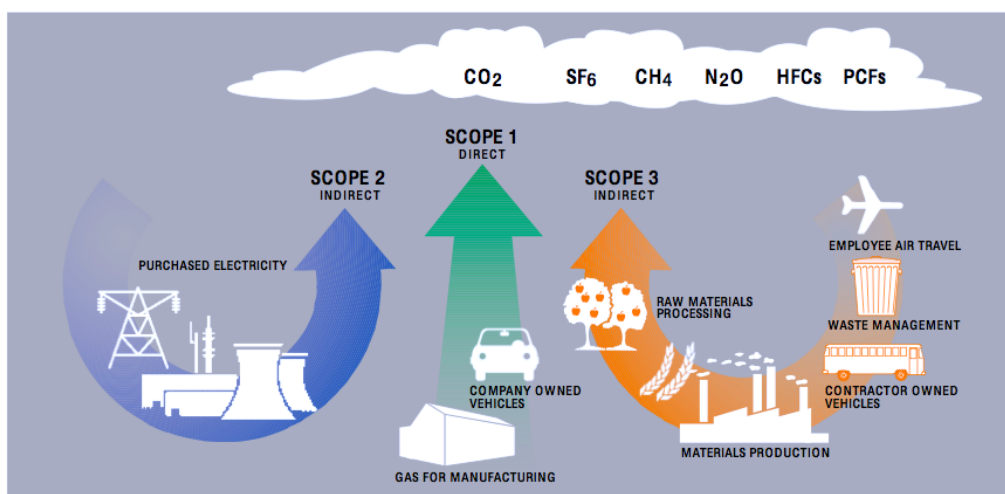


GHG Emissions Report – Organisational Boundary and Methodology

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.
- **CO₂e (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 CO₂.
- **T&D** (Transmission & Distribution).
- **WTT** (Well to Tank).

Carbon Footprint Report for Head Office

01 April 2023 to 31 March 2024

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 2023 to 31 March 2024
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: ☒ ☒	☒ Electricity ☒ Gas ☒ Waste ☒ Travel ☒ Water ☒ 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**, and (ii) **re-stated** prior year **2023–24** to maintain comparability. Where activity data was unavailable, prior-year Scope 3 values were **scaled in proportion to turnover** for each respective year relative to 2024/25.

This restatement **does not** change Scopes 1–2. Scope 3 totals and related intensity indicators have been recalculated; see **Appendix A** for restated figures and variance versus the previously published values.

The Head Office emitted 9,653.27 kgCO₂e (9.65 tCO₂e) in 2023-24 across **Scopes 1 & 2**. This results in a **Scope 1 & 2** Location-Based intensity indicator of:

- **536.29 kgCO₂e** per full-time equivalent (FTE) employee
- **2.08 kgCO₂e** per £1,000 turnover
- **804.44 kgCO₂e** per 100 sq. ft office space

Scope 3 emitted **945,194.90 kgCO₂e (945.19 tCO₂e LB)** in Categories 1–9 & 12. When combined with Scope 1 & 2, this results in a total footprint of **954.85 tCO₂e (LB)**. **The Scope 1–3** Location Based intensity indicators are:

- **53,047.12 kgCO₂e** per full-time equivalent (FTE) employee
- **205.70 kgCO₂e** per £1,000 turnover
- **79,570.68 kgCO₂e** per 100 sq. ft office space

Table 1: UK GHG emissions & energy use data between 1 April 2023 to 31 March 2024

Emissions Source	Unit of Measure	Total	Carbon (kgCO ₂ e)	Carbon (tCO ₂ e)
Scope 1 (Direct)				
Natural Gas	kWh	29176.0	5912.22	5.91
Plugin Hybrid Car	Km	2494.5	214.50	0.21
Van Diesel	Km	4248.7	800.11	0.80
Scope 1 Total		6.9	6926.83	6.93
Scope 2 (Energy, Indirect)				
National Grid	kWh	13168.0	2726.43	2.73

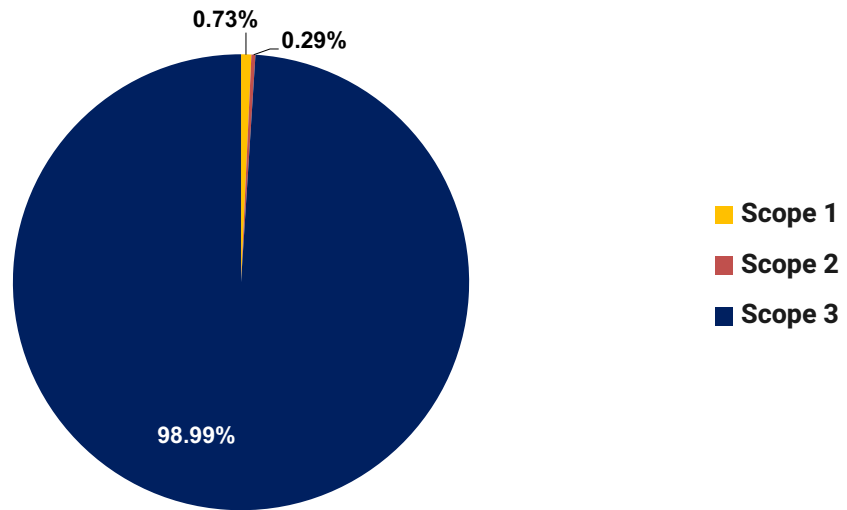
Scope 2 Total		13168.0	2726.43	2.73
Scope 1 + 2 Total			9653.27	9.65
CO2e per FTE Scope 1 & 2	Employees		536.29	0.54
CO2e per £ 1,000 Turnover Scope 1 & 2	£		2.08	0.00
CO2e per 100 sq. ft Scope 1 & 2	Sq. Ft		804.44	0.80
Scope 3				
Purchased Goods & Services (Cat 1)				
Mobile Phone Services	Units	186.5	2744.70	2.74
Website Hosting	Units	3.2	54.87	0.05
Landline Services	Units	107.5	1582.19	1.58
Internet Service Providers	Units	314.3	5386.82	5.39
Professional Services (Financial & Auditors)	Units	0.0	3592.24	3.59
Professional Services (Pension)	Units	270.1	4024.97	4.02
Professional Services (Legal)	Units	347.3	1106.75	1.11
Professional Services (Insurance)	Units	158.3	4219.45	4.22
Professional Services (Medical Insurance)	Units	459.2	1917.71	1.92
Professional Services (Insurance - Death in Service)	Units	208.7	678.63	0.68
Professional Services (Motor Insurance)	Units	73.8	437.53	0.44
HR Services	Units	47.6	125.54	0.13
H&S Services	Units	14.2	137.95	0.14
HR/H&S Insurance	Units	15.6	116.25	0.12
Cable Copper	Units	12.7	398019.66	398.02
Cable Fibre	Units	6827.1	53994.47	53.99
Electronic Outlets	Units	1795.0	44341.39	44.34
Metal Cabinets	Units	1012.8	88992.02	88.99
Containment Boxes	Units	1546.8	31472.82	31.47
Electrical Components	Units	547.0	88980.45	88.98
Other Manufactured Goods	Units	2032.4	69549.80	69.55
Total Cat 1			26125.57	801.48
Capital Goods (Cat 2)				
IT Equipment	Units	11.5	443.22	0.44
Computer Equipment	Units	0.0	337.74	0.34
Desks & Office Furniture	Units	8.8	236.90	0.24
Total Cat 2			1017.86	1.02

Fuel and Related Activities (Cat 3)				
Transmission and Distribution (T&D)	kWh	13168.0	240.97	0.24
WTT Employee Commute (Avg Car Unknown)	Km	27013.7	1188.33	1.19
WTT Business Travel (Van Class II)	Km	4248.7	195.52	0.20
WTT Air Business Travel Domestic Flight (RF)	Km	1610.9	53.97	0.05
WTT Business Travel (Avg Petrol Car)	Km	32429.8	1491.45	1.49
WTT Business Travel (Avg Diesel Car)	Km	65443.8	2713.30	2.71
WTT Business Travel (National Rail)	Km	12530.3	112.40	0.11
WTT Cat 4 Land Freight	km	28517.7	3379.63	3.38
WTT Cat 9 Land Freight	km	151966.6	18009.56	18.01
Total Cat 3			27385.13	27.39
Upstream Transportation & Distribution (Cat 4)				
Upstream Shipping Goods Land	km	28517.7	13897.52	13.90
Total Cat 4			13897.52	13.90
Waste (Cat 5)				
Waste - Paper & Board	Tonnes	1.4	9.28	0.01
Waste - Commercial Industrial - Dry Mixed	Tonnes	7.2	46.18	0.05
Waste - WEEE	Tonnes	0.1	0.52	0.00
Plastic	Tonnes	0.1	0.34	0.00
Metal	Tonnes	0.1	0.68	0.00
Water Supply	Cubic Mtrs	53.0	8.11	0.01
Water Sewage	Cubic Mtrs	50.8	9.43	0.01
Total Cat 5			74.55	0.07
Business Travel (Cat 6)				
Air Travel Business Domestic (<3,700Km) with RF	Km	1610.9	439.10	0.44
Land Travel Business Car Petrol	Km	32429.8	5334.70	5.33
Land Travel Business Car Diesel	Km	65443.8	11114.98	11.11
Land Travel Business National Rail	Km	12530.3	444.33	0.44
Hotel Stay (Out of London)	Nights	10.0	104.00	0.10
Total Cat 6			17437.10	17.44
Employee Commute (Cat 7)				
Working from Home	Hours	1785.0	595.80	0.60
Employee Commute Unknown Car Avg	Km	27013.7	0.00	0.00

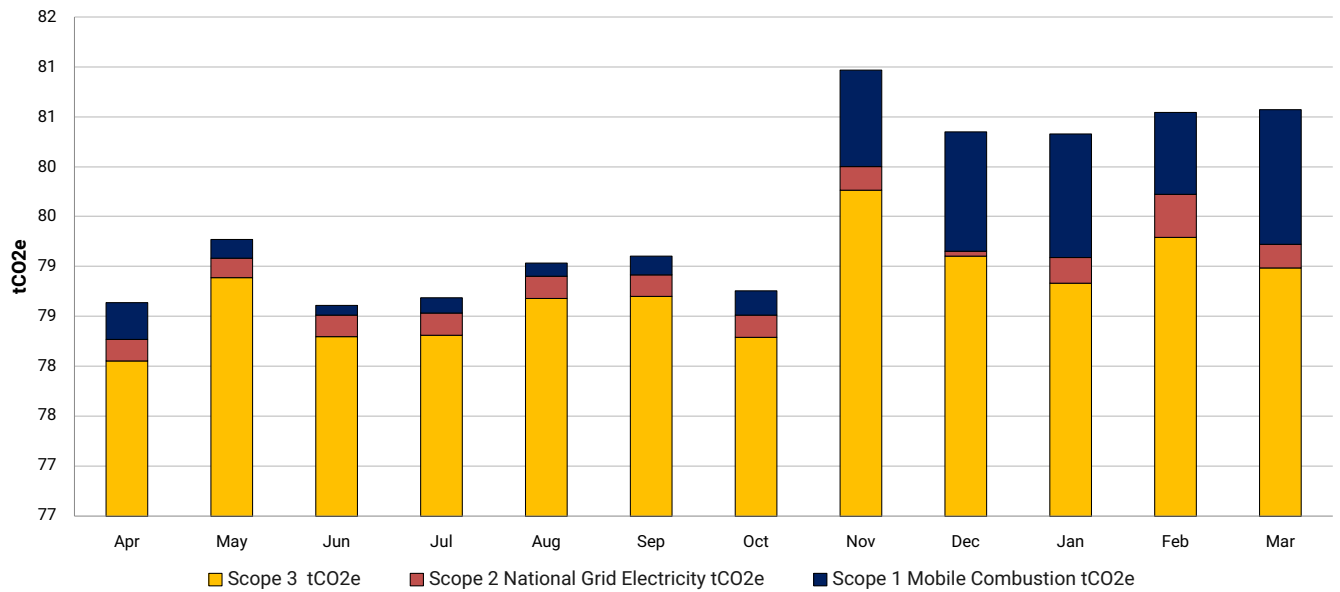
Total Cat 7			595.80	0.60
Downstream Transportation & Distribution (Cat 8)				
Leased Assets - Storage	Units	77.5	2500.76	2.50
Leased Assets - Plant Hire	Units	110.7	4971.14	4.97
Leased Assets - Equipment Hire	Units	17.9	805.69	0.81
Total Cat 8			8277.58	8.28
Downstream Transportation & Distribution (Cat 9)				
Land Freight Courier	km	151966.6	74057.87	74.06
Total Cat 9			74057.87	74.06
End of Life Treatment of Sold Products (CAT 12)				
Disposal or Recycling Recycled Copper	Weight t	44.8	287.10	0.29
Disposal or Recycling Recycled Metals	Weight t	70.1	449.13	0.45
Disposal or Recycling Recycled Plastic	Weight t	36.0	230.99	0.23
Disposal or Recycling Glass	Weight t	1.3	8.08	0.01
Total Cat 12			975.30	0.98
Scope 3 Total			945194.90	945.19
Total Scope 1, 2 & 3			954848.16	954.85
CO2e per FTE Scope 1, 2 & 3	Employees		53047.12	53.05
CO2e per £ 1000 Turnover Scope 1,2 & 3	£		205.70	0.21
CO2e per 100 sq. ft Scope 1, 2 & 3	Sq. Ft		79570.68	79.57

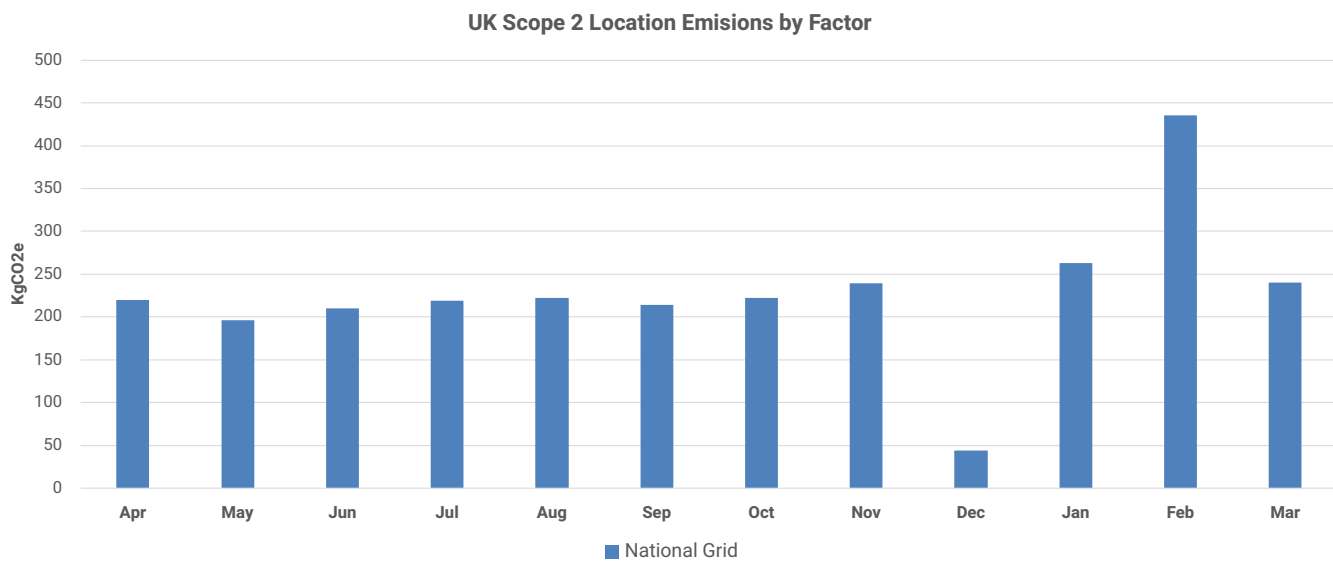
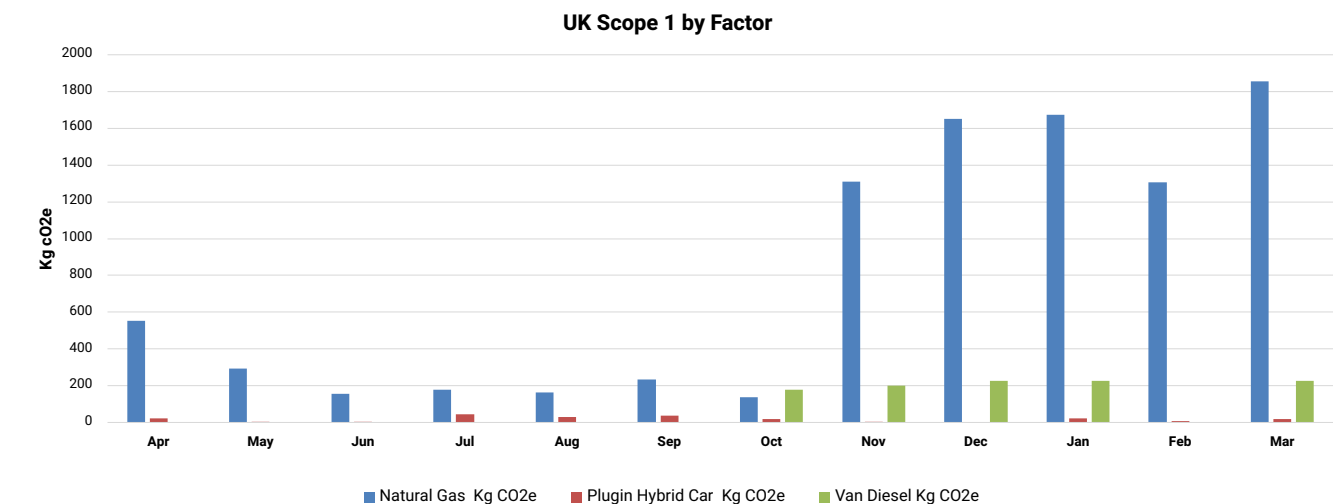
* 1 Unit represents £100

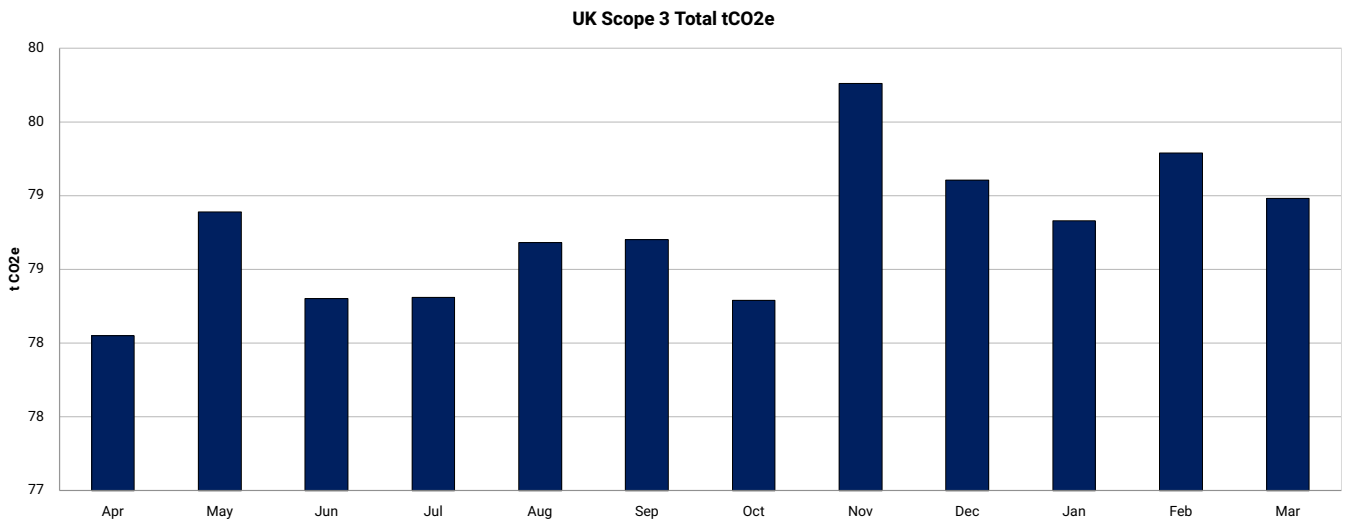
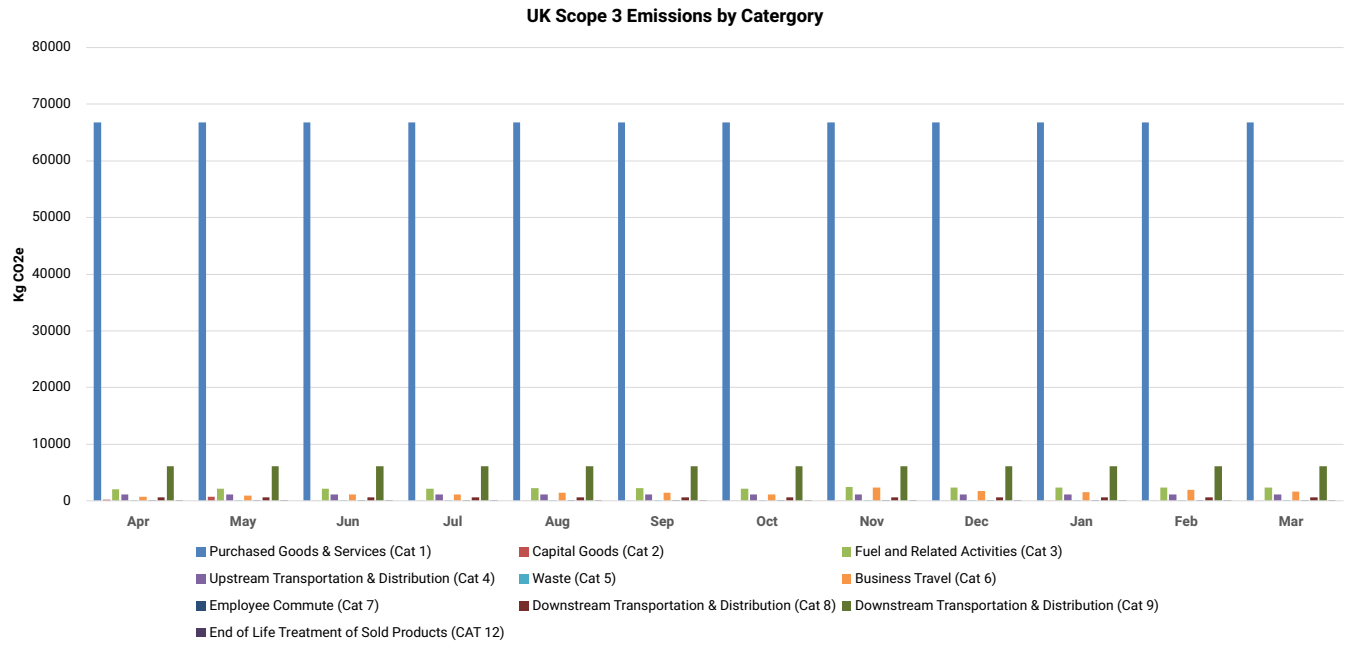
UK Scopes by Percentage: 954.85 tCO2e

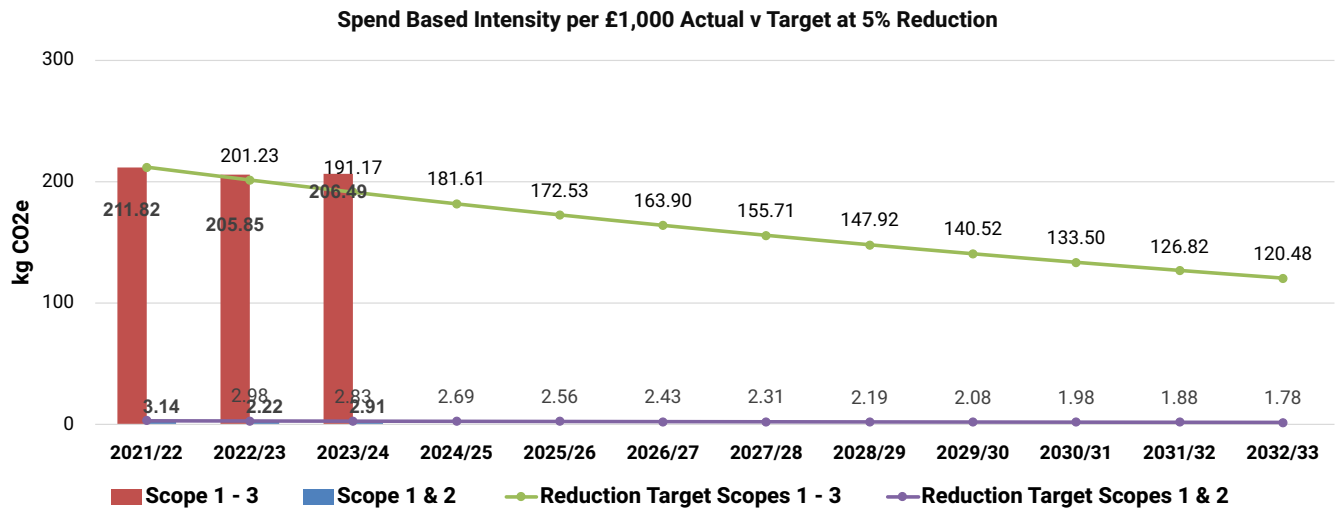
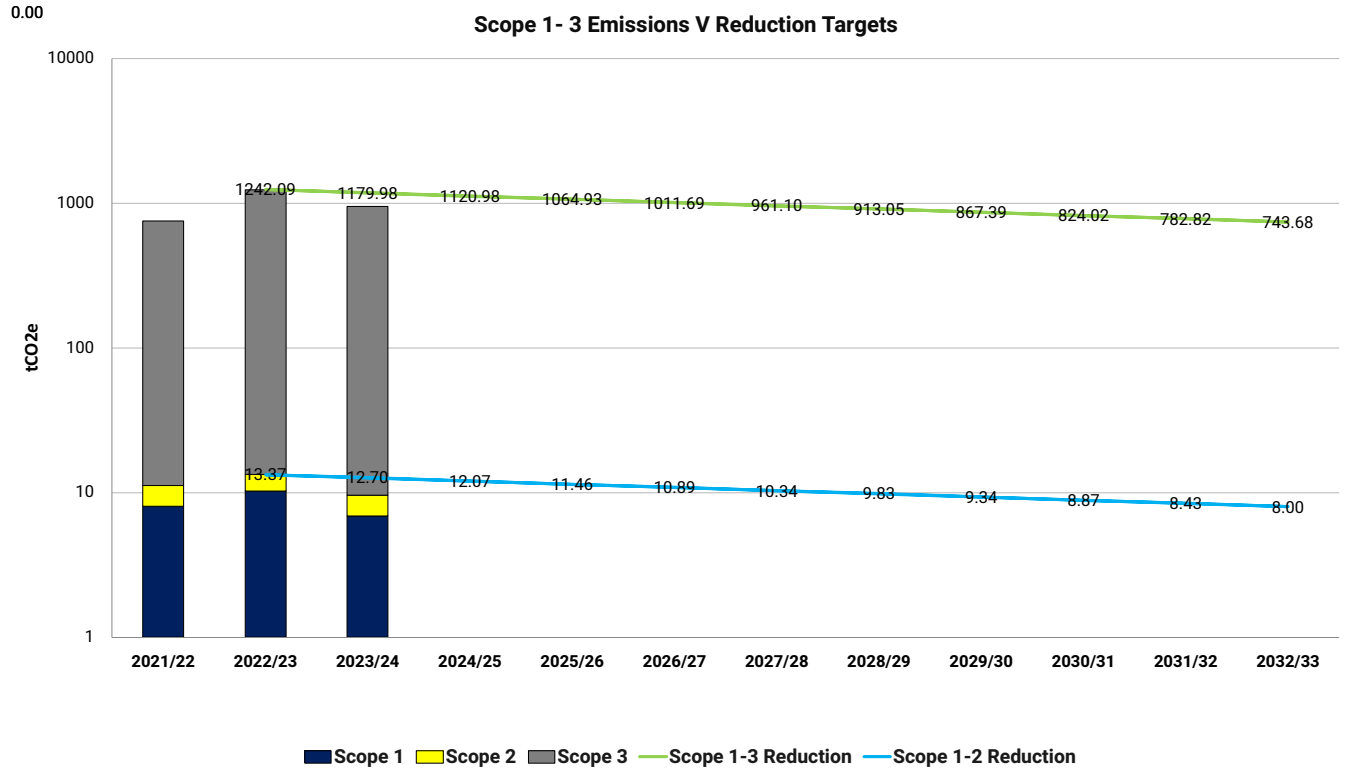


UK Emissions by Scope tCO2e









Energy Efficiency and Carbon Reduction Measures

Measures Implemented (up to 2023)

- Head Office has transitioned from two diesel Jaguar company cars to two BMW hybrid cars in Q3 of 2023-2024.

Planned Measures (2024 and beyond)

- Head Office plans to change fluorescent lighting in the building to LED lighting. This is to be completed by Q4 2024, 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 2024 and 2023 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.
- CO₂e 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 (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). Different activities emit different gases. Using CO₂e 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 Government².

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 **2023–24**, 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 (CO₂e). (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 – 2024 Full set (for advanced users).
4. DEFRA Spend Factors for Scope 3 footprint 2023, factors utilised updated as of May 2023.
5. Climatiq Data base for Scope 3