



EXCELLERATE
SERVICES

Carbon Footprint Report

PREPARED FOR:

Excellerate Services UK Limited

By:

Orbis Advisory

17 June 2026

Document Information

Project Name Carbon Footprint Report

Client Name Excellerate Services Ltd

Client Address 65 Leonard Street, London,
EC2A 4QS

Client Contact Danny Littlechild, Paul
Tredoux, Johan Venter

Authors Naga Suresh
Kieran Elliff
Zac Rabanal-Hunt



EXCELLERATE
SERVICES

Contents

Document Information	1 - 2
1. Executive Summary	3 - 6
2. Introduction	7 - 9
3. Target Progress and Communication	10 – 12
4. Carbon Footprint Results	13 - 18
5. Analysis of Key Emissions Categories	19 - 26
Appendix	27 - 36
Appendix 1: Carbon Footprint Methodology	27 - 31
Appendix 2: Carbon Footprint Data	32 - 36

Executive Summary

Executive Summary

This report presents Excellerate Service's (ESUK) Group greenhouse gas emissions for the 2024/25 financial year, building on the annual assessments undertaken by Orbis Advisory since 2024. The assessment covers ESUK's operational entities, including ESUK (entity), GSA, and Premium Support Services (PSS).

ESUK 2024/25 emissions and comparison with previous year.

Category	2023/24	2024/25	Change
Scope 1 (tCO ₂ e)	500.04	264.46	-47%
Scope 2 (tCO ₂ e)	9.98	10.50	+5%
Scope 3 (tCO ₂ e)	5,805.66	5,968.07	+3%
Total (tCO ₂ e)	6,315.68	6,243.03	-1%

ESUK 2024/25 emissions equivalent to:



9,422 homes' electricity use for one year



29 million kilometres driven by an average petrol car

Key Findings

- **Total emissions decreased by 1%** compared to the **2023/24 baseline year**, with reductions observed across operations (Scope 1 and 2) and offset by increased value chain (Scope 3) emissions.
- **Combined Scope 1 and 2 emissions reduced by 46% from the baseline year**, driven by a reduction in fuel consumed in company vehicles.
- **Scope 3 emissions increased 3% from the baseline year**, reflecting increases in emissions from use of sold products, purchased goods and services and business travel.

Emissions split between entities, for last two years.

Entity ¹	2023/24	2024/25	Change
ESUK	1,976.76	2,634.05	+33%
GSA	1,879.79	1,234.63	-34%
PSS	2,459.13	2,374.35	-3%

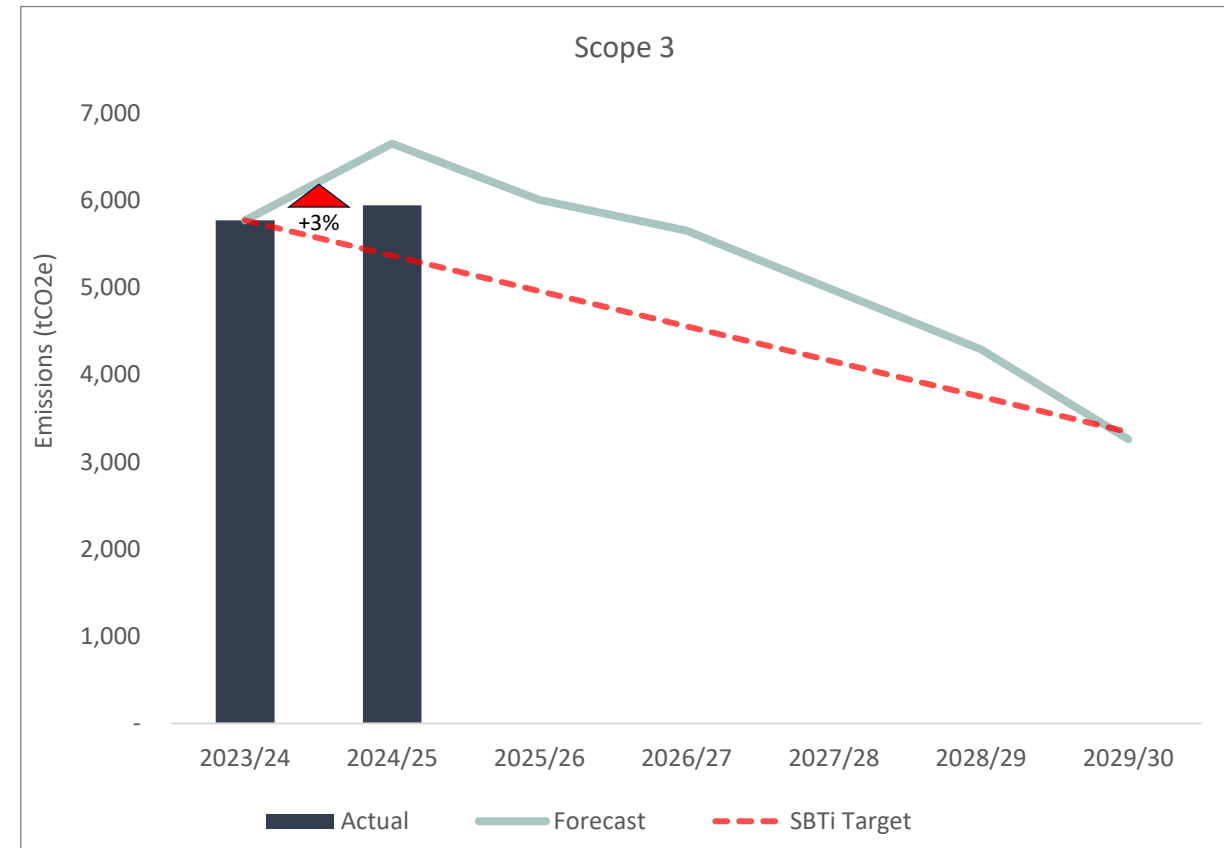
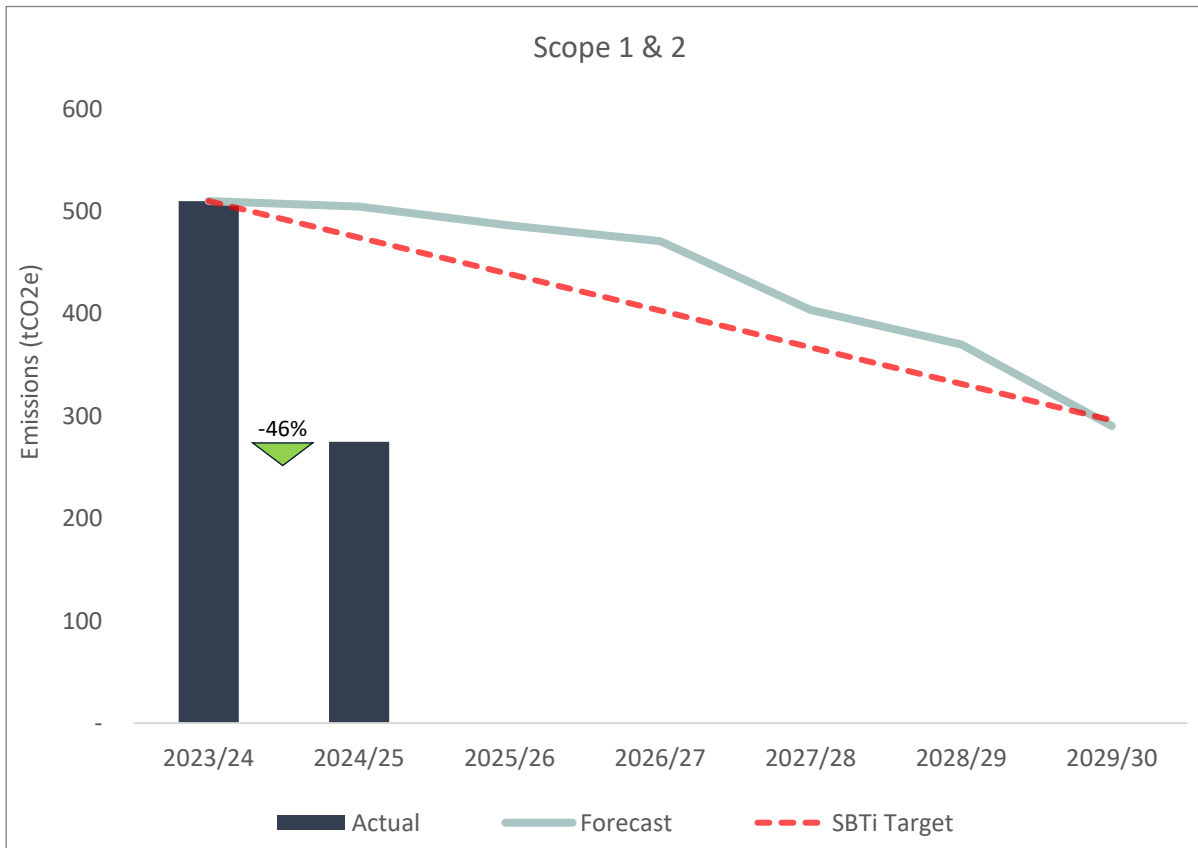
¹ Not all emissions-generating activities can be clearly attributed to individual entities. Therefore, entity-level emissions should be treated as indicative estimates. Where a clear allocation cannot be determined, emissions are assigned by default to ESUK.

ESUK SBTi Target Progress

Committed Near-Term Targets: Excellerate Services UK Limited commits to reduce absolute **scope 1 and 2** GHG emissions 42% by FY2030 from a FY2024 base year. Excellerate Services UK Limited also commits to reduce absolute **scope 3** GHG emissions 42% within the same timeframe.

Key Message: ESUK has achieved the required reduction in Scope 1 & 2 and needs to maintain this until FY2030 to achieve the target.

Key Message: ESUK has marginally increased Scope 3, but less than the 14% forecasted. Annual Scope 3 emissions need to reduce by 44% to achieve Scope 3 FY2030 target.¹



¹ Emissions from employee commuting and hotel stays are not included in ESUK's formal SBTi emissions reduction targets and therefore are excluded from the totals shown above. However, they are still tracked and reported elsewhere in this report as part of ESUK's total GHG emissions.

How to use the results of this assessment



Identify emissions hotspots and prioritise action

Use the assessment to understand the largest emissions contributing activities for each category and identify opportunities to reduce their GHG contributions impact.



Track progress against reduction targets

Use the results to monitor performance against the emissions forecast developed as part of the SBTi decarbonisation assessment. Prioritise action in areas identified as 'Exceeding Forecast' to help ensure delivery of future emissions reduction targets.



Communicate sustainability progress

Publish key results and progress against targets through annual reports, sustainability disclosures, or the company website.



Strengthen tender and client responses

Use this assessment and associated data points to demonstrate environmental performance and support responses to customer and tender requirements.



Support EcoVadis and other ESG assessments

Use this report as evidence of emissions measurement, target setting, and environmental management activities for EcoVadis and similar sustainability ratings.

Introduction

Key terms



tCO₂e

tCO₂e is a standard unit used to measure and compare the impact of different greenhouse gases (GHGs) on global warming. It represents the amount of carbon dioxide (CO₂) that would have the same global warming potential (GWP) as a given quantity of another GHG, calculated over a 100-year time horizon. Each gas is converted into CO₂ equivalent by multiplying its emissions by its GWP, allowing for consistent reporting and comparison of emissions across different gases.



Scope 1, 2 and 3

Scope 1, 2, and 3 emissions refer to all greenhouse gas emissions a company is responsible for: Scope 1 covers direct emissions from owned sources, Scope 2 includes indirect emissions from purchased energy, and Scope 3 accounts for all other indirect emissions across the value chain, like suppliers, travel, and product use.



Fuel- and-Energy Related Activities (FERA)

FERA emissions include indirect emissions from well-to-tank activities, like extraction, processing, and transport of fuels, and transmission and distribution losses of purchased electricity, before energy reaches the reporting organisation.



Market-Based vs Location-Based Emissions

For electricity emissions, the term 'location-based' reflect the emissions intensity of the local power grid, while market-based emissions reflect what you can claim based on your electricity purchasing choices (such as renewable energy contracts or certificates).



Science Based Targets initiative (SBTi)

The leading global standard for setting and validating corporate emissions reduction targets, ensuring they are aligned with climate science and the goals of the Paris Agreement.



Net Zero

A state where an organisation has reduced its emissions as much as possible (typically at least 90%) and neutralised any remaining emissions through credible carbon removals, resulting in no net contribution to climate change.

ESUK's Emission Sources

S1	 Natural Gas	Gas consumed at ESUK offices.
	 Company Vehicles	Fuel consumption in vehicles owned or leased by ESUK.
S2	 Purchased Electricity	Electricity used across ESUK offices.
S3	 Purchased Goods and Services	Expenditures related to the functioning of ESUK operations, including cleaning products, machinery and marketing.
	 Fuel- and-Energy Related Activities	Extraction, production, and transportation of energy and fuel for use at ESUK's offices as well as vehicles used for commuting.
	 Waste Generated	Disposal and treatment of waste and wastewater generated in offices.
	 Business Travel	Transportation and hotel stays of employees for business-related activities in vehicles owned or operated by third parties.
	 Employee Commuting	Emissions produced from vehicles used to commute to and from work.
	 Employee Homeworking	Energy for heating, lighting, and equipment when working from home.
	 Use of Sold Products	Use of electricity to power cleaning machinery at client sites
	 End of Life Treatment of Sold Products	Emissions from the treatment of packaging waste from cleaning products sold to clients.

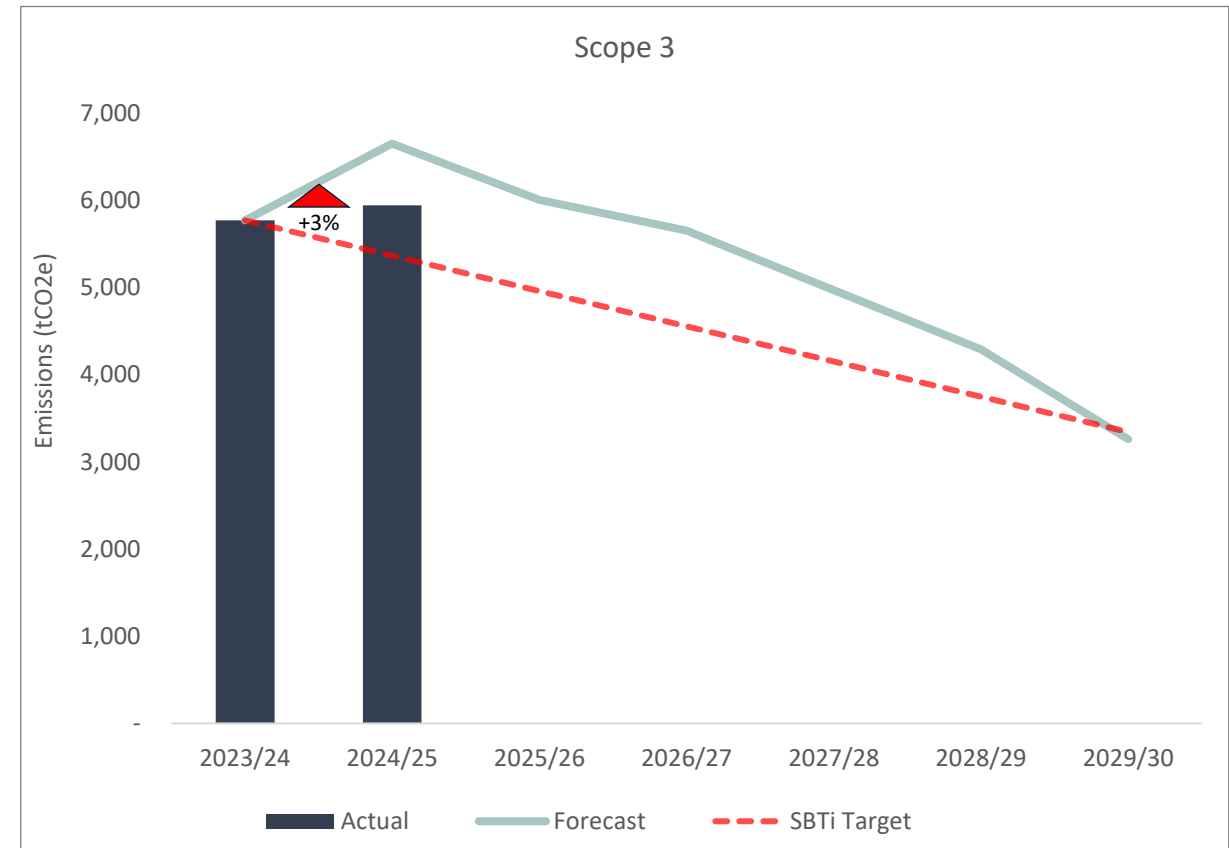
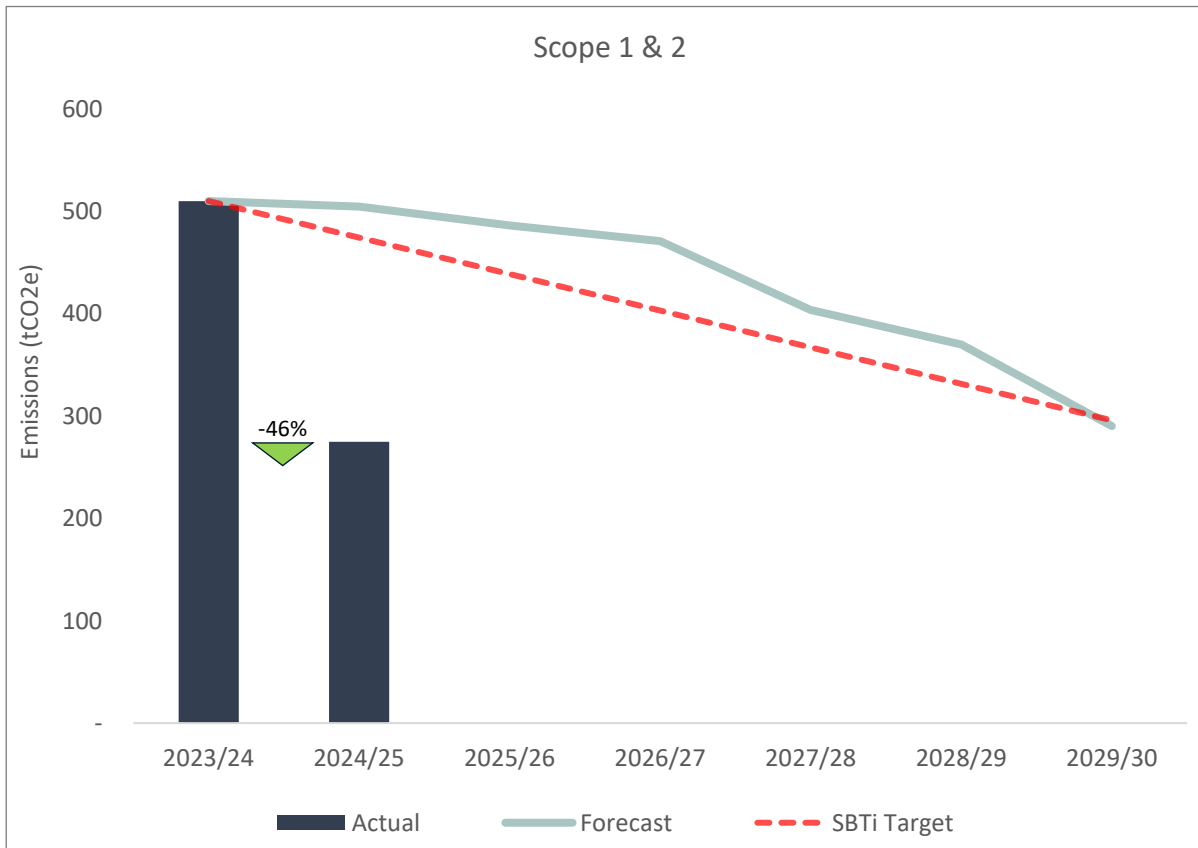
Target Progress and Communication

ESUK SBTi Target Progress

Committed Near-Term Targets: Excellerate Services UK Limited commits to reduce absolute **scope 1 and 2** GHG emissions by 42% by FY2030 from a FY2024 base year. Excellerate Services UK Limited also commits to reduce absolute **scope 3** GHG emissions by 42% within the same timeframe.

Key Message: ESUK has achieved the required reduction in Scope 1 & 2 and needs to maintain this until FY2030 to achieve the target.

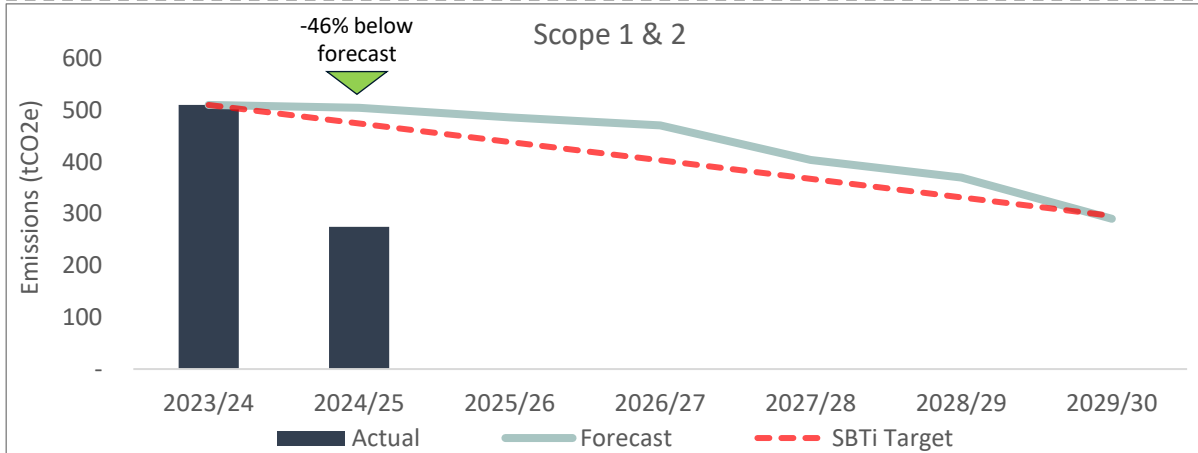
Key Message: ESUK has marginally increased Scope 3, but less than the 14% forecasted. Annual Scope 3 emissions need to reduce by 44% to achieve Scope 3 FY2030 target.¹



¹ Emissions from employee Homeworking and hotel stays are not included in ESUK's formal SBTi emissions reduction targets and therefore are excluded from the totals shown above. Although the SBTi considers these activities as out of scope in their framework, these activities are relevant to ESUK's operations and therefore are still tracked and reported elsewhere in this report as part of ESUK's total GHG emissions.

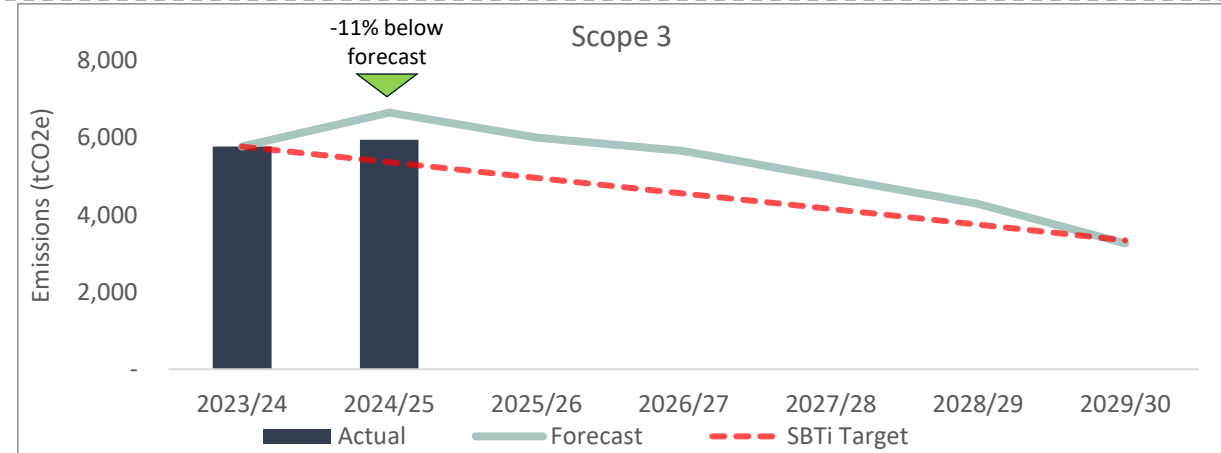
SBTi Target Communications

Obligations: The company shall publicly report its company-wide GHG emissions inventory and progress against published targets on an annual basis. There are no specific requirements regarding where the inventory and progress against published targets should be disclosed, as long as it is publicly available (annual report, website etc.).



Progress against near-term target: ESUK is ahead of schedule to meet its 2030 near-term Scope 1 and 2 target. Excellerate achieved a 46% reduction in Scope 1 and 2 emissions between the 2023/24 baseline year and 2024/25, this exceeds the 42% reduction required by 2030 to achieve ESUK's target.

Performance was driven primarily by reduced fuel consumption in company-owned and long-term leased vehicles. This improvement reflects a core pillar of Excellerate's broader decarbonisation strategy, focused on improving travel efficiency and reducing overall business travel distances to deliver both emissions and cost savings. A greater proportion of business travel was also undertaken in employee-owned vehicles during 2024/25, with the associated emissions reported under Scope 3 rather than Scope 1. These emissions remain within Excellerate's emissions footprint and will be addressed through the company's Scope 3 emissions reduction target.



Progress: ESUK remains ahead of the trajectory required to achieve its near-term Scope 3 target, with 2024/25 emissions 11% below the level forecast for the reporting year. This performance was achieved despite a 3% increase in absolute Scope 3 emissions.

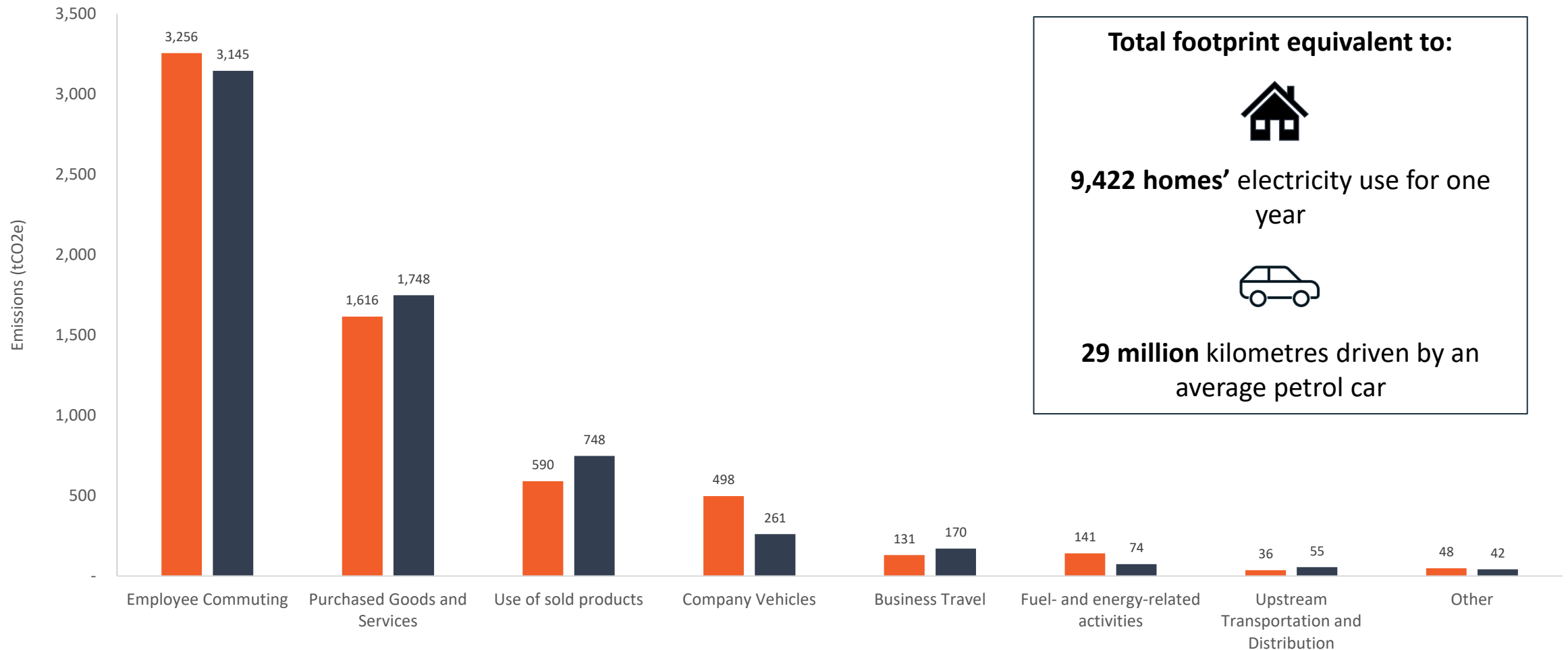
The largest increase was observed within Purchased Goods and Services (PG&S), driven by investment in new cleaning equipment. As these assets are utilised over their operational lifetime, the reduced operational emissions are expected to contribute to lower emissions in future years. Business travel emissions also increased during the reporting period, driven by higher employee car mileage. This was partly attributable to a transition from company-owned vehicles to employee-owned vehicles, resulting in a greater proportion of travel being captured within Scope 3 reporting. Conversely, emissions from air travel decreased by 26% despite an 80% increase in total distance travelled. This reduction reflects a business-wide effort to utilise lower-class seating where appropriate, reducing the emissions intensity per passenger journey.

¹ Emissions from employee Homeworking and hotel stays are not included in ESUK's formal SBTi emissions reduction targets and therefore are excluded from the totals shown above. Although the SBTi considers these activities as out of scope in their framework, these activities are relevant to ESUK's operations and therefore are still tracked and reported elsewhere in this report as part of ESUK's total GHG emissions.

Carbon Footprint Results

2024/25 Carbon Footprint Results

Total Emissions for 2024/25 amounted to **6,243.03 tCO₂e**



Total Corporate Outputs

Emissions

Category	tCO2e
Scope 1	264.46
Scope 2 (market-based)	10.50
Scope 2 (location based)	14.31
Scope 3	5,968.07
Upstream Scope 3	5,220.08
Downstream scope 3	747.99
Total	6,243.03

Energy

Category	kWh
Office total electricity consumption	80,836
Renewable electricity consumption	21,507

Waste

Category	
Water (m3)	721
Water recycled and reused (m3)	0
Hazardous waste (tonnes)	0
Non-hazardous waste (tonnes)	29

FY 2024/25 Emissions Summary

Type of Emissions	Activity	Tonnes of CO ₂ e	% of Total (Market based)
Direct (Scope 1)	Natural Gas	3.62	0.1%
	Company Vehicles	260.84	4.2%
	Subtotal	264.46	4.2%
Indirect Energy (Scope 2)	Purchased Electricity (Market-Based)	10.50	0.2%
	Purchased Electricity (Location-Based)	14.31	0.2%
	Subtotal	10.50	0.2%
Indirect (Scope 3)	Purchased Goods and Services	1,748.16	28.0%
	Fuel- and Energy-related activities	74.08	1.2%
	Upstream Transportation and Distribution	55.10	0.9%
	Waste Generated in Operations	8.64	0.1%
	Business Travel	170.27	2.7%
	Employee Commuting	3,145.41	50.4%
	Employee Homeworking	18.41	0.3%
	Use of Sold Products	747.63	12.0%
	End of Life Treatment of Sold Products	0.36	0.0%
	Subtotal	5,968.07	95.6%
TOTAL EMISSIONS (tCO₂e)		6,243.03	100.0%

YoY Emissions Summary

Type of Emissions	Activity	Tonnes of CO ₂ e		Change in emissions
		2023/24 ¹	2024/25	
Direct (Scope 1)	Natural Gas	1.91	3.62	90%
	Company Vehicles	498.13	260.84	-48%
	Subtotal	500.04	264.46	-47%
Indirect Energy (Scope 2)	Purchased Electricity (Market-Based)	9.98	10.50	5%
	Purchased Electricity (Location-Based)	15.14	14.31	-5%
	Subtotal	9.98	10.50	5%
Indirect (Scope 3)	Purchased Goods and Services	1,615.83	1,748.16	8%
	Fuel- and Energy-related activities	141.41	74.08	-48%
	Upstream Transportation and Distribution	35.81	55.10	54%
	Waste Generated in Operations	6.73	8.64	28%
	Business Travel	130.54	170.27	30%
	Employee Commuting	3,255.66	3,145.41	-3%
	Employee Homeworking	29.60	18.41	-38%
	Use of Sold Products	589.85	747.63	27%
	End of Life Treatment of Sold Products	0.23	0.36	56%
	Subtotal	5,805.66	5,968.07	3%
TOTAL EMISSIONS (tCO₂e)		6,315.68	6,243.03	-1%

1. The totals shown above include emissions from employee homeworking and hotel stays. While these emissions are not included within ESUK's SBTi emissions reduction targets, they form part of ESUK's total GHG emissions inventory.

Intensity Metrics and Emissions

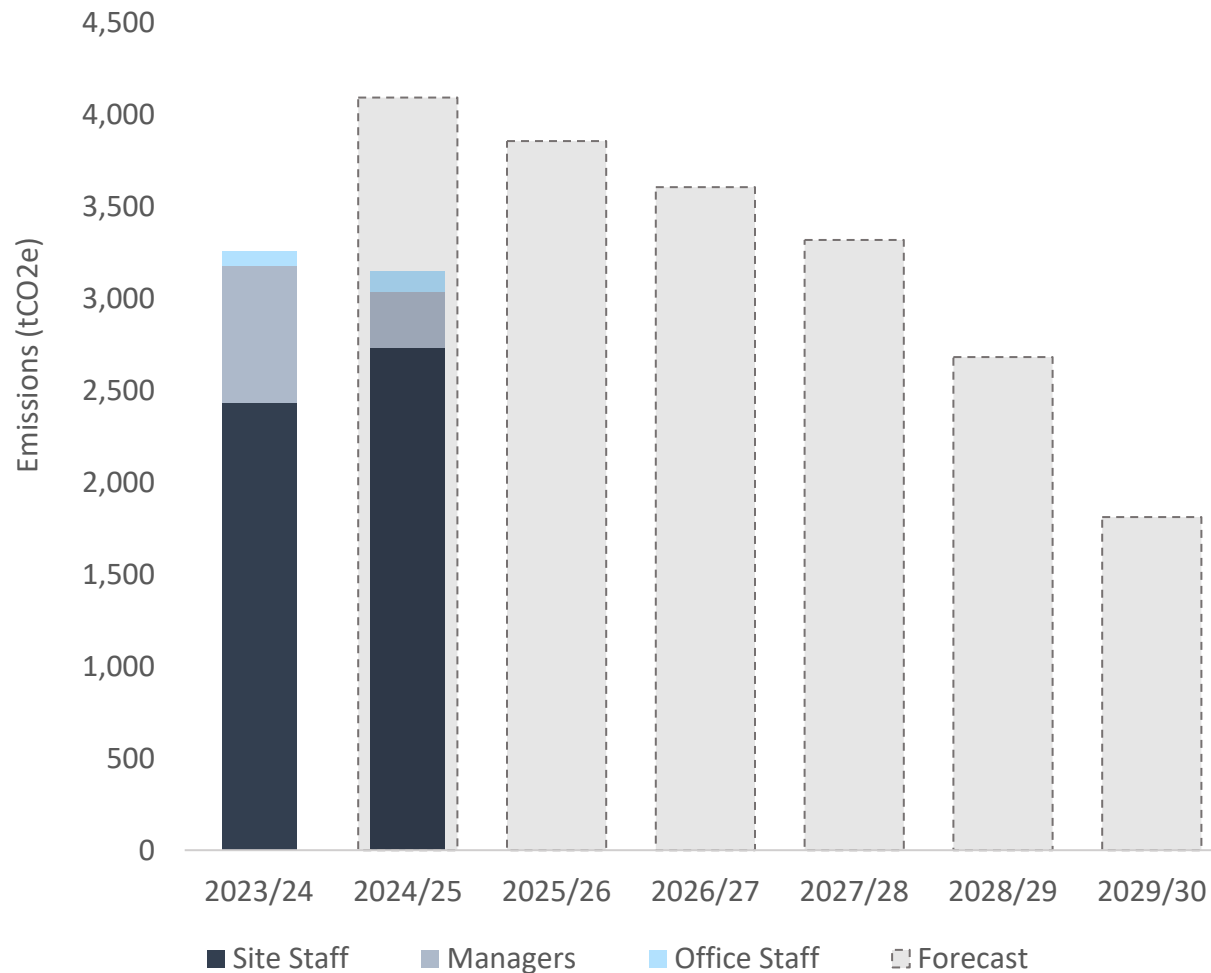
	tCO2e		/Revenue (£m)		/Employee	
Category	2024	2025	2024	2025	2024	2025
Scope 1	500.04	264.46	3.49	1.73	0.07	0.04
Scope 2 (Market based)	9.98	10.50	0.07	0.07	0.00	0.00
Scope 2 (location based)	1.68	14.31	0.01	0.09	0.00	0.00
Scope 1 & 2 (Market based)	510.02	510.02	3.56	3.33	0.07	0.07
Scope 3	5,805.66	5,968.07	40.56	39.02	0.82	0.86
Upstream Scope 3	5,215.57	5,220.08	36.44	34.13	0.74	0.75
Downstream scope 3	590.09	747.99	4.12	4.89	0.08	0.11
Total	6,315.68	6,243.03	44.13	40.82	0.89	0.90

Analysis of Key Emissions Categories

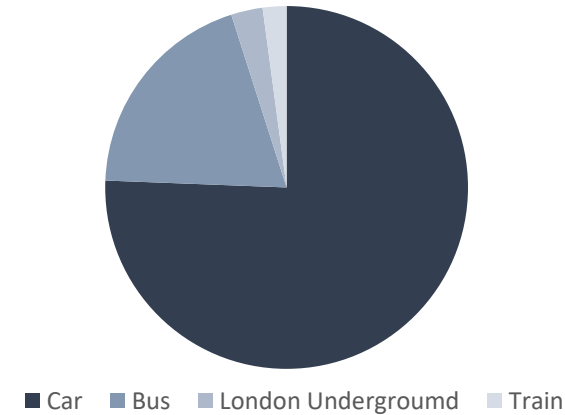
Ordered from largest to smallest

Scope 3: Employee Commuting

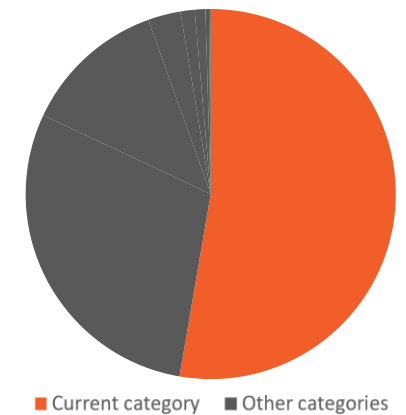
Employee Commuting Emissions: Historical and Forecast



Share of Commuting Emissions



Share of Scope 3



Commentary

Change from baseline: -3%

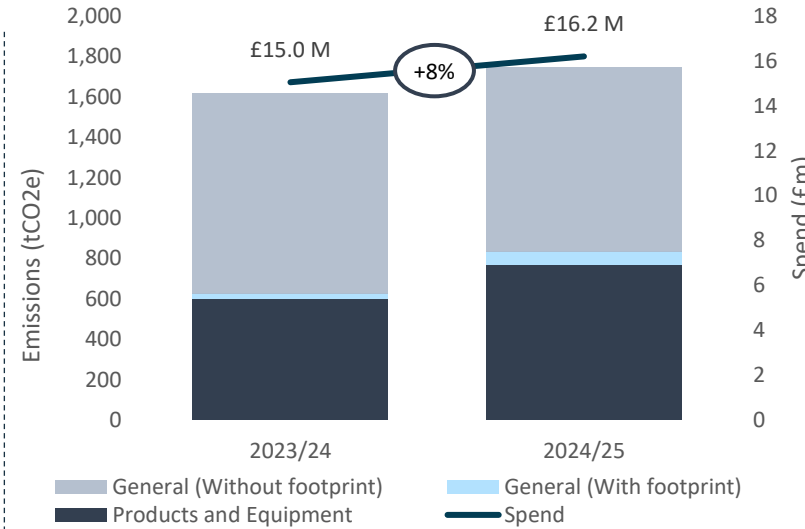
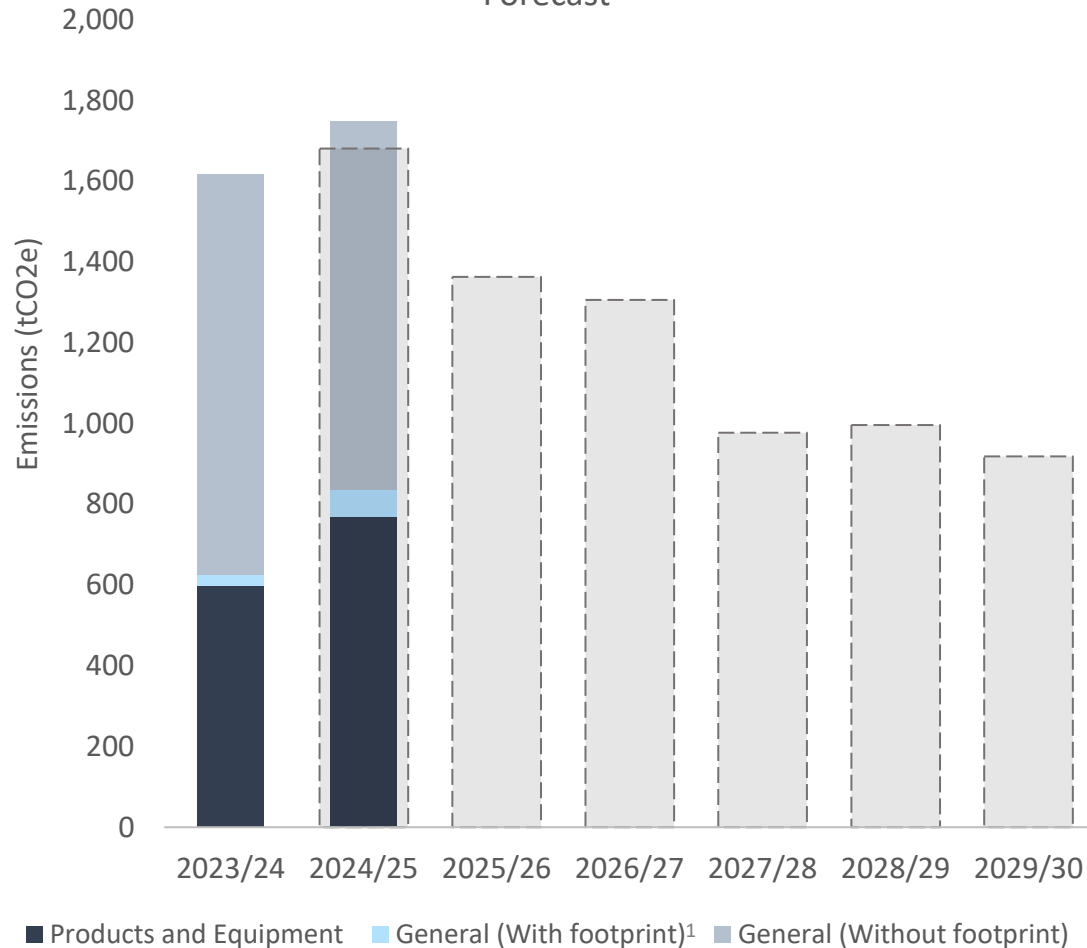
Emissions forecast: outperforming forecast.

Analysis: Emissions remained stable relative to the baseline, while remaining below the emission forecast, resulting from employee headcount being below projections. A 2% reduction in total headcount had a limited impact on emissions, as changes in workforce composition largely offset one another. Lower manager headcount was balanced by increases in site-based and office-based employees.

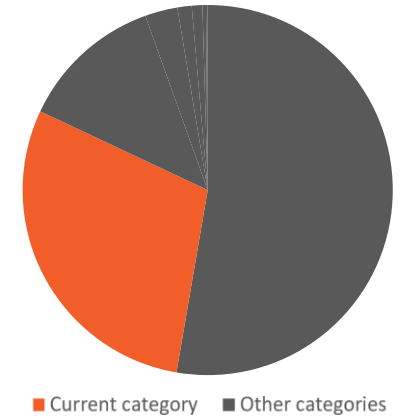
Employee Homeworking: Employee homeworking emissions are excluded from ESUK's SBTi target boundary. Emissions decreased by 38% from the baseline, primarily driven by the reduction in manager headcount.

Scope 3: Purchased Goods and Services

Purchased Goods and Services Emissions: Historical and Forecast



Share of Scope 3



Commentary

Change from baseline: +8%

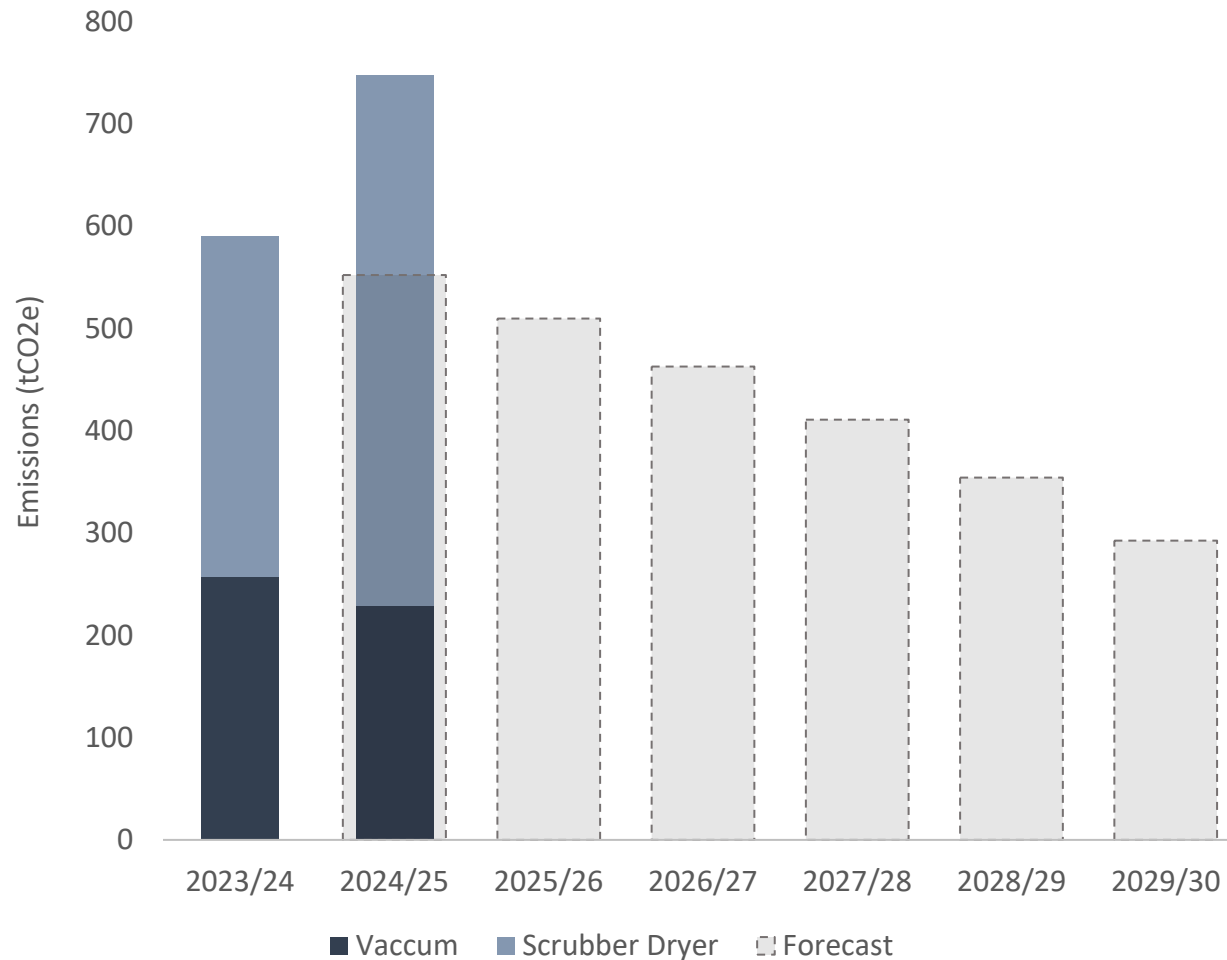
Emissions forecast: Exceeding forecast. ▲

Analysis: The largest increase in Scope 3 emissions was observed within PG&S. Emissions associated with general procurement decreased by 4%, consistent with a 4% reduction in spend. However, 2024/25 emissions from the procurement of cleaning products and equipment increased. ESUK invested in new cleaning equipment to support operational improvements and its longer-term decarbonisation strategy. While the selected equipment has lower embodied and operational emissions than the assets it replaced, its procurement increased emissions during the reporting period. Over the assets' operational lifetime, improved efficiency is expected to contribute to lower overall emissions.

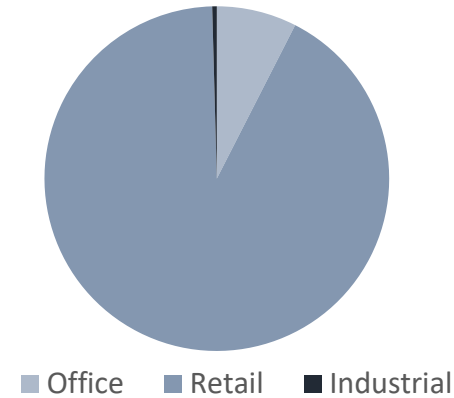
1. "With footprint" refers to products and services for which supplier-specific emissions data was available and used in ESUK's GHG inventory. "Without footprint" refers to products and services where emissions were estimated using relevant industry benchmarks.

Scope 3: Use of Sold Products

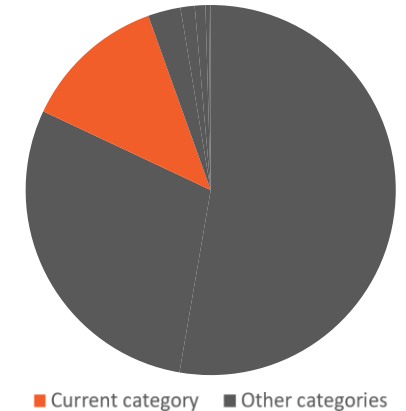
Use of Sold Products Emissions: Historical and Forecast



Share of Use of Sold Products emissions



Share of Scope 3



Commentary

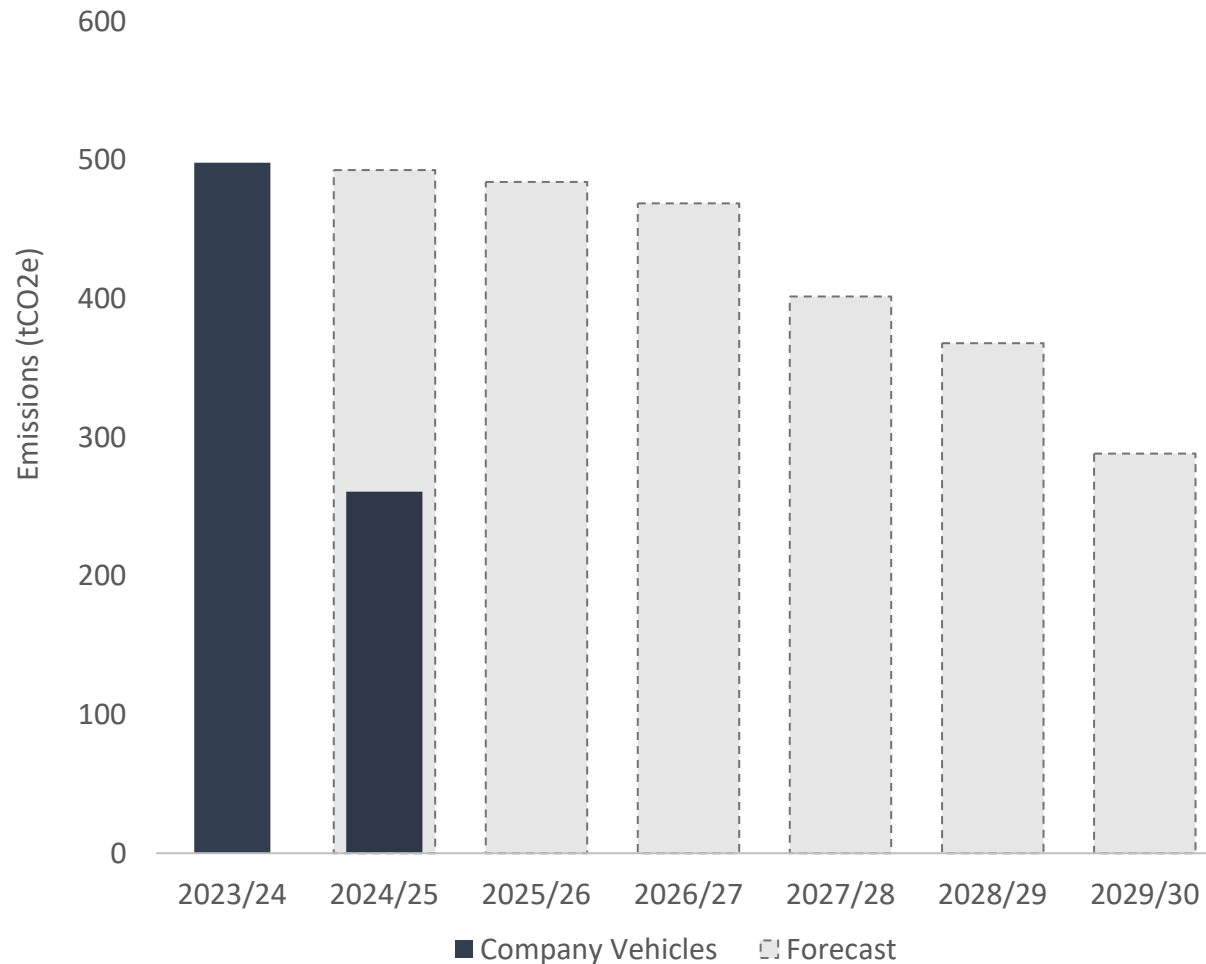
Change from baseline: +27%

Emissions forecast: Exceeding forecast. ▲

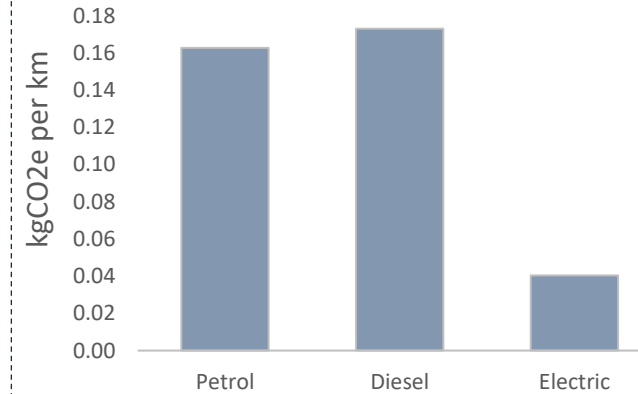
Analysis: Emissions from this category are primarily driven by the use of machinery at ESUK client sites. Activity levels remained broadly consistent during the reporting period, reflecting a stable client base. The increase in emissions was largely driven by improved visibility of machinery energy consumption, resulting in a more representative estimate of associated emissions. As this category is currently based on a number of assumptions, primary data availability remains limited. To improve accuracy and identify future reduction opportunities, ESUK should strengthen its understanding of machinery usage across different client site types and the proportion of client sites procuring 100% renewable electricity.

Scope 1: Company Vehicles

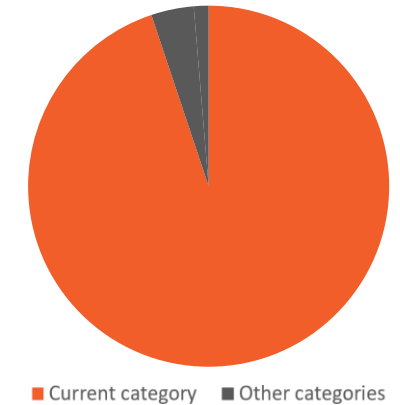
Company Vehicles Emissions: Historical and Forecast



Emissions Intensity per Car Fuel Type



Share of Scope 1 and 2



Commentary

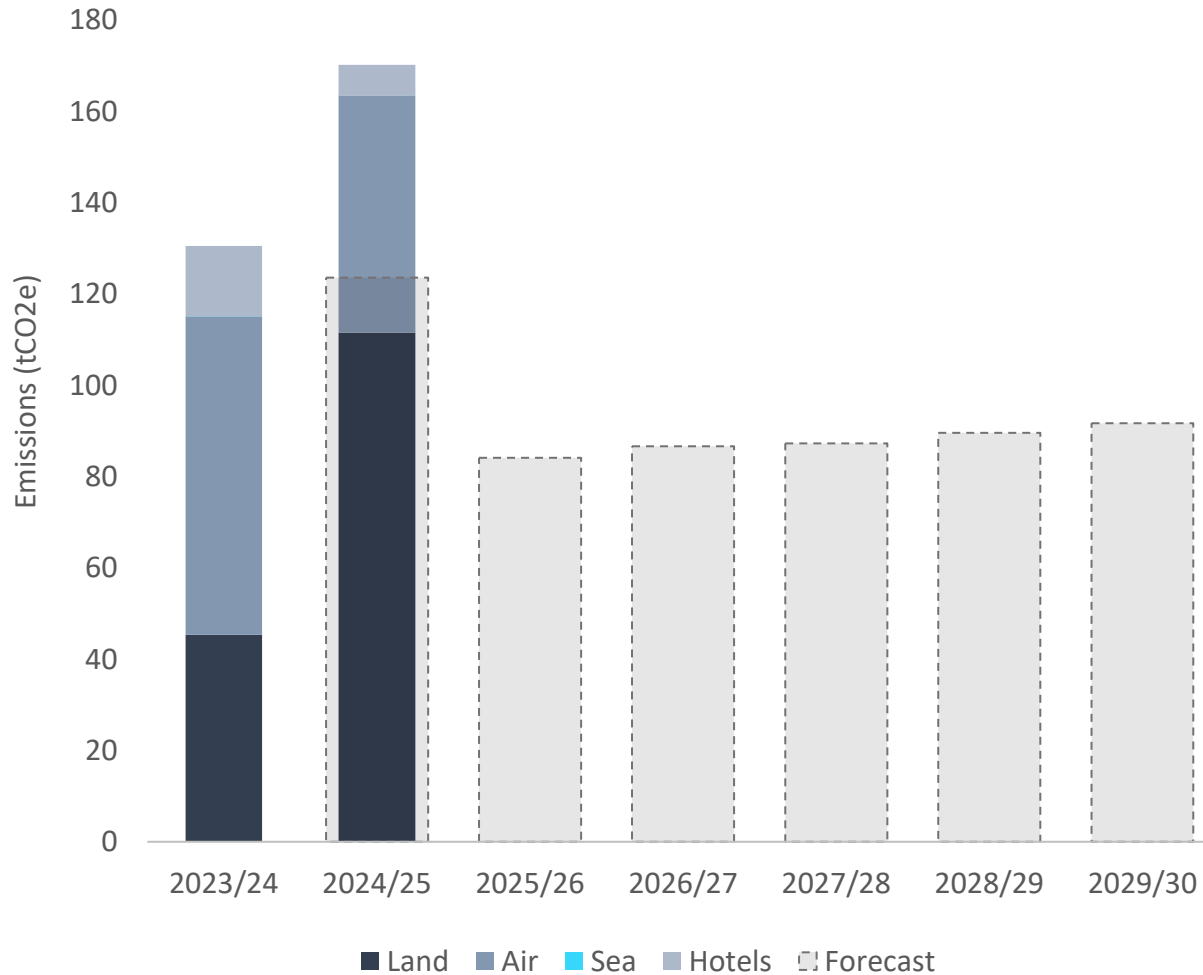
Change from baseline: -48%

Emissions forecast: outperforming forecast. ✓

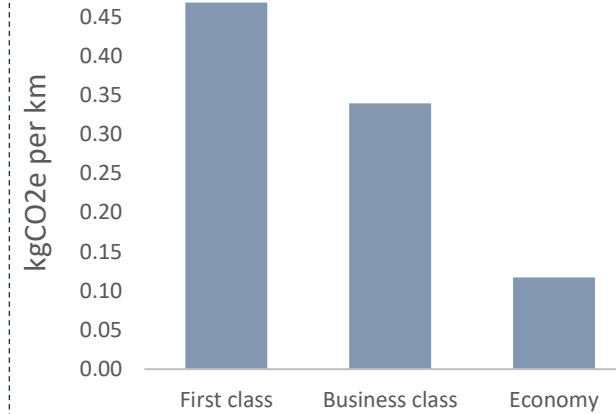
Analysis: Emissions reductions significantly outperformed forecast and, as this category represents the majority of ESUK's Scope 1 and 2 footprint, resulted in emissions falling below the level required to achieve the 2030 near-term target. While a proportion of the reduction is attributable to a transition from company-owned vehicles (Scope 1) to employee-owned vehicles (reported within Scope 3 Business Travel), the corresponding increase in Scope 3 emissions was materially lower than the reduction achieved within Scope 1. This difference reflects a reduction in overall car-related emissions, rather than solely a shift in emissions categorisation.

Scope 3: Business Travel

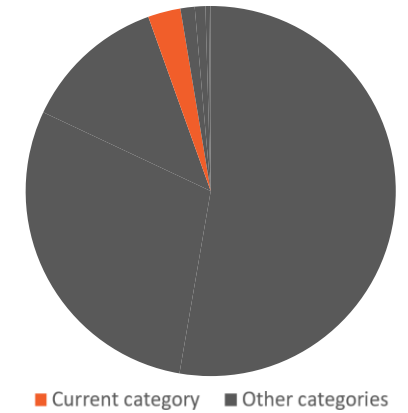
Business Travel Emissions: Historical and Forecast



Emissions Intensity per Airline Class



Share of Scope 3



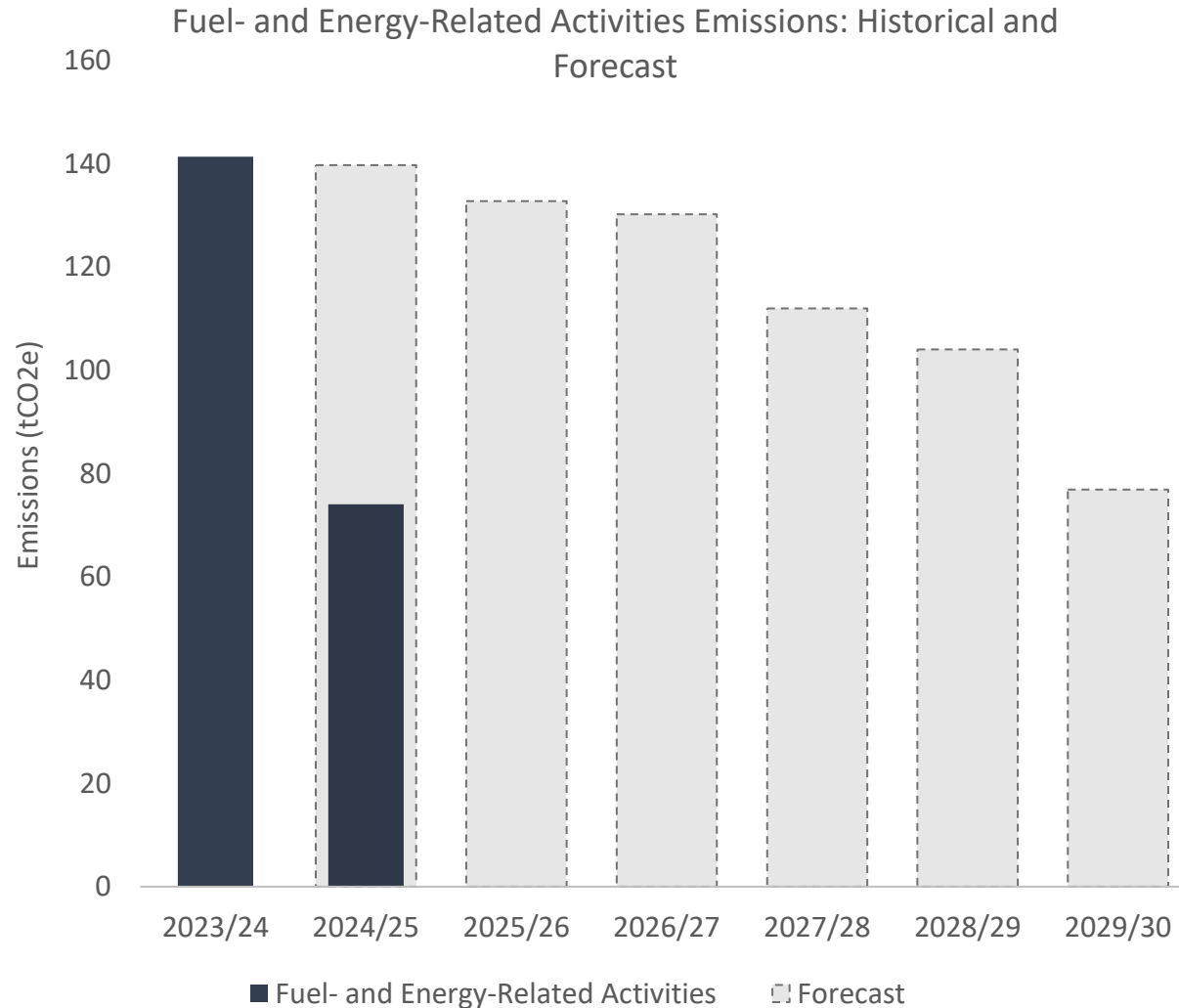
Commentary

Change from baseline: +30%

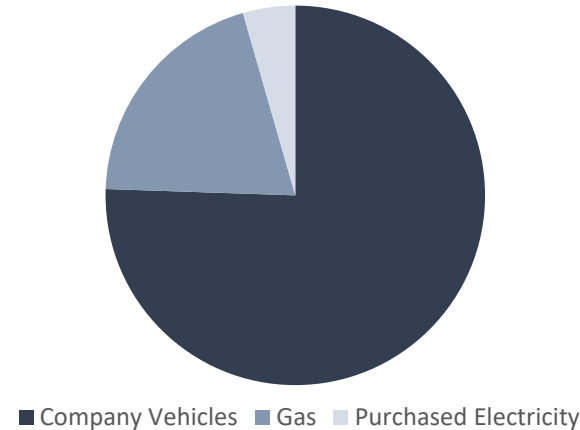
Emissions forecast: exceeding forecast. ⚠️

Analysis: Business travel emissions increased significantly above the 7% year-on-year increase forecast for 2024/25, driven by higher levels of land-based travel. Increased use of employee-owned vehicles and rail travel were the primary contributors. While the shift from company-owned vehicles (Scope 1) to employee-owned vehicles (Scope 3) has limited impact on overall emissions, it reinforces the importance of incentivising lower-carbon travel options, such as rail and electric vehicles. Air travel emissions decreased by 26% despite an 80% increase in distance travelled, driven by a shift from business to economy class travel. Without this change in practice, overall business travel emissions would have increased substantially further.

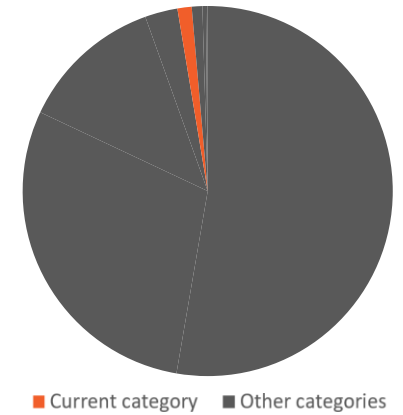
Scope 3: Fuel- and Energy-Related Activities



Share of FERA emissions



Share of Scope 3



Commentary

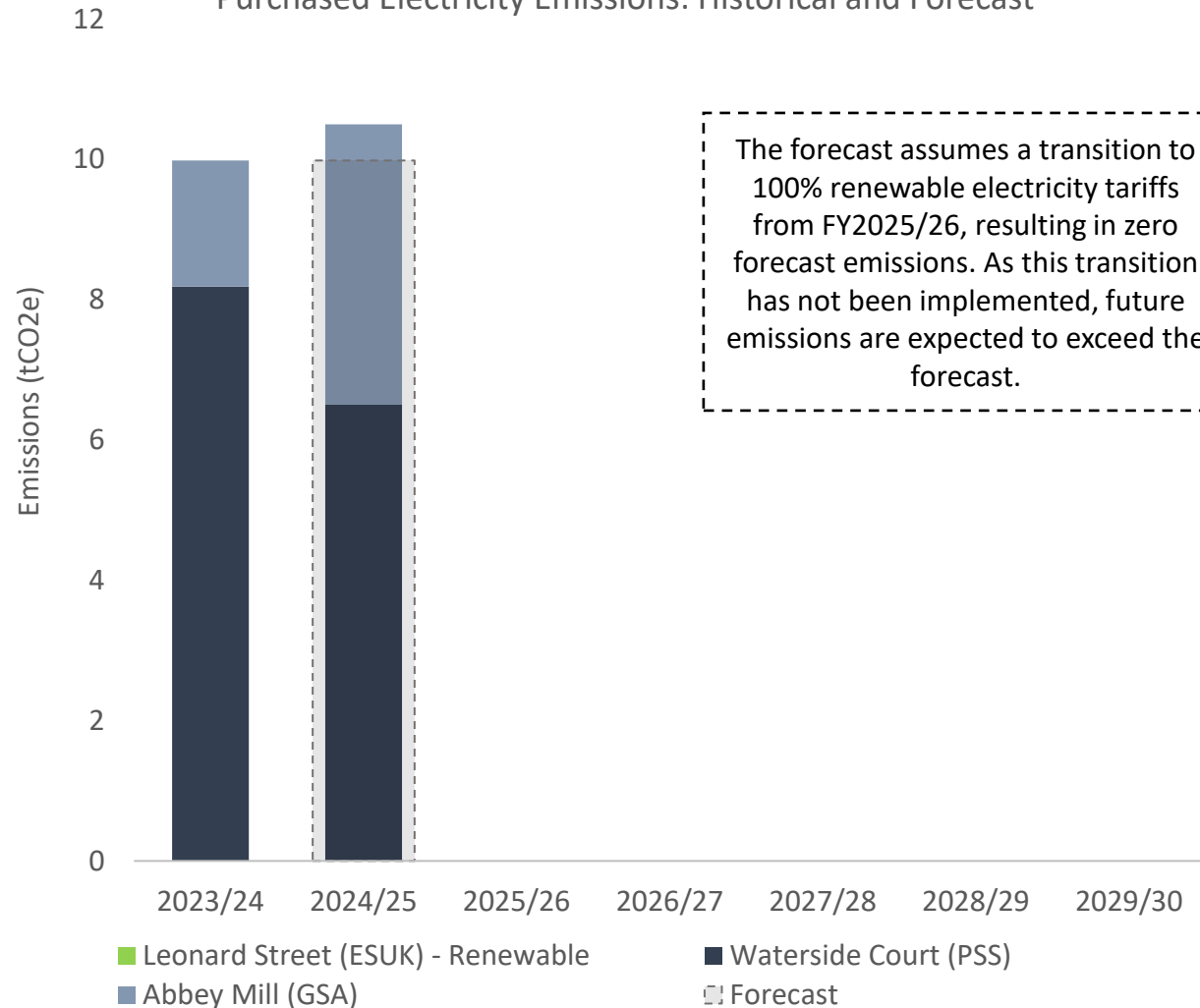
Change from baseline: -48%

Emissions forecast: outperforming forecast.

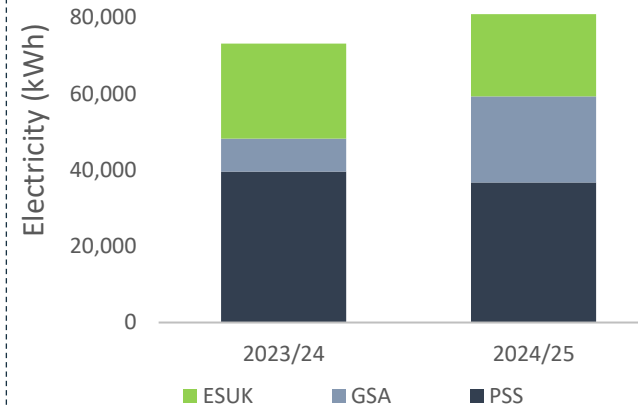
Analysis: Fuel- and energy-related activities emissions are primarily driven by fuel consumption from company-owned vehicles, with electricity and gas related emissions accounting for a relatively small proportion of the category. As a result, performance closely mirrors the reductions achieved within company vehicles, including the impact of fleet electrification and reduced travel activity. While part of the reduction reflects the shift from company-owned to employee-owned vehicles, the category remains well positioned to support ESUK's near-term emissions reduction targets.

Scope 3: Purchased Electricity

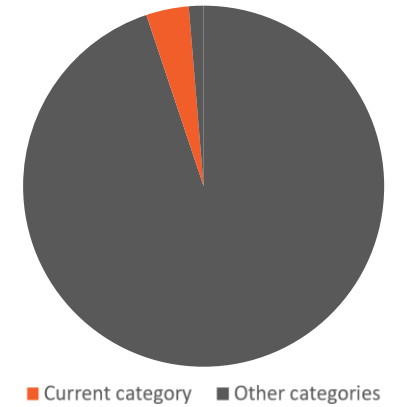
Purchased Electricity Emissions: Historical and Forecast



Emissions Intensity per Activity



Share of Scope 1 and 2



Commentary

Change from baseline: +5%

Analysis: Electricity consumption reduced year-on-year at 65 Leonard Street and 7 Waterside Court demonstrating positive progress in managing office energy use. This reduction was offset by increased consumption at Abbey Mill Business Centre where 2024/25 represented a full year of occupancy compared with partial occupancy in the prior year.

The key opportunity for ESUK is to transition all offices to 100% renewable electricity, consistent with the approach already in place at Leonard Street, which would reduce market-based emissions from this category to zero.

Appendix

Appendix 1: Carbon Footprint Methodology

Scope of Footprint

A carbon footprint quantifies the greenhouse gas (GHG) emissions generated by a company's activities. This carbon footprint considers all six of the Kyoto Protocol greenhouse gases: Carbon Dioxide (CO₂), Methane (CH₄), Nitrous Oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs) and Sulphur Hexafluoride (SF₆). Although all GHG are considered, the unit of output of this footprint is tonnes of carbon dioxide equivalent (tCO₂e). CO₂e allows different greenhouse gases to be compared on a like-for-like basis relative to one unit of CO₂ and is calculated by multiplying the emissions of the six GHGs by their 100-year global warming potential.

Emissions Generating Activities

Excellerate's GHG emissions are calculated in line with the internationally recognised GHG Protocol¹. The GHG Protocol requires organisations to report their GHG emissions across the following three scopes:

- **Scope 1 – Direct Emissions:** Emissions from greenhouse gas sources owned or controlled by the organisation i.e., fuel consumption, refrigerants, gas consumption;
- **Scope 2 – Indirect Emissions:** Emissions from the generation of imported electricity, heat, and steam consumed by the organisation;
- **Scope 3 – Other Indirect Emissions:** Emissions which are consequences of an organisation's activities but arise from sources that are owned or controlled by other organisations.

Though the provided framework is valuable, its breadth may sometimes exceed an organisation's specific requirements. When quantifying GHG emissions, companies often opt to streamline the focus, concentrating on emission categories directly impactful to their operations. For Excellerate, our approach involves capturing all Scope 1 and 2 emissions, alongside material Scope 3 emissions. This is discussed further in section 3.2.

Organisational Boundary

Following the GHG Protocol, calculations in this carbon footprint are based on the principle of operational control. Under this approach, the carbon footprint accounts only for emissions from assets under the reporting company's operational control, meaning assets for which the company can introduce and direct operating policies. For Excellerate, this included the emission driving activities from company cars, purchased electricity, purchased goods and services, employee commuting, business travel, upstream transportation and distribution, use of sold products, waste, and end-of-life treatment.

Temporal Boundary

This footprint quantifies emissions from activities in the 12-month period 1st July 2024 to 30th June 2025.

¹The GHG Protocol supplies the world's most widely used greenhouse gas accounting standards. For more information refer [here](#).

Materiality Assessment

Following the GHG Protocol, a company can report emissions through Scope 1, 2 and fifteen Scope 3 emission categories. However, it is rare that a company would produce emissions across all Scope 3 categories. As such, it is common for companies to pre-define categories within which their operations produce significant or material emissions. Orbis Advisory and Excellerate agreed on the scope of emissions categories to be included in this analysis using Orbis Advisory's *Carbon Footprint Materiality Assessment completed in 2023/24*. Following this process, the emission categories to be included were confirmed and are shown and defined in the table below. These categories provide a framework for understanding the material emissions for Excellerate's business activities.

Scope 1: Direct Emissions

Category	Explanation
Company Vehicles	Emissions arising from the use of company-owned vehicles in the reporting year
Natural Gas	Emissions arising from the combustion of natural gas in the reporting year

Scope 2: Indirect Emissions

Category	Explanation
Purchased Electricity	Emissions arising from the generation of purchased electricity, heating, cooling, or steam consumed by the reporting company

Scope 3: Other indirect GHG Emissions

Category	Explanation
Purchased goods and services	Extraction, production, and transportation of goods or services acquired by the reporting company
Fuel and energy-related activities	Extraction, production, and transportation of fuels and energy acquired by the reporting company, not already accounted for in Scope 1 and 2, including: a. Upstream emissions of purchased fuels/electricity b. Transmission and distribution losses
Upstream transportation and distribution	Transportation and distribution of products purchased by the reporting company between the company's tier 1 suppliers and its own operations (in vehicles or facilities not owned or controlled by the reporting company)
Business travel	Transportation of employees for business-related activities during the reporting year in vehicles owned or operated by third parties
Employee commuting	Transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or controlled by the company)
Waste	The disposal and treatment of waste generation by the reporting company's operations within the reporting year, incl. water supply and treatment
Use of sold products	Emissions associated with the electricity consumed by staff when operating machinery at client sites.
End of life treatment	Waste disposal and treatment of product sold by the reporting company at the end of their life

Emissions Calculations

Emission factors support the calculation of organisational emissions and are presented as follows: activity (e.g. kWh or km) or spend (e.g. £) associated with one unit of tCO₂e emissions. Two different databases of emission factors and one Tool were used by Orbis Advisory to calculate Excellerate's emissions:

- The 2025 UK Government (UK Gov, 2025) GHG Conversion Factors were used as a basis to calculate the GHG emissions for Excellerate's activities, including purchased gas and electricity, waste, business travel, employee commuting, and fuel and energy-related activities. UK Gov emissions factors were chosen in line with the recommendations of the GHG Protocol and are updated every year.
- The 2025 Environmental Protection Agency's (EPA, 2022) Environmentally-Extended Input-Output Factors were used as a basis to calculate emissions for purchased goods and services. These provide conversion factors for many different industries and service lines and are updated biannually.
- Orbis Advisory developed a bespoke Working from Home Tool using a 'Homeworking Emissions' whitepaper developed in a partnership between Lloyds Bank, NatWest Bank, and EcoAct. This was used to provide emission calculations for employee homeworking that considered additional electricity and gas usage. This tool has the flexibility to accommodate multiple scenarios, including 100% renewable energy tariffs, gas-free heating, and part-time work.

Appendix 2: Carbon Footprint Data

Data Sources

1. Primary Sources

Primary data was requested and obtained for all activities within the scope of the carbon footprint. A detailed data collection spreadsheet was created by Orbis Advisory and distributed to Excellerate. Additional information and explanation were received by Excellerate via direct communications.

The data collection spreadsheet requested data on the following emissions sources:

- Scope 1: Company cars
- Scope 1: Natural gas
- Scope 2: Purchased electricity
- Scope 3: Purchased goods and services
- Scope 3: Upstream transportation and distribution
- Scope 3: Waste
- Scope 3: Business travel
- Scope 3: Employee commuting
- Scope 3: Use of Sold Products
- Scope 3: End-of-life treatment

1. Secondary Sources

Secondary sources represent data used in calculations that are not specific to Excellerate. Orbis Advisory used the 'Working from Home' tool developed in a partnership between Lloyds Bank, NatWest Bank, and EcoAct. This tool was used to provide bespoke emission calculations for homeworking that considers electricity and gas usage. This bespoke tool has the flexibility to accommodate multiple scenarios, including 100% renewable energy tariffs, gas-free heating, and part-time working. This was combined with primary data to understand whether the electricity and/or gas consumption figures were relevant to each of Excellerate's staff members.

Data Quality

The GHG Protocol Corporate Accounting and Reporting Standard (The Corporate Standard) provides requirements and guidance for companies and other organisations preparing a corporate-level GHG emissions inventory or carbon footprint. It was designed to help companies prepare a GHG inventory or carbon footprint that represents a true and fair account of their emissions through the use of standardised approaches and principles. Also, to increase consistency and transparency in GHG accounting and reporting among various companies and GHG programs. Orbis Advisory followed the Corporate Standard's guidance with respect to ensuring that data on activity levels, emissions factors, processes, and operations is of high quality, as robust information has enhanced value and functionality.

At the data gathering input stages, Orbis Advisory reviewed input data for errors, identified spreadsheet modifications that could improve data quality, and ensured that a clear version control procedure for electronic files was implemented.

To ensure data was documented correctly, Orbis Advisory included bibliographical data references in spreadsheets for all emissions factors, recorded cited references, checked assumptions and criteria for a selection of boundaries, methods, activity data, and emissions factors, and documented changes in data or methodology.

To uphold quality standards regarding emissions calculations, the following measures were taken:

- Checked that units were correctly labelled and remained consistent throughout calculations
- Ensured that conversion factors were correct
- Checked the data processing steps (e.g., equations) in the spreadsheets
- Checked that spreadsheet input data and calculated data were clearly differentiated
- Verified a representative sample of calculations

Data Quality

Due to the already stated procedures and Excellerate's efforts in obtaining real, primary data on behalf of Orbis Advisory, the quality of data used in this footprint was of a high standard, especially for the first year of data collection.

The table below categorises the quality of data for Excellerate's carbon footprint based on whether all data was real, some data was real or data proxied, or industry benchmarks were used.

Category	Scope 1	Scope 2	Scope 3
Purchased gas			
Company vehicles			
Purchased electricity			
Purchased goods and services			
Upstream transportation and distribution			
Waste (incl. water)			
Business travel			
Employee commuting (and homeworking)			
Use of sold products			
End-of-life treatment			

Key	
	All data is real
	A combination of real and proxy data
	Use of Industry benchmarks or data proxied

Reporting Methodology, Assumptions, Sampling & Exclusions

Scope	Category - Activity	Commentary
3	Business Travel - Land	Where distance data was unavailable for land-based travel, distance was estimated using a spend-to-distance factor derived from ESUK journeys of the same transport mode for which both spend and distance data were available. Where distance data was unavailable for all journeys within a transport mode, emissions were calculated directly from expenditure using the relevant EPA 2022 expenditure-based emission factors.
3	Commuting and Homeworking	To capture 2024/25 Commuting and Homeworking practices at Excellerate, a survey was distributed to all employees. Response rate varied significantly across the three employment categories, with 24% of office staff responding, 23% of managers and only 2% of site staff. The activity outputs from employees who responded were extrapolated up to the total employee number for the category before calculating emissions.
3	Employee Commuting	Following a review of category classifications, the Employee Commuting emissions the previous year's report have been updated to ensure consistency with the current reporting methodology. The adjustment relates to the treatment of employee homeworking emissions, which are reported as a separate category and are therefore excluded from Employee Commuting emissions. This restatement results in an increase of approximately 1% in previously reported Employee Commuting emissions. All underlying source data, emissions dashboard reporting, and Science Based Targets initiative (SBTi) calculations were already aligned with the correct methodology and are unaffected by this adjustment.
3	Waste	Primary data could not be provided for waste generation and water consumption, and so industry benchmarks were used to estimate emissions from this category. Based on the industry benchmarks, it is assumed that 44.6% of waste is recycled, whereas 55.4% of the waste goes to landfill, with a waste production rate of 2kg per employee per day. For water consumption, we assume that an employee consumes 0.05m ³ of water per office day. Employee office working days were calculated using the outputs of the commuting and homeworking survey
3	Use of Sold Products	To estimate activity data for the Use of Sold Products, specifically the use of cleaning machinery at client sites, the total number of client sites was multiplied by the estimated hours of daily machinery usage per site type (office, retail, industrial). This value was then multiplied by machinery machinery-specific kWh consumption values taken from supplier specifications.
3	Upstream Leased Assets	The Upstream Leased Assets category was excluded from the 2024/25 inventory to improve alignment with the operational boundary applied to emissions associated with cleaning machinery. Emissions arising from the use of machinery at client sites are reported within Use of Sold Products, which captures the operational emissions associated with these assets regardless of ownership structure. As a result, reporting leased machinery separately within Upstream Leased Assets could lead to an overlap in reported emissions.