

2026

# Carbon Emissions Report & Reduction Plan

CARBON NEUTRAL  
QHSE ABERDEEN LTD



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# Introduction

## INTRODUCTION

**QHSE Aberdeen Ltd** was founded in 2015 by David Rusling and Angela Scott with the vision of creating an ISO Consultancy and Training Business to assist all sectors and organisations with a cost-effective and personalised service.

Since its formation, we have grown from strength to strength, and we are now able to offer a wide range of QHSE-related services from the development of core management systems to the provision of experienced staff for specific project work to the delivery of bespoke training programs to meet client requirements.

QHSE Aberdeen is an environmentally aware and socially responsible organisation that supports the Sustainable Development Goals (SDGs) set forward by the United Nations.

### Methodology

The greenhouse gas accounting is based on the Greenhouse Gas Protocol's corporate and value chain standards ([ghgprotocol.org](http://ghgprotocol.org)).

The GHG Protocol defines emissions in three scopes:

- Scope 1 – The company's direct emissions from vehicles, combustion, processes, or leakages
- Scope 2 – The company's indirect emissions (electricity, heating, cooling) from energy purchased and consumed.
- Scope 3 – Greenhouse gas emissions that occur upstream and downstream in the company's value chain, as a consequence of the company's operations.

Total greenhouse gas emissions are quantified in carbon dioxide equivalents (CO<sub>2</sub>e), which takes into consideration that different greenhouse gases (Carbon dioxide, Nitrogen oxides, methane, etc.) have different global warming factors.

To set the organisational boundary, the “operational control” principle is used, i.e., emissions from vehicles, purchases, and services over which the company has control are taken into account, regardless of whether they are owned, part-owned, leased, or rented.

For each emission calculation, relevant emission sources and emission factors have been used, with exact activity data used. The emission factors come from DEFRA and GHG.

# Scopes

 <b>QHSE ABERDEEN</b> Consultancy & Advisory Service		
Scopes (CO2e)	UK	Notes/Comments
	Location <b>Aberdeen</b>	
<b>Scope 1</b>		
Fuels	<input type="checkbox"/>	e.g., Diesel on-site fueling equipment such as generators or vehicles - fuel cards if company cars (gas or diesel)
Bioenergy	<input type="checkbox"/>	
Refrigerant and other	<input checked="" type="checkbox"/>	e.g., Air conditioning
Passenger Vehicles	<input checked="" type="checkbox"/>	e.g., Company car, vans (not delivery), or 4x4, etc.
Delivery Vehicles	<input type="checkbox"/>	e.g., Company delivery van
<a href="#">SECR - passenger &amp; delivery vehicles</a>	<input type="checkbox"/>	Select only if registered under SERC
<b>Scope 2</b>		
UK Electricity	<input checked="" type="checkbox"/>	Source electricity bills/meter readings
Overseas Electricity	<input type="checkbox"/>	Source electricity bills/meter readings
UK Electricity for EVs	<input type="checkbox"/>	Separate charging point or included in company electricity - source electricity bills/meter readings
<a href="#">SECR - EVs</a>	<input type="checkbox"/>	Select only if registered under SERC
Heat and steam	<input type="checkbox"/>	
<b>Scope 3</b>		
WTT* Fuels	<input type="checkbox"/>	Well-to-tank where applicable
WTT* Bioenergy	<input type="checkbox"/>	Well-to-tank where applicable
Transmission and distribution**	<input checked="" type="checkbox"/>	
UK Electricity T&D** for EVs	<input checked="" type="checkbox"/>	
WTT* UK electricity	<input checked="" type="checkbox"/>	Well-to-tank where applicable
WTT* Heat & Steam	<input type="checkbox"/>	Well-to-tank where applicable
Water Supply	<input checked="" type="checkbox"/>	
Water Treatment	<input checked="" type="checkbox"/>	
Material Use	<input checked="" type="checkbox"/>	
Waste Disposal	<input checked="" type="checkbox"/>	Report from waste management company (general waste, dry mixed recycling, special/hazardous waste, etc.)
Business Travel - air	<input checked="" type="checkbox"/>	Report from travel agent (domestic/short haul/long haul/international)
WTT* Business Travel - air	<input checked="" type="checkbox"/>	Well-to-tank where applicable
Business Travel - sea	<input type="checkbox"/>	
WTT* Business Travel - sea	<input type="checkbox"/>	Well-to-tank where applicable
Business Travel - land	<input checked="" type="checkbox"/>	Business miles and commuting miles/fuel card if not company vehicle (fuel card bills - gas or diesel)
WTT* Business Travel - land	<input checked="" type="checkbox"/>	Well-to-tank where applicable
Freighting Goods	<input type="checkbox"/>	
WTT* Delivery Vehicles & Freight	<input type="checkbox"/>	Well-to-tank where applicable
Hotel Stay	<input checked="" type="checkbox"/>	Number of nights per location
Managed Assets - electricity	<input type="checkbox"/>	
Managed Assets - vehicles	<input type="checkbox"/>	e.g., Long-term rental vehicles (cars, vans, trucks, etc.)
Home Working	<input checked="" type="checkbox"/>	Number of days per week working from home (based on 8 hours per day)

## Our CO<sub>2</sub>e History

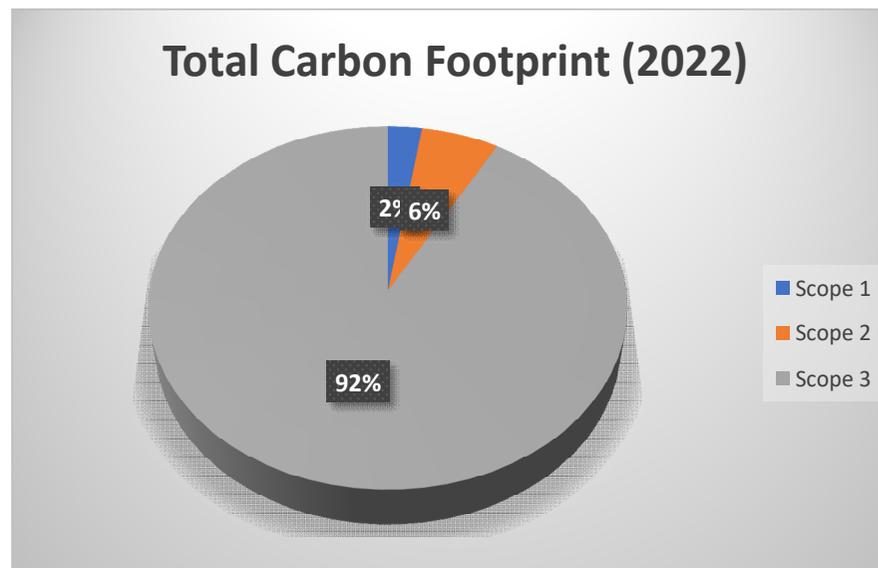
We have recorded and reported our CO<sub>2</sub>e openly and transparently, in addition to communicating our goals for their reduction for five (5) years as indicated below. The improvements proposed within this year's plan are based on our CO<sub>2</sub> emissions recorded in 2025.

### 2021

QHSE Aberdeen Ltd's journey towards carbon neutrality began in 2021 with our carbon footprint assessment carried out by an independent organisation, which identified our emissions relevant at that time (COVID-19 still affected working from the office).

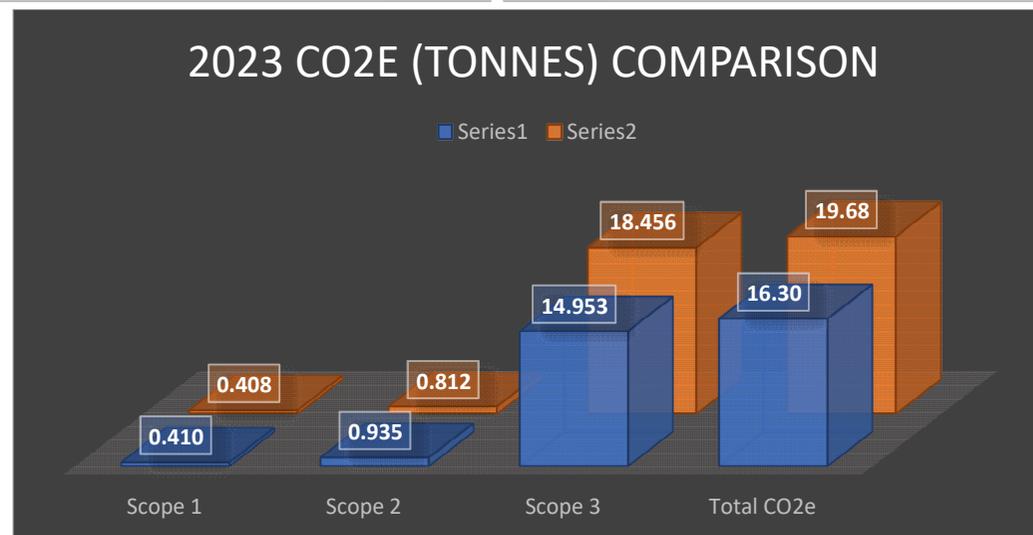
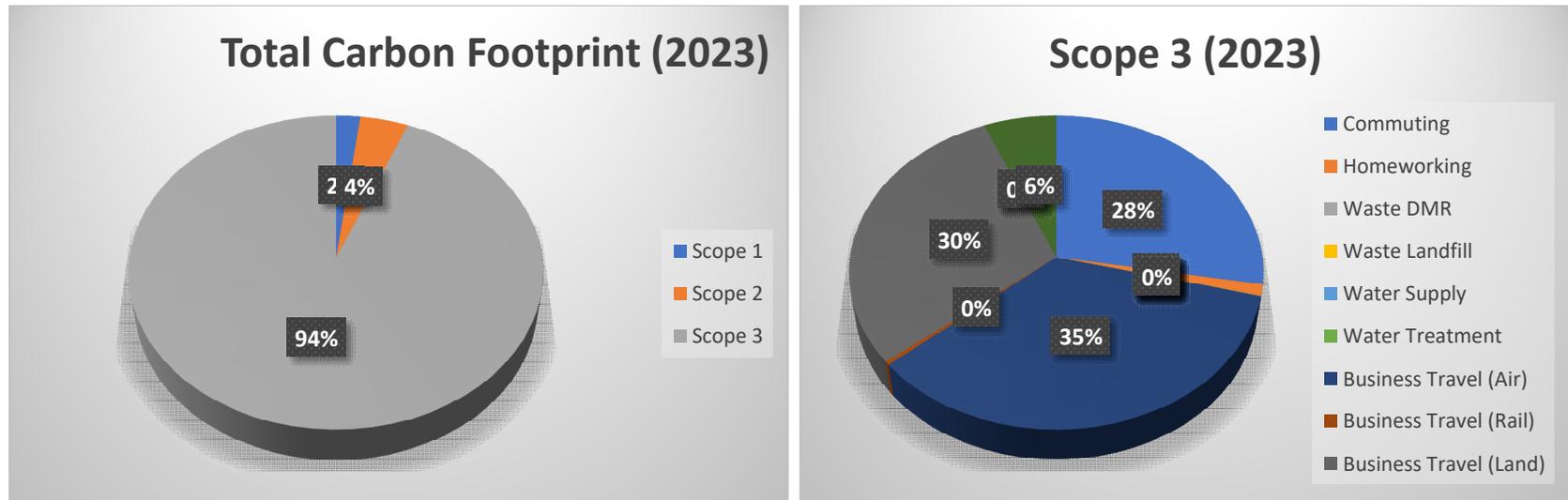
### 2022

This was extended in 2022 by progressing to PAS 2060:2014, with the baseline reporting year being 01/01/2022 – 31/12/2022. CO<sub>2</sub>e figures were finalised, calculated, and self-validated. The final CO<sub>2</sub>e emissions for the reporting period totalled **16.30 TONNES CO<sub>2</sub>e**. At the end of that period, we offset our carbon emissions through various projects aligned with the United Nations' sustainable development goals (SDGs).



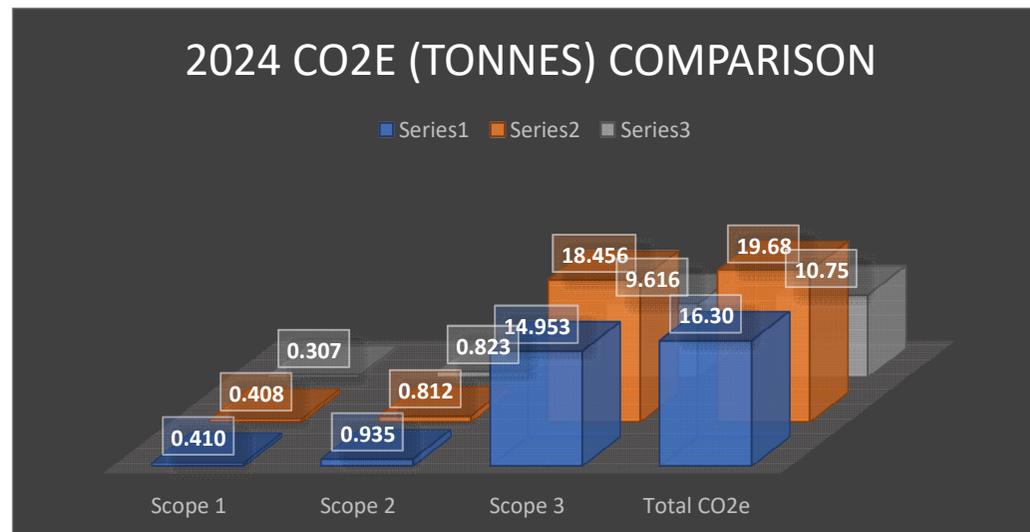
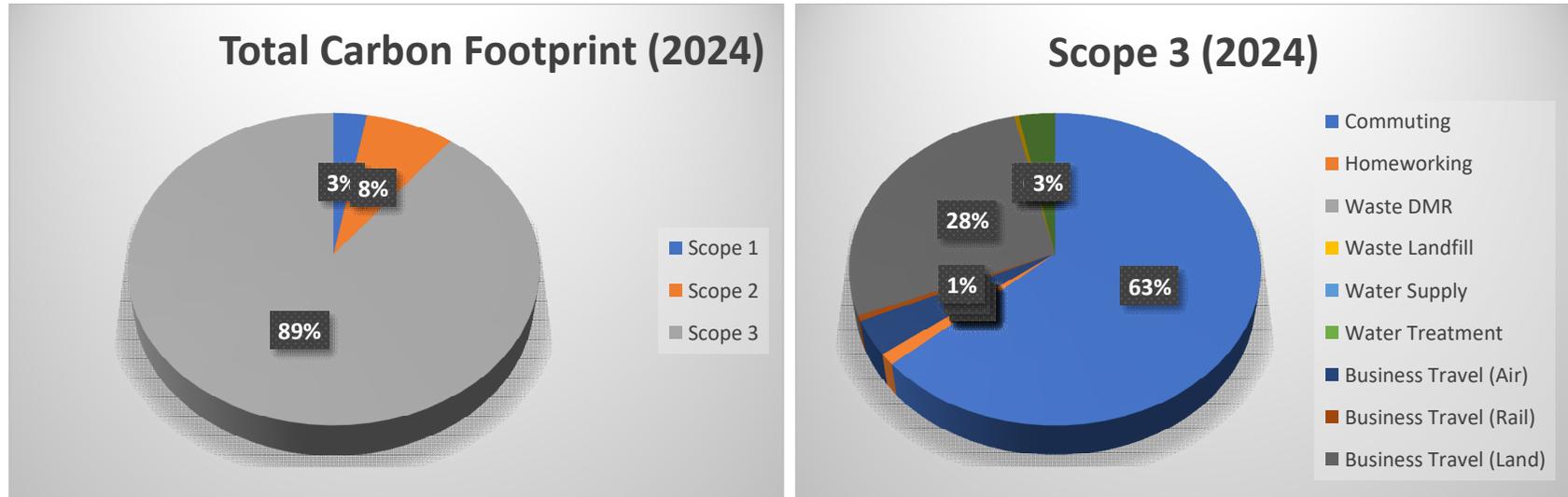
## 2023

2023 demonstrated that Scope 3 is where our aspects have the greatest impact on the environment. Our 2023 reporting period of 01/01/2023 to 31/12/2023 showed a final CO<sub>2</sub>e emissions total of **19.68 TONNES CO<sub>2</sub>e**, an increase of 3.38 tonnes. While this is not our preferred direction, the increase was due to a rise in workload and the employment of more personnel to manage the work.



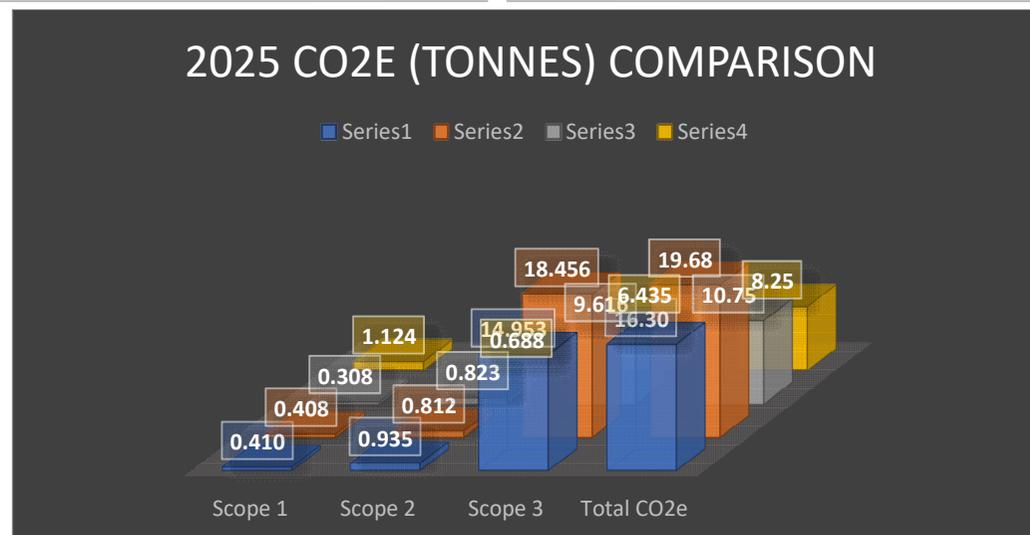
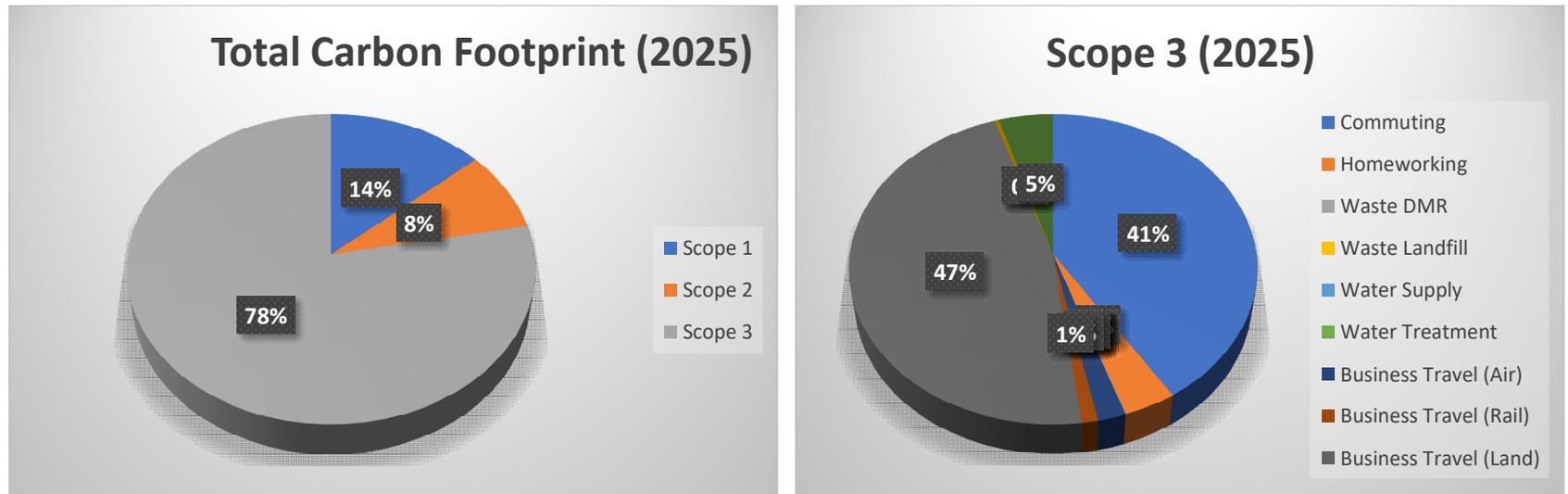
**2024**

Although our workload has steadily continued in an upward trend, through improved carbon capture involving our employees and promoting best practices both internally and with our customers and suppliers, where possible, we've achieved a final CO<sub>2</sub>e emissions total of **10.747 TONNES CO<sub>2</sub>e**, a marked decrease of 8.93 tonnes for the same period in 2024. Although greatly improved, Scope 3 continues as our primary environmental impact, with commuting as the main source. Air travel and hotel stays have dropped significantly, as we conduct more business through Teams calls.



**2025**

During the period 01/01/2025 to 01/12/2025, we achieved a final CO<sub>2</sub>e emissions total of **8.275 TONNES CO<sub>2</sub>e**, a further decrease of 2.196 tonnes over the same period in 2024. Business Travel and Commuting remained our main source of impact on the environment during 2025, where these are fairly evenly distributed compared to last year. Homeworking has increased by over double.



## 2026

For this reporting period (01/01/2026 – 31/12/2026), we aim to implement the following initiatives throughout 2026. We will monitor this through the measurement methodology utilised as part of QHSE Aberdeen Ltd's ISO14064-1 carbon neutrality process. Within this plan, we have included some reduction schemes that fall into Scope 3 emissions.

As part of our goal to reduce our scope 1, 2, & 3 emissions over the next reporting period (01/01/2026 – 31/12/2026), we have implemented a carbon management plan (included). During the implementation of this plan, QHSE Aberdeen began forecasting its business activities for 2026, which estimates an increase in our workload, which is expected to cause an increase in manhours and a possible increase in fuel consumption through our consultant movements.



**Dave Rusling, QHSE Aberdeen's Managing Director, will oversee our Carbon Emissions Reduction Plan.**

# CO<sub>2</sub> Emissions

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## CO<sub>2</sub> EMISSIONS

QHSE Aberdeen is a socially responsible organisation that supports the Sustainable Development Goals (SDGs) set forward by the United Nations. We aim to reduce our carbon emissions and become Net Zero by 2045 as determined by the Scottish Government.

Through our Carbon Emission Reduction Plan, we aim to monitor, measure our carbon emissions, and analyse and evaluate the measures we have put in place to determine their success or if we need to adopt additional measures.

## Scope 1 Emissions

Scope 1 emissions are direct emissions from owned or controlled sources.

Scope 1 emission	Reporting year	Reduction Method	Reporting Method	2026 Reduction Aim %	2026 Estimated Total CO <sub>2</sub> e
Passenger Vehicles (company-owned)	2025	<ul style="list-style-type: none"> <li>We will encourage our staff to change their driving style by avoiding unnecessary braking and acceleration; on longer journeys, use the cruise control.</li> <li>Route Planning before travelling is to be introduced to allow optimisation of the routes. It will help avoid congested areas and allow uninterrupted travel to the location. Note: idling is not an issue with full EVs.</li> </ul>	Mileage recorded by QHSE Aberdeen personnel	25%	<p><b>Current (2025)</b> 1124.41 kg 1.12 tonnes</p> <p><b>Estimated (2026)</b> 843.31 kg 0.843 tonnes</p>

## Scope 2 Emissions

Scope 2 emissions are indirect emissions from the generation of purchased energy.

Scope 2 emission	Reporting year	Reduction Method	Reporting Method	2026 Reduction Aim %	2026 Estimated Total CO <sub>2</sub> e
UK Electricity Emissions	2025	<p>As we work in a service building, we have limited control over the purchase of electricity or how it is used. However,</p> <ul style="list-style-type: none"> <li>• We ensure all monitors and accessories (mouse/keyboards) are switched off at night to reduce “vampire power”.</li> <li>• We only charge equipment when necessary and do not continue to use charges when there is plenty of power in the batteries.</li> <li>• We ensure chargers are unplugged when not in use.</li> <li>• We will skip screen savers and reduce the time monitors are active.</li> <li>• We will review sustainable web hosting and consider the change to an eco-friendly option.</li> <li>• We will support remote/hybrid and flexible working where possible (saves fuel, both travel (petrol/diesel) and energy (heating)).</li> </ul>	Electricity Reports from Landlord	5%	<p><b>Current (2025)</b> 688.13 kg 0.688 tonnes</p> <p><b>Estimated (2026)</b> 653.73 kg 0.654 tonnes</p>

		<ul style="list-style-type: none"><li>• Enable energy-saving or battery-saving modes on all PC and mobile devices.</li><li>• We will encourage our staff to use natural ventilation (opening windows) instead of electric fans.</li><li>• We will review our 'digital carbon footprint' and reduce our power usage with some simple adjustments, e.g., emptying the mailbox to reduce storage, etc.</li></ul>			
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## Scope 3 Emissions

Scope 3 emissions are all indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions.

Scope 3 emissions	Reporting year	Reduction Method	Reporting Method	2026 Reduction Aim %	2026 Estimated Total CO <sub>2</sub> e
Water Consumption (Water Supply)	2025	<p>As we work in a service building, we have limited control over water consumption. However,</p> <ul style="list-style-type: none"> <li>We can help conserve water by reporting dripping taps or other sources of waste and encouraging others to do the same.</li> <li>We will not leave taps running when washing our hands and dishes.</li> <li>We will only turn on the dishwasher when it is full.</li> </ul>	Water Reports from Landlord	<p>Recorded in previous years</p> <p>No data available for 2025</p>	<p><b>Current (2025)</b> 0.0 kg 0.000 tonnes</p> <p><b>Estimated (2026)</b> 0.00 kg 0.000 tonnes</p>
Water Consumption (Water Treatment)	2025	<p>As we work in a service building, we have limited control over water consumption. However,</p> <ul style="list-style-type: none"> <li>We will encourage our landlord to use biodegradable cleaning products (look for those that are ecologically certified).</li> </ul>	Water Reports from Landlord	<p>Recorded in previous years</p> <p>No data available for 2025</p>	<p><b>Current (2025)</b> 0.00 kg 0.000 tonnes</p> <p><b>Estimated (2026)</b> 0.00 kg 0.000 tonnes</p>

<p>Waste Disposal (General Waste)</p>	<p>2025</p>	<ul style="list-style-type: none"> <li>• We will use the appropriate waste bins designated by our landlord and encourage visitors and contractors to do the same.</li> <li>• We will encourage staff to either bring their food and drinks to work in reusable containers or wash out recycled packaging and dispose of it in the correct bins.</li> </ul>	<p>Waste Management Reports from Landlord</p>	<p>0%</p>	<p><b>Current (2025)</b> 0.16 kg 0.00016 tonnes</p> <p><b>Less than 1% of the overall CO2e</b></p>
<p>Waste Disposal (Dry Mixed Recycling)</p>	<p>2025</p>	<ul style="list-style-type: none"> <li>• We will use the appropriate waste bins designated by our landlord and encourage visitors and contractors to do the same.</li> <li>• We will encourage staff to either bring their food and drinks to work in reusable containers or wash out recycled packaging and dispose of it in the correct bins.</li> <li>• When buying materials from Amazon, we will adjust our settings to opt for less packaging and fewer deliveries.</li> </ul>	<p>Waste Management Reports from Landlord</p>	<p>0%</p>	<p><b>Current (2025)</b> 0.22 kg 0.00022 tonnes</p> <p><b>Less than 1% of the overall CO2e</b></p>

<p>WTT Business Travel - Land (Buses, Trains, Personal vehicles)</p>	<p>2025</p>	<p>The nature of QHSE Aberdeen’s business (the provision of consultancy, advisory, and training services) necessitates travel to and from the client’s and prospective clients’ premises by some personnel. We can, however,</p> <ul style="list-style-type: none"> <li>• Introduce more meetings, consulting, and training through teleconferencing or Teams calls.</li> <li>• Where rail travel is necessary, we aim to travel on direct routes whenever possible with minimum stops.</li> <li>• We will organise our journeys so that more than one client or potential client(s) can be visited in a single location and road or rail travel is minimised.</li> <li>• We will ensure our vehicles are properly maintained, and tyres are inflated to the correct pressure.</li> <li>• Route planning before travelling is to be introduced to allow optimisation of the routes. It will help avoid congested areas, time spent in traffic idling, and allow uninterrupted travel to the location.</li> <li>• We will encourage our staff to change their driving style by</li> </ul>	<p>Mileage recorded by QHSE Aberdeen personnel</p>	<p>12.5%</p>	<p><b>Current (2025)</b> 3021.26 kg 3.021 tonnes</p> <p><b>Estimated (2026)</b> 2643.6 kg 2.644 tonnes</p>
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		<p>avoiding unnecessary braking and acceleration; on longer journeys, use the cruise control.</p> <ul style="list-style-type: none"> <li>• We will support remote/hybrid and flexible working where possible (saves fuel, both travel (petrol/diesel) and energy (heating)).</li> </ul>			
WTT Commuting - Land (Buses, Trains, Personal vehicles)	2025	<ul style="list-style-type: none"> <li>• Route planning before travelling is to be introduced to allow optimisation of the routes. It will help avoid congested areas, time spent in traffic idling, and allow uninterrupted travel to the location.</li> <li>• We will ensure our vehicles are properly maintained, and tyres are inflated to the correct pressure.</li> <li>• We will consider the introduction of different start and finish times to minimise time spent in traffic.</li> <li>• We encourage personnel to use public transport and car sharing whenever possible.</li> <li>• We will introduce walking and cycling to work schemes.</li> <li>• We implement a “salary sacrifice” scheme to encourage personnel to buy an electric vehicle.</li> </ul>	Mileage recorded by QHSE Aberdeen personnel	12.5%	<p><b>Current (2025)</b> 2631.21 kg 2.631 tonnes</p> <p><b>Estimated (2026)</b> 2066.08 kg 0.207 tonnes</p>

		<ul style="list-style-type: none"> <li>• We will encourage our staff to change their driving style by avoiding unnecessary braking and acceleration; on longer journeys, use the cruise control.</li> <li>• We will support remote/hybrid and flexible working where possible (saves fuel both travel (petrol/diesel) and energy (heating)).</li> </ul>			
WTT Business Travel – Air (planes)	2025	<p>The nature of QHSE Aberdeen’s business (the provision of consultancy, advisory, and training services) necessitates travel to and from the client’s and prospective clients’ premises by some personnel. We can, however,</p> <ul style="list-style-type: none"> <li>• Introduce more meetings, consulting, and training through teleconferencing or Teams calls.</li> <li>• Where air travel is necessary, we aim to travel on direct routes whenever possible with minimum stops.</li> <li>• We will organise our journeys so that more than one client or potential client(s) can be visited in a single location and air travel is minimised.</li> </ul>	Invoices from Travel Agency/Online bookings	25%	<p><b>Current (2025)</b> 130.9 kg 0.140 tonnes</p> <p><b>Estimated (2026)</b> 98.15 kg 0.098 tonnes</p>

<p>Hotel Stays (No. of nights, by country)</p>	<p>2025</p>	<p>The nature of QHSE Aberdeen’s business (the provision of consultancy, advisory, and training services) necessitates travel to and from the Client’s premises, which may involve overnight stays in locations away from home. We can, however,</p> <ul style="list-style-type: none"> <li>• We will introduce more meetings, consulting, &amp; training through teleconferencing or Teams calls.</li> <li>• We will organise our visits so that more than one client or potential client(s) can be visited in a single location and air travel is minimised.</li> </ul>	<p>Invoices from the hotel</p>	<p>12.5%</p>	<p><b>Current (2025)</b> 301.6 kg 0.302 tonnes</p> <p><b>Estimated (2026)</b> 263.9 kg 0.264 tonnes</p>
<p>Procured Goods</p>	<p>2025</p>	<p>We will encourage our personnel to</p> <ul style="list-style-type: none"> <li>• Sources goods and services from local providers</li> <li>• Purchase goods from sustainable sources where possible</li> <li>• Request that multiple purchases be delivered together, e.g., Amazon</li> </ul>	<p>Invoices Weights &amp; Dimensions Training Courses Run PPE provided</p>	<p>5%</p>	<p><b>Current (2025)</b> 26.512 kg 0.027 tonnes</p> <p><b>Estimated (2026)</b> 25.186 kg 0.025 tonnes</p> <p><b>Less than 1% of the overall CO2e</b></p>

Home working	2025	<p>We will encourage our personnel to</p> <ul style="list-style-type: none"> <li>• Ensure all monitors and accessories (mouse/keyboards) are switched off at night to reduce “vampire power”.</li> <li>• Ensure chargers are unplugged when not in use.</li> <li>• only charge equipment when necessary, and do not continue to use charges when there is plenty of power in the batteries.</li> <li>• Skip screen savers and reduce the time monitors are active.</li> <li>• Turn down their electricity and/or gas boiler by a degree or two when working from home. It will help reduce our employees’ energy bills and benefit QHSE Aberdeen.</li> </ul>	Working from home days recorded by QHSE Aberdeen personnel	12.5%	<p><b>Current (2025)</b> 244.61 kg 0.245 tonnes</p> <p><b>Estimated (2026)</b> 214.76 kg 0.215 tonnes</p>
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# Conclusion

## CONCLUSION

QHSE Aberdeen is committed to reviewing our progress regularly and publishing annual updates, and carbon and financial savings from all our actions on our website, company reports, and social media platforms as applicable. We will adjust our strategy to meet our targets and aim to learn from successes and challenges. This aligns with our Integrated Management System (IMS) monitoring and measurement requirements. Our IMS is certified to ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018 by a UKAS-accredited certification body, NQA.

### Commitments and Targets

QHSE Aberdeen's goal is to align with the Paris Agreement (2015) limit of below 1.5 °C, to combat climate change with the aim of halving our emissions before 2030 and reaching net-zero emissions well before 2050. We pledge to

1. Reduce the carbon footprint per employee
  - Scope 1 – 50% by 2030
  - Scope 2 – N/A
  - Scope 3 – 50% by 2030
2. Reach net-zero greenhouse gas emissions across the value chain by 2045.
3. Disclose our progress yearly.

Our organization is committed to reducing our carbon emissions by 50% by 2030. Through the development of our Carbon Emissions Reduction Plan, communicating our goals openly and transparently, and training and encouraging our workforce, we believe this projection is achievable.

Our Carbon Emissions are recorded in our **Carbon Calculator**, which is regularly updated and reviewed. Data measuring the progress of the Carbon Emissions Reduction Plan will be collected regularly by the Finance and Office Administrator.