | 246.06 |
| Category 3: Indirect emissions from transportation | 399.74<br>Air travel domestic (average), Air travel long haul (average), Car Average (unknown fuel type), Rail travel (light rail/tram), Rail travel (London Underground), Rail travel (national), Taxi (regular) | 1,779.03 | 2,178.77 |


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| Category | Toitū carbon mandatory boundary ($tCO_2e$) | Additional emissions ($tCO_2e$) | Total emissions ($tCO_2e$) |
|---|---|---|---|
| | | Accommodation - Germany, Accommodation - India, Accommodation - Ireland, Accommodation - Netherlands, Accommodation - United Kingdom, Accommodation - United States, Pre-calculated ($tCO_2$-e) - Employee commuting, Pre-calculated ($tCO_2$-e) - Upstream transportation and distribution, Working from home - Pre-calculated ($tCO_2e$) | |
| Category 4: Indirect emissions from products used by organisation | 15.38<br>Electricity UK (T&D losses) (2013 Methodology), Waste disposal Asbestos Landfill, Waste disposal Asphalt Landfill, Waste disposal Average construction Open-loop, Waste disposal Mineral Oil, Waste disposal Mixed commercial and industrial | 196,390.08<br>Pre-calculated ($tCO_2$-e) - Capital goods, Pre-calculated ($tCO_2$-e) - Fuel and energy related activities, Pre-calculated ($tCO_2$-e) - Purchased goods and services, Pre-calculated ($tCO_2$-e) - Upstream leased assets | 196,405.46 |
| Category 5: Indirect emissions associated with the use of products from the organisation | 0.00 | 0.00 | 0.00 |
| Category 6: Indirect emissions from other sources | 0.00 | 0.00 | 0.00 |
| **Total direct emissions** | **5,054.35** | **0.00** | **5,054.35** |
| **Total indirect emissions*** | **661.18** | **198,169.11** | **198,830.29** |
| **Total gross emissions*** | **5,715.53** | **198,169.11** | **203,884.64** |
| Category 1 direct removals | 0.00 | 0.00 | 0.00 |
| **Total net emissions** | **5,715.53** | **198,169.11** | **203,884.64** |
| £mTO (gross $tCO_2e$ / Pound) | | 0.000013 | 0.00048 |
| FTE (gross $tCO_2e$ / per FTE per annum) | | 3.69 | 131.57 |
| Operating revenue (gross $tCO_2e$ / £Millions) | | 13.34 | 476.00 |

*Emissions are reported using a location-based methodology.


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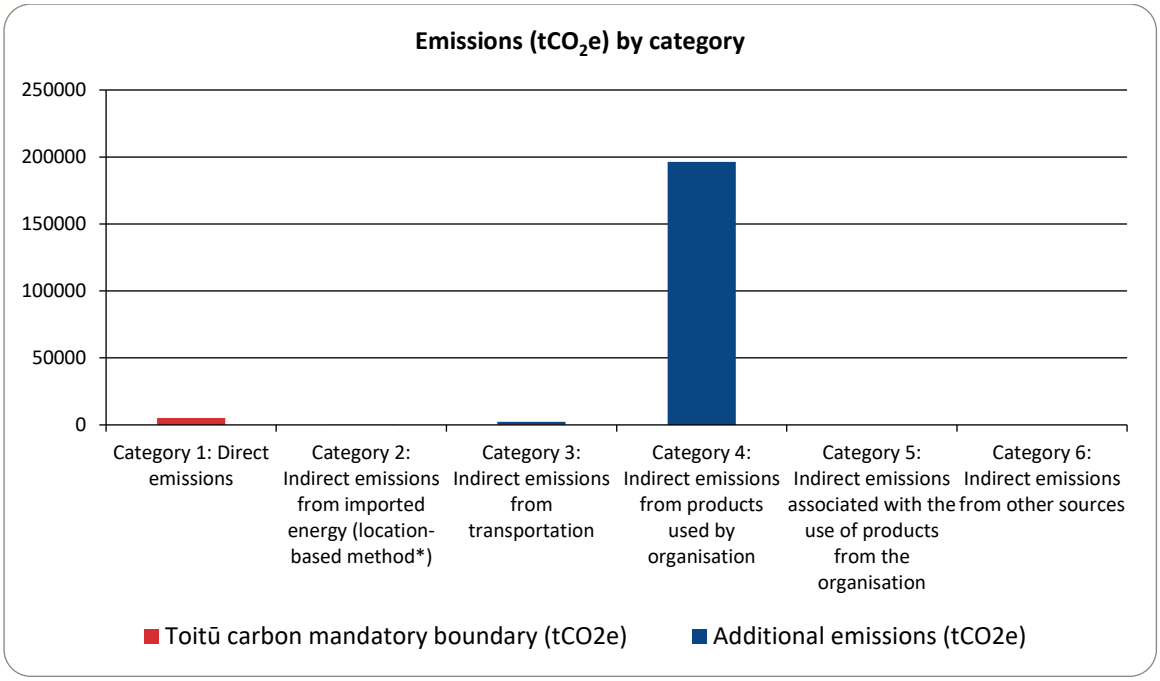



Figure 2: Emissions ($tCO_2e$) by category

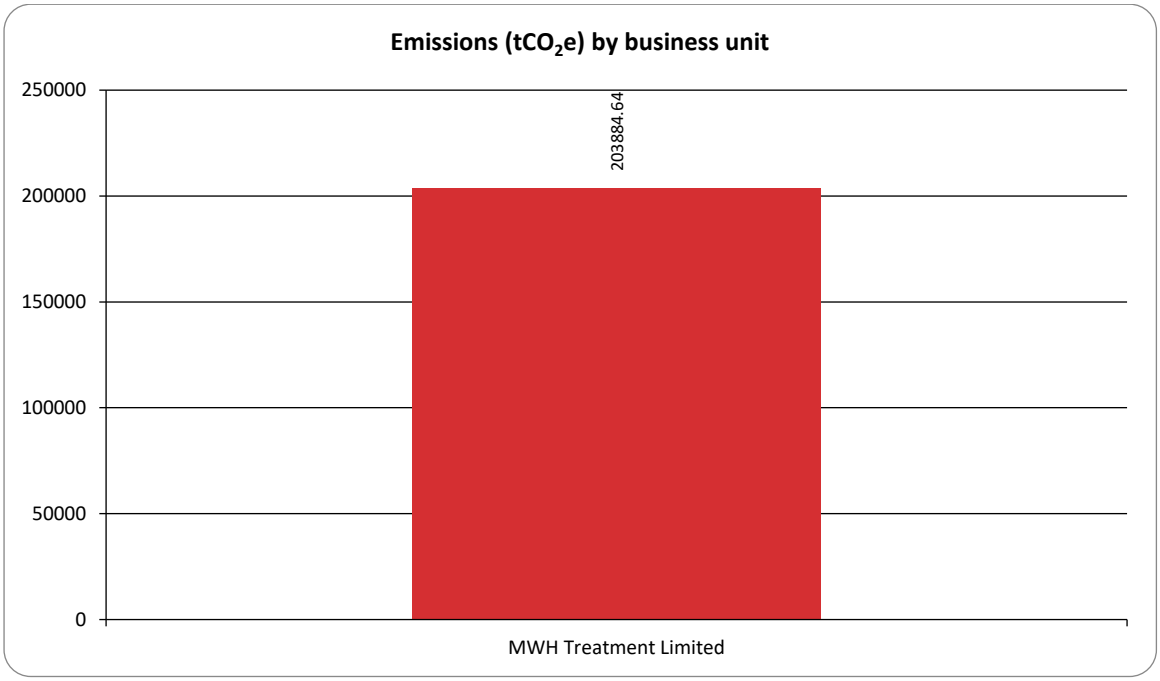



Figure 3: Emissions ($tCO_2e$) by business unit


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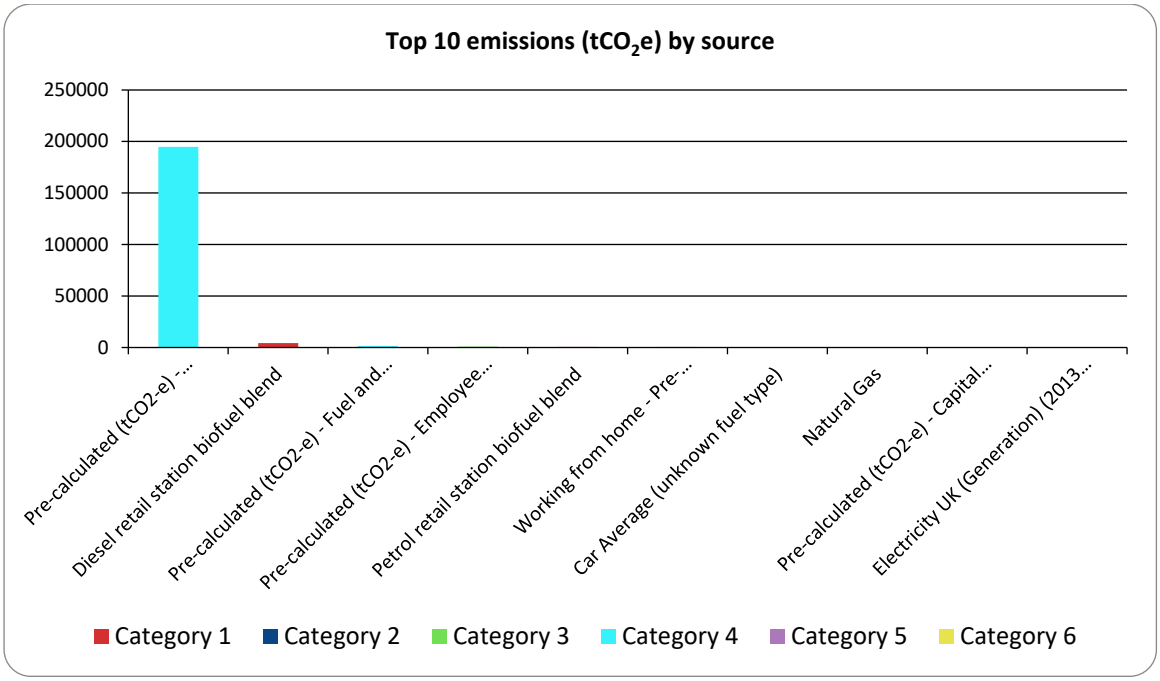



Figure 4: Top 10 emissions ($tCO_2e$) by source

## 1.3. ORGANISATIONAL CONTEXT

### 1.3.1. Organisation description

MWH Treatment Limited (MWHT) is a design and build contractor involved in the design, construction and setting to work of water and wastewater treatment plants. MWHT was formerly known as Stantec Treatment Limited but was sold on 2nd November 2018 to GFI Energy (part of Oaktree Capital, a private equity company) and officially became MWH Treatment Limited on Companies House on the 6th December 2018. In September 2021, MWHT was sold to RSK, becoming part of the group that provides environmental and engineering solutions. This inventory reports into the Achilles Carbon Reduce programme. This inventory forms part of the organisation's commitment to gain Programme certification and for Streamlined Energy and Carbon Reporting requirements.

During 2014, Joint Ventures (JV) were established for working with clients Thames Water (SMB – Skanska, Mott MacDonalds and MWHT - no longer in operation since 2023) and United Utilities (Advance – Balfour Beatty and MWHT which ceased being a Joint Venture during 2023). Other JVs were established during 2015 for clients Scottish Water (ESD - Galliford Try, Black & Veatch [left the JV as an operational control partner in 2019] and MWHT) and Southern Water (CMDP – Costains and MWHT). These two JVs have continued to operate during 2025; however data is included/excluded in this footprint process based on operational control and responsibility for procuring fuel and other utilities impacting upon the footprint. In 2020 MWHT commenced working with Murphys (as a preferred construction strategic partner) on the United Utilities framework, as 'Advance Plus'. This will continue with one remaining project during 2026. From 2021 the Joint Venture CMDP has been incorporated into carbon footprint, it was previously excluded on the basis of operational control.

JV SMB was excluded as MWHT did not have operational control. However, some emission sources have been included namely: business air travel, rail travel, and car and van fuel use from this JV as it is collated from a company perspective and not as an individual JV. For 2022 to 2025, the advance JV has been included for one remaining project with a 50:50 split, with MWHT having responsibility throughout the project lifecycle. ESD fuel purchased for construction sites has been incorporated at 50% of total use for the SR21 investment period (2021-2027), with 2 companies in revised JV structure, and 33% for SR15 investment period (2015-2021), with the original 3 companies in the JV. In 2020 advance plus operations commenced – these are reported in the MWH Treatment footprint with fuel used in plant and equipment split by 50% with preferred construction strategic partner Murphys.


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For Scope 3 supply chain related emissions @one Alliance (alliance working for Anglian Water consisting of 7 companies) and ESD SR21 activities have been excluded as MWHT does not have access to the procurement and commercial system to determine spend on goods and services. The ESD Joint Venture for the period of SR15 investment and regulatory period (2015–2021) has been incorporated as MWHT has control over the procurement activities.

MWHT has several regional offices but the use of the premises is covered by individual agreements. Below shows the agreements in place and the reasons why certain offices have been included or excluded in this greenhouse gas emissions inventory.

Offices included:

Coleshill Office, Coleshill – MWHT lease a floor in an office in the Severn Trent region. The landlord provides the utilities and charges MWHT for electricity usage.

Phoenix Stores, Heywood – MWHT rented stores on an industrial estate originally close to a previous Head Office. Units 6 and 7 are in use and are included in the carbon footprint, under “Central” activities.

Hattersley Office - MWHT Head office occupied since October 2022. This office is owned by RSK (parent company) and MWHT are billed for utilities.

Soapworks Office – MWHT leased part of the Soapworks complex as its Head Office. The landlord invoiced MWHT for utilities. MWHT moved Head Office to Hattersley Office in October 2022 and no longer present at Soapworks.

Cardinal Square (Derby) Office – Moved in on 26th November 2018 and closed this office March 2025. There was a license agreement in place with landlord and MWH Treatment is responsible for payment of utilities.

Derby Office (Stores Road) - Moved in on 1st April 2025. This office is leased and a facilities management company is used. The electricity and gas is through RSK property management and MWHT are billed for the utilities by RSK.

Preston Hub Office - This is managed by a landlord, rented by another contractor and sub-let to client United Utilities. Advance Plus (MWHT with preferred construction strategic partner Murphys) pay a proportion of the cost (based on surface area used). Utilities are included within the rent.

Ripley Stores – MWHT rent land from client Severn Trent Water at Ripley Sewage Treatment Works for three site cabins and material stores. The electricity fee is paid to Severn Trent through the rental agreement.

Offices excluded (however included in non-mandatory scope 3 emissions):

Belfast Office - This is owned and managed by Northern Ireland water including all utilities.

Falmer Office – This is owned and managed by Southern Water and used by the CMDP Joint Venture (partnered with Costains). Southern Water provide the utilities.

Peterborough Office – Thorpewood House is owned by Anglian Water. This office integrates Anglian Water staff with @one Alliance employees (combination of contractors and consultants including MWH Treatment).

Sandon Valley House - new for 2025 - this is a Northumbrian Water office in Chelmsford which occupied by 5 MWHT employees once a week. The utilities are paid for by the client.

South West Water Offices - new for 2025 - MWHT employees work out of client offices located in Exeter, Bristol and Bournemouth. The utilities are paid for by the client.

Stepps Office – This is an ESD Joint Venture office which was procured by Galliford Try and managed on behalf of the ESD.

Thames Water Offices – The offices used by SMB Joint Venture employees and MWHT Thames Water region employees. They are managed by Thames Water - Beckton Sewage Treatment Works (STW) administration building, Hampton Water Treatment Works (TW office) and Maple Lodge (office on TW STW site).

### Commitment to certification

Reducing the organisation’s carbon footprint (amount of greenhouse gases produced) is a high priority for MWHT and 'Being a Sustainable and Responsible Business' is one of MWHT's 6 strategic priorities. As MWHT


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works are predominately in the water industry, undertaking design and build activities, and a high proportion of our clients are significant emitters of carbon. The carbon equivalents produced through our organisation's operations, including electricity and fuel consumption, have been identified. Through these - measures to reduce the amount of carbon emitted will be identified and implemented company-wide helping to lead the way in our industry.

To emphasise MWHT's commitment to carbon reduction, carbon has been incorporated into the ISO14001 accredited Environmental Management System. This includes a specific Carbon Reduction Policy Statement signed by the Chief Executive, as well as integration into the Register of Environmental Effects and the business risks and opportunities identification process (incorporate RSK, parent company's Task Force on Climate-related Financial Disclosure outcomes). The related Key Performance Indicators (KPIs) are reviewed at least annually with the Business Leadership Group and there are regular meetings throughout the year to update on progress against the KPIs. The KPIs are incorporated into the Sustainability Dashboard and SHEQ Objectives and Targets.

The organisational carbon footprint is communicated to all employees through announcements on the company intranet (Connect), SHEQ bimonthly conference call, screenclouds, alerts, best practice bulletins, presentations / briefings and training. The outcome of the carbon footprint calculation is communicated to employees, clients and the supply chain, and is included in the MWH Treatment SHEQ Annual Review report.

During 2021, MWH Treatment announced its target is to be operationally Net Zero Carbon by 2030 (incorporating Scope 1, 2 and mandatory Scope 3 emissions). A Net Zero route map and detailed action plan has been established and followed since 2022. These documents were reviewed externally by the Business in the Community environmental consultant. A dedicated intranet page on Net Zero Carbon has been established with regular updates on performance and initiatives. The MWHT website includes carbon performance. At the beginning of 2024 the MWHT Business Leadership Group approved the organisation's new ambition to be Net Zero by 2045 (including our supply chain).

### GHG Reporting

This inventory and management report is very important as it demonstrates how MWHT are calculating, tracking and demonstrating improvements. The report aligns with our Carbon Reduction Policy Statement and will demonstrate progress on the MWHT journey to achieve operational Net Zero Carbon by 2030 and the ambition to achieve Net Zero by 2045.

### Climate Change Impacts

In summary the following are perceived impacts of climate change on MWHT:

- Limits on resources (access and scarcity)
- Significant increase in costs of materials, products and services
- Increased pressure on key infrastructure including getting people to work (e.g. through extreme weather events)
- Operational and supply chain disruptions (including energy and water issues)
- Changes in our clients requirements and the design of water and wastewater treatment
- Employee wellbeing with an increase in mental health issues, working in extreme weather conditions and potential increase in vector borne diseases such as from mosquitos.

### Parent Company Targets

RSK (MWH Treatment parent company) near-term science-based targets were validated by the Science Based Targets Initiative on 15th November 2024. RSK Group Limited commits to reduce absolute scope 1 GHG emissions 50% by FY2030 from a FY2020 base year.* RSK Group Limited also commits to increase active annual sourcing of renewable electricity from 57.1% in FY2020 to 100% by FY2030. RSK Group Limited further commits to reduce absolute scope 3 GHG emissions from fuel-and-energy-related activities, business travel, and employee commuting 25% by FY2030 from a FY2020 base year.* RSK Group Limited finally commits that 80% of its suppliers by emissions, covering purchased goods and services will have science-based targets by FY2027.


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*The target boundary includes land-related emissions and removals from bioenergy feedstocks.

These are incorporated into MWH Treatment existing carbon targets.

### 1.3.2. Statement of intent

This inventory forms part of the organisation's commitment to gain Toitū Carbon Reduce certification. The intended uses of this inventory are:

#### Intended use and users

The carbon inventory is to be used by MWHT for tracking progress towards achieving operational Net Zero Carbon by 2030 and the ambition for Net Zero by 2045; to demonstrate carbon reduction to our parent company, RSK, and their investors; demonstrating progress in compliance with RSK Science Based Targets; and inclusion in external sustainability benchmarking tools required by MWHT and our clients.

#### Other schemes and requirements

This inventory forms part of the organisation's commitment to gain Programme certification.

This inventory will be reported in the Annual Financial Report as per the government requirement for Streamlined and Energy Carbon Reporting (SECR).

### 1.3.3. Person responsible

Simon Cox, SHEQ and Sustainability Director, MWH Treatment is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. Simon Cox, SHEQ Director, MWH Treatment has the authority to represent top management and has financial authority to authorise budget for the Programme, including Management projects and any Mitigation objectives.

#### State any other people/entities Programme

Catherine Price, Head of Sustainability and Environment

Vivien Petrie, Finance Director

Leah Lindsay, Fleet Manager

Neil Shackleton, Head of Procurement

Mark Parden, Sustainability Advisor

Georgia Pilejko, Sustainability Advisor

Cheryl Miles, Sustainability Advisor

Catherine Price has over 12 years' experience in calculating carbon footprints, has attended the Cambridge Institute of Sustainable Leadership 'Business and Climate Change: Towards Net Zero Emissions online short course' and the GHG Protocol 'Corporate Value Chain (Scope 3) Standard Online Course'. Mark Parden has four years' experience in data collection, particularly with regards to carbon. Mark has completed the ISEP (Institute for Sustainability & Environmental Professionals) Pathways to Net Zero Course and the GHG Protocol 'Corporate Value Chain (Scope 3) Standard Online Course.

#### Top management commitment

The Chief Executive, Paul Bresnan, is overall accountable for the company's commitment for the MWHT emission reduction performance. The SHEQ and Sustainability Director, Simon Cox, is responsible for Treatment's emission reduction performance. The Head of Sustainability and Environment, Catherine Price, is responsible for supporting the reduction of carbon throughout the business, reporting and monitoring of actions. The annual targets are approved by the MWHT Directors and the Business Leadership Group with progress reported quarterly.


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### Management involvement

The report submitted has been approved by Simon Cox, SHEQ and Sustainability Director. Collection and processing of data was undertaken by Catherine Price (Head of Sustainability and Environment) and Mark Parden (Sustainability Advisor). Review of the data was undertaken by Georgia Pilejko (Sustainability Advisor) and Cheryl Miles (Sustainability Advisor).

## 1.3.4. Reporting period

Base year measurement period: 01 January 2022 to 31 December 2024 (Three-Year Average)

2022 - 2024 average base year selected due to the cyclical nature of the water industry (5 yearly Asset Management Plans). This has been readjusted from 2017- 2019 to reflect the additional inclusion of Joint Ventures (CMDP and ESD), hotel stays and growth of the company (as part of RSK - parent company), with 2020 - 2021 emissions not a true representation of MWH Treatment construction activities due to working conditions affected by covid restrictions. This new base year will be incorporated into our target to be operational Net Zero Carbon by 2030.

Measurement period of this report: 01 January 2025 to 31 December 2025

External annual reporting with key emission sources internally reported on a regular basis.

MWH Treatment have been reporting carbon emissions on calendar year basis for over 10 years.

## 1.3.5. Organisational boundary and consolidation approach

An operational control consolidation approach was used to account for emissions.[4]

Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.

### Justification of consolidation approach

The GHG Protocol allows two distinct approaches to be used to consolidate GHG emissions: the equity share and control (financial or operational) approaches. The Programme specifies that the operational control consolidation approach should be used unless otherwise agreed with the Programme.

[4]control: the organisation accounts for all GHG emissions and/or removals from facilities over which it has financial or operational control. equity share: the organisation accounts for its portion of GHG emissions and/or removals from respective facilities.


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### Organisational structure

Figure 5 shows what has been included in the context of the overall structure.

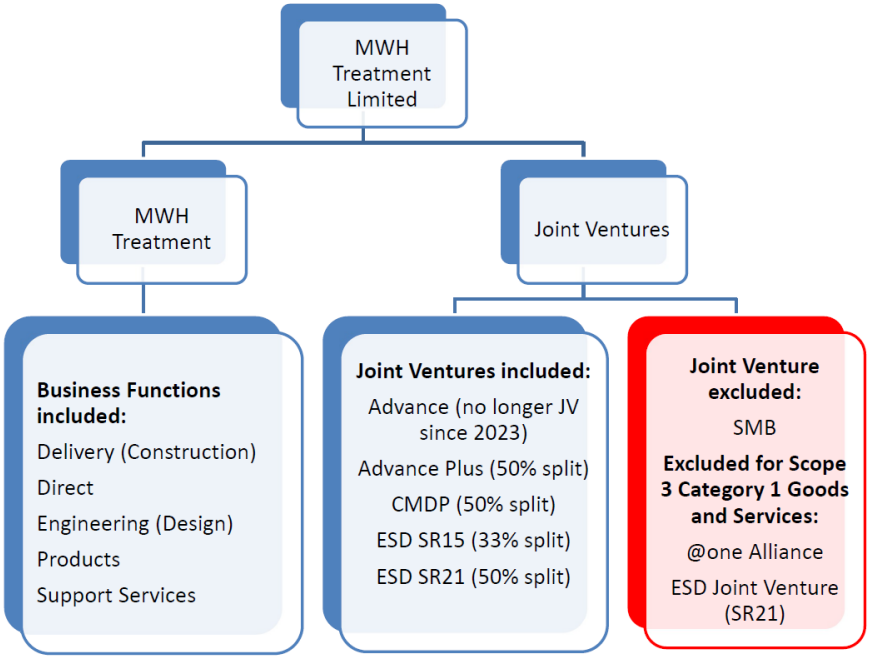



Figure 5: Organisational structure

Table 3. Brief description of business units, sites and locations included in this emissions inventory

| Company/Business unit/Facility | Physical location | Description |
|---|---|---|
| MWH Treatment - Hattersley Head Office | MWH Treatment, RSK Science and Technology Park, Stockport Road, Hattersley, SK14 3QU | MWH Treatment Head Office (since October 2022). Activities include central back-office functions (e.g. HR, SHEQ, Finance, Procurement, and Office management), engineering and project management. Office occupancy consists of one floor with traditional working space arrangement of desks and other IT equipment, plus meeting rooms and a breakout area.<br>This Office is managed by RSK (MWHT parent company) who own the office and MWHT is responsible for paying for utilities through the rental agreement. Electricity, gas and water meter readings are provided to MWHT. MWHT was the only office occupant until October 2023 when Envirolab (RSK company) moved into the office facilities - these areas are separated. |
| MWH Treatment - Cardinal Square (Derby) Office | Suite 2, Third Floor South, Cardinal Square, 10 Nottingham Road, Derby, DE1 3QT | MWH Treatment lease office space from landlord who are responsible for managing utilities. MWHT were billed for proportional electricity use of the third floor (which MWHT occupy). MWHT occupied approximately 5% of the total office space. This office remains leased but is not occupied by MWHT since 31st March 2025. |
| MWH Treatment - Coleshill Office | Coleshill Office, Timba Court, Roman Way, Coleshill, | MWH Treatment occupy leased office space and are one of a number of tenants in the building. The landlord is responsible for utilities and MWHT are billed according to usage. |


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| Company/Business unit/Facility | Physical location | Description |
|---|---|---|
| | B46 1HG | |
| MWH Treatment - Derby Office (Stores Road) | Derby Office, Stores Road, Derby, DE21 4BE | MWH Treatment lease the building (moved in on 1st April 2025) and employ a facilities management company. The electricity and gas is organised by RSK Property Management and MWHT are billed on usage. |
| MWH Treatment - North Hub Office | The North Hub, Ground Floor, Brian Johnson Way, Preston City Park, Preston, Lancashire, PR2 5PE | The North Hub office is located within a property which is managed by a landlord, rented by another contractor and sub-let to MWHT client. Advance Plus (MWHT with strategic construction partner Murphys) pay a proportion of the cost (based on surface area used) which is 17% of the total office. Utilities are included within the rent and managed by the landlord. |
| MWH Treatment - Phoenix Stores | Unit 6 and 7, Phoenix Close, Phoenix Park Industrial, Heywood, Lancashire, OL10 2JG | MWH Treatment rent 100% of two industrial units from a landlord. MWHT are responsible for direct payment and management of the utilities. |
| MWH Treatment - Ripley Stores | Ripley STW, Hartsay Hill, Ripley, Derbyshire, DE5 3ST | MWHT rent space at the Ripley Sewage Treatment Works from the landowner for the siting of three site cabins. The rental agreement includes payment of utilities. |
| MWH Treatment - Construction Sites | At various locations across England, Scotland and Wales mainly located on existing water and wastewater treatment works. | The sites are located on client owned land or land where agreements have been made for temporary use. Majority of construction sites are either generator powered or connected to mains electricity. In a few cases the client will bill MWH Treatment for the electricity use. For water utilities on the majority of construction sites, MWHT can connect up to existing client owned potable water however in some cases may have to have potable water delivered to site. |

### 1.3.6. Excluded business units

From 2023, there are no excluded business units where MWHT has operational control with regards to the operational carbon emissions. In 2022 and 2023 MWHT has excluded the SMB Joint Venture as the organisation does not have operational control (Figure 5) and this Joint Venture has ceased to exist during 2023. There was a split of ownership with the joining companies. MWHT was not responsible for the procurement of bulk fuel used in construction for this Joint Venture.

From 2023, with regards to Scope 3 emissions from goods and services - @one Alliance (client Anglian Water) has been excluded as all procurement is undertaken directly by the Alliance and the data was not available. For ESD, SR21 (Strategic Review of Charges for period 2021-27), all procurement is undertaken by Joint Venture partner Galliford Try and the data was not available.


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# CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

## 2.1. EMISSIONS REDUCTION RESULTS

There has been a 25.75% decrease in the emissions intensity ($tCO_2e$/£Mgdp) since the average base year (2022 - 2024) for all mandatory emissions sources. This is calculated on a 5-year rolling average.

The absolute emissions for 2025 have increased by 6.53% when compared with the average base year (covering only Scopes 1 and 2).

**Table 4: Comparison of historical GHG inventories**

| Category | 2022 - 2024 | 2025 |
|---|---|---|
| Category 1: Direct emissions ($tCO_2e$) | 4,526.72 | 5,054.35 |
| Category 2: Indirect emissions from imported energy (location-based method*) ($tCO_2e$) | 161.18 | 246.06 |
| Category 3: Indirect emissions from transportation ($tCO_2e$) | 2,421.41 | 2,178.77 |
| Category 4: Indirect emissions from products used by organisation ($tCO_2e$) | 80,528.10 | 196,405.46 |
| Category 5: Indirect emissions associated with the use of products from the organisation ($tCO_2e$) | 0.00 | 0.00 |
| Category 6: Indirect emissions from other sources ($tCO_2e$) | 0.00 | 0.00 |
| **Total direct emissions ($tCO_2e$)** | **4,526.72** | **5,054.35** |
| **Total indirect emissions* ($tCO_2e$)** | **83,110.69** | **198,830.29** |
| **Total gross emissions* ($tCO_2e$)** | **87,637.42** | **203,884.64** |
| Category 1 direct removals ($tCO_2e$) | 0.00 | 0.00 |
| **Total net emissions ($tCO_2e$)** | **87,637.42** | **203,884.64** |
| **Emissions intensity** | | |
| £mTO (gross $tCO_2e$ / Pound) | 0.00027 | 0.00048 |
| £mTO (gross mandatory $tCO_2e$ / Pound) | 0.000017 | 0.000013 |


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| Category | 2022 - 2024 | 2025 |
|---|---|---|
| FTE (gross $tCO_2e$ / per FTE per annum) | 0.00 | 131.57 |
| FTE (gross mandatory $tCO_2e$ / per FTE per annum) | 0.00 | 3.69 |
| Operating revenue (gross $tCO_2e$ / £Millions) | 290.64 | 476.00 |
| Operating revenue (gross mandatory $tCO_2e$ / £Millions) | 17.97 | 13.34 |

*Emissions are reported using a location-based methodology.

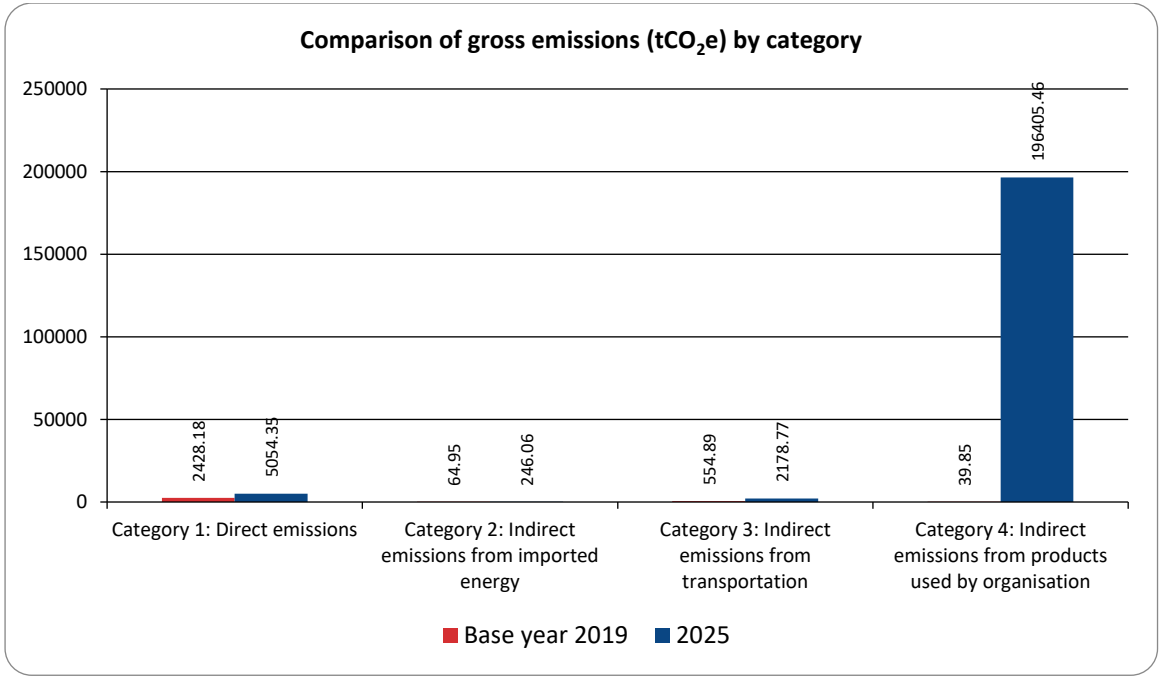



Figure 6: Comparison of gross emissions ($tCO_2e$) by category between the reporting periods


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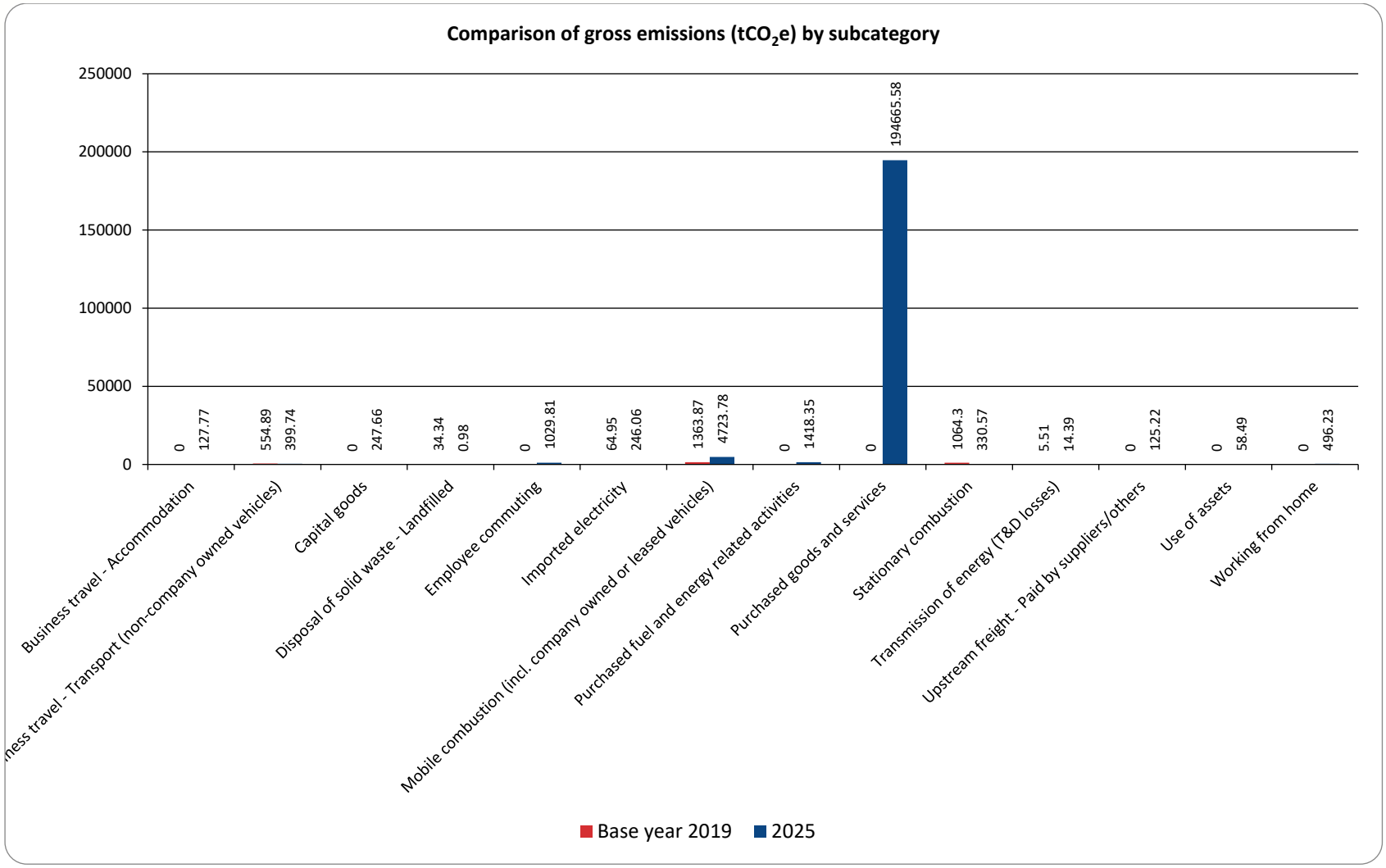



Figure 7: Comparison of gross emissions ($tCO_2e$) by subcategory between the reporting periods


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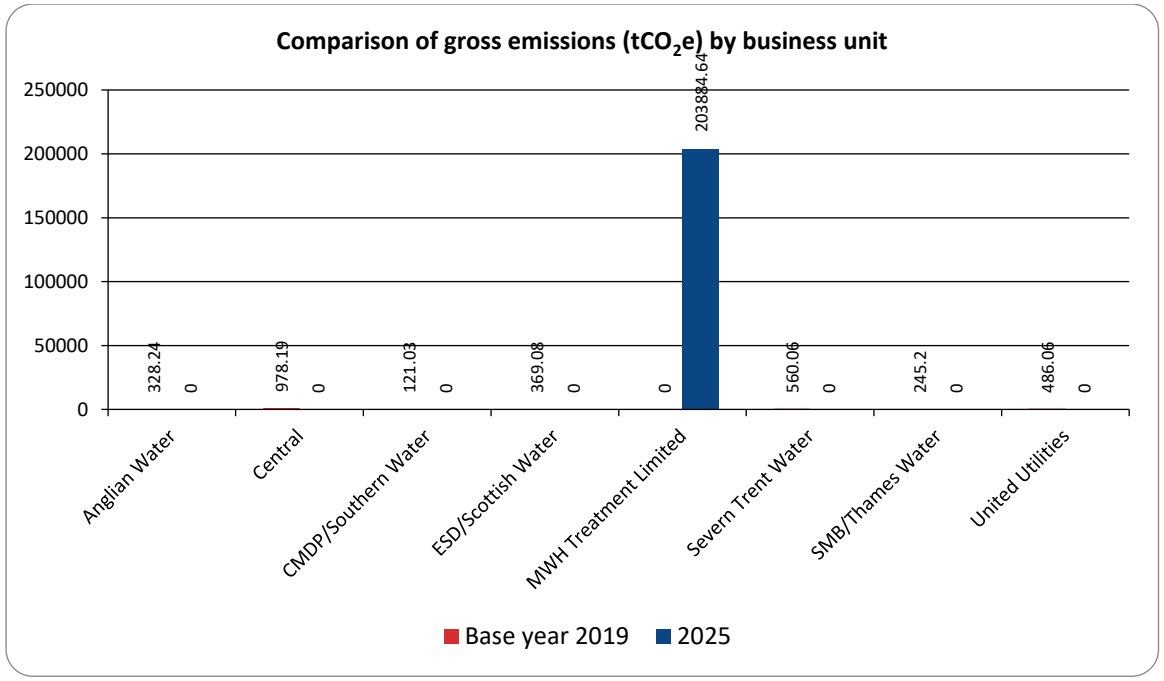



Figure 8: Comparison of gross emissions ($tCO_2e$) by business unit between the reporting periods


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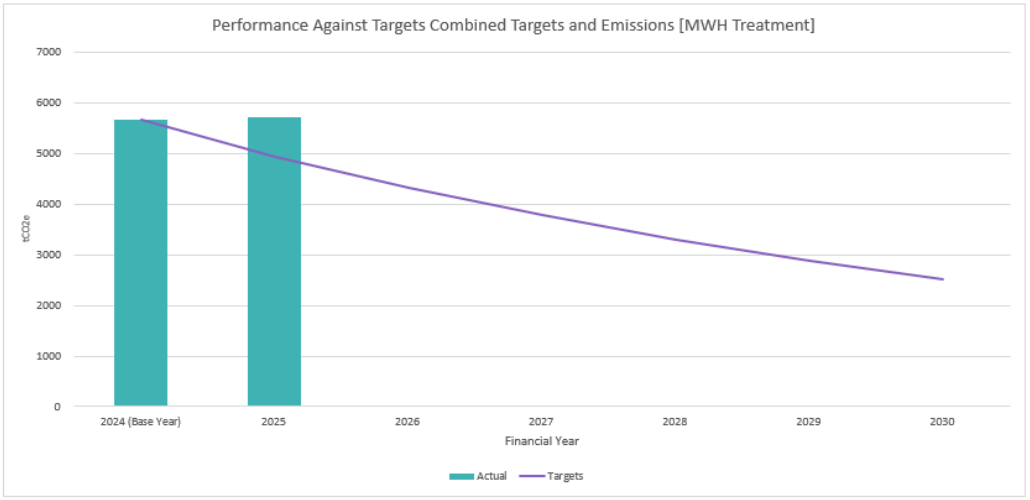



Figure 9: Performance against target since base year

Table 5. Performance against plan

| Target name | Baseline period | Target date | Type of target (intensity or absolute) | Current performance ($tCO_2e$) | Current performance (%) | Comments |
|---|---|---|---|---|---|---|
| MWH Treatment - absolute emissions reduction | 50% reduction by 2030 (based on 2022 - 2024 average baseline of 5651.29) | 2030 | Absolute | 5715.53 | 6.53% | |

Table 6. Summary of emissions reduction performance

| Emissions Reduction - Absolute metric | 5-year Rolling Average vs. Base Year |
|---|---|
| $tCO_2e$ absolute | 6.53 |
| **Reduction Performance - Intensity metric** | **5-year Rolling Average vs. Base Year** |
| $tCO_2e$ intensity | -4.63 |


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## 2.2. SIGNIFICANT EMISSIONS SOURCES

### Significant sources

For mandatory emission sources - the main source of GHG emissions is from fuel use in plant and equipment, particularly on construction sites. This has significantly increased from 2020 which is likely due to the upturn in work and completion of AMP7 and the inclusion of all Joint Ventures. The second highest source is fuel combusted in vans which has increased by approximately 15% since 2024, however fuel combusted in company cars has reduced by approximately 20%. Hotel stays is the third highest source which has increased since 2024 by approximately 9%.

For non-mandatory scope 3 emission sources, from an MWHT operational perspective, commuting and home working contributes to approximately 20% of MWHT absolute carbon emissions.

From a supply chain perspective goods and services is the highest source of carbon emissions overall for MWH Treatment.

### Activities responsible for generating significant emissions

For mandatory emission sources the activities which generate the most carbon emissions are the combustion of fossil fuels in plant and equipment on our construction sites, powering site accommodation and use of company cars and vans.

### Influences over the activities

MWH Treatment carbon emissions are very reflective of the Asset Management Period (regulatory cycle) for the water industry as the level of work undertaken depends on the year within the cycle - in general the first two years are more notably quiet than the final three years of the AMP.

### Significant sources that cannot be influenced

## 2.3. EMISSIONS REDUCTION TARGETS

The organisation is committed to managing and reducing its emissions in accordance with the Programme requirements. Table 7 provides details of the emission reduction targets to be implemented. These are 'SMART' targets (specific, measurable, achievable, realistic, and time-constrained).

MWH Treatment is committed to reducing absolute emissions (Scopes 1, 2 and mandatory Scope 3) by 50% by 2030 (based on 2022 - 2024 average baseline). This equates to an annual 12.62% reduction in emissions from 2026. This is for MWH Treatment to achieve operational Net Zero by 2030.

RSK, MWH Treatment parent company, have Science Based Targets which were validated in November 2024.


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Table 7. Emission reduction targets

| Target name | Baseline period | Target date | Type of target (intensity or absolute) | Categories covered | Target | | KPI | Responsibility | Rationale |
|---|---|---|---|---|---|---|---|---|---|
| MWH Treatment - absolute emissions reduction | 50% reduction by 2030 (based on 2022 - 2024 average baseline) | 2030 | Absolute emissions | Net Scope 1, 2 and mandatory Scope 3 tonnes | 50% reduction against baseline | | 50% reduction | S. Cox | This is a target set for MWHT to achieve operational Net Zero by 2030. |
| RSK Absolute Emissions | FY2030 | FY2030 | Absolute emissions | Net Scope 1 | 50% reduction by FY2030 from a FY2020 base year | RSK FY2020 base year (which incorporates MWH Treatment's carbon data) | 50% reduction | RSK | RSK Parent Company Science Based Target |
| RSK Renewable Electricity | FY2030 | FY2030 | - | Scope 2 | Increase of annual sourcing of renewable electricity to 100% by FY2030 | RSK wide target with their FY2020 baseline at 57.1% | 42.9% increase | RSK | RSK Parent Company Science Based Target |
| RSK Scope 3 | FY2030 | FY2030 | Absolute emissions | Net Scope 3 | 25% reduction from fuel-and-energy-related activities, business travel and employee commuting from FY2020 base year | RSK wide target with their FY2020 base year (which incorporates MWHT Treatment's carbon data) | 25% decrease | RSK | RSK Parent Company Science Based Target |


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## 2.4. EMISSIONS REDUCTION PROJECTS

In order to achieve the reduction targets identified in Table 7, specific projects have been identified to achieve these targets, and are detailed in Table 8 below.

**Table 8. Projects to reduce emissions**

| Objective | Project | Responsibility | Completion date | Potential co-benefits | Potential unintended consequences | Actions to minimise unintended consequence |
|---|---|---|---|---|---|---|
| Carbon Reporting | Detailed review of all emission data sources to determine efficiencies in collection and collation | C. Price, Head of Sustainability and Environment | 1/07/2026 | Increased efficiencies, improvements in data | Affecting collation of other, non-carbon related data | Full review of data with Systems and Technology team |
| Reduce fuel use in company vehicles | Review alternatively fuelled vehicles to reduce reliance on fossil fuels and rare earth metals (i.e. EV/Hybrid) | L. Lindsey, Fleet Manager | Ongoing | Further reduced reliance on fuels which are subject to a fluctuating market and market changes (i.e. as a result of climate change, conflict and pandemic etc) | Mixed message from the business around what is the best option environmentally | Communicate the benefits of the different options and how all/most options have positive and negative impacts and life cycle analysis will be completed to inform decisions |
| Increase use of public transport | Encourage train use as an alternative to driving or flying through use of Click Travel (incorporated into the Office and Home Working Sustainability Toolkit - new for 2025) | C. Price<br>Procurement | Ongoing | Potential cost savings with reduction in use of fuel. Increase in productivity with work able to continue during train travel. Reduction in employee stress by not driving (i.e. traffic, fuel prices etc) | Reluctance to use public transport due to COVID and rural location of some construction sites | Continue to support through MWHT Wellbeing approach. |
| Reduce commuting | Lift share schemes to be either improved (if already in place) or established for key offices | Office management<br>IT<br>Environmental Team | 1/07/2026 | Strengthening working relationships, saving employees money on fuel. | Issues with use of IT and cost for development. | Consultation with stakeholders and review of market availability of existing platforms or integration into existing. |
| Reduce commuting | Identification of an incentive scheme for the use of public transport. | V. Petrie, Financial Director | 31/12/2026 | Wellbeing / health improvements (with increased walking/cycling). | Safety of lone travellers out of hours. | Risk assessments, regular cost reviews. |


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| Objective | Project | Responsibility | Completion date | Potential co-benefits | Potential unintended consequences | Actions to minimise unintended consequence |
|---|---|---|---|---|---|---|
| | | C. Price | | | | |
| Reduce commuting and home working carbon emissions | Issue a Sustainability Toolkit for Offices and Home Working - including guidance on reducing carbon emissions, waste minimisation and biodiversity | C. Price<br>G. Pilejko, Sustainability Advisor | Completed | Encouraging feedback and ideas for improvements. | Communications fatigue within the business | Make content relevant to the business and review how communicate to have maximum readership and impact |
| Reduce fuel use in company vehicles | Tracker data analysis (in company vans) to be re-established, this includes harsh braking, speeding etc. Reports to be provided to Senior Management. | L. Lindsey, Fleet Manager | TBC | Incentives to encourage beneficial behaviour. Combine with eco-efficient driving training. | Potential detrimental impact on staff morale resulting from perception of "being watched". | To concentrate on encouraging the positive behaviour and environmental benefits. |
| Reduce fuel use in company vehicles | To repeat online mandatory driver training including eco-efficient driving for company car drivers. | L. Lindsey, Fleet Manager | Completed - and remain ongoing | To combine with tracker data analysis for company vans. | Training fatigue particularly if eLearning based. | Communications on the importance of the training and the benefits to the organisation and individuals (fuel savings, environmental savings, and reduced risk of incidents etc). |
| Reduce fuel use in plant and equipment on construction sites | Setting of regional site fuel use reduction targets | C. Price,<br>S. Cox, SHEQ and Sustainability Director | Completed | Improvement in air quality, reducing noise nuisance, cost savings with efficiencies and reduction in fuel use. | No reduction in use of fuel if using greater quantities of HVO (with lower emissions). | To ensure balance between use of renewables and opting for lower emission fuels (e.g. HVO). |
| Reduce fuel use in plant and equipment on construction sites | Promotion of green plant options through nationwide plant and equipment frameworks. | C. Price<br>Procurement | Ongoing | Standard set up could result in cost savings due to framework agreements and fuel savings. | Charging of batteries using fossil fuels if site accommodation powered by diesel. | To action in line with promotion of use of renewable energy. |


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| Objective | Project | Responsibility | Completion date | Potential co-benefits | Potential unintended consequences | Actions to minimise unintended consequence |
|---|---|---|---|---|---|---|
| Reduce carbon emissions in goods and services | To become certified to PAS2080 Carbon Management in Buildings and Infrastructure Standard | C. Price<br>Proposals<br>Engineering<br>Procurement<br>Commercial<br>Operations | Completed | Standard could help make emissions reductions across wider supply chain and design build offerings to our clients. | Resource capacity to maintain certification and to apply on projects.<br>Pressure on supply chain without awareness of requirements. | To incorporate into proposals with timescales and resource requirements. To discuss with client at project outset on sustainability and carbon expectations. Incorporate into procurement/commercial approaches and collaboration with supply chain. |
| Sustainability and carbon management training for design, project management and pre-construction | Training to be developed and delivered on sustainability and carbon - including MWHT delivered training and e-learning modules through Supply Chain Sustainability School | C. Price<br>Z. Robertson, Head of SHEQ | Ongoing - training sessions completed for FY2026 | Training to reduce carbon emissions in operations and also in design build activities. Increasing sustainability awareness for employees both at work and at home. | Training fatigue particularly if eLearning based. | Communications on the importance of the training and the benefits to the organisation and individuals. Half the course is with e-learning modules so can undertake around workload rather than an entire delivered course. |
| Waste Minimisation | To divert 98% of waste from landfill. | C. Price<br>S. Cox, SHEQ and Sustainability Director | 01/04/2026 (completed for FY25) | Potential reduction in disposal costs. | Environmental impacts of wastes being exported from the UK for treatment and/or disposal could have bigger carbon impacts | Duty of care audits and reviewing suppliers to confirm the end point for waste |
| Waste Minimisation | To establish preferred suppliers for hazardous waste (to increase amount for incineration/recovery rather than to landfill). | C. Price<br>Environmental Team | 30/09/2026 | Potential reduction in disposal costs. | Further transportation required if waste facilities are not near to the site of waste production. | Waste contractor to provide transportation data and implement measures to reduce carbon (as part of framework agreement). |
| Waste Minimisation | Continue to deliver 'Environmental Management in Construction' course throughout FY25 and the completion of the e-learning module on Waste Management. | C. Price<br>Z. Robertson, Head of SHEQ | Ongoing | Encouraging feedback, ideas for improvements and increased implementation of waste minimisation measures. | Training fatigue | Make content relevant and interactive to attendees |


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Table 9 highlights emission sources that have been identified for improving source the data quality in future inventories.

**Table 9. Projects to improve data quality**

| Emissions source | Actions to improve data quality | Responsibility | Completion date |
|---|---|---|---|
| General Carbon Foot printing Data | To improve on current data collation approaches with a team established from Sustainability, IT and Finance. This includes improvements in the quality of data submitted with expenses (via IFS), particularly purchases of fuel and use of public transport to allow for better data reporting to facilitate focussed reduction strategies. | C. Price, Head of Sustainability and Environment<br>V. Petrie, Finance Director<br>S. Wadsworth, Head of Business Systems | Ongoing |
| Fuel in plant and equipment | To determine how different uses of fuel on site can be recorded (i.e. how much is used in generators compared to plant – so that the success of improvement programmes and initiatives can be accurately measured). | C. Price<br>Regional Operational Leads<br>S. Cox, SHEQ and Sustainability Director | To be addressed 2026 - 2027 |
| Electricity consumption in hybrid company cars | To identify how to collect more accurate data on the electricity usage in company car hybrids, for incorporating into the carbon footprint. | C. Price<br>L. Lindsey, Fleet Manager | To be addressed 2026 - 2027 |
| Supply Chain Data | To work with key suppliers in obtaining primary data and embodied carbon for products supplied / hired by MWH Treatment. | C. Price<br>Procurement | Ongoing |
| Supply Chain Data | To establish use of Supply Chain Sustainability School carbon tool for all MWHT suppliers to use and report on their carbon footprints. To improve the data currently used to calculate scope 3 value chain emissions. (For 2026 targeting framework suppliers). | C. Price<br>Procurement | Ongoing |
| Subcontractor Data - fuel used on site (scope 3) | Monthly environmental reporting (including subcontractor reporting) to be established through ActivSHEQ. This would be included as part of Scope 3 supply chain emissions. | C. Price<br>Regional Operational Leads<br>S. Cox, SHEQ and Sustainability Director | Ongoing |

## 2.5. STAFF ENGAGEMENT

In 2021, the MWHT operational Net Zero Carbon route map was promoted internally and is available on the external website. This has continued to be promoted since then and has continued throughout 2025 with inclusion in inductions, annual roadshows, sustainability and environmental training, as well as national and regional briefings.

On the MWHT intranet (Connect) a Net Zero Carbon page was released in 2022 providing information on what net zero is, carbon foot printing, how to calculate your personal footprint, measures undertaken and planned to reduce carbon, and what employees can do at home. This page was significantly updated in 2025. In September 2023 a new intranet page was released on 'Site Carbon Requirements' this details the company requirements, electricity and water monitoring, site eco-accommodation, use of on-site renewables, hybrid generators, battery powered plant and tools, use of HVO fuels, electric vehicle charging

points and the Site Carbon Smart Toolkit. This toolkit provides guidance, toolbox talks, site checklist and videos. An Office and Home Working Sustainability Toolkit was released during 2025, with an accompanying intranet page, which incorporates an Office Sustainability Checklist covering carbon reduction requirements. The Toolkit details how to save energy at home and in office, recommended waste reduction measures, how to improve biodiversity as well as further promoting the company Green Travel Plans and how to reduce the carbon impact of commuting. A Design Build Sustainability Hub page (including carbon emission reductions) is in development and due to communicated out to the business during 2026.

Since 2023 the Net Zero company approach has been promoted at the MWHT company roadshows across all regions. In 2023 Net Zero was introduced through breakout sessions and feedback was obtained from employees on how they and the business can reduce our operational emissions. The Construction Site Carbon Requirements were initially communicated in 2023 through emails, intranet page, toolbox talks and briefings both nationally and regionally. This has continued throughout 2024 and 2025 with briefings held regionally and through the SHEQ Conference Call, as well as with environmental alerts and best practice communications. For FY26 a new company target to reduce regional fuel use in plant and equipment by 12.5% was set with updates on progress shared throughout the year, as well as with updates on achieving Net Zero.

A detailed operational Net Zero Carbon action plan is in place and was reviewed by internal stakeholders and a third party in 2021 (Business in the Community Environmental Specialist) to identify areas for improvement – positive feedback was given on the plan. A Net Zero Task force (representatives from across the business) and a Design Build Sustainability and Carbon Working Group are established. An 'Eco-Site Accommodation/Plant Working Group' with representatives from across the regions and procurement met during 2023 and 2024 to establish best practice and assisted in progressing with the Construction Site Carbon Requirements, which included the adoption as standard for eco-accommodation for our construction sites. This group has since been disbanded (in 2024) due to achieving its outcomes with eco-site accommodation as standard and ongoing collaboration with small plant and tools providers.

The internal mandatory training course ‘Environmental Management in Construction’ is delivered annually and includes a Net Zero Carbon section, it is delivered to Construction and Site Management. During 2021-22 several net zero training sessions have been held covering procurement, quality and environmental departments. During 2023-2024 Net Zero and carbon reduction has been incorporated into internal e-learning modules on Waste Management and the company Environmental Awareness Induction. In February 2025 the Sustainability in Design internal training course was substantially updated to reflect our 2045 Net Zero ambition (including supply chain) and the adoption of the PAS2080 standard. This update also includes new revisions of design guidance notes covering carbon reduction and waste minimisation. This training, as well as for Sustainability in Project Management and Pre-construction courses, were delivered during 2025 and will continue as part of MWHT mandatory training requirements. Through partnership with the Supply Chain Sustainability School learning pathways have been developed, covering sustainability and carbon, for procurement/commercial teams, designers, project managers, pre-construction and the environmental team.

All employees can raise ‘Sustainability and Carbon’ Improve Its through ActivSHEQ online platform and through an app. The findings for these Improve Its are reviewed and incorporated into the appropriate sustainability/carbon action plans. Lessons Learnt can also be raised to include best practice for low carbon innovations, solutions and operations. In addition, the Annual MWHT Achievement Awards include a Sustainability and Responsible Business category for projects and regions to submit good practice.


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## 2.6. KEY PERFORMANCE INDICATORS

The Emissions intensity for MWH Treatment will be calculated using:

- $tCO_2$ / Full Time Equivalent
- $tCO_2$ / £million turnover

Reduction in absolute emissions will be reported for Scopes 1 and 2, and mandatory Scope 3.

Reduction in absolute emissions will be reported for Scope 3 (non-mandatory).

## 2.7. MONITORING AND REPORTING

GHG emissions will be monitored throughout the year with data taken from MWH Treatment IFS (Information database) and other sources. Emissions will be reported through emanage as part of the Achilles Carbon Reduce Programme.

The related Key Performance Indicators (KPIs) are reviewed on an annual basis at the SHEQ Annual Review, which is attended by the SHEQ Senior Managers and members of the Business Leadership Group. The KPIs are incorporated into the SHEQ Objectives and Targets and managed by the Head of Sustainability and Environment.

# APPENDIX 1: DETAILED GREENHOUSE GAS INVENTORY

Additional inventory details are disclosed in the tables below, and further GHG emissions data is available on the accompanying spreadsheet to this report (Appendix1-Data Summary MWH Treatment Limited.xls).

**Table 10. Direct GHG emissions and removals, quantified separately for each applicable gas**

| Category | $CO_2$ | $CH_4$ | $N_2O$ | $NF_3$ | $SF_6$ | HFC | PFC | Desflurane | Sevoflurane | Isoflurane | Emissions total ($tCO_2e$) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Stationary combustion | 329.88 | 0.52 | 0.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 330.57 |
| Mobile combustion (incl. company owned or leased vehicles) | 4,666.07 | 2.44 | 55.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,723.78 |
| Emissions - Industrial processes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Removals - Industrial processes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Leakage of refrigerants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fugitive Emissions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Treatment of waste | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Treatment of wastewater | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Emissions - Land use, land-use change and forestry | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Removals - Land use, land-use change and forestry | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fertiliser use | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Addition of livestock waste to soils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Addition of crop residue to soils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Enteric fermentation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Addition of lime to soils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Open burning of organic matter | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Electricity generated and consumed onsite | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Medical gases | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Exported electricity | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Forestry, Land and Agriculture | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total net emissions | 4,995.94 | 2.96 | 55.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,054.35 |


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Table 11. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic $CO_2$ emissions and removals by category

| Category | Anthropogenic biogenic $CO_2$ emissions | Anthropogenic biogenic ($CH_4$ and $N_2O$) emissions ($tCO_2e$) | Non-anthropogenic biogenic ($tCO_2e$) |
|---|---|---|---|
| Category 1: Direct emissions | 1,052.85 | 57.68 | 0.00 |
| Category 2: Indirect emissions from imported energy | 0.00 | 0.00 | 0.00 |
| Category 3: Indirect emissions from transportation | 0.00 | 0.00 | 0.00 |
| Category 4: Indirect emissions from products used by organisation | 0.00 | 0.00 | 0.00 |
| Category 5: Indirect emissions associated with the use of products from the organisation | 0.00 | 0.00 | 0.00 |
| Category 6: Indirect emissions from other sources | 0.00 | 0.00 | 0.00 |
| **Total gross emissions** | **1,052.85** | **57.68** | **0.00** |


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## A1.1 REPORTING BOUNDARIES

### A1.1.1 Emission source identification method and significance criteria

The GHG emissions sources included in this inventory are those required for Programme certification and were identified with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards as well as the Programme Technical Requirements.

Emission sources and sinks are identified through communications with finance, procurement and construction delivery; review of ERP database entries and the SHEQ annual review process.

Significance of emissions sources within the organisational boundaries has been considered in the design of this inventory. The significance criteria used comprise:

- All direct emissions sources that contribute more than 1% of total Category 1 and 2 emissions
- All indirect emissions sources that are required by the Programme

No changes to the significance criteria have been made since this inventory was initially developed in the base year.

### A1.1.2 Included sources sinks and activity data management

As adapted from ISO 14064-1, the emissions sources deemed significant for inclusion in this inventory were classified into the following categories:

- **Direct GHG emissions (Category 1):** GHG emissions from sources that are owned or controlled by the company.
- **Indirect GHG emissions (Category 2):** GHG emissions from the generation of purchased electricity, heat and steam consumed by the company.
- **Indirect GHG emissions (Categories 3-6):** GHG emissions that occur as a consequence of the activities of the company but occur from sources not owned or controlled by the company.

Table 12 provides detail on the categories of emissions included in the GHG emissions inventory, an overview of how activity data were collected for each emissions source, and an explanation of any uncertainties or assumptions made based on the source of activity data. Detail on estimated numerical uncertainties are reported in Appendix 1.

The data collection and management is undertaken as per the MWHT procedure EVPR06 Organisational Carbon Foot printing.


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Table 12. GHG emissions activity data collection methods and inherent uncertainties and assumptions

| GHG emissions category | GHG emissions source or sink subcategory | Overview of activity data and evidence | Explanation of uncertainties or assumptions around your data and evidence | Use of default and average emissions factors | Pre-verified data |
|---|---|---|---|---|---|
| Category 1: Direct emissions and removals | Direct emissions from stationary combustion | Petrol, White Diesel, HVO, LPG, Propane | Fuel purchased outside of framework agreements is captured through IFS (ERP system). | Not applicable | Not applicable |
| | Direct emissions from mobile combustion | White Diesel and Petrol | % of business miles is used to determine total fuel used from data provided by All Star Fuel Reports. Data from expenses is based upon cost for use of fuel in hire cars. | For hire cars use average car emission factors. | All Star Fuel Reports provided. |
| | Process emissions/removals arising from industrial processes | Not applicable | Not applicable | Not applicable | Not applicable |
| | Direct fugitive emissions arising from the release of GHGs in anthropogenic systems | Not applicable | Not applicable | Not applicable | Not applicable |
| | Direct emissions and removals from land use, land use change and forestry | Not applicable | Not applicable | Not applicable | Not applicable |
| | Other direct agricultural emissions | Not applicable | Not applicable | Not applicable | Not applicable |
| Overall assessment of uncertainty for Category 1 emissions and removals | | | Low | | |
| Category 2: Indirect GHG emissions from imported energy | Indirect emissions from imported electricity | Grid electricity | Data combination of meter readings, supplier invoices and assumption on $m^2$ occupation of building (for smaller offices). | Not applicable | Not applicable |
| | Indirect emissions from imported energy | Not applicable | Not applicable | Not applicable | Not applicable |


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| GHG emissions category | GHG emissions source or sink subcategory | Overview of activity data and evidence | Explanation of uncertainties or assumptions around your data and evidence | Use of default and average emissions factors | Pre-verified data |
|---|---|---|---|---|---|
| Overall assessment of uncertainty for Category 2 emissions and removals | | | Medium | | |
| Category 3: Indirect GHG emissions from transportation | Emissions from upstream transport and distribution for goods | Spend on transport/freight and couriers | Spend data only for transport/freight and couriers. | Emissions for spend data | Not applicable |
| | Emissions from downstream transport and distribution for goods | Not applicable | Not applicable | Not applicable | Not applicable |
| | Emissions from employee commuting | Employee survey with mileage and no. of days commuting | 813 responses out of 1557 employees (permanent and agency) = 52% of employees and agency completed questionnaire | Use of Eco-Act whitepaper for home working | Not applicable |
| | Emissions from client and visitor transport | Not applicable | Not applicable | Not applicable | Not applicable |
| | Emissions from Business travel | km travelled for flights, trains, trams, underground, ferries (de minimis) and buses (de minimis)<br>Mileage in employees own car<br>Number of hotel stays | Accurate data provided on flights, trains and hotels from travel providers. Uncertainty with travel booked through expenses with assumptions made. Mileage in employees own car assumed to be an average sized vehicle | Mileage in employees own car - used emissions factor for average vehicle (distance) | Not applicable |
| Overall assessment of uncertainty for Category 3 emissions and removals | | | Medium | | |
| Category 4: Indirect GHG emissions from products used by organization | Emissions from purchased goods and services | Based on spend and type of procurement purchase group | Assumption that the purchase group selected is correct by procurement/commercial teams but some uncertainty in correct selection. | Not applicable | Not applicable |


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| GHG emissions category | GHG emissions source or sink subcategory | Overview of activity data and evidence | Explanation of uncertainties or assumptions around your data and evidence | Use of default and average emissions factors | Pre-verified data |
|---|---|---|---|---|---|
| | Emissions from capital goods | Based on spend and embodied carbon emissions for assets where available | Assumptions when basing on spend rather than embodied carbon emissions for asset. The embodied product carbon may not be for the exact asset. | Not applicable | Not applicable |
| | Emissions from purchased fuel and energy related activities | Grid electricity (T&D) | Data combination of meter readings, supplier invoices and assumption on $m^2$ occupation of building (for smaller offices). | Not applicable | Not applicable |
| | Emissions from the disposal of solid waste | Construction and demolition wastes; office management waste | Detailed reports from framework waste contractors. Some uncertainty regarding site collated data and smaller waste contractors used. | Where specific waste type emission is not available - use the construction waste to landfill emission factor. | Not applicable |
| | Emissions from the disposal of liquid waste | Construction and demolition wastes; office management waste | Detailed reports from framework waste contractors. Some uncertainty regarding site collated data and smaller waste contractors used. | Where specific waste type emission is not available - use the construction waste to landfill emission factor. | Not applicable |
| | Emissions from the use of assets | Not applicable | Not applicable | Not applicable | Not applicable |
| | Emissions from the use of services not included elsewhere | Estimated electricity usage of client offices; Life Cycle Assessments for leased vehicles and IT equipment | Assumptions made on a regional basis, depending on the level of information provided.<br>LCA data used from reputable sources. | Not applicable | Not applicable |
| Overall assessment of uncertainty for Category 4 emissions and removals | | | High | | |
| Category 5: Indirect emissions associated with the use of products from the organisation | Emissions from the use stage of the product | Not yet calculated | Not applicable | Not applicable | Not applicable |


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| GHG emissions category | GHG emissions source or sink subcategory | Overview of activity data and evidence | Explanation of uncertainties or assumptions around your data and evidence | Use of default and average emissions factors | Pre-verified data |
|---|---|---|---|---|---|
| | Emissions from downstream leased assets | Not applicable | Not applicable | Not applicable | Not applicable |
| | Emissions from end of life stage of the product | Not yet calculated | Not applicable | Not applicable | Not applicable |
| | Emissions from investments | None applicable this year | Not applicable | Not applicable | Not applicable |
| | Emissions from franchises | Not applicable | Not applicable | Not applicable | Not applicable |
| Overall assessment of uncertainty for Category 5 emissions and removals | | | Not applicable | | |
| Category 6: Indirect GHG emissions from other sources | | Not applicable | Not applicable | Not applicable | Not applicable |
| Overall assessment of uncertainty for Category 6 emissions and removals | | | Not applicable | | |
| | | | | | |
| Overall assessment of uncertainty for all emissions and removals | | | Medium | | |


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### A1.1.3 Excluded emissions sources and sinks

Emissions sources in Table 13 have been identified and excluded from this inventory.

**Table 13. GHG emissions sources excluded from the inventory**

| Business unit | GHG emissions source or sink | GHG emissions category | Reason for exclusion |
|---|---|---|---|
| MWH Treatment Limited | Ferry Journeys | Indirect (Scope 3) | De minimis estimation is less than 0.5% of the overall GHG emissions (0.09% in total for 2025). |
| | Bus Travel | Indirect (Scope 3) | De minimis estimation is less than 0.5% of the overall GHG emissions. 53 bus journeys recorded during 2025 equating to 0.002% of the total carbon footprint. |
| | Air Conditioning | Direct (Scope 1) | De minimis estimation is less than 0.5% due to MWHT only being responsible for one office having air conditioning units. No leaks were recorded during 2025 by the inspections. |
| | Water Supply and Wastewater Treatment | Indirect (Scope 3) | De minimis estimation is less than 0.5% of the overall GHG emissions (0.01% for 2025). |

## A1.2 QUANTIFIED INVENTORY OF EMISSIONS AND REMOVALS

### A1.2.1 Calculation methodology

A calculation methodology has been used for quantifying the emissions inventory based on the following calculation approach, unless otherwise stated below:

*Emissions = activity data x emissions factor*

The quantification approach(es) has not changed since the previous measurement period

All emissions were calculated using Toitū emanage with emissions factors and Global Warming Potentials provided by the Programme (see Appendix 1 - data summary.xls). Global Warming Potentials (GWP) from the IPCC fifth assessment report (AR5) are the preferred GWP conversion[5].

There are systems and procedures in place that will ensure applied quantification methodologies will continue in future GHG emissions inventories.

### A1.2.2 Supplementary results

Holdings and transactions in GHG-related financial or contractual instruments such as permits, allowances, verified offsets or other purchased emissions reductions from eligible schemes recognised by the Programme are reported separately here.

#### A1.2.2.1 CARBON CREDITS AND OFFSETS

No carbon credits have been purchased for this reporting period.

**Reason for purchase**

[5] If emission factors have been derived from recognised publications approved by the programme, which still use earlier GWPs, the emission factors have not been altered from as published.


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Not applicable.

<CONDITIONAL END Carbon credits and offsets>

### A1.2.2.2 PURCHASED OR DEVELOPED REDUCTION OR REMOVAL ENHANCEMENT PROJECTS

Not applicable.

### A1.2.2.3 DOUBLE COUNTING AND DOUBLE OFFSETTING

There are various definitions of double counting or double offsetting. For this report, it refers to:

- Parts of the organisation have been prior offset.
- The same emissions sources have been reported (and offset) in both an organisational inventory and product footprint.
- Emissions have been included and potentially offset in the GHG emissions inventories of two different organisations, e.g. a company and one of its suppliers/contractors. This is particularly relevant to indirect (Categories 2 and 3) emissions sources.
- Programme approved 'pre-offset' products or services that contribute to the organisation inventory
- The organisation generates renewable electricity, uses or exports the electricity and claims the carbon benefits.
- Emissions reductions are counted as removals in an organisation's GHG emissions inventory and are counted or used as offsets/carbon credits by another organisation.

Double counting / double offsetting has not been included in this inventory.

**Details**

Not applicable.


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# APPENDIX 2: SIGNIFICANCE CRITERIA USED

Table 14. Significance criteria used for identifying inclusion of indirect emissions

| Emission source | Magnitude | Level of influence | Risk or opportunity | Sector specific guidance | Outsourced | Employee engagement | Intended Use and Users | Include in inventory? |
|---|---|---|---|---|---|---|---|---|
| Scope 3 Category 1: Purchased Goods and Services | Significant magnitude | MWHT buying influence will be less than other larger construction companies. | Opportunity: To influence the supply chain i.e. through partnership with the Supply Chain Sustainability School. Targeting SMEs with support and guidance.<br>Risk: Restricted influence could minimise impact. Use of client frameworks so may not have dialogue with company. | Not applicable | Outsourced emissions in supply chain | Engagement with project management, engineering and clients. Internal training to include embodied carbon of goods and services. | MWHT as purchaser of the goods and services. | Yes |
| Scope 3 Category 2: Capital Goods | Varies year on year - generally low significance when compare with Category 1 | Strongly influence the purchase of capital goods - sustainability and environment becoming part of the company decision making (and Business Leadership Group). | Opportunity: Decision making at early stages to consider carbon impact.<br>Risk: Decisions made without carbon in mind could significantly impact the footprint. | Not applicable | Outsourced emissions in supply chain | Engagement on Senior Leadership Group to influence decision making. Presentation / updates on carbon and impact for the business. | MWHT as the purchaser of the asset. | Yes |


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| Emission source | Magnitude | Level of influence | Risk or opportunity | Sector specific guidance | Outsourced | Employee engagement | Intended Use and Users | Include in inventory? |
|---|---|---|---|---|---|---|---|---|
| Scope 3 Category 3: Fuel- and energy-related activities (not Scope 1 and 2) | Medium significance / magnitude | Have significant influence and supporting data on the amount of fuel purchased by MWHT | Exposure to supply and demand issues including disruption to the supply chain and ethical sourcing of fuel and energy. | Not applicable | Outsourced emissions in supply chain | Engagement in reduction direct usage of fuel to reduce this source, including the MWHT Site Carbon Toolkit. | MWHT as the purchaser of the energy source. | Yes |
| Scope 3 Category 4: Upstream transportation and distribution | Generally low significance when compare with Category 1 but impacts MWHT non-mandatory Scope 3 operational emissions. | Have some influence with our supply chain including material and product deliveries to construction sites and use of couriers. | Risk: Influence is limited and may not be determined initially when placing the order.<br>Opportunity: To work with framework suppliers and to identify local suppliers. | Not applicable | Outsourced emissions in supply chain | Training, briefings and guidance on decision making in selection of products (e.g. sourcing / location) | MWHT as installers of the equipment / users of the materials and the Client as the final user of the equipment. | Yes |
| Scope 3 Category 5: Waste generated in operations | Low significance - included MWHT organised waste removals within the carbon footprint as greater than de minimis. | Have significant influence for waste removed as organised by MWHT. | Opportunity for waste minimisation and reuse on and off site.<br>Risk with limitations on the availability of facilities available to recycle/recover waste.<br>Risk of increase in waste volume produced due to nature of works and/or type of wastes produced being less recyclable or recoverable. | Not applicable | Outsourced emissions in supply chain | MWHT internal mandatory environmental modules and toolbox talks (for site operatives) includes waste minimisation. Waste hierarchy compliance is a procedural requirement and covered through construction Site Management Plans. | Yes | Yes |


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| Emission source | Magnitude | Level of influence | Risk or opportunity | Sector specific guidance | Outsourced | Employee engagement | Intended Use and Users | Include in inventory? |
|---|---|---|---|---|---|---|---|---|
| | | | Opportunity to design waste out of projects through design and build nature of MWHT business activities. | | | | | |
| Scope 3 Category 6: Business travel | Medium significance. Air, train, tram and underground travel are included within carbon footprint as greater than de minimis. Ferries are excluded as within de minimis.<br>Fuel used in employees own cars included.<br>Electricity used for company electric vehicles is included (via mileage conversion factor). | Have significant influence with regards to the mode of transport selected by MWHT employees. | Risk in increased costs of fuel being funded by MWHT.<br>Opportunity to encourage use of low emission transport.<br>Risk of non-renewable electricity being used to charge electric vehicles. | Not applicable | Outsourced emissions from travel by air and public transport. | Net Zero Carbon communications on reducing travel, utilising Teams, selecting low carbon travel methods. Green Travel Plans for key offices are promoted. Promotion of electric vehicle purchase via salary sacrifice scheme (via Tusker). | Yes | Yes |
| Scope 3 Category 7: Employee commuting | Significant magnitude as part of the MWHT non-mandatory Scope 3 operational emissions | Have some influence with our employees on the mode of transport used in commuting. | Opportunity: To provide subsidies to public transport (through My Benefits). To provide car sharing schemes.<br>Risk: Influence only - changing behaviours of employees. | Not applicable | Employees own travel. | Green Travel Plans for key offices are promoted which includes public transport and lift sharing. Car sharing schemes for key offices to be established (already in place for two offices). | Yes | Yes |


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| Emission source | Magnitude | Level of influence | Risk or opportunity | Sector specific guidance | Outsourced | Employee engagement | Intended Use and Users | Include in inventory? |
|---|---|---|---|---|---|---|---|---|
| Scope 3 Category 8: Upstream leased assets | Low magnitude | Limited influence as using client's offices and do not pay rent or contribute to utilities. | Risk: Little influence so unable to insist on use of green electricity. Unable to obtain data for office usage so majority based on assumptions. | Not applicable | Offices owned by clients or Joint Venture partners. | Office energy efficiency measures to be promoted. | Client and Joint Venture Partners. | Yes |
| Scope 3 Category 9: Downstream transportation and distribution | Currently not assessed as data is not available. | Waste contractors are employed by MWHT.<br>MWHT do not produce products for distribution. Products purchased from supply chain are delivered direct to construction sites for use / installation. | Opportunity: To work with waste framework contractors to identify mileage and vehicle types for removal of waste.<br>Risk: Incomplete data as not able to freely obtain information from smaller waste contractors; with lower spend (less influence). | Not applicable | Use of external waste contractors | Collaboration with procurement and waste contractors. | MWHT as user of the waste removal. | No |
| Scope 3 Category 10: Processing of sold products | Not applicable for MWHT | MWHT do not produce their own products. | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | n/a |


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| Emission source | Magnitude | Level of influence | Risk or opportunity | Sector specific guidance | Outsourced | Employee engagement | Intended Use and Users | Include in inventory? |
|---|---|---|---|---|---|---|---|---|
| Scope 3 Category 11: Use of sold products | Currently not assessed as data is not available. | Some level of influence depending on how can influence client's scope of works / initial designs. Asset life standards are determined by the client. | Opportunity to provide energy efficient equipment and designs which minimise chemical usage. Greater uptake / promotion of nature-based solutions. | Not applicable | Client may use consultants for initial design or in-house. Scope specified in Works Order. | Sustainability in Design training for engineers. | Client usage to asset life standards. | No currently as data is not available for majority of regions. |
| Scope 3 Category 12: End-of-life treatment of sold products | Currently not assessed as data is not available. | Driven by design decisions (which MWHT can support), client specifications and supply chain frameworks. | Opportunity to support clients on end-of-life management of utilities. | Not applicable | Outsourced emissions in supply chain | Sustainability training undertaken for designers/engineers, project management and pre-construction/proposals. MWHT Design Build Sustainability Hierarchy incorporates circular economy principles. | Incorporation into Operation and Maintenance Manuals for clients. | No - not currently as not yet managing to be able to obtain data. |
| Scope 3 Category 13: Downstream leased assets | Not applicable for MWHT. MWHT have no downstream leased assets. | MWHT do not have any leased assets. | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| Scope 3 Category 14: Franchises | Not applicable for MWHT | MWHT does not have any franchises. | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| Scope 3 Category 15: Investments | Not applicable for MWHT during 2025. | During 2021 - 2025 no investments on assets has been made by MWHT. This is reviewed on an annual basis with the MWHT Finance Director. | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |


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# APPENDIX 3: CERTIFICATION MARK USE

The Certification mark will be used on the company website, company intranet, policy statements, documents for KPI reporting and providing of sustainability documentation evidence to our clients and assessment tools.

# APPENDIX 4: REFERENCES

International Organization for Standardization, 2018. ISO 14064-1:2018. Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals. ISO: Geneva, Switzerland.

World Resources Institute and World Business Council for Sustainable Development, 2004 (revised). The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. WBCSD: Geneva, Switzerland.

World Resources Institute and World Business Council for Sustainable Development, 2015 (revised). The Greenhouse Gas Protocol: Scope 2 Guidance. An amendment to the GHG Protocol Corporate Standard. WBCSD: Geneva, Switzerland.

# APPENDIX 5: REPORTING INDEX

This report template aligns with ISO 14064-1:2018 and meet Toitū Carbon Reduce programme Organisation Technical Requirements. The following table cross references the requirements against the relevant section(s) of this report.

| Section of this report | ISO 14064-1:2018 clause | Organisational Technical Requirement rule |
|---|---|---|
| Cover page | 9.3.1 b, c, r<br>9.3.2 d, | TR8.2, TR8.3 |
| Availability | 9.2 g | |
| Chapter 1: Emissions Inventory Report | | |
| 1.1. Introduction | 9.3.2 a | |
| 1.2. Emissions inventory results | 9.3.1 f, h, j<br>9.3.3 | TR4.14, TR4.16, TR4.17 |
| 1.3. Organisational context | 9.3.1 a | |
| 1.3.1. Organisation description | 9.3.1 a | |
| 1.3.2. Statement of intent | | TR4.2 |
| 1.3.3. Person responsible | 9.3.1 b | |
| 1.3.4. Reporting period | 9.3.1 l | TR5.1, TR5.8 |
| 1.3.5. Organisational boundary and consolidation approach | 9.3.1.d | TR4.3, TR4.5, TR4.7, TR4.11 |
| 1.3.6. Excluded business units | | |
| Chapter 2: Emissions Management and Reduction Report | | |
| 2.1. Emissions reduction results | 9.3.1 f, h, j, k<br>9.3.2 j, k | TR4.14, TR6.18 |
| 2.2. Significant emissions sources | | |
| 2.3. Emissions reduction targets | | TR6.1, TR6.2, TR6.4, TR6.6, TR6.8, |
| 2.4. Emissions reduction projects | 9.3.2 b | TR6.8, TR6.11, TR6.12, TR6.13, TR6.14, TR6.15 |


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| Section of this report | ISO 14064-1:2018 clause | Organisational Technical Requirement rule |
|---|---|---|
| 2.5. Staff engagement | | TR6.1, TR6.9 |
| 2.6. Key performance indicators | | TR6.19 |
| 2.7. Monitoring and reporting | 9.3.2 h | TR6.2 |
| Appendix 1: Detailed greenhouse gas inventory | 9.3.1 f, g | TR4.9, TR4.15 |
| A1.1 Reporting boundaries | | |
| A1.1.1 Emission source identification method and significance criteria | 9.3.1 e | TR4.12, TR4.13 |
| A1.1.2 Included emissions sources and activity data collection | 9.3.1 p, q<br>9.3.2 i | TR5.4, TR5.6, TR5.17, TR5.18, |
| A1.1.3 Excluded emissions sources and sinks | 9.3.1 i | TR5.21, TR5.22, TR5.23 |
| A1.2 Quantified inventory of emissions and removals | | |
| A1.2.1 Calculation methodology | 9.3.1 m, n, o, t | |
| A1.2.2 Historical recalculations | | |
| A1.2.3 GHG Storage and Liabilities | | |
| A1.2.3.1 GHG stocks held on site | | TR4.18 |
| A1.2.3.2 Land-use liabilities | 9.3.3. | TR4.19 |
| A1.2.4 Supplementary results | | |
| A1.2.4.1 Carbon credits and offsets | 9.3.3.3 | |
| A1.2.4.2 Purchased or developed reduction or removal enhancement projects | 9.3.2 c | |
| A1.2.4.3 Double counting and double offsetting | | |
| Appendix 2: Significance criteria used | 9.3.1.e | TR4.12 |
| Appendix 3: Certification mark use | | TR3.6 |
| Appendix 4: References | | |
| Appendix 5: Reporting index | | |


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