TBLA Carbon Footprint Report and Procedures Statement YE 2024

Methodology

Scope of most recent measurement:

Business travel, Direct emissions, Electricity, Employee commute, Fuel & Energy Related Activities, Purchased goods & services, Upstream Leased Assets, Waste generated

Measurement & offset summary for Triple Bottom Line Accounting Ltd

Carbon emissions were measured on the Trace platform based on data supplied by Triple Bottom Line Accounting Ltd and the assessment and assumptions were reviewed and accepted by the customer. Trace's proprietary carbon assessment methodology is guided by best-practice approaches. Emissions factors and assumptions are from public and paid sources and are periodically assessed and peer-reviewed. More information about Trace's methodology can be found here.

Omissions and Assumptions

1. **Net Emissions** have not been included in this report as suppliers have not yet supplied us with details of a carbon reduction plan or of annually offset emissions to certify as carbon neutral suppliers. This will be factored into a new purchasing policy going forward.

   The GHG protocol recommends reporting Gross Emissions. This does not include any offsetting activities by suppliers. Net Emissions is the carbon footprint after accounting for any offsets in your supply chain.

2. **Commute and working from home (wfh) emissions**: 100% of employees returned the employee survey used to calculate commute and working from home emissions. **Wfh gas emissions were based on** assumption: office staff working from home on average days per week as indicated on survey for an area: 15 m2
3. The equivalent of 1 FTE outsourced QX employee for YE 2024 was calculated by spend. In future years we would hope that QX will provide carbon emissions data of the outsourced employees using their own carbon accounting and extrapolating for each location and number of F

1. Measurement & Carbon Reduction Summary

Date range measured	Total gross emissions (tCO_2)	Emissions intensity (Net) - (tCO_2/FTE)	Total % offset (Net)
01/2024 - 12/2024	56.8	4.7	TBC
01/2023 - 12/2023	52.5*	4.4	114%

*YE 2023 was originally published as 59.7 tCO_2. This figure has been adjusted to reflect the enhanced accuracy of our 2024 calculations. The main adjustment was reconfiguring the amount of carbon related to ***Upstream Leased Assets***, i.e. two leased EVs had been estimated as fossil fuel vehicles. YE 2023 did not capture the ***Fuel & Energy Related Activities (WFH gas)*** *so we assumed it as at least equal to 2024.* It is therefore likely that our total emissions in 2023 would be c.52 tCO_2 in a like by like comparison.

Why have TBLA's SCOPE 3 emissions increased?

Scope 3 purchased goods and services emissions will inevitably increase as the company grows. Currently, we are reliant on spend-based emissions estimation for most purchased goods and services. This methodology can create distortions whereby sustainable purchases from smaller ethical suppliers tend to be more expensive, which in turn makes our related emissions appear higher when in fact they may be lower. However, we continue to strengthen our Sustainable Procurement Policy through maintaining an updated database of approved sustainable suppliers that prioritises local, sustainable and ethical options where possible.

Current Initiatives: Please see our Carbon Management Report for detailed information off past, current ongoing and planned initiatives

- Hardware lifecycle extension: repairing laptops, reusing components from retired equipment, and minimising unnecessary consumption
- Software rationalisation: reducing licences for software, Gmail and MS OneDrive subscriptions, delivering both cost savings and emissions reductions

Measurement Challenges: Quantifying emissions reductions from our sustainable procurement efforts remains challenging without supplier-specific carbon footprint data for products and services. We anticipate this will become standard practice by 2030 for larger suppliers and progressive smaller suppliers seeking competitive advantage.

Supplier Engagement: In 2024, we surveyed our six major suppliers regarding their carbon footprint and reduction plans. Despite multiple reminders, only two responded. Where suppliers can demonstrate their own emissions offsetting and provide credible carbon reduction plans, TBLA will consider temporary net emissions adjustments. As a carbon-neutral supplier ourselves, we are committed to improving and simplifying our supplier engagement approach for 2025.

This collaborative approach recognises that meaningful Scope 3 reductions require business-wide commitment to carbon transparency and accountability.

2. Reporting by Scope

Scope	Gross emissions measured (tCO_2)	% of footprint (Gross)	Suggested reduction target for 2030	% of total baseline emissions per scope
Scope 1	0.2	<1%	0	100%
Scope 2	0	0%	N/A	N/A
Scope 3	56.6	100%	28.3	50%

3. Reporting by Category

Category	Gross emissions measured (tCO_2)	% of footprint (Gross)	2030 target (tCO_2)	Actions to consider
Purchased goods & services	35.2	62%	N/A	Our Scope 3 purchased goods and services emissions will inevitably increase as the company grows. Currently, we are reliant on spend-based emissions estimation for most purchased goods and services. This methodology can create distortions whereby sustainable purchases from smaller ethical suppliers tend to be more expensive, which in turn makes our related emissions appear higher when in fact they may be lower. However, we continue to strengthen our Sustainable Procurement Policy through maintaining an updated database of approved sustainable suppliers that prioritises local, sustainable and ethical options where possible. **Current Initiatives:** • Hardware lifecycle extension: repairing laptops, reusing components from retired equipment, and minimising unnecessary consumption • Software rationalisation: reducing licences for software, Gmail and MS OneDrive subscriptions, delivering both cost savings and emissions reductions **Measurement Challenges:** Quantifying emissions reductions from our sustainable procurement efforts remains challenging without supplier-specific carbon footprint data for products and services. We anticipate this will become standard practice by 2030 for larger suppliers and progressive smaller suppliers seeking competitive advantage. **Supplier Engagement:** In 2024, we surveyed our six major suppliers regarding their carbon footprint and reduction plans. Despite multiple reminders, only two responded. Where suppliers can demonstrate their own emissions offsetting and provide credible carbon reduction plans, TBLA will consider temporary net emissions adjustments. As a carbon-neutral supplier ourselves, we are committed to improving and simplifying our supplier engagement approach for 2025.

				This collaborative approach recognises that meaningful Scope 3 reductions require business-wide commitment to carbon transparency and accountability.
Electricity (WFH)	0.6	1%	0	Help and encourage all employees switch to renewable electricity supplier and take advantage of loans or grants for solar PV and battery storage. For every switch to a renewable supplier, we will plant a tree at Covenhope (£34 per tree to cover everything associated with planting and looking after these trees in perpetuity. Costs involve land acquisition and management, insurance, stock fencing, the trees, their protection and on-going maintenance and re-stocking of any losses in the first 5 years.
Employee commute	12.4	22%	6.2	Ten employees currently drive to work in petrol or diesel ICEVs. Reliance on private transport and ICEVs could be reduced using the following ideas for discussion: • Work with SmarterTravel or similar transport advisor to help introduce a different commuting culture within the workforce and to maximise options in collaboration with other TEC tenants and businesses in the area to aim for a year-on-year reduction of 1.5 tonnes by 2030 • Reinforce options for salary sacrifice for leasing or buying EVs. The affordable second-hand market is growing due to companies replacing 3-year leases of company cars with newer models. The second-hand market is excellent for low-mileage commutes. • Carpooling
Business travel	1.6	3%	0.8	The majority of business travel is via public transport or company-leased EVs. Locally, taxis are booked via Veezu, which predominantly provides EV taxis. The corporate account for local travel will allow TBLA to collect actual emissions via the monthly invoice. Employees are required to find out emissions of train travel (provided by Trainline) and add them to expense claims. 69.4% of these Business Travel emissions are from purchases of accommodation. Since 2024,

				employees have been encouraged to book accommodation with sustainability accreditations—e.g., using the filter on booking.com.
Upstream Leased Assets (EVs)	1.3	2%	N/A	This relates to two company owned EVs used for business travel and commuting. Only one EV is being leased in 2025
Direct emissions – CHP from gas combustion on UEA campus (TBLA landlord)	0.2	<1%	0.1	We continue to put pressure on the UEA estates team – the latest update in May 2025: *We are still working on documenting an energy strategy, but I can give a broad idea of what it will contain. The UEA has committed to 80% reduction in scope 1 & 2 by 2030 (from 2015 baseline). The majority of this will be achieved by retiring the gas CHPs. The date for this switch-off is currently being negotiated as the generated heat and power will need to be replaced from other (ideally low carbon) sources. The remaining emissions reduction will be achieved through efficiencies in operation and if funding becomes available, decarbonising at least part of the heating (heat pumps).*
Waste generated	0	<1%	0	TBLA is a Norfolk Net Zero Waste champion. The landlord provides extensive recycling bins, including food waste, and TBLA pays for a Refactory mixed plastics bin for any flimsy plastic that is not currently recycled in Norwich.
Fuel & Energy Related Activities (WFH gas)	5.6	10%	2.3	Reinforce and encourage uptake of company incentives for energy efficiency measures. Currently, only one employee has taken this up. Discuss replacing old gas boilers with affordable and practicable heat pumps and when replacement is necessary.
Total possible verifiable reduction in gross emissions by 2030			9.4	TBLA can reduce Scope 3 emissions where it has direct control, such as business travel and commuting, to some extent. At the same time, it encourages employees to reduce their WFH emissions, as detailed above. While we continue to rationalise our purchasing habits, we can only continue to encourage our suppliers to provide us with PCF or their CRPs so that we can reduce our scope 3 emissions. Our sustainable purchasing policy has been in place for over 4 years. The paradox is that the monetary cost is often higher by buying sustainably and locally, which gives an impression of increased emissions.

4. Reporting by Subcategory

Category	Subcategory	Gross emissions measured (tCO_2)	% of footprint (Gross)	Net emissions measured (tCO_2)	% of footprint
Purchased goods & services	Professional services	14.4	25%	14.4	25%
Purchased goods & services	IT & Telecommunication services	10.3	18%	10.3	18%
Purchased goods & services	Events & entertainment	2.4	4%	2.4	4%
Purchased goods & services	Electrical equipment	2.1	4%	2.1	4%
Purchased goods & services	Financial services	2	4%	2	4%
Purchased goods & services	Marketing & advertising	1.7	3%	1.7	3%
Purchased goods & services	Office supplies & cleaning	0.9	2%	0.9	2%
Purchased goods & services	Food & beverages	0.7	1%	0.7	1%
Purchased goods & services	Consumables	0.4	<1%	0.4	<1%
Purchased goods & services	Plastics	0.1	<1%	0.1	<1%
Purchased goods & services	Parking	0.1	<1%	0.1	<1%
Purchased goods & services	Postage & Courier	0.1	<1%	0.1	<1%
Purchased goods & services	Water	0	<1%	0	<1%

Purchased goods & services	Repair and Maintenance	0	<1%	0	<1%
Electricity	Working from home - survey	0.6	1%	0.6	1%
Electricity	Office usage	0	0%	0	0%
Employee commute	Private transport	12.4	22%	12.4	22%
Employee commute	Walk or cycle	0	0%	0	0%
Business travel	Accommodation	1.1	2%	1.1	2%
Business travel	Public transport	0.4	<1%	0.4	<1%
Business travel	Private transport	0.1	<1%	0.1	<1%
Upstream Leased Assets	Leasing Services	1.3	2%	1.3	2%
Direct emissions	Gas	0.2	<1%	0.2	<1%
Waste generated	Mixed waste	0	<1%	0	<1%
Waste generated	Commingled Recycling	0	<1%	0	<1%
Fuel & Energy Related Activities	Gas (wfh)	5.6	10%	5.6	10%