

Streamlined Energy and Carbon Reporting

North PB Limited 2025/26 SECR

Prepared for:

North PB Limited

06 August 2026
Private & Confidential

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Streamlined Energy and Carbon Reporting

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Executive Summary

North PB Limited (North) have qualified for Streamlined Energy and Carbon Reporting (SECR) as a “large” unquoted company, meaning that as per the regulations, they are required to disclose:

“UK energy use, and the associated GHG emissions, that relate to activities for which you are responsible involving the combustion of gas, or consumption of fuel for the purposes of transport; and the purchase of electricity by the company for its own use, including for the purposes of transport.”¹

A breakdown of emissions by scope indicates natural gas, petrol and diesel consumption, from stationary and mobile sources (Scope 1), makes up the highest portion at 85% of the total emissions, with approx. 97% of this portion from company-leased vehicles and fuel card expenses, and the remaining 3% from natural gas used for space heating at the Glasgow and Newcastle offices.

This is the sixth year North have been required to comply with SECR, and the third year that Anthesis has been commissioned to deliver the SECR for North. The FY2025/26 figures have been compared in this report to FY2024/25, FY2023/24, and FY2022/23.

Overall, emissions have increased by 44% since FY2024/25, 34% since FY2023/24, and 55% since FY2022/23. This was largely driven by Scope 1 emission which increased by 44% compared to FY2025, 108% compared to FY2024, and by 58% compared to FY2023. Scope 2 location-based emissions have increased by 10% since FY2024/25, however, decreased by 24% and 13%, since FY2023/24 and FY2022/23, respectively. Scope 2 market-based emissions have increased by 370% since FY2024/25, however, decreased by 20% and 34% since FY2023/24 and FY2022/23, respectively. Scope 3 emissions have increased by 56% since FY2024/25, 7% since FY2023/24, and 61% since 2022/23.

Table 1 below outlines the emissions produced by North PB Limited.

¹ Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance - https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/850130/Env-reporting-guidance_inc_SECR_31March.pdf



Table 1: Emissions summary

Carbon footprint (tCO ₂ e)		Current year	Previous year	Previous year	Previous year
Scope	Emissions source	1 May 2025 – 30 April 2026	1 May 2024 – 30 April 2025	1 May 2023 – 30 April 2024	1 May 2022 – 30 April 2023
Scope 1	Gas Combustion	1,108.1	768	534	701
Scope 2	Purchased electricity (Location Based)	36.5	33	43	42
Scope 2	Purchased electricity (Market Based)	21.9	5	27	33
Scope 3	Business travel in rental cars or employee-owned vehicles	159.8	103	96	99
Total gross emissions (location-based Scope 2)		1,304.4	904	673	842
Total gross emissions (market-based Scope 2)		1,289.8	875	657	833
Energy consumption used to calculate Scope 1 emissions (kWh)		4,627,202	3,039,916	2,167,532	2,985,472
Energy consumption used to calculate Scope 2 emissions (kWh)		206,406	159,926	209,259	202,559
Energy consumption used to calculate Scope 3 emissions (kWh)		701,267	425,340	393,132	407,850
Total Energy consumption (kWh)		5,534,875	3,625,182	2,766,549	3,595,882
Turnover (£M)		£65.0	£69.7M	£66.92M	£74.59M
tCO ₂ e per £M Turnover		20.1	13.0	10.1	11.3



Introduction

The UK regulatory landscape for non-financial reporting is forcing greater transparency and accountability for organisations. All UK quoted companies and “large” unquoted companies, and Limited Liability Partnerships (LLP) must now comply with the Streamlined Energy and Carbon Reporting (SECR) regulations. This regulation was introduced in April 2019 under The Companies (Directors’ Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, with the intention of streamlining and therefore simplifying existing emissions reporting requirements for UK qualifying organisations. The purpose of these environmental disclosures is to use KPIs to link environmental and financial performance, provide transparency on material climate risk to investors, shareholders and other stakeholders and elevate environmental performance to the board-level.

North PB Limited is responsible for complying with these regulations and must do so for the sixth time via their 2026 Financial Year Directors’ Report.

Acknowledgement

We would like to thank Cormac Healy of North PB Limited for co-ordinating the data collection, as well as the individuals within the business that supported with this.



Scope

All mandatory emissions sources required under the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 have been included in the assessment (i.e., Scope 1 and Scope 2 emissions). As a minimum, information must be reported on:

“UK energy use, and the associated GHG emissions, that relate to activities for which you are responsible involving the combustion of gas, or consumption of fuel for the purposes of transport; and the purchase of electricity by the company for its own use, including for the purposes of transport.”¹

Components of the Scope 1, Scope 2 and Scope 3 emissions included in the assessment are defined below:

Scope 1

Fuel Combustion

- Consumption of gas at the Glasgow site
- Consumption of gas at the Newcastle site
- Fuel used from company-owned vehicles (including fuel purchased using a fuel card)

Scope 2

Purchased electricity and fuel

Consumption of electricity at the following sites:

- Basingstoke
- St Asaph
- Glasgow
- Newcastle
- Camberley

Scope 3

Business travel

Consumption of fuel in rental cars or employee-owned vehicles (grey fleet) where the company is responsible for purchasing the fuel across the business. This includes expense claims from staff at all sites.



SECR carbon footprint results

As shown in Table 2 below, the calculated FY2025/26 SECR greenhouse gas (GHG) emission for North are 1,304 tCO₂e and 20.1 tCO₂e per £M Turnover. Scope 1, stationary and mobile fuel consumption, accounts for the highest emissions, representing 85% of the total carbon footprint. Overall, emissions have increased by 44% and emissions per £M Turnover have increased by 55%, largely due to a substantial increase in business travel mileage.

Table 2: Emissions summary

Carbon footprint (tCO ₂ e)		Current year	Previous year	Previous year	Previous year
Scope	Emissions source	1 May 2025 – 30 April 2026	1 May 2024 – 30 April 2025	1 May 2023 – 30 April 2024	1 May 2022 – 30 April 2023
Scope 1	Stationary/mobile fuel Combustion	1,108.1	768	534	701
Scope 2	Purchased electricity (Location Based)	36.5	33	43	42
Scope 2	Purchased electricity (Market Based)	21.9	5	27	33
Scope 3	Business travel in rental cars or employee-owned vehicles	159.8	103	96	99
Total gross emissions (location-based Scope 2)		1,304.4	904	673	842
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Total Energy consumption (kWh)		5,534,875	3,625,182	2,766,549	3,595,882
Turnover (£M)		£65.0	£69.7M	£66.92M	£74.59M
tCO ₂ e per £M Turnover		20.1	13.0	10.1	11.3



Methodology statement

Anthesis has calculated the above SECR GHG emissions estimates to cover all material sources of emissions for which North is responsible. The methodology used was that of the GHG Protocol: A Corporate Accounting and Reporting Standard (revised edition, 2015). Responsibility for emissions sources was determined using the operational control approach. All emissions sources required under The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 are included.

The emissions presented in this report were calculated using actual consumption data where available, supplemented with reasonable estimates in cases where invoices were missing. Electricity and gas data were collected from site-level invoices, landlord recharges, and expense claims. Where gaps occurred, previous year's data or pro rata extrapolation techniques were applied.

For electricity consumption, the following approaches were used:

- At Basingstoke, all invoices were available for the review period.
- At Glasgow, invoices were unavailable for the periods 1 May 2025 to 19 June 2025, 2 October 2025 to 31 October 2025, and 1 April 2026 to 30 April 2026. Consumption during these periods was estimated using the average daily consumption from the nearest available billing periods.
- At St Asaph, invoices were unavailable for the periods 1 May 2025 to 05 June 2026, and 10 March 2025 to 11 March 2026. Consumption during these periods was estimated using the average daily consumption from the nearest available billing period.
- At Camberley, landlord recharge invoices were provided for the review period without corresponding consumption data (m³ or kWh). Consumption was therefore estimated by applying an average tariff, derived from other available invoices, to the invoiced costs.
- At Newcastle, invoices were unavailable for the period 1 April 2026 to 30 April 2026. Consumption during this period was estimated using the average daily consumption from the nearest available billing period.

Gas was only consumed at the Glasgow and Newcastle sites. The following approaches were used:

- At Glasgow, metering information or invoices were unavailable for the period 1 May 2025 to 30 October. Consumption during this period was estimated using last year's consumption data.
- At Newcastle, invoices were unavailable for the period 1 April 2026 to 30 April 2026. Consumption during this period was estimated using the average daily consumption from the nearest available billing period.



Primary data collection

To produce a carbon footprint, activity data was collected from all sites and for business travel in the form of meter readings, invoices, landlord recharges, expense claims, and company fuel-card and mileage reports for business travel.

In general, the accuracy of data across the sites was fair, with 83% of the data coming from raw information such as supplier invoices (kWh), meter readings (kWh/m³), and/or landlord recharge (£) for the reporting period. The remaining data was estimated using pro rata extrapolation based on available data or using the previous year's consumption data. Landlord re-charge invoices were converted to consumption using the average tariff from other sites.

The accuracy of data for different business travel activities was good, with 100% of the data coming from raw information such as expense mileage claim report for grey-fleet (including vehicle size and fuel type), fuel-card report for company vehicles (including consumption in litres and fuel type), and company vehicles mileage tracker (including vehicle size and fuel type).

In future reporting years, it would be beneficial to increase this level of accuracy of data across the sites and obtain raw data for the whole year. Data collection processes should become embedded in day-to-day operations to aid this process.

Carbon footprint breakdown

The FY2025/26 SECR footprint for North is equivalent to 1,304 tCO₂e, with the largest portion being made up of emissions from Scope 1 emissions (as shown by Figure 1), 97% of which are associated with business travel conducted in company-owned vehicles. Overall, since the previous year, the emissions have increased by 44% for Scope 1, 10% for Scope 2, and 73% for Scope 3.

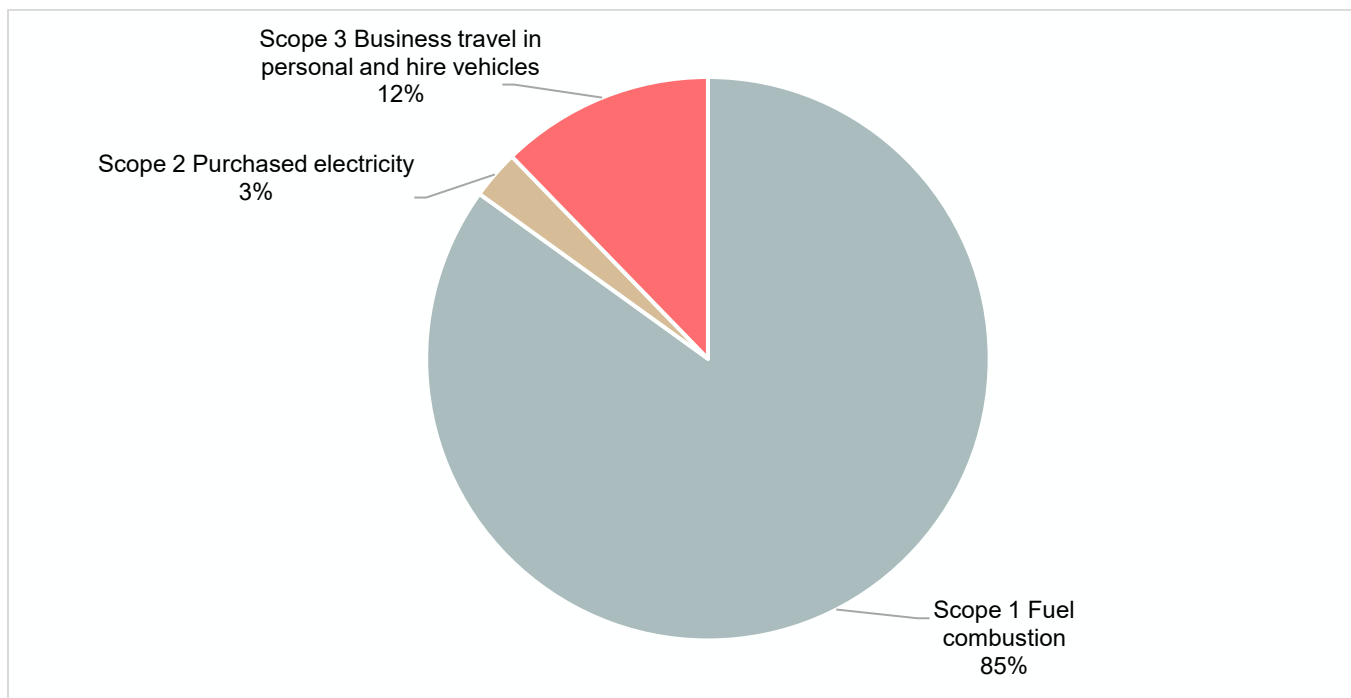


Figure 1: Emissions split by scope for 2025/26



Breakdown by site area

Figure 2 shows the total emissions from electricity and gas use at each site (excluding business travel). Gas was only used at the Glasgow and Newcastle sites. A comparison between FY2022/23, FY2023/24, FY2024/25, and FY2025/26 reveals the following trends:

- At Camberley, emissions have increased by 128% since FY2024/25 but decreased by 40% and 65% since FY2023/24 and FY2022/23, respectively.
- At Glasgow, emissions have increased by 38% since FY2024/25, 23% since FY2023/24, and 653% since FY2022/23.
- At Newcastle, emissions have decreased by 3% since FY2024/25 but increased by 40% and 176% since FY2023/24 and FY2022/23, respectively.
- At Basingstoke, emissions have decreased by 5% since FY2024/25, increased by 5% since FY2023/24, and decreased by 44% since FY2022/23.
- At St Asaph, energy consumption has decreased by 38% since FY2024/25, 42% since FY2023/24, and 38% since FY2022/23.

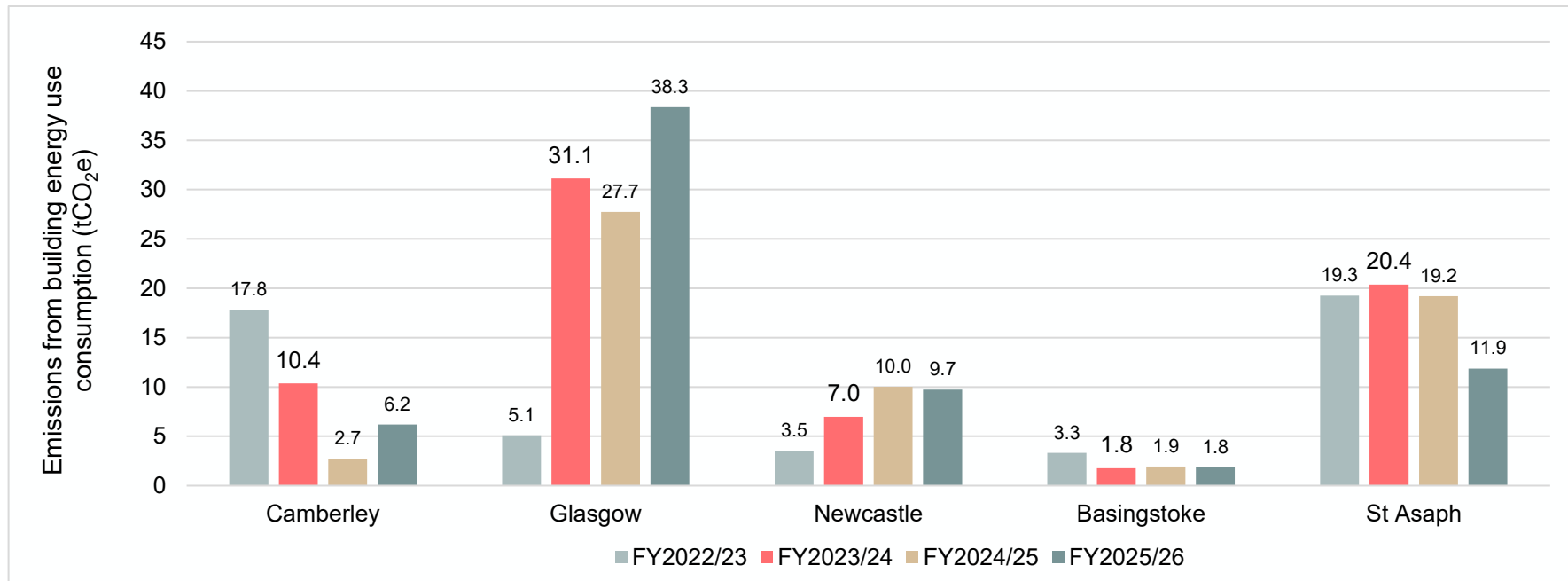


Figure 2: Scope 1 and 2 emissions per site



Since FY2024/25, site energy-related emissions have decreased at 3 of the 5 sites (Newcastle, Basingstoke, and St Asaph), while emissions have increased at Camberley and Glasgow. As mentioned above, the emissions calculations for both Camberley and Glasgow were subject to estimation due to limitations in the quality and completeness of the consumption data available. Furthermore, data were provided in different formats across reporting years, reducing the reliability of year-on-year comparisons. It is therefore recommended that a more frequent and standardised data collection process is implemented to improve data quality and enable more robust trend analysis in future reporting periods.

An analysis was carried out to investigate site performance against floor area (excluding business travel data) across all sites. Figure 3 shows that Newcastle and Basingstoke have the lowest carbon efficiency per m² gross floor area (0.116 and 0.085 per m² gross floor area, respectively). The average across the sites is 0.058 tCO₂e per m² gross floor area, reflecting a slight 2% increase from the average of 0.057 per m² gross floor area in FY2024/25.

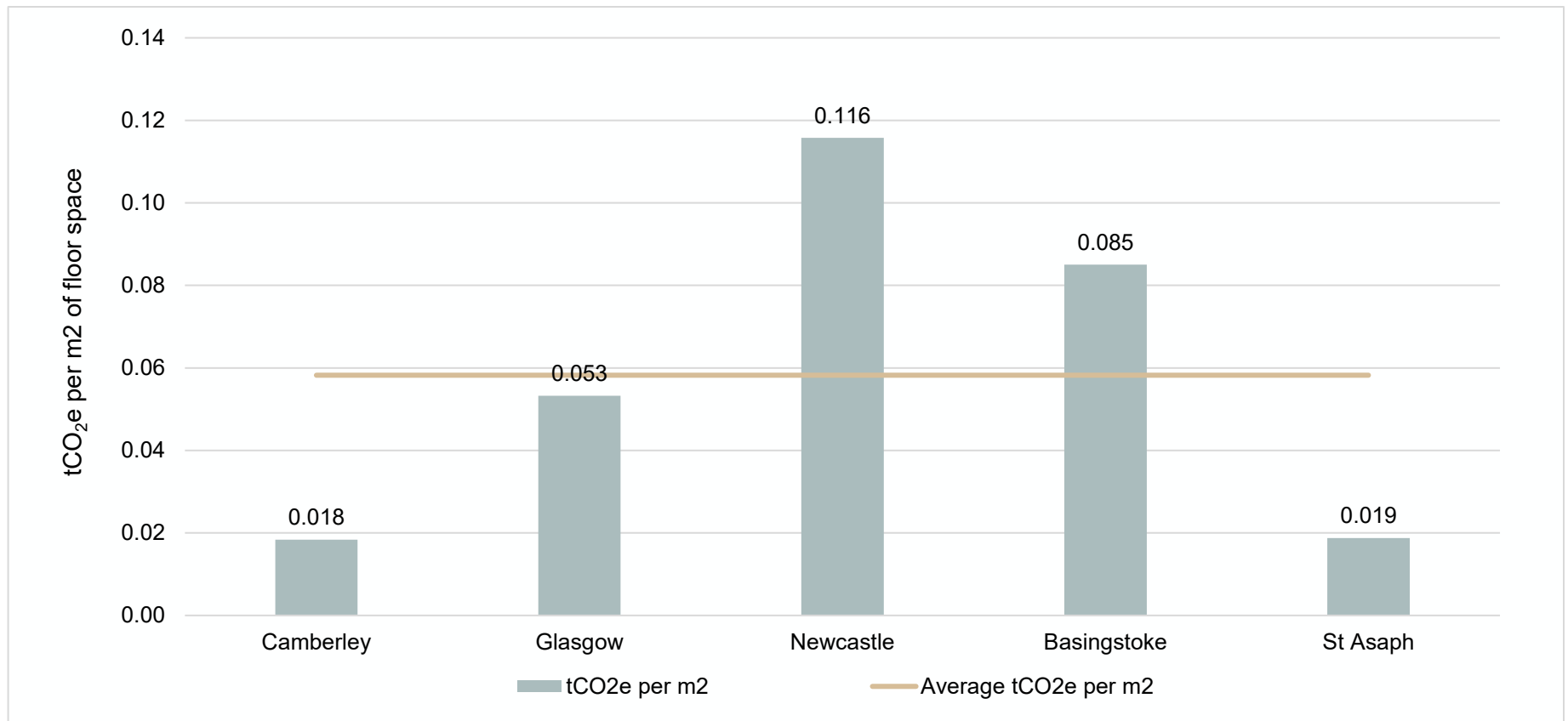


Figure 3 - Site performance against the site average per square meter of floor space



Monthly energy profiles per site

Figure 4Error! Reference source not found. shows the monthly electricity consumption at each site, based on a combination of actual and estimated values depending on invoice availability. Overall, the trends are broadly consistent across sites, with a seasonal pattern showing clear peaks during winter months and summer month that are likely attributed to increased heating and cooling requirements.

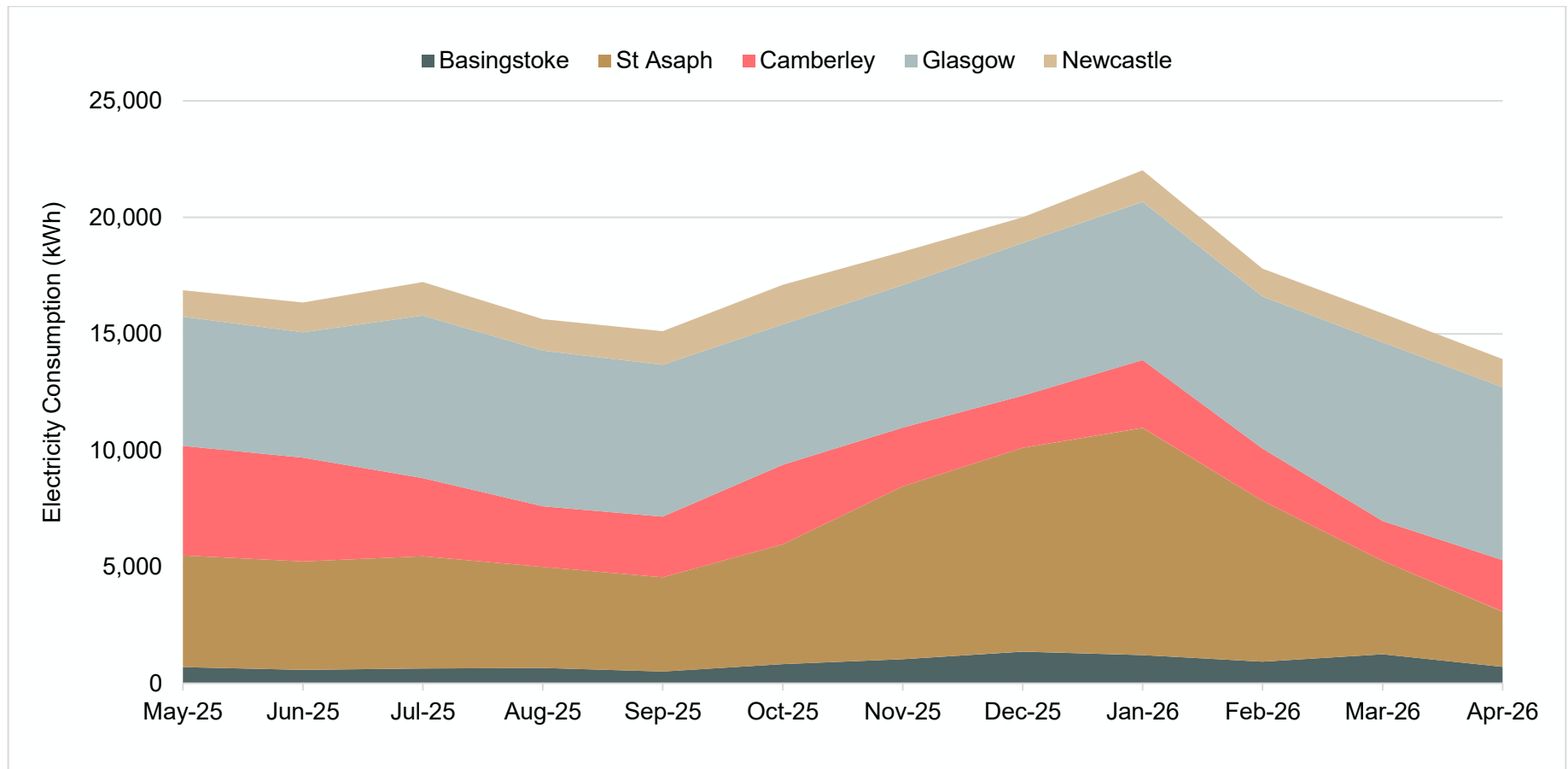


Figure 4 – Monthly electricity consumption per site



Figure 6 shows the monthly gas consumption at the Glasgow and Newcastle sites from May 2025 to April 2026. As expected, usage is higher during the colder months due to heating demand and lower between May and October.

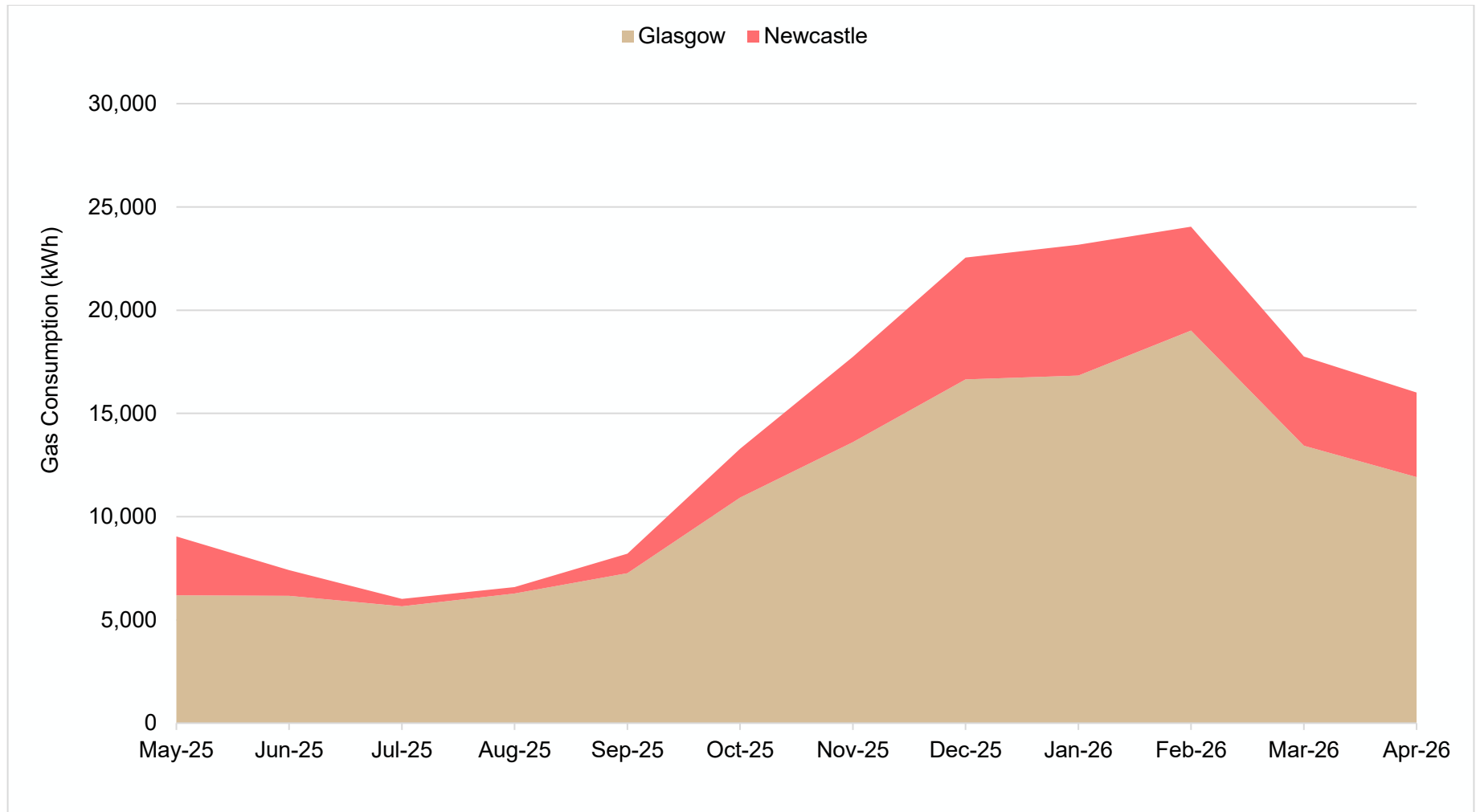


Figure 5 - Monthly gas consumption at the Camberley and Newcastle site



Business Travel

For FY2025/26, three datasets, provided by North, were used to assess business travel emissions:

- A mileage tracker for company vehicles
- A mileage tracker for employee-owned vehicles
- A fuel card expense report

Each dataset included information on cars, vans, and trucks powered by diesel, petrol, hybrid, or electricity. Emissions (tCO₂e) were calculated by fuel type, size (if applicable), and travel category, and the results are shown in **Error! Reference source not found.** below.

As shown by Figure 6, overall, all business travel emissions (both Scope 1 and 2) increased by 47% compared to FY2024/25, 105% compared to FY2023/24, and 56% compared to FY2022/23. This is largely due to a large increase in business mileage, as indicated by Figure 7 below. Overall mileage increased by 50% compared to FY2024/25, 83% compared to FY2023/24, and 39% compared to FY2022/23

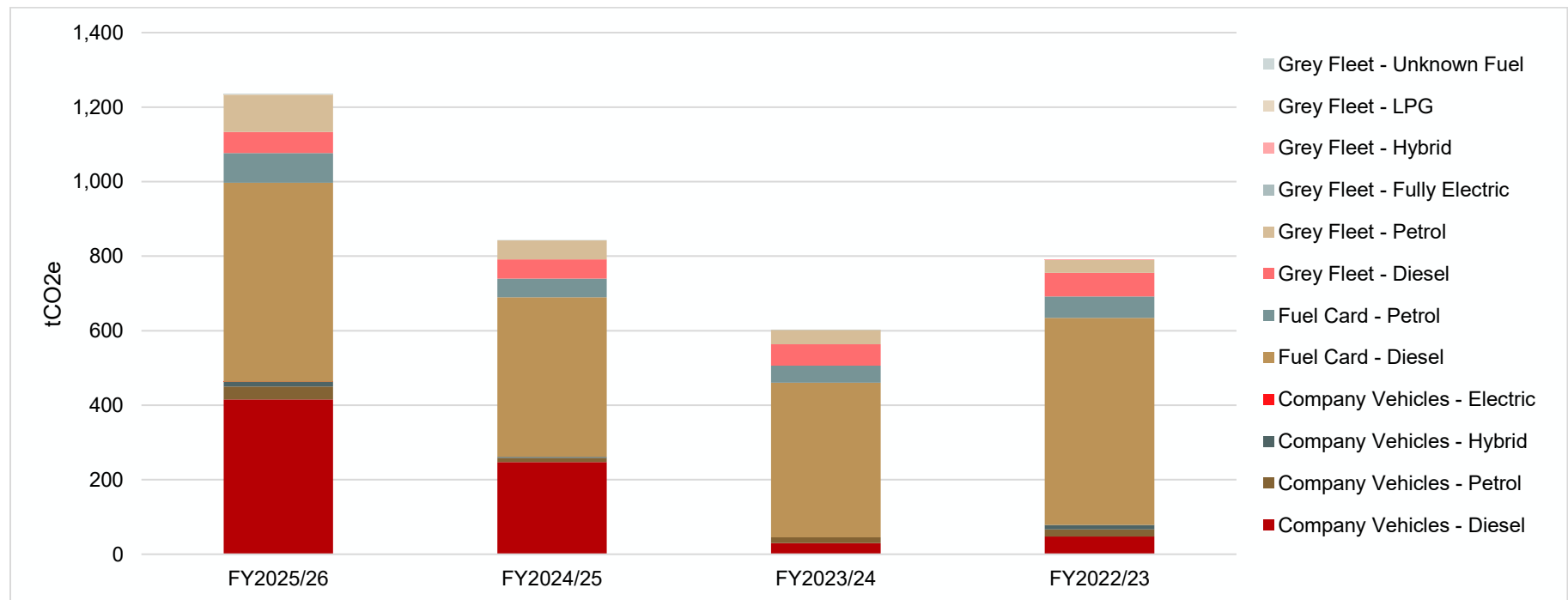


Figure 6 – Business Travel emissions in FY2022/23, FY2023/24, FY2024/25, FY2025/26



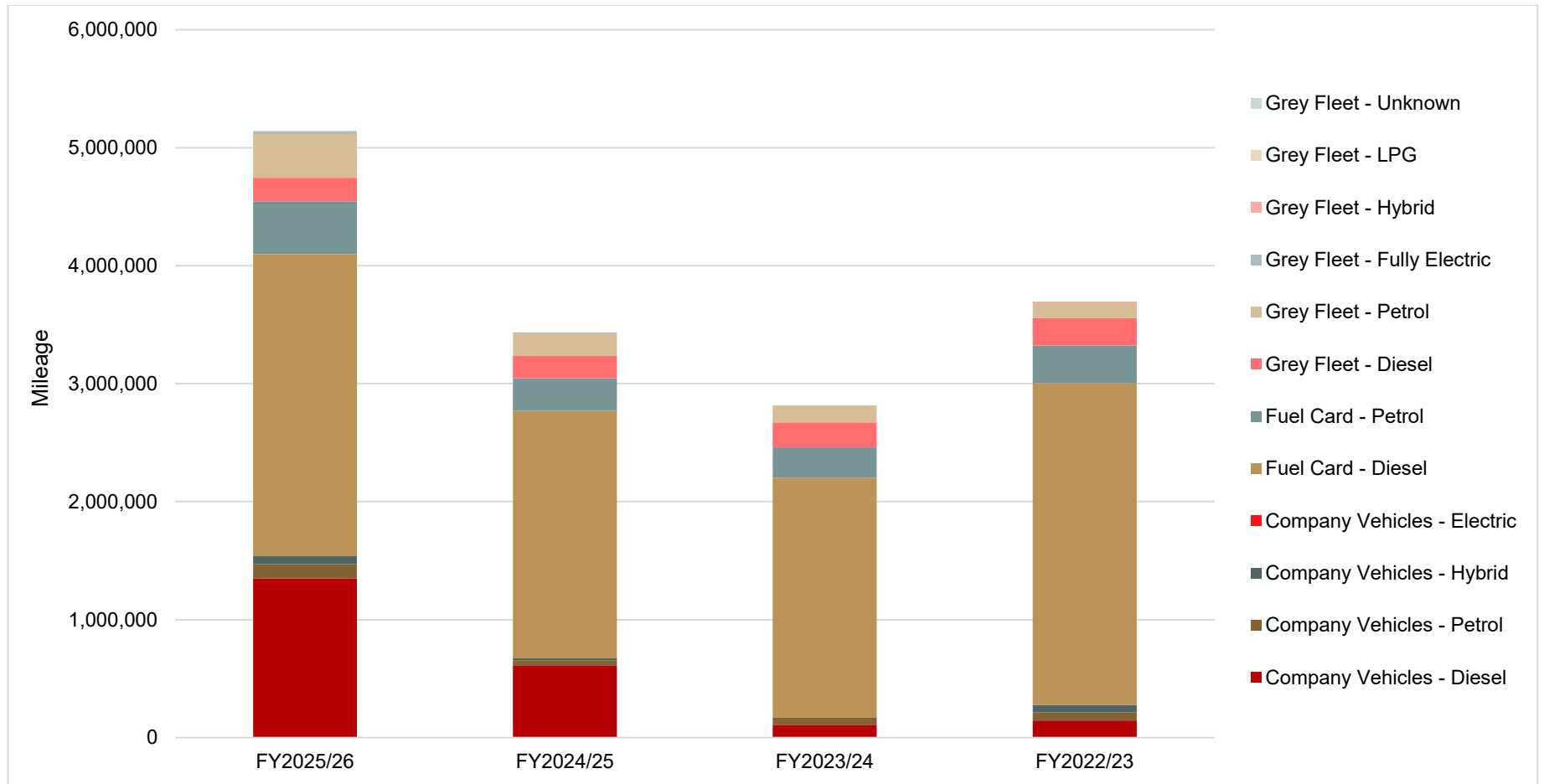


Figure 7 - Mileage FY2022/23, FY2023/24, FY2024/25, FY2025/26



Overall approach and principles

The overall approach followed for the carbon footprint assessment was underpinned by the GHG Accounting and Reporting principles advocated by the WRI GHG Protocol standards. These principles are also advocated by the BEIS 'Environmental Reporting Guidelines: including mandatory GHG emissions reporting guidance'. These principles are listed below:

Relevance

As the leading content delivery network (CDN) services provider for media and software delivery, and cloud security solutions, North PB Limited reported on relevant and material emissions to the nature of their business activities i.e., building energy consumption and managed or owned travel arrangements.

Completeness

The carbon footprint model is based on the UK operations of North PB Limited, using consumption data, where available, from all UK sites and transport operations to produce a carbon footprint.

Consistency

All the data collected is from meter readings, invoices, and Finance records converted using standard conversions and assumptions. £M Turnover was used as the chosen reporting indicator.

Transparency

All assumptions and conversions have been clearly defined in the model allowing the model to be easily audited.

Accuracy

The model uses the most up-to-date conversion factors to produce a meaningful footprint. The data was sourced for sites and transport in the primary data collection exercise. Confidence in data quality is adequate as extrapolation accounted for 17% of the total site energy consumption during the reference year. It is recommended that metered figures are provided for all sites.



Energy Efficiency Actions

Recommendations and next steps

As part of its efforts to reduce energy consumption and associated carbon emissions, North PB Limited has replaced lighting bulbs at the Camberley site with LED equivalents, introduced an electric van into its vehicle fleet, and implemented fleet telematics to improve driving efficiency and reduce fuel consumption.

To improve accuracy in future reporting years, it is recommended that North PB Limited continue working toward complete and consistent data collection across all sites. Wherever possible, energy data should be gathered on a monthly or quarterly basis throughout the year to ensure that full records are available when reporting is due.

North PB Limited may also wish to consider expanding the scope of the emissions they report on. It is recommended that next year, data will be collected regarding refrigeration in their sites so that all Scope 1 emissions are accounted for. North PB Limited may also wish to consider reporting on emissions in their supply chain by including Scope 3 emissions which are material to the business.

North PB Limited should consider developing an energy management process to manage and minimise emissions within the business. Anthesis would be happy to have wider discussions on how energy management and energy efficiency can be improved within the business and could also support with the implementation of energy efficiency measures.



Appendix and conversion factors

Assumptions

In cases where electricity consumption raw data were missing, estimates were made based on available data:

- Applying the average daily consumption (kWh/day) calculated from the nearest available months to fill in missing periods.
- Electricity cost was converted to consumption by applying an average tariff (£/kWh), derived from other available invoices to the invoiced costs.

In cases where gas consumption raw data were missing, estimates were made based on available data:

- Using the same month's consumption from the previous year.
- Applying the average daily consumption (kWh/day) calculated from the nearest available months to fill in missing periods.

Conversion factors

- Used UK Electricity conversion factors from: [Greenhouse gas reporting: conversion factors 2025 - GOV.UK](#)
- Used Fuels conversion factors from: [Greenhouse gas reporting: conversion factors 2025 - GOV.UK](#)
- Used Passenger/Delivery vehicles factors from: [Greenhouse gas reporting: conversion factors 2025 - GOV.UK](#)
- Used SECR kWh passenger vehicles/EVs conversion factors to convert mileage to energy consumption: [Greenhouse gas reporting: conversion factors 2025 - GOV.UK](#)

