



Report for

Woodgate & Clark Limited

**Van Ameyde UK Holding Ltd 2023 Carbon Footprint Assessment
& GHG Emissions Trajectory Modelling to 2030**

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Key Terms & Definitions

The following terms are used in this report. For reference, a definition of each term has been provided in the following table.

Key Term/Acronym	Definition
BEIS	Department for Business, Energy, and Industrial Strategy (UK Government Department) which formed from the merger of the DECC (Department for Energy & Climate Change) and BIS (Department for Business, Innovation and Skills) in 2016.
CIBSE	Chartered Institute of Building Service Engineers. CIBSE has developed a series of energy benchmarks for electricity and space heating which have been used within this assessment to model energy consumption.
Carbon Dioxide Equivalent (CO₂e)	Standard unit of measurement of GHG emissions used to compare relative impacts of different GHG's based upon their global warming potential.
Greenhouse Gas Emissions (GHG emissions)	Greenhouse Gas gases defined as gases which are capable of absorbing infra-red radiation (heat) from the sun, contributing to the Earth's greenhouse gas effect.
Scope 1 GHG Emissions (Direct Emissions)	GHG emissions arising from the direct operation of buildings and vehicles owned by a reporting organisation (excludes electricity). These emissions sources are those over which an organisation has the most direct control.
Scope 2 GHG Emissions (Energy Indirect)	GHG emissions arising from the generation or purchased electricity and district heating used in a reporting organisation's buildings/sites. These emissions sources are those over which an organisation has the most direct control.
Scope 3 GHG Emissions (Other Indirect)	GHG emissions arising from wider business operations of a reporting organisation, including procurement, business travel, grey fleet travel, water, waste, and leased assets. These sources represent those over which an organisation can influence rather than having direct control.

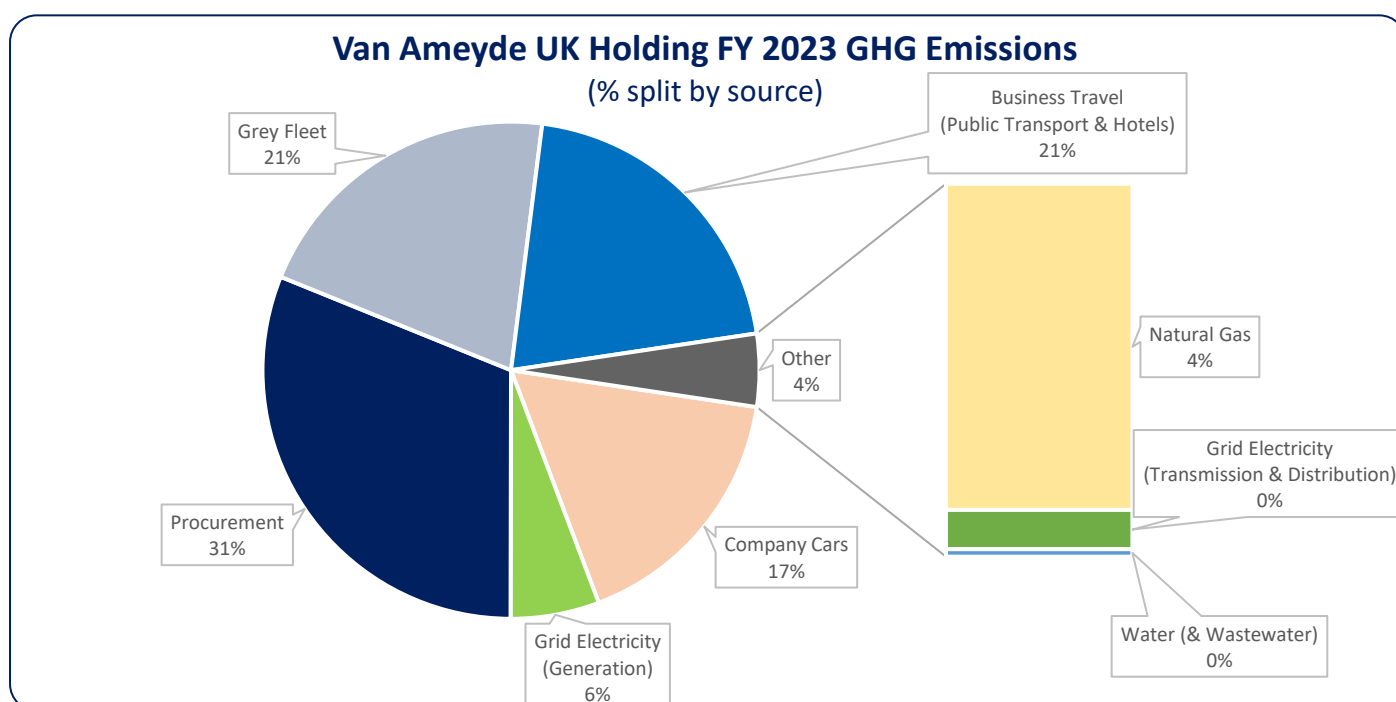
For further detail on GHG Emissions Assessment and subsequent 2030 GHG Emissions Projections please see supporting information ('240409 Woodgate & Clark GHG Emissions Calculations v1.0' (MS Excel document)) which should be reviewed in conjunction with this report.

Executive Summary

GEP Environmental (GEP) has assessed the greenhouse gas (GHG) emissions of Van Ameyde UK Holding (VA UK Holding) which includes the subsidiary organisations of Woodgate & Clark Ltd (W&C), Quadra Claims Ltd (Quadra), Spotlite Claims Ltd (Spotlite), McAusland & Turner Limited (McAusland) and Van Ameyde UK Limited (VA UK). The assessment covers the organisation's the FY 2023 reporting year (1st January – 31st December).

Total GHG emissions for Van Ameyde UK Holding totalled are **869.68 tonnes CO₂e** for the 2023 reporting year. Whilst W&C has calculated GHG emissions for the previous four reporting years (2019, 2020, 2021, & 2022), the expanded scope of the assessment to include VA UK and McAusland in 2021, means that fair comparison cannot be made between previous reporting years. For this reason, 2021 is being used as the company's new baseline year, with 2022 becoming reporting year one, and 2023 becoming reporting year two.

Procurement of goods and services accounts for the majority (31.1%) of VA UK Holding's GHG emissions for the reporting year. Aside from procurement other significant emissions sources include business travel; particularly Grey Fleet (employee mileage claims –20.9%), the use of public transport and accommodation (20.6%), and company cars (16.9%).



Reporting Metric	FY 2023 GHG Emissions (Tonnes CO ₂ e)
Total GHG Emissions (tonnes CO₂e)	869.68
GHG Emissions per £M turnover (tCO₂e)	22.29
GHG Emissions per Employee (tCO₂e)	1.98

Company Level Emissions (FY 2023 only)	FY 2023 GHG Emissions (tonnes CO ₂ e)	Percentage of Group GHG Emissions (%)
McAusland & Turner Ltd	222.54	25.6%
Woodgate & Clark Ltd	464.11	53.4%
Quadra Claims Ltd	122.64	14.1%
Van Ameyde UK Ltd	41.83	4.8%
Spotlite Claims Ltd	18.56	2.1%
Total GHG Emissions (tonnes CO₂e)	869.68	-

Summary of Key Recommendations

Following completion of the assessment GEP has identified the following key recommendations to support Van Ameyde UK Holding's ongoing carbon assessment and management activities:

Data Accuracy

The following key recommendations have been made by GEP to help improve data accuracy to support ongoing GHG emissions reporting:

- ✓ Identify opportunities to obtain utilities consumption and/or expenditure data for those offices which have used CIBSE Benchmarks to model annual energy consumption. In the first instance it is recommended that the company looks to obtain consumption totals for the whole of a shared site and then apportion based upon the floor area occupied.
- ✓ Utilise full 12-month electricity and/or natural gas billing data for all offices (where feasible) to support future GHG emissions reporting. This will continue to help increase the accuracy of future reporting and be used to support robust target setting.
- ✓ Review the current level of vehicle details recorded by employees within current mileage claim process (Grey Fleet only). Consider requesting details such as engine size, to allow all GHG emissions to be calculated based upon specific vehicle sizes rather than using average petrol/diesel vehicle conversion factors.
- ✓ Ensure that accurate business travel (flights, public transport, and hotel stays) details are recorded within expenses claims to support future reporting. To get the most accurate results the following information is to be recorded for all business travel: departure & destination locations, class of ticket/seat, and mode of travel.

GHG Emissions Assessment & Carbon Management

The following key recommendations have been made by GEP to identify GHG emissions reduction priorities and support ongoing carbon management programmes:

- ✓ Continue to implement an ongoing programme of annual emissions calculation to support monitoring of your emissions footprint; aligned with best practice guidance for GHG emissions reporting.
- ✓ Identify opportunities to transition company car fleets to hybrid and/or electric vehicles which have a lower GHG emissions footprint compared to fossil fuel vehicles. Consider first transitioning those vehicles which are used for short journeys or within larger urban areas, where infrastructure is available to support transition.
- ✓ Review existing business travel policies and practices to reduce the amount of unnecessary travel. Consider the feasibility of expanding the use of remote working facilities (i.e., MS Teams, Zoom) where possible, and work with customers to understand how the company can avoid multiple unnecessary journeys.
- ✓ Utilise Procurement GHG emissions results to inform engagement with key suppliers to help define the current level of carbon management activity and identify opportunities to obtain more detailed information for use in future GHG emissions assessments.

1. GHG Emissions Assessment

1.1 What is a GHG Emissions Assessment?

A GHG emissions assessment (or a carbon footprint) is a measure of the impact our activities have on the environment in terms of the amount of greenhouse gases produced, measured in units of carbon dioxide equivalents (CO₂e). A carbon footprint is made up of direct and indirect emissions.

Direct emissions:

Direct emissions are produced by sources which are owned or controlled by the reporting organisation and include electricity use, burning oil or gas for heating, and fuel consumption for business travel or distribution. Direct emissions correspond to elements within scope 1 of the World Resources Institute GHG Protocol, as indicated in the Key Terms and Definitions section.

Indirect emissions:

Indirect emissions result from a company's upstream and downstream activities. These are typically from outsourced/contract manufacturing, and products and the services offered by the organisation. Indirect emissions correspond to Scope 2 and 3 of the World Resources Institute GHG Protocol as indicated in the below figure.

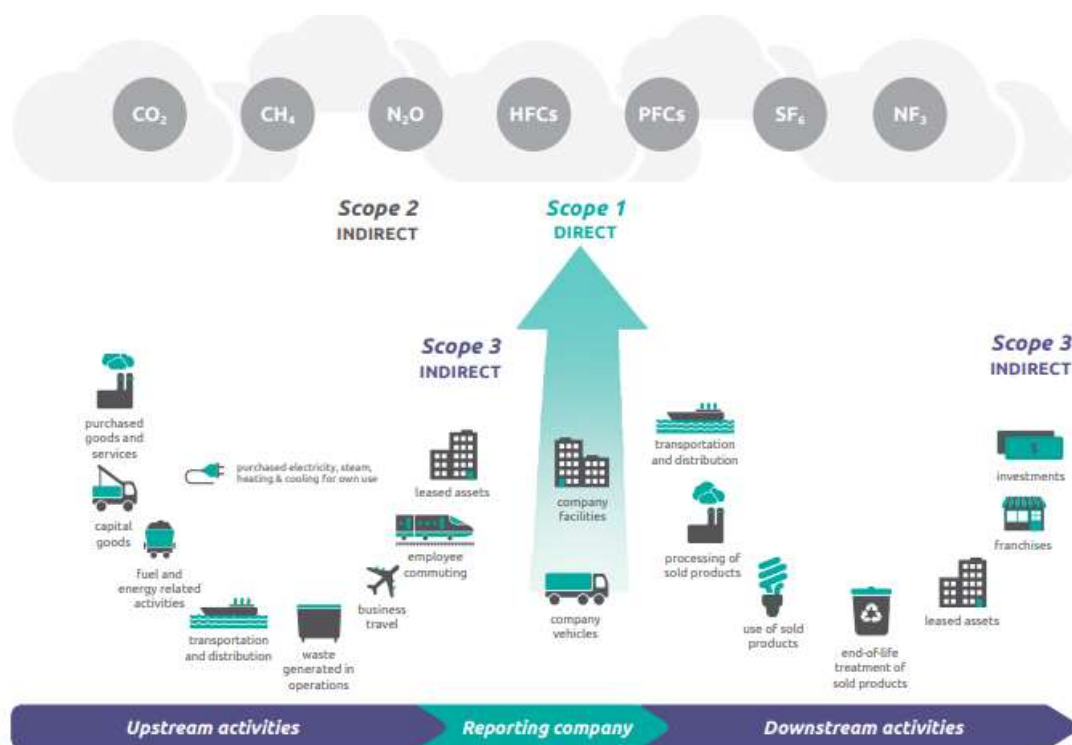


Figure 2 - GHG emissions scopes according to GHG Protocol

https://www.ghgprotocol.org/sites/default/files/ghgp/standards/Scope3_Calculation_Guidance_0.pdf

1.2 Calculation Methodology

Van Ameyde UK Holding's GHG emissions footprint is calculated using a combination of conversion factors sourced from robust conversion factors databases. GEP has utilised the UK Government's 2023 (v1.0 July 2023) Conversion Factors for Company Reporting, as the main reference database. A full list of conversion factors used in calculating GHG emissions, is provided in Annex A of this report.

Activity data (e.g., utility consumption, mileage data, fuel use data) provided by Woodgate and Clark is multiplied by specific emissions factors, to determine GHG emissions. The results of the assessment are provided in tonnes of carbon dioxide equivalent (tCO₂e), which includes the following greenhouse gases in addition to carbon dioxide: methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and nitrogen trifluoride (NF₃).

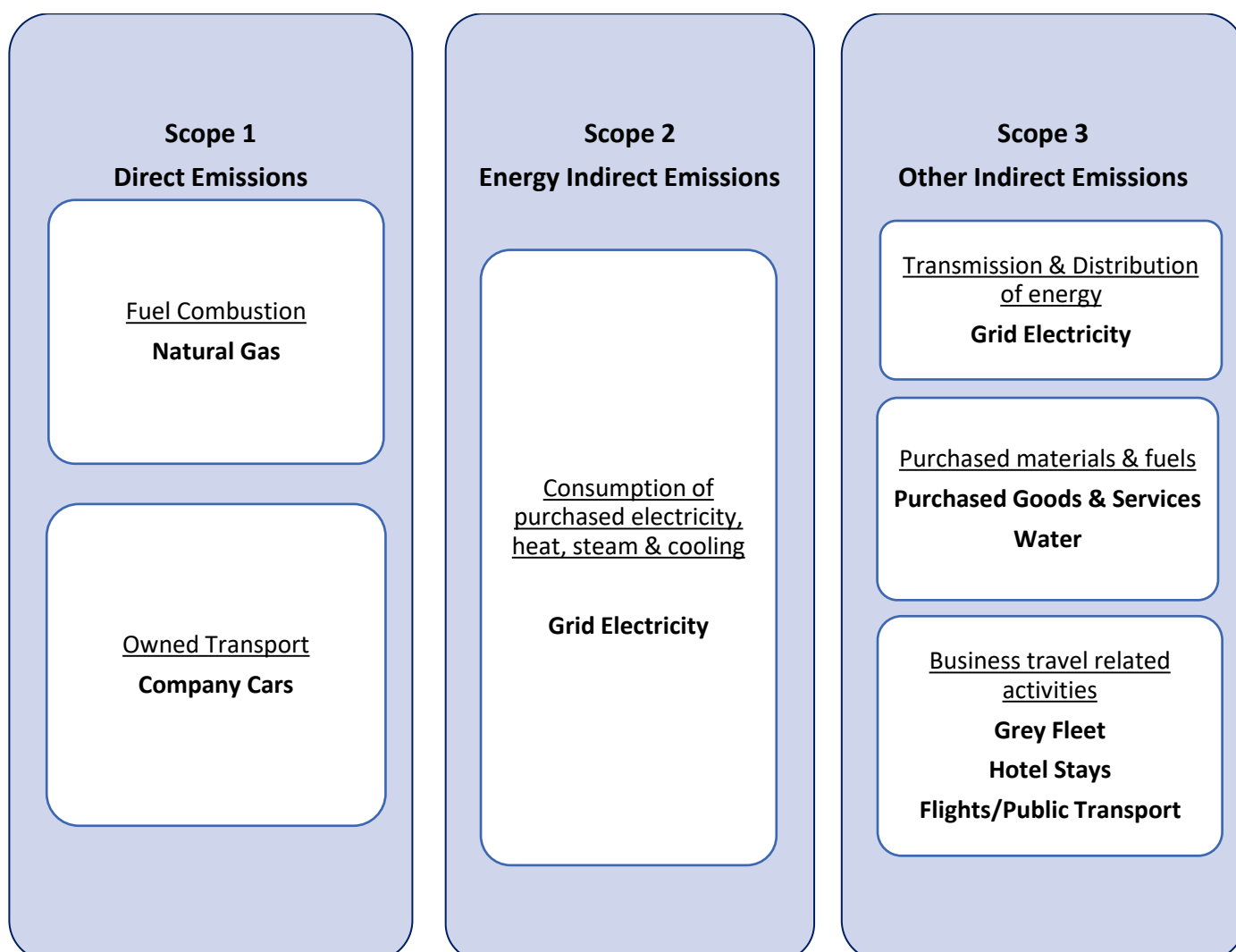
This methodology is recommended as best practice by the UK Government and follows the principles of the GHG Protocol for Corporate Reporting. This GHG report has been prepared in accordance with Part 1 of BS ISO 14064:2019, the international standard for organisational GHG assessments.

Where missing data has been identified or incomplete datasets have been provided, GEP has employed data modelling and estimation techniques (as required). These are based on the available data supplied by taking the average daily consumption and multiplying it to cover annual consumption or modelling sites based on total floor area as a percentage of the whole building and using this to calculate average energy consumption per annum for the individual company.

1.3 Scope of Assessment & Accuracy

GEP has assessed Van Ameyde UK Holding's GHG emissions for FY 2023 (1st January – 31st December), resulting from building utilities consumption (electricity, natural gas, water), business travel (company cars and Grey Fleet), and procurement activities. The organisation has accounted for all quantified GHG emissions over which it has operational control.

The assessment covers the following **operational boundaries**:



1.4 Accuracy & Materiality Assessment

The result of a carbon footprint calculation varies in accuracy depending on the data set provided. More accurate data will allow for more precise targeting of areas for improvement.

Materiality is determined by the percentage contribution of each element to the overall GHG emissions footprint. By understanding the material impact of GHG emissions sources. Accuracy assessments listed in the table above are based upon the following qualitative criteria:

- **Excellent:** dataset has coverage across the assessment period allowing for high calculation accuracy. Data does not require the application of estimation and/or modelling techniques.
- **Very Good/Good:** dataset covers the majority of reporting period (> 6 months) with modelling/estimation techniques employed when required to fill data gaps.
- **Average:** dataset covering less than 6 months of reporting period, requiring significant application of modelling/estimation techniques to provide complete data.
- **Poor:** dataset covers less than 1 month of assessment period and/or based upon assumptions and estimation.

Dataset	Source of Data & Comments	Expected Accuracy	FY 2023 Materiality
Procurement <i>(Goods & Services)</i>	<p>Procurement data provided as annual spend provided by Woodgate & Clark, Quadra Claims, Spotlite Claims, McAusland & Turner and Van Ameyde covering the reporting period, using a universal set of procurement spend categories.</p> <p>Estimation/modelling has not had to be applied to account for missing data. GHG emissions are calculated on a spend-based methodology (currently the best available) using conversion factors last updated in 2020. GEP has applied conversion factors which best fit the category of good/service procured.</p>	Very Good	High (>25%)
Business Travel <i>(Public Transport & Hotels)</i>	<p>Expenditure on public transport (rail/taxis/parking), flights and hotel stays were provided for Woodgate & Clark, McCausland & Turner, Quadra Claims, Spotlite Claims and Van Ameyde.</p> <p>Spend-based emissions factors were used from the UK Government's Indirect Emissions from Supply Chain (Table 13) database (last updated in 2020).</p>	Average	Medium (10% - 25%)
Grey Fleet <i>(Business mileage claimed on employee's own vehicles, and in car allowances/leased vehicles)</i>	<p>Mileage data covering the full 12-month period for the reporting year has been provided by Woodgate & Clark, Quadra Claims, Spotlite Claims, McAusland & Turner and Van Ameyde.</p> <p>Estimation/modelling has not had to be applied to account for missing data. GHG emissions are calculated based on size specific conversion factors for petrol/diesel/hybrid/electric vehicles. GHG emissions are calculated based upon average vehicles where the engine size has not been provided.</p>	Excellent	

Dataset	Source of Data & Comments	Expected Accuracy	FY 2023 Materiality
Company Cars	<p>Mileage data covering the full 12-month period for the reporting year has been provided by Woodgate & Clark, Quadra, Spotlite, McAusland & Turner and Van Ameyde.</p> <p>Vehicle size (based on engine capacity) and fuel types were identified using registration plate data via the DVLA's Vehicle Enquiry Service. Estimation/modelling has not had to be applied to account for missing data.</p> <p>GHG emissions are calculated based on size specific conversion factors for petrol/diesel/hybrid/electric vehicles. GHG emissions are calculated based upon average vehicles where the engine size has not been provided.</p>	Excellent	
Grid Electricity	<p>The following data, estimation, and modelling techniques were used to determine annual consumption and calculate GHG emissions from electricity consumption. Please see 'Data Modelling' section of this report for further details:</p> <p>> Utility Bills (highest accuracy): 12 months billing data covering FY 2023 for Quadra Claims (Manchester office), Woodgate and Clark (Bristol, Leicester, Stowmarket, Telford, and Totnes offices), McAusland & Turner sites (Hull & Blackpool) and Van Ameyde (Edinburgh office).</p> <p>> Energy Consumption Benchmarks (lowest accuracy) Annual consumption estimated based on CIBSE energy benchmarks and UK Average rate per kWh for commercial supplies for a typical office using floor areas/spend data for Woodgate & Clark (Basildon, Birmingham, Kings Hill, London, Stirling, Uttoxeter & Watford), Spotlite Claims (Bricket Wood), Van Ameyde (Bromley) and McAusland & Turner (Grimsby, Felixstowe, Southampton) offices.</p>	Good	Medium (5% - 25%)
Natural Gas	<p>The following data, estimation, and modelling techniques were used to determine annual consumption and calculate GHG emissions from natural gas consumption (heating). Please see 'Data Modelling' section of this report for further details:</p> <p>> Utility Bills (highest accuracy): 12 months billing data for Woodgate and Clark's Leicester office as well as McAusland & Turner's Hull office.</p> <p>> Energy Consumption Benchmarks (lowest accuracy) Annual consumption estimated based on CIBSE energy benchmarks and UK Average rate per kWh for commercial supplies for a typical office using floor areas/spend data for Woodgate & Clark (Basildon, London, Stirling, Totnes, Uttoxeter & Watford), Spotlite (Bricket Wood) offices and McAusland & Turner (Grimsby, Felixstowe, Southampton) offices.</p>	Good	Low (0% - 5%)

Dataset	Source of Data & Comments	Expected Accuracy	FY 2023 Materiality
Water (Supply & Treatment)	<p>The following data, estimation, and modelling techniques were used to determine annual consumption and calculate GHG emissions from water consumption.</p> <p>> Utility Bills (highest accuracy): Billing data covering the reporting period for Woodgate & Clark’s Basildon, Bristol, Leicester, and Totnes offices as well as McAusland & Turner’s Hull office.</p> <p>> Average Consumption: For the majority of the Group’s sites, water data is not available/was not provided. Consumption was modelled based on the average consumption of VA UK Holding’s billed offices.</p>	Average	Low (0% - 5%)

1.5 Data Modelling & Estimation

Van Ameyde UK holding’s subsidiaries are mainly based in leased offices paying a service charge for utilities consumption. This means has have little oversight of actual energy consumption to inform the calculation of their GHG emissions footprint. To estimate annual energy consumption for these offices, GEP has employed the following estimation and data modelling techniques; details of which are outlined below.

Energy Consumption - Benchmarks (CIBSE TM46)

Where floor area has been provided in lieu of energy consumption or cost data, GEP has estimated annual electricity and natural gas consumption based on energy benchmarks for a ‘General Office’ listed within the Chartered Institute of Building Service Engineers’ (CISE) Technical Memorandum 46¹. Benchmarks shown in the table below have been used to estimate annual energy consumption at Woodgate & Clark’s **London, Uttoxeter, and Watford** offices, Spotlite’s **Bricket Wood** office, Van Ameyde UK’s **Bromley** office, and McAusland & Turner’s **Grimsby, Felixstowe, and Southampton** offices.

CIBSE Benchmarks (TM46)	
Grid Electricity (kWh/m ²)	Space Heating (Natural Gas - kWh/m ²)
95	120

Energy Consumption – Energy Cost Modelling

Electricity consumption at Woodgate & Clark’s **Basildon, Birmingham, Stirling and Kings Hill** offices, and Van Ameyde’s **Bromley** offices have been modelled based on total electricity expenditure for the whole building, which has then been apportioned based the company’s percentage chargeable. The apportioned cost has then been converted into equivalent electricity consumption based on the UK average rate per kilowatt hour for non-domestic supplies².

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¹ CIBSE TM46 Energy Benchmarks - <https://www.cibse.org/knowledge/knowledge-items/detail?id=a0q2000000817evAAC>

² UK Government Prices for the Non-Domestic Sector - <https://www.gov.uk/government/statistical-data-sets/gas-and-electricity-prices-in-the-non-domestic-sector>

Energy Consumption – Direct Comparison

For Woodgate & Clark's **Birmingham, Leicester (gas), Stirling**, and **Stowmarket** offices annual energy consumption has been duplicated from the FY 2021 reporting period as no floor area or energy consumption was provided.

Energy Consumption – Billing Data

For Woodgate and Clark's **Basildon, Bristol, Leicester (electricity)** and **Totnes** offices, Quadra's **Manchester** offices, McAusland & Turner's **Hull & Blackpool** offices and Van Ameyde's **Edinburgh** office utility bills have been provided and used to calculate gas, and electricity, consumption per annum. If provided data did not cover the whole period, the daily average from the available data was used to calculate likely annual consumption levels.

For Woodgate & Clark's **Stowmarket** office, annual electricity consumption has been calculated through an apportioned spend methodology. Available billing cost data was used to calculate a likely annual cost, and this cost has then been converted into equivalent electricity consumption based on the UK average rate per kilowatt hour for non-domestic supplies.

2. FY 2023 GHG Emissions Assessment

A summary of Van Ameyde UK Holding’s GHG emissions for the 2023 calendar year (1st January – 31st December) are presented in the following report sections. Whilst W&C has calculated GHG emissions for the previous four reporting years (2019, 2020, 2021 & 2022), the expanded scope of the assessment to include VA UK and McAusland, means that fair comparison cannot be made between previous reporting years. Therefore 2021 has become the company’s new baseline year, 2022 is being used as the first reporting year, and 2023 is being used as the second reporting year against this baseline.

2.1 Results Analysis

VA UK Holding’s GHG emissions are separated in the table below. A detailed results summary has been provided in ‘240409 Woodgate & Clark GHG Emissions Calculations v1.0’ which acts as an annex to this report. Please see this document for further detail on all calculations undertaken.

Reporting Scope	Element of Footprint	FY 2023 Total GHG Emissions (tonnes CO ₂ e)
Scope 1	Company Cars (fuel based)	146.88
	Natural Gas	36.04
Scope 1 Sub-total		182.93
Scope 2	Grid Electricity (Generation)	50.20
Scope 2 Sub-total		50.20
Scope 3	Procurement (Goods & Services)	270.48
	Business Travel (Public Transport and Hotels)	179.33
	Grey Fleet	181.57
	Grid Electricity (T&D)	4.34
	Water	0.83
Scope 3 Sub-total		636.55
Total GHG Emissions (tonnes CO₂e)		869.68
GHG Emissions per £M turnover (tonnes CO₂e)		22.29
GHG Emissions per Employee (tonnes CO₂e)		1.98

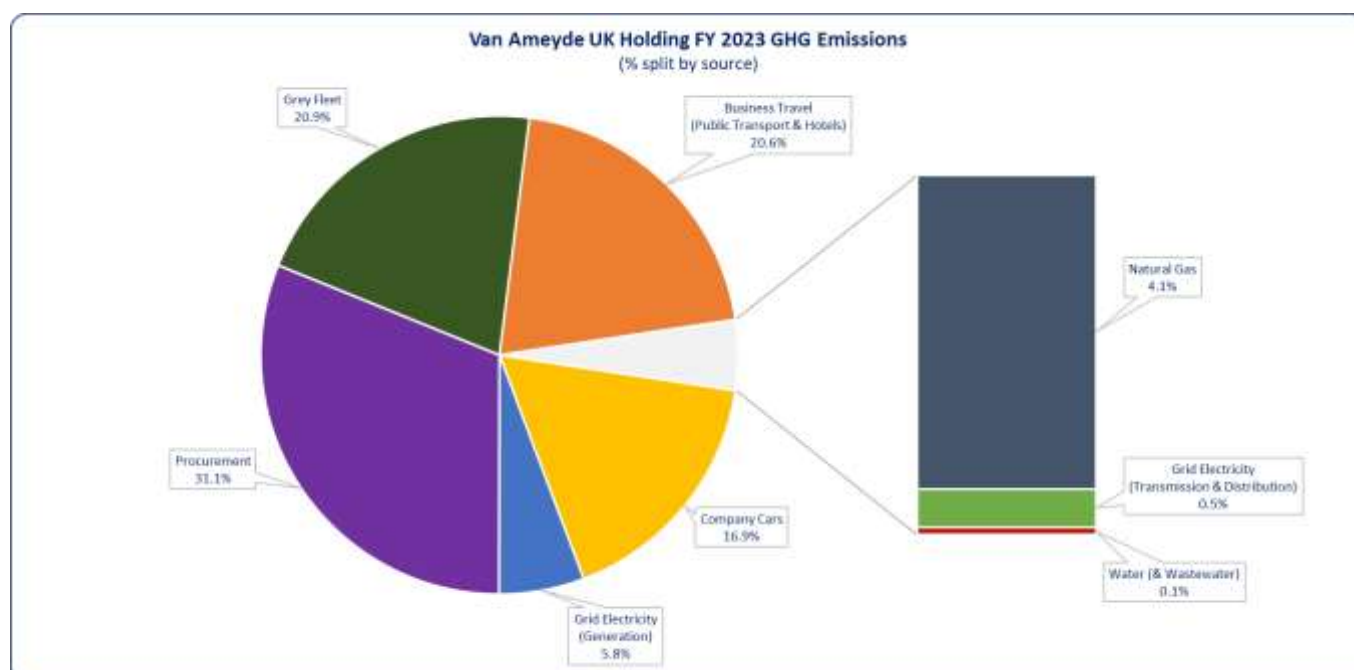


Figure 1 - Split of FY 2023 GHG emissions by source.

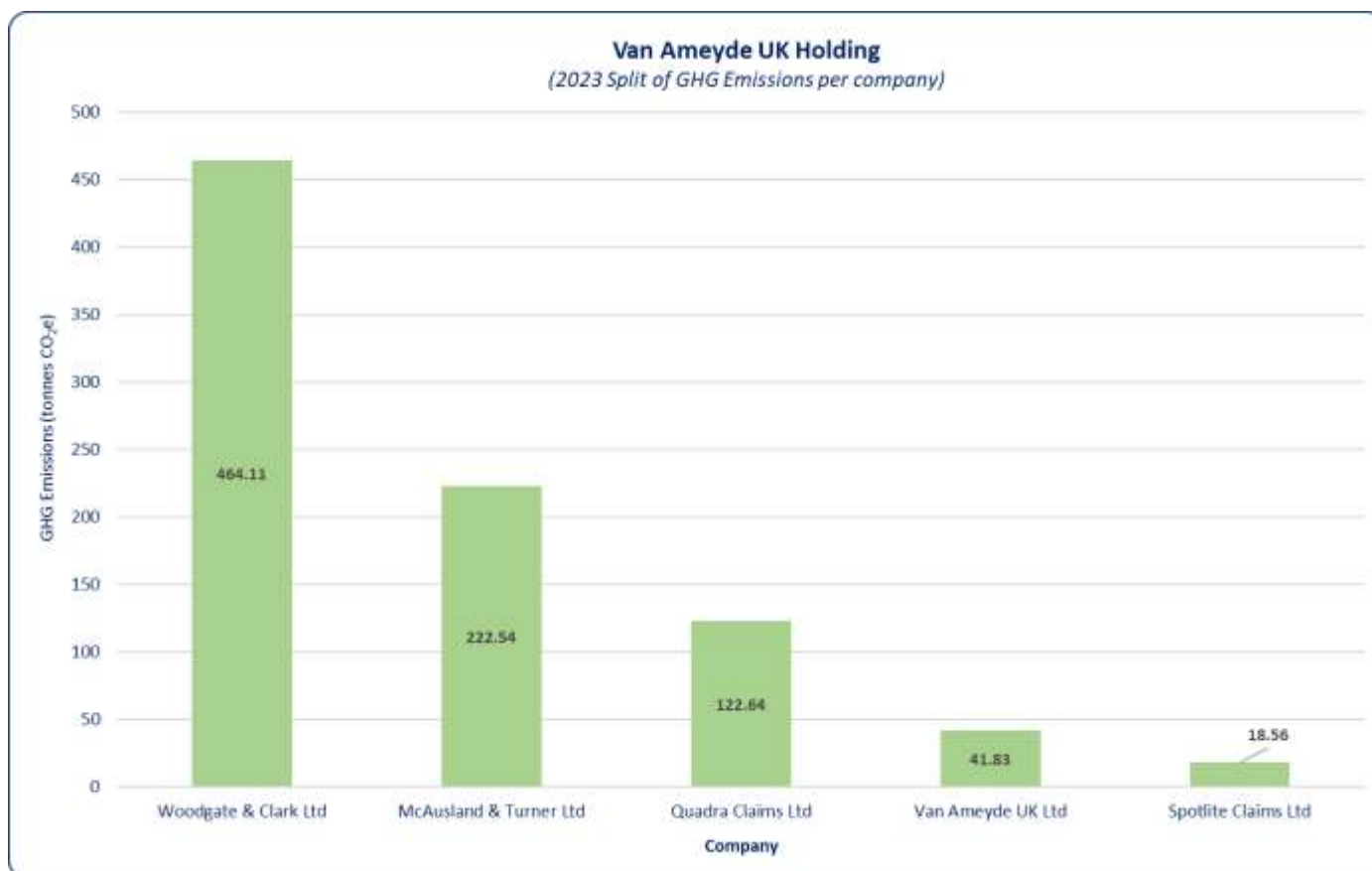


Figure 2 - Split of FY 2023 GHG emissions per company.

2.2 Key Results Commentary – Van Ameyde UK Holding

- ✓ The combined GHG emissions footprint of Van Ameyde UK Holding (referred to as the Group in supporting commentary) for FY 2023 GHG emissions is 869.68 tonnes CO₂e; including emissions from the activities of Woodgate & Clark (includes Quadra Claims and Spotlite Claims), McAusland & Turner Ltd and Van Ameyde UK Ltd.
- ✓ Procured goods and services account for the majority of the Group's indirect GHG emissions footprint in 2023 (accounting for 31.1% of total emissions). The majority of the company's direct GHG emissions impacts result from business travel with a combined total of 58.4% (Business Travel, Company Cars & Grey Fleet). This equates to 507.79 tonnes CO₂e.

2.3 Key Results Commentary – Woodgate & Clark

Commentary in this section relates to all subsidiaries of VA UK Holding:

- ✓ Overall GHG emissions decreased in FY 2023 by 12% compared to 2022; primarily a result of increased data accuracy from utilities consumption and vehicle travel information provided for this year's assessment, leading to less reliance on estimation techniques such as models based on CIBSE benchmarks. Actual consumption values were found to be significantly lower, which reduced calculated emissions.
- ✓ The company's business travel activity (in terms of company car, business travel and grey fleet mileage) has increased significantly from levels seen in FY 2022. This is a result in a reduction of the granularity of business travel data for public transport usage and hotel stays. Business travel data has been estimated through procurement spend on public transport and hotels and has likely been over-estimated as a result.
- ✓ Procurement emissions have reduced by 26.3% from FY 2022. The agreement and utilisation of a universal set of procurement spend categories across each reporting organisation has allowed for greater granularity of

procurement spend data, and therefore the use of more appropriate spend-based emissions factors and an increase in accuracy of reporting.

2.4 Detailed Results Commentary (FY 2023)

2.4.1 Business Travel

Business travel emissions includes travel by employees using company cars, their own vehicles (Grey Fleet), public transport (taxi and flights), as well as emissions from the use of hotels and accommodation for the 2023 calendar year.

GHG emissions arising from the procurement of transport goods and services account for the largest proportion of Van Ameyde UK Holding's GHG emissions footprint. Moving forwards this is likely to still be the company's most significant direct emissions source, and so should be the focus of decarbonisation activities. Listed in the table below is the split of emissions between each reporting organisation:

FY 2023 Business Travel GHG Emissions (tonnes CO ₂ e)				
Company	Company Car Travel	Grey Fleet Travel	Hotel Stays	Public Transport & Flights
Woodgate & Clark Ltd	121.01	67.60	21.94	56.46
Quadra Claims Ltd	18.47	52.35	1.83	0.44
Spotlite Claims Ltd	0.10	61.47	0.18	2.92
McCausland & Turner	7.30	0.00	18.53	55.03
Van Ameyde UK Ltd	0.00	0.15	1.84	20.17
Total GHG Emissions (tCO₂e)	146.88	181.57	44.31	135.02

As the number of private hybrid and electric vehicles increases it is likely that an increasing proportion of employees will use these as their own private vehicles. This will help to passively reduce GHG emissions from the company's Grey Fleet as these vehicles will replace existing petrol/diesel vehicles currently in use. Woodgate and Clark should look at opportunities within existing travel policies to reduce unnecessary travel (where possible) and associated GHG emissions.

2.4.2 Site Utilities Consumption

GHG emissions from energy consumption across Woodgate and Clark's offices represent a small proportion of total GHG emissions for FY 2023. Collectively GHG emissions from all elements listed in the summary table below account for 10% of total GHG emissions in the reporting year.

FY 2023 Site Utilities GHG Emissions (tonnes CO ₂ e)			
Company	Grid Electricity ³	Natural Gas	Water Consumption
Woodgate & Clark Ltd	20.77	13.84	0.35
Quadra Claims Ltd	3.37	0.00	0.04
Spotlite Claims Ltd	1.39	1.43	0.04
McCausland & Turner	19.22	20.78	0.32
Van Ameyde UK Ltd	9.80	0.00	0.08
Total GHG Emissions (tCO₂e)	54.55	36.04	0.83

Quadra's electricity consumption (Manchester office) for the reporting year has been calculated based on actual meter consumption information provided for the assessment. This likely means that Quadra's utility consumptions are of a higher accuracy than those for the other legal entities under the control of VA UK Holding, as the consumptions for those were calculated through a mixture of actual meter consumption information, CIBSE energy benchmarks and

³ Grid electricity emissions includes GHG emissions resulting from the generation and also the transmission & distribution of purchased energy.

estimation techniques using floor information and energy spend data. It is therefore likely that emissions have been over-estimated for the FY 2023 reporting year.

Woodgate & Clark, McAusland & Turner, Spotlite Claims and Van Ameyde may wish to engage with their building property owners to better understand if there is suitable cost-based on actual consumption information that is available to support future reporting; to improve accuracy.

All reporting organisations will continue to benefit from the ongoing decarbonisation of the National Grid; as renewables become more prevalent within our national supply mixture. This will help to further reduce emissions moving forwards.

2.4.3 Procurement

GHG emissions arising from the procurement of goods and services account for the largest proportion of Woodgate & Clark's, Quadra Claims', Van Ameyde's and Spotlite Claims' GHG emissions footprint. Collectively emissions account for 31.1% (270.48 tonnes CO₂e) of VA UK Holding's total emissions footprint. The table below lists the procurement GHG emissions for FY 2023 split between each reporting organisation:

FY 2023 Procurement GHG Emissions (tonnes CO ₂ e)		
Company	Annual Expenditure (£)	GHG Emissions (Tonnes CO ₂ e)
Woodgate & Clark Ltd	£2,069,575	162.15
Quadra Claims Ltd	£159,143	46.14
Spotlite Claims Ltd	£67,702	12.51
McCausland & Turner	£374,569	39.90
Van Ameyde UK Ltd	£291,982	9.79
Total GHG Emissions (tCO₂e)	£2,962,972	270.48

Following FY 2022's GHG Emissions Assessment Recommendations, the agreement and utilisation of a universal set of procurement spend categories has been agreed upon and utilised across each reporting organisation for annual emissions reporting across the group.

GHG emissions from procurement have been calculated using cost-based conversion factors published by the UK Government⁴, which is currently recognised as the best available methodology. Results for Procurement should therefore be used for guidance only and not used to set binding reduction targets. This methodology does not currently allow companies to demonstrate the impact sustainable procurement has upon their GHG emissions footprint.

Detailed results (provided in the accompanying annex document) should be used to focus supplier engagement upon reducing GHG emissions and wider carbon management. Assessing suppliers and replacing those which do not meet the required standard (if feasible) is a proactive method to reduce Scope 3 emissions.

In the first instance, these results should be used to identify the most significant supply chain categories and the extent to which suppliers manage and assess their environmental impact. This will allow Woodgate and Clark to begin replacing cost-based assessment data with actual GHG emissions information, increasing the accuracy and usability of future GHG emissions assessments.

3. Van Ameyde UK Holding GHG Emissions Projections

⁴ UK Government Indirect Emissions from Supply Chain (Table 13) - <https://www.gov.uk/government/statistics/uks-carbon-footprint>

To support Van Ameyde UK Holding's ambition to set emissions reduction targets which are aligned with the Science Based Targets Initiative (SBTi), GEP has modelled the company's Scope 1, Scope 2, & Scope 3 GHG emissions trajectory to 2030. Our modelling is in alignment with the SBTi's 1.5°C Reduction Pathway and is designed to provide an overview as to the magnitude of emissions reductions/removals required to achieve Net Zero by 2030. Setting targets against a 2050 target year is recommended due to the fact that reductions in Scope 3 emissions sources can only be achieved through influence and detailed engagement with an organisation's supply chain.

All results in this section should be treated as **advisory** for reference only and provide a benchmark against which VA UK Holdings Ltd can monitor its annual GHG emissions. It is recommended that trajectory models are updated on an annual basis, utilising published GHG Emissions Conversion Factors sourced from Defra/BEIS.

Detailed modelling results are presented in '*240409 Woodgate & Clark GHG Emissions Calculations v1.0*' which accompanies this report.

3.1 Modelled Scenarios

Below is an overview of the scenarios which are presented in this section:

- **SBTi 1.5°C Reduction Pathway:** Modelled for Scope 1, Scope 2, & Scope 3 (to 2030). Procurement has been included within the Scope 3 analysis to demonstrate the relative impact this emissions source will continue to have upon the company's GHG emissions.

3.2 GHG Projections – Key Recommendations & Commentary

GHG projections are designed to indicate the carbon reductions that VA UK Holding will need to achieve to remain aligned to a Net-Zero pathway to 2030, through active decarbonisation measures beyond reliance on Grid Decarbonisation. It is likely that many active decarbonisation measures will target direct emissions (Scopes 1 & 2), and that Scope 3 will remain the largest proportion of VA UK Holding's carbon footprint to 2030.

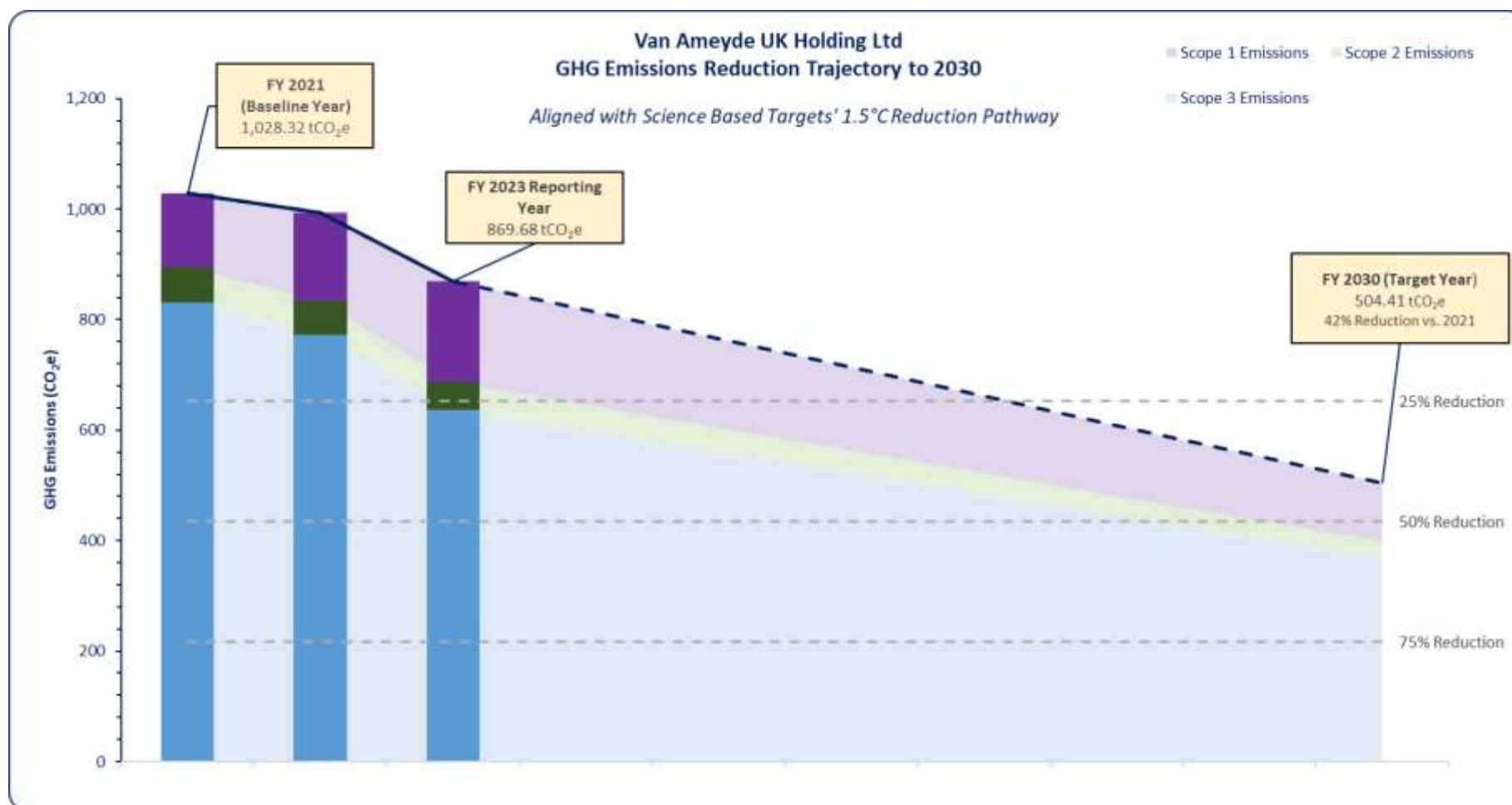
It is recommended that this model is updated in future reporting years to account for forecast changes in business operation, planned transitions to electric/hybrid vehicles, the implementation of active decarbonisation measures across offices, and also any aspirational targets to reduce procurement emissions. This updated projection will then allow VA UK Holding to better plan their strategy to decarbonise their operations, as well as provide a robust framework for the setting of interim and ultimate Net Zero targets.

3.3 Projection Results – Scope 1, 2, & 3 GHG Emissions to 2030

The results table, commentary, and accompanying chart details the outcome of GHG emissions projections completed by GEP. Please note reductions are modelled against the 2021 reporting year. For ease of reference results are presented split by reporting scope (split between Scope 1, Scope 2, and Scope 3 emissions).

Please see following page for results of this modelling – further details can be found within the '*240409 Woodgate & Clark GHG Emissions Calculations v1.0*' document which acts as an annex to this report.

Emissions Source	GHG Emissions (tonnes CO ₂ e)				
	2021 (Baseline Year)	2022 (Previous Yr.)	2023 (Current Yr.)	2030 (Projected - Target Yr.)	2030 % Change from Baseline Year (2021)
Scope 1 GHG Emissions (Direct GHG Emissions)	134.32	159.61	182.93	106.10	-42.0%
Scope 2 GHG Emissions (Energy Indirect GHG Emissions)	63.52	61.46	50.20	29.12	-42.0%
Scope 3 GHG Emissions (Other Indirect GHG Emissions)	830.48	772.41	636.55	369.20	-42.0%
Total GHG Emissions (tCO₂e)	1,028.32	993.48	869.68	504.41	-42.0%



Appendix 1 – Supporting Information

Please see accompanying annex document '240409 Woodgate & Clark GHG Emissions Calculations v1.0' for further detailed information on calculation process undertaken and detailed split of results. This appendix contains further information and links to Conversion Factors and supporting information used in this assessment.

Conversion Factor & Benchmark Resources

The following GHG Conversion Factor databases were used to inform the GHG Emissions Assessment and subsequent GHG emissions projections to 2030:

- ✓ **UK Government Conversion Factors for Company Reporting v2.0 July 2023**
(<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023>)
Source of energy (electricity, natural gas), water, and vehicle GHG conversion factors for the 2023 reporting year. Actual factors used can be viewed in supporting annex document provided with this report.
- ✓ **UK Government Indirect Emissions from the Supply Chain (Table 13)**
(<https://www.gov.uk/government/collections/uk-greenhouse-gas-emissions-statistics>)
Source of cost based GHG conversion factors used to calculate GHG emissions from procurement. UK Government has released an updated of their original 2011 model (through the University of Leeds) with cost-based conversions (kgCO₂e/£ spent) updated to 2020.
- ✓ **Chartered Institute of Building Service Engineers Technical Memorandum 46**
(<https://www.cibse.org/knowledge/knowledge-items/detail?id=a0q2000000817evAAC>)
Source of annual energy benchmarks for a general office used to model energy consumption at selected offices. Last updated in 2008, this document is still the main reference guide for energy benchmarks.
- ✓ **UK Government Gas and Electricity Prices in the Non-Domestic Sector**
(<https://www.gov.uk/government/statistical-data-sets/gas-and-electricity-prices-in-the-non-domestic-sector>)
Source of average rates (provided in GBP) of electricity supplied to non-domestic customers during 2023. Used to model energy consumption based upon cost.
- ✓ **Science Based Targets Initiative Guidance and Toolkits**
(<https://sciencebasedtargets.org/resources/?tab=develop#resource>)
Source of guidance documents and reduction trajectory toolkits used to support trajectory analysis.

Appendix 2 - About GEP Environmental

Our Service Offering

GEP Environmental (GEP) is a leading provider of environmental and energy consultancy services to clients across the United Kingdom & Ireland. We support organisations to identify, implement and maintain environmental, energy and training solutions. Our highly qualified project teams consist of environmental consultants, energy engineers and trainers with expertise in carbon management, ISO management systems, sustainable resource and waste management, energy efficiency, building surveying, low carbon building design and renewables.

Further information is available from <http://www.gepenv.co.uk/>

Our Technical Capabilities

We pride ourselves on our ability to deliver practical long-term solutions that create financial benefits and add value to our clients' services, buildings, portfolios, and credentials. Our project, technical and surveying capabilities include:

- Net Zero Carbon (Climate Response), Strategy, Trajectory Analysis Reporting and Action Planning;
- Environmental / Sustainability Project Design & Management.
- Sustainability Advisory for Built Environment;
- Carbon Footprinting and Reporting;
- Building Utility Efficiency / Decarbonisation Audits and Feasibility Studies;
- Technical Design for M&E, Building Surveying, QS Services across the Built Environment;
- Energy and Thermal Modelling;
- Energy Performance Certificates (EPCs) & Display Energy Certificates (DECs);
- Streamlined Energy and Carbon Reporting (SECR);
- Measurement and Verification (M&V);
- ISO 14001 Environmental Management Systems and ISO 50001 Energy Management Systems;
- Climate Response & Sustainability Training.

Our teams maintain membership with professional bodies including the Institute of Environmental Management and Assessment (IEMA), the Institute of Environmental Sciences (IES), Chartered Institute of Building Services Engineers (CIBSE) the Energy Institute (EI), the Institute of Engineering and Technology (IET) and the Royal Institute of Chartered Surveyors (RICS).

Our Certifications

We are committed to service excellence and developing first class client relationships. Our quality and environmental standards are underpinned by our ISO 9001:2015 (QMS) and ISO 14001:2015 (EMS) certification. We are proud to hold the Cyber Essentials Certificate of Assurance, illustrating our dedication to cybersecurity.



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