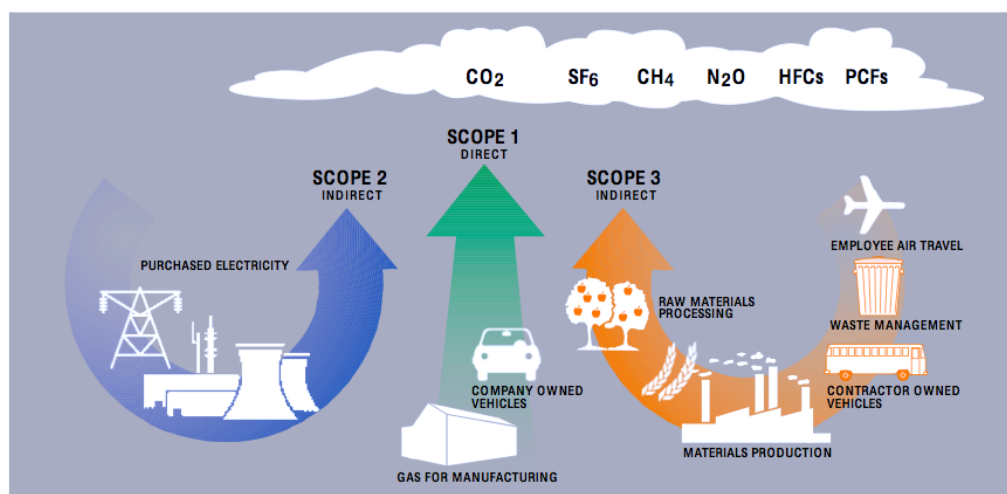


## GHG Emissions Report – Organisational Boundary and Methodology

The organisational boundary for this Greenhouse Gas (GHG) inventory has been defined using the **operational control approach**, in accordance with the **GHG Protocol Corporate Standard** and the UK Government methodology outlined by **DESNZ**.

The GHG Protocol is the globally recognised framework for measuring and managing greenhouse gas emissions. It classifies emissions into three categories:

- **Scope 1:** Direct emissions from owned or controlled sources
- **Scope 2:** Indirect emissions from the generation of purchased electricity, steam, heating, and cooling
- **Scope 3:** All other indirect emissions occurring across the value chain



This report reflects **Royce Communications'** commitment to transparency, carbon accountability, and continuous progress toward Net Zero. Using this approach ensures that all emissions associated with activities under Royce Communications' financial control are included. The inventory covers:

- **Scope 1 emissions** (where applicable)
- **Scope 2 emissions**, calculated using the **location-based method**
- **Relevant Scope 3 emissions**, specifically:
  - Category 1: Purchased Goods and Services
  - Category 2: Capital Goods
  - Category 3: Fuel- and Energy-Related Activities (not included in Scope 1 or 2)
  - Category 4: Upstream Transportation and Distribution
  - Category 5: Waste Generated in Operations
  - Category 6: Business Travel
  - Category 7: Employee Commuting
  - Category 9: Downstream Transportation and Distribution
  - Category 12: End-of-Life Treatment of Sold Products

A hybrid approach was utilised with Royce Communications utilising GHG emissions factors per unit and spend based emissions factors, this aligns with GHG Protocol guidance, balancing data quality and completeness. It enables Royce Communications to identify emissions hotspots and informs ongoing product optimisation and Scope 3 reduction strategies.

### Clarification of Terminology

- **Carbon Neutral:** Zero net emissions from direct company-owned operations (Scopes 1 & 2).
- **Net Zero:** Zero emissions across all scopes (1, 2 & 3), including upstream and downstream value chain impacts.
- **CO<sub>2</sub>e (Carbon Dioxide Equivalent):** A unified metric used to express the impact of various greenhouse gases in terms of their equivalent global warming potential (GWP) as CO<sub>2</sub>.
- **T&D** (Transmission & Distribution).
- **WTT** (Well to Tank).

# Carbon Footprint Report for Head Office

## 01 April 2021 to 31 March 2022

### Part 1: Descriptive information

| Descriptive information                                                                                            | Company response                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Company name                                                                                                       | Royce Communications                                                                                                                                                                                                                                                                              |
| Description of the company                                                                                         | Royce Communications offer a full range of structured cabling services that are delivered by highly trained experts with the experience and knowledge to solve challenges rapidly, without interrupting business operations.                                                                      |
| Chosen consolidation approach (equity share, operational control or financial control)                             | Operational control                                                                                                                                                                                                                                                                               |
| Description of the businesses and operations included in the company's organizational boundary                     | 1 building 1,200 sq. ft, 1 Diesel van, 2 Hybrid cars and 18 staff                                                                                                                                                                                                                                 |
| The reporting period covered                                                                                       | 1 April 2021 to 31 March 2022                                                                                                                                                                                                                                                                     |
| A list of Scope 3 activities included in the report                                                                | Categories 1, 2, 3, 4, 5, 6, 7, 8, 9 and 12                                                                                                                                                                                                                                                       |
| A list of Scope 1, 2, & 3 activities excluded from the report with justification                                   | Not Applicable                                                                                                                                                                                                                                                                                    |
| The year chosen as base year and rationale for choosing the base year                                              | 1 April 2021 to 31 March 2022                                                                                                                                                                                                                                                                     |
| PAS2060 emission sources accounted for:<br><input checked="" type="checkbox"/> <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> Electricity<br><input checked="" type="checkbox"/> Gas<br><input checked="" type="checkbox"/> Waste<br><input checked="" type="checkbox"/> Travel<br><input checked="" type="checkbox"/> Water<br><input checked="" type="checkbox"/> Manufacturing emissions |

## Part 2: Greenhouse Gas Emissions Data

### Restatement notes (August 2025).

This report has been **updated** to reflect an expanded Scope 3 boundary and improved methods aligned to our 2024/25 inventory. We (i) strengthened **Category 1** coverage and added **Categories 2, 8, 9 and 12**. Where activity data was unavailable, prior-year Scope 3 values were scaled in proportion to turnover: This restatement **does not** change Scopes 1–2.

The Head Office emitted 11,175.15 kgCO<sub>2</sub>e (11.18 tCO<sub>2</sub>e) in 2021-22 across **Scopes 1 & 2**.

This results in a **Scope 1 & 2** Location-Based intensity indicator of:

- **657.36 kgCO<sub>2</sub>e** per full-time equivalent (FTE) employee
- **3.14 kgCO<sub>2</sub>e** per £1,000 turnover
- **931.26 kgCO<sub>2</sub>e** per 100 sq. ft office space

**Scope 3** emitted **744,400.08 kgCO<sub>2</sub>e (744.40 tCO<sub>2</sub>e LB)** in Categories 1–9 & 12. When combined with Scope 1 & 2, this results in a total footprint of **755.58 tCO<sub>2</sub>e (LB)**. **The Scope 1–3** Location Based intensity indicators are:

- **44,445.60 kgCO<sub>2</sub>e** per full-time equivalent (FTE) employee
- **212.13 kgCO<sub>2</sub>e** per £1,000 turnover
- **62,964.60 kgCO<sub>2</sub>e** per 100 sq. ft office space

**Table 1: UK GHG emissions & energy use data between 1 April 2021 to 31 March 2022**

| Emissions Source                                            | Unit of Measure  | Total          | Carbon (kgCO <sub>2</sub> e) | Carbon (tCO <sub>2</sub> e) |
|-------------------------------------------------------------|------------------|----------------|------------------------------|-----------------------------|
| <b>Scope 1 (Direct)</b>                                     |                  |                |                              |                             |
| Natural Gas                                                 | kWh              | 23412.0        | 4735.55                      | 4.74                        |
| Plugin Hybrid Car                                           | Km               | 77.2           | 5.33                         | 0.01                        |
| Van Diesel                                                  | Km               | 14506.6        | 3359.15                      | 3.36                        |
| <b>Scope 1 Total</b>                                        |                  | <b>8.1</b>     | <b>8100.02</b>               | <b>8.10</b>                 |
| <b>Scope 2 (Energy, Indirect)</b>                           |                  |                |                              |                             |
| National Grid                                               | kWh              | 15902.0        | 3075.13                      | 3.08                        |
| <b>Scope 2 Total</b>                                        |                  | <b>15902.0</b> | <b>3075.13</b>               | <b>3.08</b>                 |
| <b>Scope 1 + 2 Total</b>                                    |                  |                | <b>11175.15</b>              | <b>11.18</b>                |
| <b>CO<sub>2</sub>e per FTE Scope 1 &amp; 2</b>              | <b>Employees</b> |                | <b>657.36</b>                | <b>0.66</b>                 |
| <b>CO<sub>2</sub>e per £ 1,000 Turnover Scope 1 &amp; 2</b> | <b>£</b>         |                | <b>3.14</b>                  | <b>0.00</b>                 |

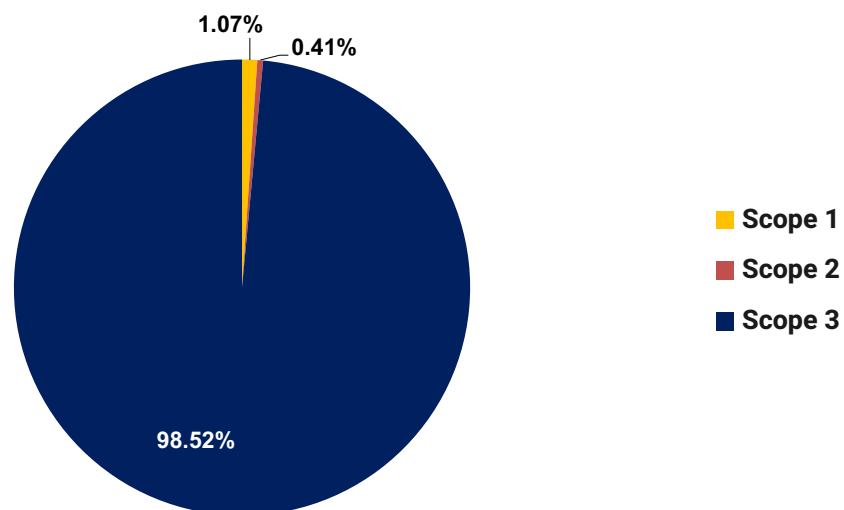
|                                                      |               |          |                 |               |
|------------------------------------------------------|---------------|----------|-----------------|---------------|
| <b>CO2e per 100 sq. ft Scope 1 &amp; 2</b>           | <b>Sq. Ft</b> |          | <b>931.26</b>   | <b>0.93</b>   |
| <b>Scope 3</b>                                       |               |          |                 |               |
| <b>Purchased Goods &amp; Services (Cat 1)</b>        |               |          |                 |               |
| Mobile Phone Services                                | Units         | 182.7    | 2597.37         | 2.60          |
| Website Hosting                                      | Units         | 3.1      | 55.98           | 0.06          |
| Landline Services                                    | Units         | 105.3    | 1497.26         | 1.50          |
| Internet Service Providers                           | Units         | 308.1    | 5495.67         | 5.50          |
| Professional Services (Financial & Auditors)         | Units         | 0.0      | 2961.09         | 2.96          |
| Professional Services (Pension)                      | Units         | 207.3    | 3894.79         | 3.89          |
| Professional Services (Legal)                        | Units         | 266.5    | 744.82          | 0.74          |
| Professional Services (Insurance)                    | Units         | 121.4    | 3366.10         | 3.37          |
| Professional Services (Medical Insurance)            | Units         | 352.5    | 1529.09         | 1.53          |
| Professional Services (Insurance - Death in Service) | Units         | 160.1    | 541.11          | 0.54          |
| Professional Services (Motor Insurance)              | Units         | 56.7     | 348.86          | 0.35          |
| HR Services                                          | Units         | 36.5     | 101.38          | 0.10          |
| H&S Services                                         | Units         | 10.9     | 111.40          | 0.11          |
| HR/H&S Insurance                                     | Units         | 11.9     | 92.69           | 0.09          |
| Cable Copper                                         | Units         | 9.7      | 305399.69       | 305.40        |
| Cable Fibre                                          | Units         | 5238.4   | 41429.85        | 41.43         |
| Electronic Outlets                                   | Units         | 1377.3   | 34023.06        | 34.02         |
| Metal Cabinets                                       | Units         | 777.1    | 68283.40        | 68.28         |
| Containment Boxes                                    | Units         | 1186.8   | 24149.03        | 24.15         |
| Electrical Components                                | Units         | 419.7    | 68274.52        | 68.27         |
| Other Manufactured Goods                             | Units         | 1559.5   | 53365.42        | 53.37         |
| <b>Total Cat 1</b>                                   |               |          | <b>23337.58</b> | <b>618.26</b> |
| <b>Capital Goods (Cat 2)</b>                         |               |          |                 |               |
| IT Equipment                                         | Units         | 8.8      | 336.90          | 0.34          |
| Computer Equipment                                   | Units         | 0.0      | 256.72          | 0.26          |
| Desks & Office Furniture                             | Units         | 6.7      | 181.76          | 0.18          |
| <b>Total Cat 2</b>                                   |               |          | <b>775.38</b>   | <b>0.78</b>   |
| <b>Fuel and Related Activities (Cat 3)</b>           |               |          |                 |               |
| Transmission & Distribution (T&D) National Grid      | kWh           | 15902.0  | 281.31          | 0.28          |
| WTT Employee Commute (Avg Car Unknown)               | Km            | 119524.1 | 5388.15         | 5.39          |
| WTT Business Travel (Van)                            | Km            | 14506.6  | 1128.19         | 1.13          |

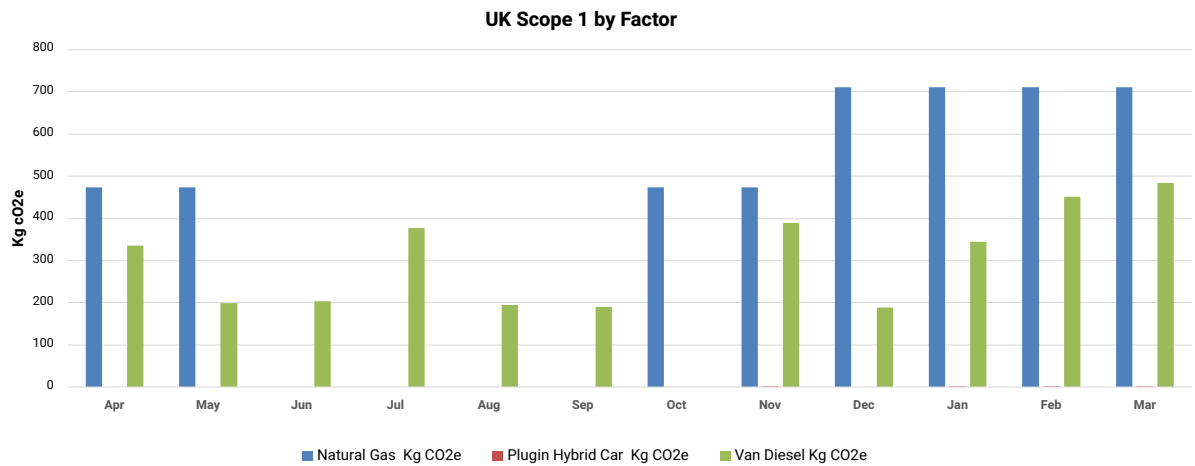
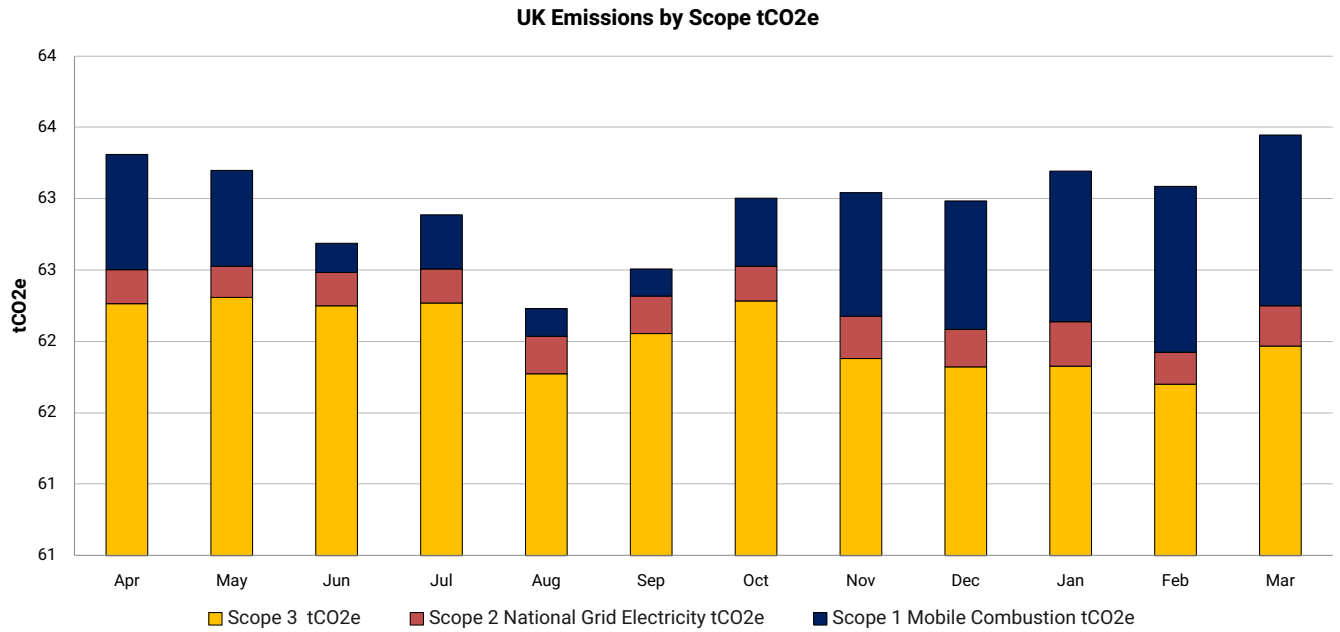
|                                                           |            |          |                 |              |
|-----------------------------------------------------------|------------|----------|-----------------|--------------|
| WTT Business Travel (Avg Petrol Car Hire)                 | Km         | 1086.3   | 53.07           | 0.05         |
| WTT Business Travel (Avg Diesel Car Hire)                 | Km         | 1636.7   | 67.17           | 0.07         |
| WTT Business Travel (Avg Petrol Car)                      | Ltrs       | 91.6     | 36.63           | 0.04         |
| WTT Business Travel (Avg Diesel Car)                      | Ltrs       | 60.8     | 55.20           | 0.06         |
| WTT Air Business Travel Domestic Flight (RF)              | Km         | 6183.8   | 166.41          | 0.17         |
| WTT Business Travel (National Rail)                       | Km         | 13569.7  | 121.04          | 0.12         |
| WTT Cat 4 Land Freight                                    | km         | 21881.6  | 2551.39         | 2.55         |
| WTT Cat 9 Land Freight                                    | km         | 116603.6 | 13595.99        | 13.60        |
| <b>Total Cat 3</b>                                        |            |          | <b>23444.53</b> | <b>23.44</b> |
| <b>Upstream Transportation &amp; Distribution (Cat 4)</b> |            |          |                 |              |
| Upstream Shipping Goods Land                              | km         | 21881.6  | 10887.83        | 10.89        |
| <b>Total Cat 4</b>                                        |            |          | <b>10887.83</b> | <b>10.89</b> |
| <b>Waste (Cat 5)</b>                                      |            |          |                 |              |
| Waste - Paper & Board                                     | Tonnes     | 1.6      | 34.91           | 0.03         |
| Waste - Commercial Industrial - Dry Mixed                 | Tonnes     | 5.5      | 117.63          | 0.12         |
| Waste - WEEE                                              | Tonnes     | 0.1      | 1.32            | 0.00         |
| Plastic                                                   | Tonnes     | 0.0      | 0.87            | 0.00         |
| Metal                                                     | Tonnes     | 0.1      | 1.74            | 0.00         |
| Water Supply                                              | Cubic Mtrs | 69.0     | 10.28           | 0.01         |
| Water Sewage                                              | Cubic Mtrs | 65.6     | 17.83           | 0.02         |
| <b>Total Cat 5</b>                                        |            |          | <b>184.58</b>   | <b>0.18</b>  |
| <b>Business Travel (Cat 6)</b>                            |            |          |                 |              |
| Air Travel Business Domestic (<3,700Km) with RF           | Km         | 6183.8   | 1520.41         | 1.52         |
| Business Travel Diesel Avg Car Hire                       | Km         | 1636.7   | 287.73          | 0.29         |
| Business Travel Petrol Avg Car Hire                       | Km         | 1086.3   | 181.02          | 0.18         |
| Land Travel Business Car Diesel                           | Ltrs       | 91.6     | 247.13          | 0.25         |
| Land Travel Business Car Petrol                           | Ltrs       | 60.8     | 142.16          | 0.14         |
| Land Travel Business National Rail                        | Km         | 13569.7  | 481.59          | 0.48         |
| Hotel Stay (Out of London)                                | Nights     | 38.0     | 395.20          | 0.40         |
| <b>Total Cat 6</b>                                        |            |          | <b>3255.24</b>  | <b>3.26</b>  |
| <b>Employee Commute (Cat 7)</b>                           |            |          |                 |              |
| Working from Home                                         | Hours      | 1785.0   | 608.24          | 0.61         |
| Employee Commute Unknown Car Avg                          | Km         | 119524.1 | 20399.17        | 20.40        |
| <b>Total Cat 7</b>                                        |            |          | <b>21007.42</b> | <b>21.01</b> |

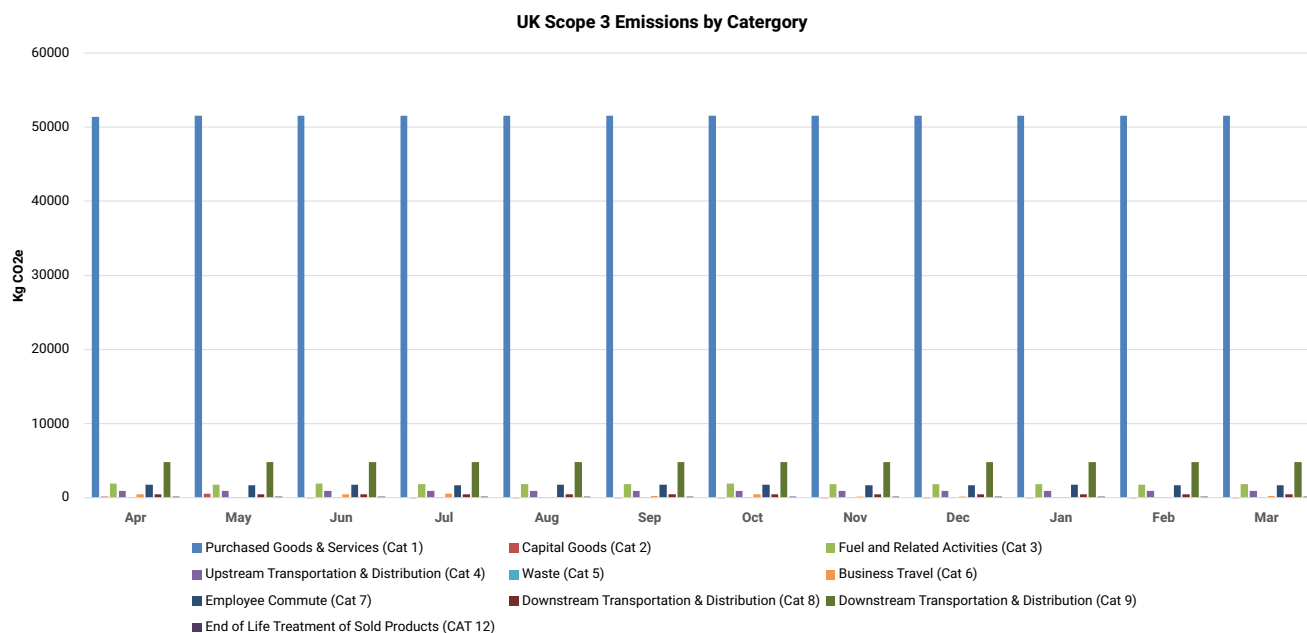
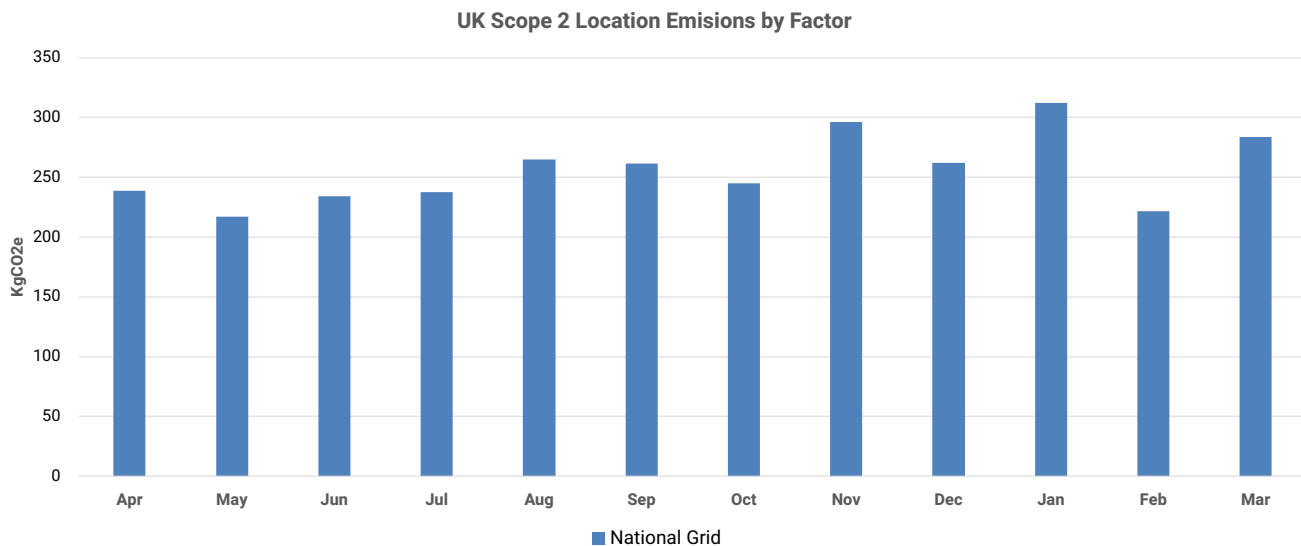
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|-------------------------------------------------------------|------------------|----------|------------------|---------------|
| <b>Downstream Transportation &amp; Distribution (Cat 8)</b> |                  |          |                  |               |
| Leased Assets - Storage                                     | Units            | 59.5     | 2197.82          | 2.20          |
| Leased Assets - Plant Hire                                  | Units            | 84.9     | 3339.69          | 3.34          |
| Leased Assets - Equipment Hire                              | Units            | 13.8     | 541.27           | 0.54          |
| <b>Total Cat 8</b>                                          |                  |          | <b>6078.78</b>   | <b>6.08</b>   |
| <b>Downstream Transportation &amp; Distribution (Cat 9)</b> |                  |          |                  |               |
| Land Freight Courier                                        | km               | 116603.6 | 58019.64         | 58.02         |
| <b>Total Cat 9</b>                                          |                  |          | <b>58019.64</b>  | <b>58.02</b>  |
| <b>End of Life Treatment of Sold Products (CAT 12)</b>      |                  |          |                  |               |
| Disposal or Recycling Recycled Copper                       | Weight t         | 34.4     | 731.25           | 0.73          |
| Disposal or Recycling Recycled Metals                       | Weight t         | 53.8     | 1143.96          | 1.14          |
| Disposal or Recycling Recycled Plastic                      | Weight t         | 27.6     | 588.33           | 0.59          |
| Disposal or Recycling Glass                                 | Weight t         | 1.0      | 20.58            | 0.02          |
| <b>Total Cat 12</b>                                         |                  |          | <b>2484.13</b>   | <b>2.48</b>   |
| <b>Scope 3 Total</b>                                        |                  |          | <b>744400.08</b> | <b>744.40</b> |
| <b>Total Scope 1, 2 &amp; 3</b>                             |                  |          | <b>755575.23</b> | <b>755.58</b> |
| <b>CO2e per FTE Scope 1, 2 &amp; 3</b>                      | <b>Employees</b> |          | <b>44445.60</b>  | <b>44.45</b>  |
| <b>CO2e per £ 1000 Turnover Scope 1,2 &amp; 3</b>           | <b>£</b>         |          | <b>212.13</b>    | <b>0.21</b>   |
| <b>CO2e per 100 sq. ft Scope 1, 2 &amp; 3</b>               | <b>Sq. Ft</b>    |          | <b>62964.60</b>  | <b>62.96</b>  |

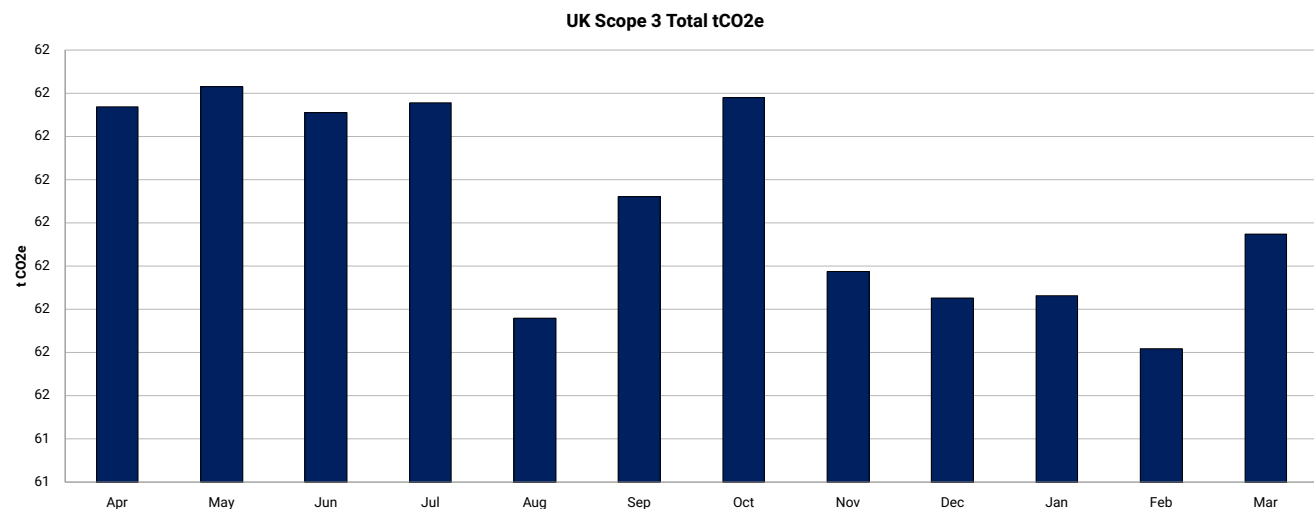
\* 1 Unit represents £100

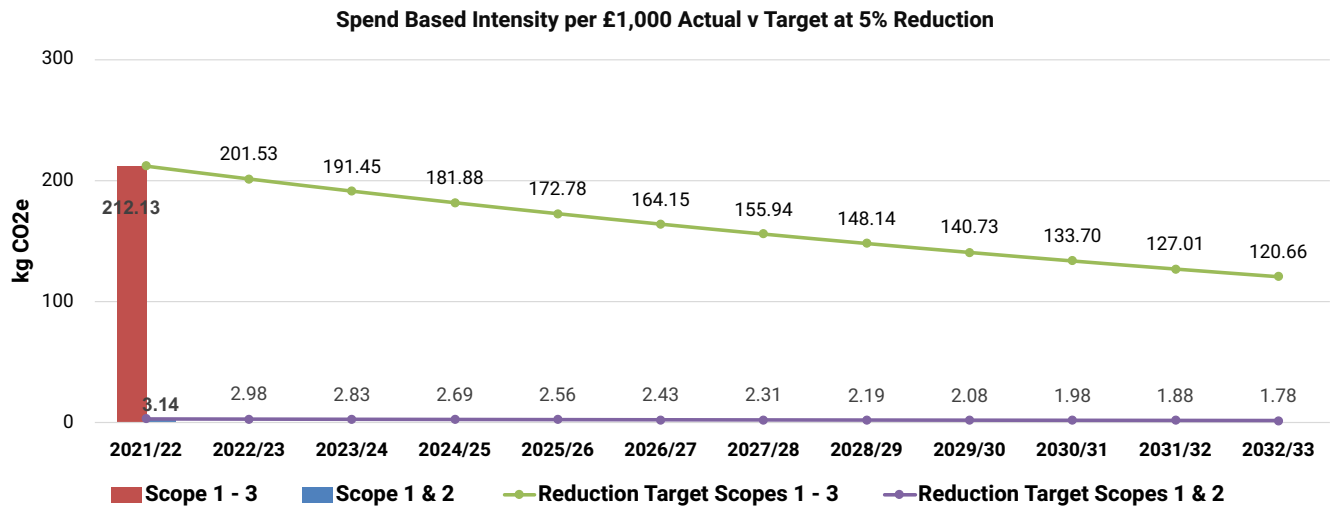
**UK Scopes by Percentage: 755.58 tCO2e**











## Energy Efficiency and Carbon Reduction Measures

### Measures Implemented (up to 2021)

- Head Office has transitioned from two diesel Jaguar company cars to two BMW hybrid cars in Q3 of 2021-2022.

### Planned Measures (2022 and beyond)

- Head Office plans to change fluorescent lighting in the building to LED lighting. This is to be completed by Q4 2022, measures have been costed, and the plan is ready to be implemented.

### Notes about methodology:

- The calculations were completed using the GHG Carbon Calculator, applying the UK Government Emission Factors 2022 and 2021 DEFRA spend-based factors, Climatiq datasets, and supplier-specific data where available.
- Where activity-based data (e.g. actual weights or consumption) was unavailable, a spend-based methodology was applied in line with Scope 3 best practices.
- CO<sub>2</sub>e is the universal unit of measurement to indicate the global warming potential (GWP) of Greenhouse Gases (GHGs), expressed in terms of the GWP of one unit of carbon dioxide. There are seven main GHGs that contribute to climate change, as covered by the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O),

hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). Different activities emit different gases. Using CO<sub>2</sub>e allows all greenhouse gases to be measured on a like-for-like basis.

- For National grid electricity consumption, Royce Communications has included factors for the transmission and distribution of electricity (T&D) losses, which occur between the power station and site(s). As with other Scope 3 impacts, reporting T&D is voluntary but is recommended standard practice by UK Government<sup>2</sup>.

## **2025 restatement and boundary expansion (comparability with 2024/25).**

Following a 2024/25 materiality review, Royce Communications expanded the Scope 3 boundary to include additional categories (Cat 2, 8, 9, 12) and enhanced Category 1 coverage. In line with the GHG Protocol Corporate Standard and UK guidance, historical Scope 3 emissions for **2021–22**, have been **re-stated** to preserve a like-for-like boundary with 2024/25.

- **Method for restatement.** Where primary/activity data was not available for earlier years, emissions were **scaled using turnover** as a proxy—i.e., adjusted by the ratio of each year's turnover to 2024/25 turnover.
- **Impact.** Scopes **1–2** remain unchanged. Scope **3** totals and intensity metrics (per FTE, per £1,000 turnover, per 100 sq ft) were recalculated.
- **Limitations.** Turnover is an imperfect proxy for material throughput. As higher-quality data becomes available (e.g., supplier/product weight, distance and mode, end-of-life), we will replace scaled estimates and disclose any further recalculations in future reports.

## **Definitions:**

**Carbon footprint** - The total set of greenhouse gas emissions (GHG) caused directly and indirectly by an individual event, organisation, or product expressed as Carbon Dioxide Equivalent (CO<sub>2</sub>e). (Source: Greenhouse Gas Protocol).

**Scope 1** (direct emissions) emissions are those from activities owned or controlled by your organisation. Examples of Scope 1 emissions include emissions from combustion in owned or controlled boilers, furnaces and vehicles; and emissions from chemical production in owned or controlled process equipment.

**Scope 2** (energy indirect) emissions are those released into the atmosphere that are associated with your consumption of purchased electricity, heat, steam and cooling. These indirect emissions are a consequence of your organisation's energy use but occur at sources you do not own or control.

**Scope 3** (other indirect) emissions are a consequence of your actions that occur at sources you do not own or control and are not classed as Scope 2 emissions. Examples of Scope 3 emissions are business travel by means not owned or controlled by your organisation, waste disposal, materials or fuels your organisation purchases. Deciding if emissions from a vehicle, office or factory that you use are Scope 1 or Scope 3 may depend on how you define your operational boundaries. Scope 3 emissions can be from activities that are upstream or downstream of your organisation. More information on Scope 3 and other aspects of reporting can be found in the Greenhouse Gas Protocol Corporate Standard.

**References:**

1. The GHG Protocol Corporate Accounting and Reporting Standard. Revised Edition (2015) World Resource Institute and World Business Council for Sustainable Development.
2. Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance (March 2019) UK Government Department for Business, Environment and Industrial Strategy.
3. UK Government Greenhouse Gas reporting: conversion factors – 2022 Full set (for advanced users).
4. DEFRA Spend Factors for Scope 3 footprint 2021, factors utilised updated as of May 2021.
5. Climatiq Data base for Scope 3