Policy paper

Carbon reduction plan

Updated 30 August 2025

Researched and written by: Giuseppa Fiorenza, MSc Materials and Low/Zero Carbon Technologies
Edited and reviewed by: Richard Douglas, MRICS, Director at DENTON Associates (London) Ltd

Executive Summary

DENTON Associates (London) Ltd is committed to halving its Green House Gases (GHG) **Scope 1** and **Scope 2** CO2e emissions by 2030 referenced against the FY24 baseline, and targeting **Scope 1**, **2** and **3 Net Zero** emissions by 2050.

Planning, and committing to reduce our current GHG emissions levels, aligns with the UK Government plans and DENTON's core values of operating as a "**responsible business**".

As a SME "Design and Build" construction services provider, with no owned vehicles and 2 leased office spaces, DENTON has a relatively small Scope 1 and 2 carbon footprints.
The Scope 1, 2 and 3 GHG Inventory, reported within this Carbon Reduction Plan (CRP) accordingly to the **Greenhouse Gas Protocol's Initiative**, is presented as the "**Baseline**".
It shows DENTON's carbon footprint between the **1st of April 2023 and the 31st of March 2024**, in alignment with the business financial year.

DENTON has chosen the 2023 – 2024 financial year as the "**Baseline**" timeframe.
It represents the earliest relevant point in time for which we have reliable data, following the publication of the Company "ESG Policy" and the "Good Practice Policy", in August 2022.
The "**Baseline**" defines the starting point and the measurement criteria, used to set up defined targets for tracking and reducing our business GHG emissions, over key timeframes.
We have used the "**single year**" approach.

DENTON's Carbon Reduction Plan targets will provide significant benefits to our employees and customers, our supply chain, and the wider community.
Some targets will be achieved through behavioural change and additional focus at design stage, whilst others require funding, such as for implementation of working sites strategies and office improvements.

DENTON will achieve the "**Halfway Point"** and the **"Net Zero"** targets through various activities, like supporting our employees to reduce their vehicles fuel consumptions for commuting and for business journeys, in favour of public transport and green hybrid vehicles use.

We will be promoting sustainable principles, embedding circularity and NET Zero criteria in our daily activities, like monitoring and reducing our water and electricity consumptions, as the business operational and construction waste. We aim to maintain our near zero waste to landfill target. We achieved a 0.062 % to landfill during the FY ending March 2025.

DENTON has promoted effectiveness in our power management strategy by engaging with 100% green energy providers; purchasing Grade A energy efficiency labelled technology; and supporting the use of Eco-Green schemes.

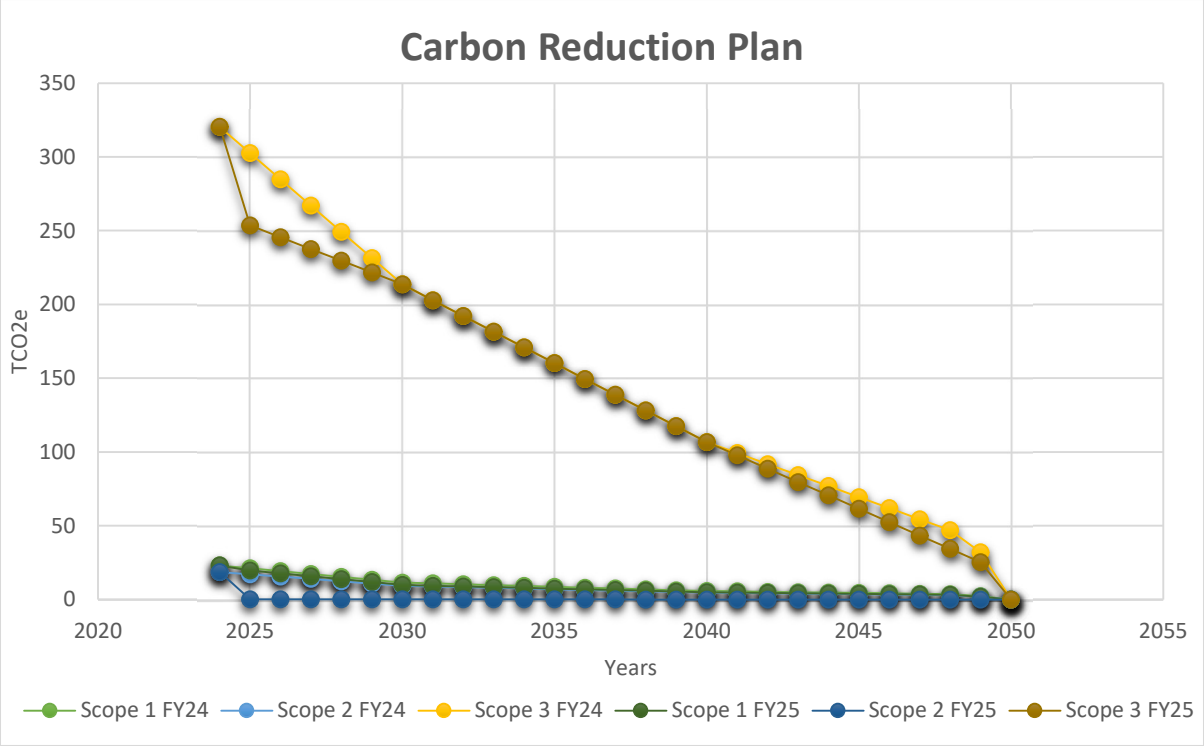
Applying our responsible sourcing policy within our procurement strategy, and developing sustainability awareness within the business, has made a consistent difference for DENTON.

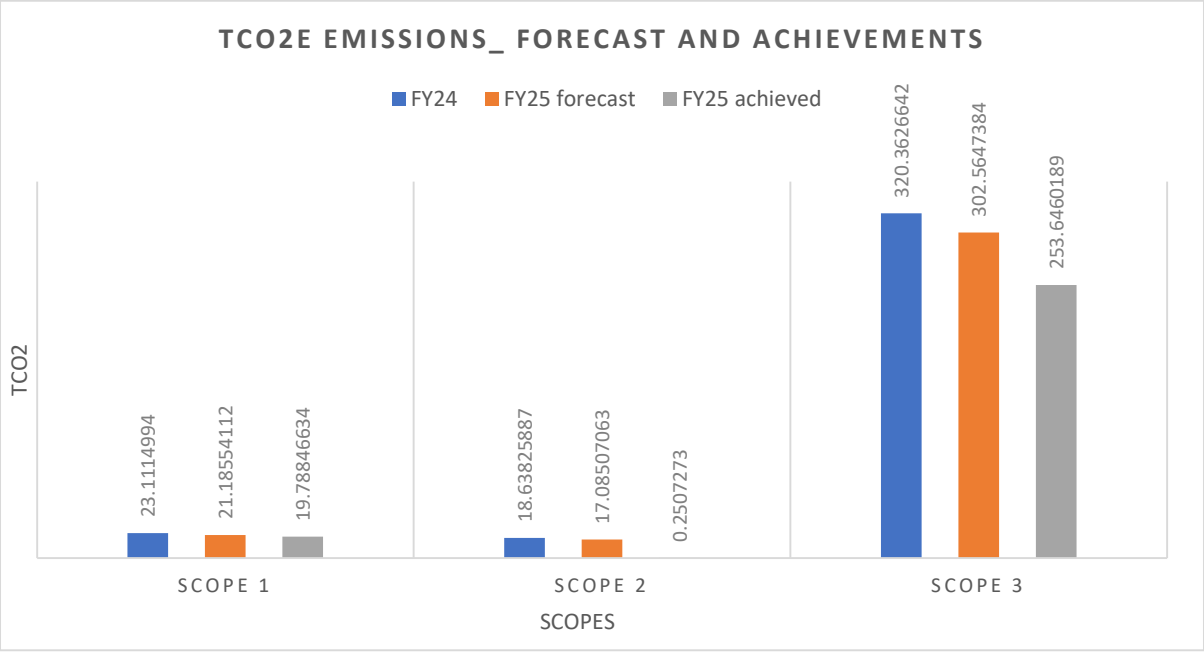
DENTON aims to navigate this experience within the "**triple bottom line framework*"*** approach by focusing on the 3 **P**: Planet, People and Profits.

Our carbon emissions reduction journey will open new opportunities to our employees and add new value to the business: a healthier work experience, cost savings strategies, and new market opportunities.

DENTON's CRP aligns with the Company's Good Practice & ESG strategies: Environmental, Social and Governance are key values for us.

We want our employees to be part of this business carbon reduction journey!





	Scope 1	Scope 2	Scope 3
FY24	23.1114994	18.63825887	320.3626642
FY25 forecast	21.18554112	17.08507063	302.5647384
FY25 achieved	19.78846634	0.2507273	253.6460189

	Scope 1	Scope 2	Scope 3	Total reduced TCO2e
Reduced TCO2e	3.32303306	18.38753157	66.71664533	88.42720996

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Introduction: Our carbon reduction journey.

Chapter 1 defines the reporting framework, and the key principles used to calculate the Company's carbon emissions and set up our offices and site construction CO2e emissions reduction strategy.

Chapter 2, reviews DENTON's commitment to achieving Net Zero by 2050 and the motivations behind our commitment to "**walk the talk**" about carbon emissions reductions.

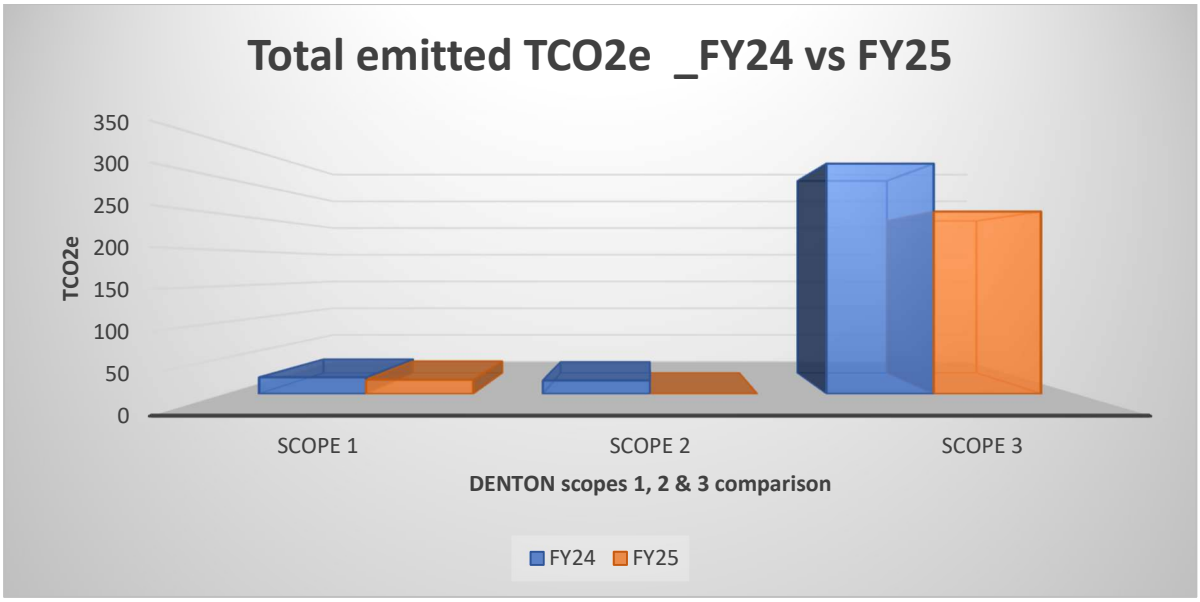
Chapter 3 outlines DENTON's GHG emissions inventory framework: the organizational structure, the core business activities, and the **operational boundaries** to correctly frame the Scope 1, 2 and 3 emissions that our business has reported.

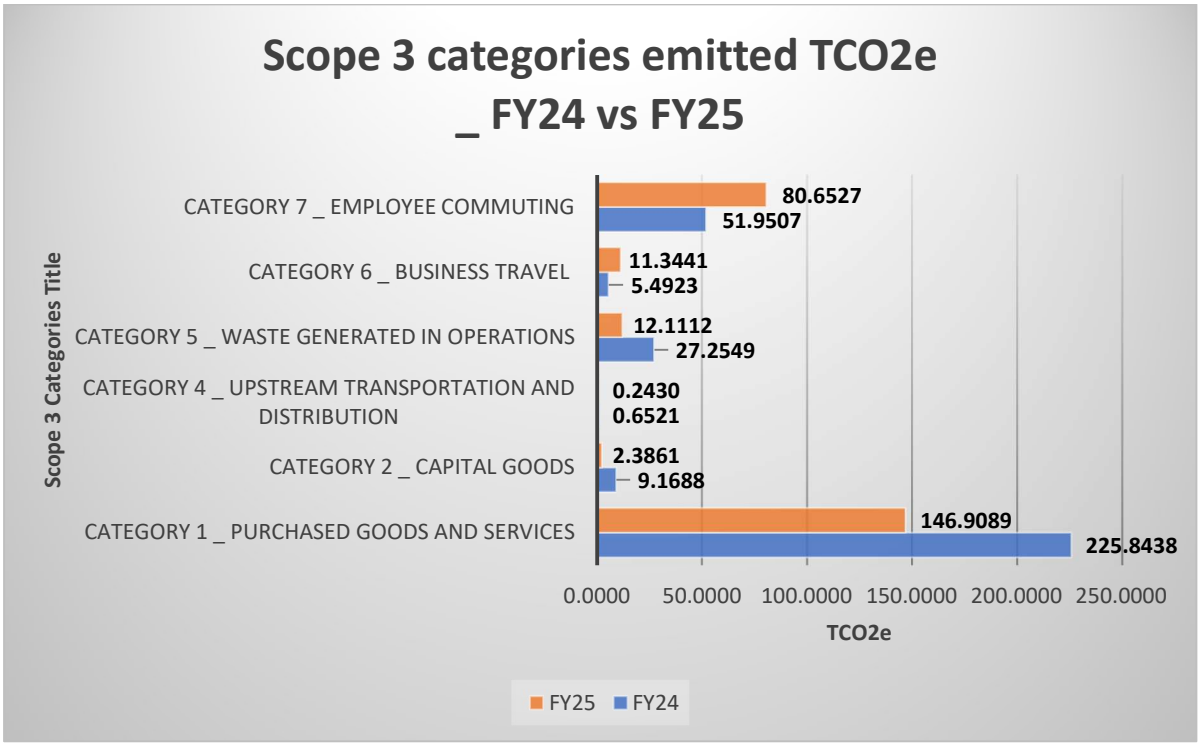
DENTON's baseline is defined in **Chapter 4**, where the reported Scope 1 and Scope 2 carbon emissions are analysed, from our Scope 1 fugitive emissions analysis and transport emissions to our Scope 2 purchased electricity calculations.

Scope 3 Categories are construed in **Chapter 5**. DENTON decided to analyse the 15 GHG Protocol's Categories, to understand what aspects are applicable to our business. The calculated carbon emissions are reported under each bracket and a clear explanation has been provided for exclusions. The reported emissions are related to Categories are 1, 2, 4, 5, 6, 7 and 9.

Following the definition of DENTON's GHG emissions inventory within the first 5 chapters, we analysed the calculated data and summarised our business goals, risks and opportunities within **Chapter 6** and defined the Company emission reduction targets in **Chapter 7.**

Particular attention should be drawn to our proposed **Carbon Reduction Plan** defined in **Chapter 8**, where key activities have been listed against Scope 1, 2 and 3, enabling our leaders to drive the employees along this journey, to have a common North and achieve the Company targets, within short and long terms.





*An unreported excess of 8,300.13 TCo2e emissions was valued under scope 3, for the 22 projects completed under the FY24. This was based on an average of 190 $kgCO_2e/m^2$ of GIA.

An unreported excess of 8.971 TCo2e emissions was valued under scope 3, for the 36 projects completed under the FY25. This was based on an average of 152.87 $kgCO_2e/m^2$ of GIA.

"You can't manage what you can't measure".

Peter Drucker

1_Meeting the reporting requirements

DENTON's GHG "Emissions Inventory" complies with the **WBCSD/WRI Greenhouse Gas Protocol's Initiative**[1] and the GHG "Carbon Reduction Plan" responds to the **UK Procurement Policy Note PPN06/21[2]** and the updated Note PPN 006[3].. This is currently required for jobs subject to Public Contracts Regulations 2015, with a contract value of £5 million per annum and above, and this may be extended to private procurement routes. This would create new business opportunities for DENTON.

This document will be updated annually, in line with the business Annual Report and Accounts. It is based on the 5 GHG protocol accounting and reporting principles:

- Relevance: the GHG inventory appropriately reflects DENTON's GHG emissions and serves the decision-making needs of internal and external users.
- Completeness: we have reported the applicable GHG emission sources and activities within the inventory boundary. Exclusions have been disclosed and justified.
- Consistency: consistent methodologies have been applied to allow for performance tracking of emissions over time. Future changes to the data, such as inventory boundary, methods, or another relevant factor, will be transparently documented.
- Transparency: we have disclosed relevant assumptions and made appropriate references to the accounting calculation methodologies and data sources used. DENTON will retain referenced documentation to create an audit trail of how the inventory was compiled, and how it supported the baseline data.
- Accuracy: the quantification of GHG emissions is systematically accurately calculated, as far as can be judged, and that uncertainties are reduced as far as practicable.

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[1] *The **GHG Protocol Initiative** comprises two separate but linked standards:*

- ***GHG Protocol Corporate Accounting and Reporting Standard**, revised edition, published in March 2004. A step-by-step guide for companies to use in quantifying and reporting their GHG emissions.*
- ***GHG Protocol for Project Accounting** (published in March 2005). A guide for quantifying reductions from GHG mitigation projects.*

[2] *PPN 06/21 was published on 5th June 2021 and came into effect for new procurements launched from 30th September 2021. From this date, In-Scope Organisations should take action to apply PPN 06/21 when procuring goods and/or services and/or works which are subject to the Public Contracts Regulations 2015, where there is an anticipated contract value of £5 million per annum and above (excluding VAT), unless it is not related to the subject matter of the contract and proportionate to do so. The PPN06/21 is supported by the Cabinet Office, Technical standard for Completion of Carbon Reduction Plans.* PPN 06/21 is still valid for procurements commenced before February 24, 2025

[3] PPN 006 is valid for procurements initiated on or after the February 24, 2025

DENTON believes in the importance of the integrity of the reported information.

2_Commitment to achieving Net Zero

DENTON is committed to achieving Net Zero GHG emissions by 2050, by taking steps to reduce the Company GHG emissions over time.
To minimise the negative impacts generated by our business activities, DENTON wants to "walk the talk" by integrating sustainability principles into how we operate.
We recognise the need to align with the UK public sector decarbonisation process and with the UK construction and interior fit out industry CO2e emissions reduction targets.

DENTON's future is driven not only by an environmental and moral approach, but also a business intent. This carbon reduction commitment will open the doors to a new market and to new business opportunities.

Having understood our current emissions, we have developed a strategy to reduce them over the short, medium and long-term. We have embedded our core values into a practical journey roadmap, tailored to help our organisation to do better, and to report our progress.

DENTON NET ZERO CARBON PLAN	
Carbon Footprint in Baseline Year of FY2024	362.1124225 TCO2e
Carbon Footprint Year of FY2025	253.6460189 TCO2e
Estimated Carbon Footprint by 2030	223.5947063 TCO2e
Estimated Unavoidable Carbon Footprint by 2050	27.36852125 TCO2e

3_Carbon footprint inventory framework

DENTON Associates (London) outline.

DENTON Associates (London) Limited, a **Tier 2** organization operating as a **Design and Build main contractor**, is a **private Company limited by shares** incorporated in England and Wales.
The Company financial statements are consolidated in the financial statements of its **parent**, **DENTON Associates (Group) Ltd.**

	Scope 1 FY24	Scope 2 FY24	Scope 3 FY24	Scope 1 FY25	Scope 2 FY25	Scope 3 FY25	Annual TCO2e forecast based on FY24	Annual TCO2e achieved and forecast based on FY25
2024	23.1114994	18.63825887	320.3626642	23.1114994	18.63825887	320.3626642	362.1124225	362.1124225
2025	21.18554112	17.08507063	302.5647384	19.78846634	0.2507273	253.6460189	340.8353501	273.6852125
2026	19.25958283	15.53188239	284.7668126	17.80961971	0.22565457	245.631837	319.5582778	263.6671113
2027	17.33362455	13.97869415	266.9688868	15.83077307	0.20058184	237.6176551	298.2812055	253.64901
2028	15.40766627	12.42550591	249.170961	13.85192644	0.17550911	229.6034732	277.0041332	243.6309088
2029	13.48170798	10.87231767	231.3730352	11.8730798	0.15043638	221.5892913	255.7270609	233.6128075
2030	11.5557497	9.319129434	213.5751095	9.89423317	0.12536365	213.5751095	234.4499886	223.5947063
2031	10.97796222	8.853172962	202.896354	9.399521512	0.119095468	202.896354	222.7274892	212.414971
2032	10.40017473	8.387216491	192.2175985	8.904809853	0.112827285	192.2175985	211.0049897	201.2352357
2033	9.822387245	7.921260019	181.538843	8.410098195	0.106559103	181.538843	199.2824903	190.0555003
2034	9.24459976	7.455303547	170.8600876	7.915386536	0.10029092	170.8600876	187.5599909	178.875765
2035	8.666812275	6.989347076	160.1813321	7.420674878	0.094022738	160.1813321	175.8374914	167.6960297
2036	8.08902479	6.523390604	149.5025766	6.925963219	0.087754555	149.5025766	164.114992	156.5162944
2037	7.511237305	6.057434132	138.8238211	6.431251561	0.081486373	138.8238211	152.3924926	145.3365591
2038	6.93344982	5.59147766	128.1450657	5.936539902	0.07521819	128.1450657	140.6699932	134.1568238
2039	6.355662335	5.125521189	117.4663102	5.441828244	0.068950008	117.4663102	128.9474937	122.9770885
2040	5.77787485	4.659564717	106.7875547	4.947116585	0.062681825	106.7875547	117.2249943	111.7973531
2041	5.521080412	4.452472952	99.3124259	4.727244737	0.059895966	97.74055997	109.2859793	102.5277007
2042	5.264285974	4.245381187	91.83729707	4.507372889	0.057110107	88.69356521	101.3469642	93.2580482
2043	5.007491537	4.038289421	84.36216824	4.28750104	0.054324248	79.64657045	93.40794919	83.98839574
2044	4.750697099	3.831197656	76.8870394	4.067629192	0.051538389	70.59957569	85.46893416	74.71874327
2045	4.493902661	3.624105891	69.41191057	3.847757344	0.048752531	61.55258093	77.52991913	65.4490908
2046	4.237108223	3.417014126	61.93678174	3.627885496	0.045966672	52.50558617	69.59090409	56.17943833
2047	3.980313786	3.209922361	54.46165291	3.408013647	0.043180813	43.45859141	61.65188906	46.90978587
2048	3.723519348	3.002830595	46.98652408	3.188141799	0.040394954	34.41159665	53.71287402	37.6401334
2049	2.31114994	1.863825887	32.03626642	1.978846634	0.02507273	25.36460189	36.21124225	27.36852125
2050	0	0	0	0	0	0	0	0

Both DENTON offices, in London and in Manchester, are managed under **operating leases.**[4] DENTON's core markets are Commercial Office Design and Fit Out, furniture procurement and Landlord CAT A, and CAT A plus services. DENTON delivered core services across diverse business sectors, **with contracts ranging from 5,000 to 100,000 sq. ft.**

DENTON's GHG Inventory Report

Following the guiding principles of the "**GHG Protocol Initiative**" and, taking in consideration the construction sector "**ENCORD Construction CO2e Measurement Protocol**"[5], DENTON's CO2e emissions inventory is based on the best data available at the time of publication.

To be "relevant, complete, consistent, transparent and accurate", DENTON's report follows the framework of the GHG Protocol and includes:

- Emissions reported in tons of CO2e.
- Scope 1 and Scope 2 emissions report.
- Scope 3 emissions report, with clarifications for the excluded categories.

[4] DENTON's Company audited financial statements reports that DENTON is under an operating lease.
***Operating lease**: this type of lease enables the lessee to operate an asset, like a building or vehicle, but does not give the lessee any of the risks or rewards of owning the asset. Any lease that is not a finance or capital lease is an operating lease. DENTON has an operational control approach, hence emissions associated with fuel combustion are categorized as scope 1 (direct), and emissions associated with the use of purchased electricity are categorized as scope 2 (indirect).*
[5] ENCORD Construction CO2e Measurement Protocol. A Guide to reporting against the Green House Gas Protocol for construction companies, Version 1.0, published in May 2012.

- An indication of methodologies used to calculate emissions, including emission factors and their sources, and used calculation tools.
- The “Baseline” definition.
- A description of inventory-related activities planned for the coming year.

To meet best practice, the GHG inventory is broken down between “Company” and “Project” levels. This enabled DENTON to identify the figures associated to the support services operations (offices) and the site construction related activities (projects).
In line with the guiding principle of “transparency,” “***de minimus***” emissions have been included.

Organizational set up

Name	Company type	Structure	Registered address
DENTON Associates (Group) limited _ the Company[6]	Private limited Company domiciled and incorporated in England and Wales	Parent	One Crown Court, 66 Cheapside, London, England, EC2V 6LR
DENTON Associates (London) limited[7]	Private Company limited by shares incorporated in England and Wales	Member of the group	One Crown Court, 66 Cheapside, London, England, EC2V 6LR
Posture limited[8]	Private Company limited by shares incorporated in England and Wales	Wholly owned subsidiary	One Crown Court, 66 Cheapside, London, England, EC2V 6LR
DENTON Associates (Holdings) limited[9]	Private Company limited by shares incorporated in England and Wales	Wholly owned subsidiary	One Crown Court, 66 Cheapside, London, England, EC2V 6LR

Organizational boundaries

Leased asset	Address	Inclusion/exclusion
DENTON London office	One Crown Court, 66 Cheapside, London, England, EC2V 6LR	included
Manchester London office	Fabric, 30 Queen Street, Manchester, M2 5HX	included

Operational boundaries[10]

An operational boundary is defined by the direct and indirect emissions associated with operations owned or controlled by the reporting company.

[6] *DENTON Associates Group financial statement financial statement for the year ending 31 March 2023*
[7] *DENTON Associates Limited financial statement for the year ending 31 March 2023*
[8] *Posture Limited financial statement for the year ending 31 March 2023*
[9] *DENTON Associates Holdings financial statement for the year ending 31 March 2023*
[10] *The GHG Protocol defines two distinct approaches which should be used to define organisational boundaries, the equity share and **the control approach**. The control approach is split into financial and **operational control**. Under the **operational control approach**, a Company would record emissions from **facilities**, **sites** or **operations** over which it or one of its subsidiaries, has operational control, ie the authority to introduce and implement its operating policies at the operation. **A Company accounts for 100% of emissions from operations over which it or one of its subsidiaries has operational control.***

The operational boundary (scope 1, scope 2, scope 3) is decided at the corporate level after setting the organizational boundary. The established organizational and operational boundaries together constitute a company's inventory boundary[11].

Totals		
Scope 1	**Scope 2**	**Scope 3**
Direct GHG sources	**Indirect GHG sources Purchased electricity**	**Other indirect GHG sources upstream & downstream**
19.78846634 TCO2e	**0.2507273TCO2e**	**253.6460189 TCO2e**
Broken down build up		
Inclusions		
Scope 1	**Scope 2**	**Scope 3**
Direct GHG sources	**Indirect GHG sources Purchased electricity**	**Other indirect GHG sources Upstream**
Offices refrigerant fugitive emissions	Offices purchased electricity	Category 1: Purchased Goods and services
0 TCO2e	**0.2507273TCO2e**	**146.90895104TCO2e**
		8.971 **TCO2e unreported (Cat 1: projects related)**
Business Journeys emissions, using fuel paid by DENTON	Business Journeys using hybrid private vehicles paid by DENTON	Category 2: Capital goods (Asset)
19.78846634 TCO2e	**0**	**2.386129 TCO2e**
		Category 4: Upstream Transportation and Distribution.
		0.2430 TCO2e
		Category 5: Operational waste.
		12.1111646 TCO2e
		Category 6: Business Travel using public transport
		11.34406517 TCO2e
		Category 7: Employees commuting
		80.6527014 TCO2e

[11] *Definition from: GHG Protocol Corporate Accounting and Reporting Standard, revised edition, published in March 2004, page 28.*

4_Baseline: DENTON's Carbon Emissions Inventory

Baseline[12] timeframe

Scopes 1, 2 and 3 CO2e emissions, analysed and recorded during the 1st of April 2023 - 31st of March 2024 timeframe, are defined as the Company **baseline** emissions, and aligns with DENTON 2023-2024 Financial Year.

The data reported within this CRP will be submitted as part of DENTON Annual Report and will be submitted to GHG Protocol Scheme committee for validation. This ensures that we have 'one version of the truth' and that different parties involved in tackling CO2e emission reductions, have the same numbers and starting point.

Scope 1: Direct GHG Emissions

Scope 1 emissions are direct greenhouse (GHG) emissions that occur from sources that are controlled or owned by an organization (e.g., emissions associated with fuel combustion in boilers, furnaces, vehicles). It includes also direct emissions of GHGs from refrigeration and air conditioning systems, fire suppression systems, and the purchase and release of industrial gases[13].

DENTON has analysed and reported the Scope 1 business emissions and categorised them as: the *Office Level* and the *Commercial Offices Projects* level. Our analysis aligns with ENCORD's recommendation to report business GHG following their "sector and project types" scheme.

OFFICE LEVEL

The Scope 1 emissions analysis, at "**Office level**", includes the refrigerant fugitive emissions caused by the operational life of:

- Air conditioning services.
- Portable fire suppression equipment.
- Fridges and display coolers.

[12] ***Terminology*** *on this topic can be confusing.* ***Base year*** *emissions should be differentiated from the term* ***baseline****," which is mostly used in the context of project-based accounting. The term* ***base year*** *focuses on a comparison of emissions over time, while a* ***baseline*** *is a hypothetical scenario for what GHG emissions would have been in the absence of a GHG reduction project or activity.*

[13] Definition from: ***GHG Protocol Corporate Accounting and Reporting Standard****, revised edition, published in March 2004, page 25.*

As an equipment user, DENTON has contractors who maintain the above listed items. We have used the “Life Cycle Stage Approach”. This provides a reasonable estimate of emissions from equipment and tracks GHG leakage from installation, servicing, and disposal.
Information received from the building maintenance teams allowed us to compile the following summaries.

Air conditioning services

The refrigerant used for London and Manchester offices air conditioning systems is R-410A[14], with a GWP of 2,088. The latest annual maintenance checks were done in November 2024 for London and January 2025 for Manchester.
The Leak Test results passed, with no fugitive emissions and no requirement for refrigerant removal or addition.
Also, the split located within the London office comms room, has been maintained. It is the only one charged with HFC-32 (R-32), and it Is now included in the maintenance report.
R-32 has a GWP of 677[15].
No maintenance has been executed on this machine since the August 2022. We have reported the issue to the building management company and hope to include it in our next CRP report.

Using the GHG Protocol Emissions Calculation tool, the total manufacturer emissions result is 0 TCO2e.

	Calculation Method: Lyfecycle Stage Approach												
	FYE25												
	Sales-Based Approach: Emissions from Manufacturing of Air Conditioning and Refrigeration Equipment												
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13
	Equipment and Refrigerant Type		Decrease in Inventory (kilograms)		Purchases/Acquisitions of Refrigerant (kilograms)			Sales/Disbursements of Refrigerant (kilograms)					Emissions
	A	B	C	D	E	F	G	H	I	J	K	L	M
Office	Type of Air Conditioning and Refrigeration Equipment	Refrigerant Used	Refrigerant inventory (in storage, not equipment) at the beginning of the year	Refrigerant inventory (in storage, not equipment) at the end of the year	Refrigerant purchased from producers/ distributors	Refrigerant returned by equipment users	Refrigerant returned after off-site recycling or reclamation	Refrigerant charged into equipment * If not known, see steps A1 to A4 for a default value	Refrigerant delivered to equipment users in containers	Refrigerant returned to refrigerant producers	Refrigerant sent off-site for recycling or reclamation	Refrigerant sent off-site for destruction	CO2-Equivalent Emissions (tonnes)
London	REYQ14T7YIB	R-410A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00E+00
London	RZASG71M2V	R-32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00E+00
Manchester	PUHY-P250YNW-A	R-410A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00E+00
								Total Manufacturer Emissions (tonnes CO2e)					0.00E+00

GWP (Unit) reference CO2e	Refrigerant Q. Kg	Total TCO2e
2088	45	93.96
677	3.15	2.13255
2088	6.5	13.572
POTENTIAL TCO2e		109.6646

[14] *R-410a is not ozone-depleting but has a GWP (global warming potential) value of 2,088, which makes it a greenhouse gas.*
[15] *AR5 Fifth Assessment Report value for 100-year time horizon, as listed within: Greenhouse Gas Protocol, Global Warming Potential Values, page 2.*

Portable fire suppression equipment

DENTON's offices fire strategy plans require the presence of CO2 and AFFF Foam Spray Fire Extinguishers. Containers are subject to an annual verification for gas leak. Labels have been checked, and the below graph shows the conducted analysis summary:

Location	Portable fire suppression equipment	Fire Class Type	Gas Mass	GWP	KgCO2e	Description	Quantity	Last revision	Leakage
London	AFFF (Aqueous Film Forming Foam) Foam Spray Fire Extinguisher	13A & 113B	6 litres	0	0	For use on burning liquid fires (Class B) and wood, paper, textile amd similar class fires.	2	Sep-24	No leackage identified since 09/2022
London	CO2 Fire Extinguisher	34B	2 Kg	1	4	For use for flammable liquids and live electrical equipment class fires.	2	Sep-24	No leackage identified since 09/2022
Manchester	AFFF (Aqueous Film Forming Foam) Foam Spray Fire Extinguisher	13A & 144B	6 litres	0	0	For use on burning liquid fires (Class B) and wood, paper, textile amd similar class fires.	3	Jun-25	No leackage identified since 06/2022
Manchester	CO2 Fire Extinguisher	34B	2 Kg	1	4	For use for flammable liquids and live electrical equipment class fires.	2	Jun-25	No leackage identified since 06/2022

POTENTIAL KgCO2e EMISSIONS	8
REPORTED KgCO2e EMISSIONS	0

Fridges and display coolers

With reference to the third item, the refrigerant used for fridges and display coolers is declared in their technical specifications as R600a (Isobutane). We haven't conducted any maintenance since the August 2022, when the fridges were purchased, but no reduced performance in cooling capacity, indicating a leak of refrigerant, has been observed. Knowing that the GWP of R600a is very low, equal to 3 (CO2 has a GWP of 1) and that no leak has been identified, DENTON is not reporting any fugitive emission.
The below summary shows the analysis:

Location	Fridge model	Refrigerant Type	Gas Mass	GWP	KgCO2e	Description	Quantity	Last revision	Leakage
London	Tefcold UR200G	R600a (Isobutane)	35 g	3	105	Display Cooler	1	N/A	No mainteinance done since purchase year. There is no identified change in cooling performance hence zero leakage
London	Bosch KUR15AFF0G/01	R600a (Isobutane)	25 g	3	75	Built-under fridge	1	N/A	
London	Bosch KIR81VS30G	R600a (Isobutane)	42 g	3	126	Integrated Tall Built fridge	1	N/A	
Manchester	SMEG Refrigerator-Freezer	R600a (Isobutane)	34 g	3	0.102	Tall fridge	1	N/A	

POTENTIAL KgCO2e EMISSIONS	306.102
REPORTED KgCO2e EMISSIONS	0

Exclusions:

- Premises gas use: there is no gas used within the 2 leased offices, or at project level. Gas is used for heating the London office communal stairs and reception. No data has been shared by the Building Management Company. This has been excluded from this reporting.
- Vehicles fuel use: DENTON does not own, lease, or rent any vehicles.

PROJECT LEVEL

The Scope 1 emissions analysis, at "**Project level**", includes the fuel emissions caused by:

- The business journeys in rental cars or employee-owned vehicles, using fuel.

Business Journeys (fuel paid by DENTON)

This category includes construction site visits, and any business-related journeys, within the country and abroad, using fuel-based vehicles.

		Projects Level	Employees
Project Level	London Team_ Business Journeys	11.06693608	43
	Manchester Team_ Business Journeys	8.721530259	13
	Total	19.78846634	56

Exclusions:

- Gas use: there is no gas use at project level.
- Refrigerant fugitive emissions: air conditioning systems are not being used during works on site. A marginal fugitive emission might happen during the air conditioning services commissioning, at project handover stage. This is being excluded as no records have been identified.

DENTON is following the recommendations given by the **Encord, Construction CO2e Measurement Protocol**. For specific considerations and indication of the methodology used, please refer to Scope 3 Category 6 chapter, within this RCP report, based on the GHG Protocol requirements.

Scope 1	Reported TCO2e
Direct GHG Emissions	19.78846634 TCO2e

Scope 2: Electricity indirect GHG emissions

Scope 2 accounts for GHG emissions from the generation of purchased electricity consumed by the Company. Purchased electricity is defined as electricity that is purchased or otherwise brought into the organizational boundary of the Company. Scope 2 emissions physically occur at the facility where electricity is generated[16].

Purchased electricity

DENTON "**Offices level**" Scope 2 emissions, across the 2024-2025 financial year, consist of:

- Electricity purchased across the London and Manchester offices.
- Use of Hybrid Taxis. During the FY 2024-2025, few hybrid taxis were used. The data is not reported, as it is negligeable.

Exclusions:

- The electricity used on site is included and reported under Scope 3, as the electricity is supplied by the client. This is to avoid double counting, according to the **Encord, Construction CO2e Measurement Protocol**.

As per GHG Protocol recommendations, DENTON used the two required distinct methods for scope 2 accounting, each with a list of appropriate emission factors. This is also termed "dual reporting". It has enabled the team to discuss risks assessment, future opportunities, and take in consideration changes to emissions from electricity supply, over time.

1. The location-based method reflects the average emissions intensity of grids on which energy consumption occurs. Specifically, the grid-average emission factor data has been taken from the *ghg-conversion-factors-2025-full-file-update* provided by the UK Government[17].
2. The market-based method reflects emissions from electricity that companies have purposefully chosen. It derives emission factors from contractual instruments. Markets differ, but they can include energy attribute certificates (RECs, GOs, etc.)[18], direct contracts (for both low-carbon, renewable, or fossil fuel generation), supplier specific emission rates, and other default emission factors representing the untracked or

[16] *Definition from: GHG Protocol Corporate Accounting and Reporting Standard, revised edition, published in March 2004, page 25.*

[17] *https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025*
The location-based method is based on statistical emissions information and electricity output aggregated and averaged within a defined geographic boundary and during a defined time.

[18] *Certificates traded across the UK and Europe are Renewable Obligation Certificates (ROCs), Renewable Energy Guarantee of Origin Certificates (REGOs), Renewable Gas Guarantee of Origin Certificates (RGGOs), Guarantee of Origin Certificates (GOs) issued by EU member states.*

unclaimed energy and emissions (termed the "residual mix"). See the table "*Calculation Method Used*" for the summary of the used Contractual Instruments.

The summary below shows the calculated TCO2e emissions for DENTON's offices:

	Scope 2 TCO2 emissions summary		
	Tonnes CO2e	**DENTON Employees**	
	Location method based		
London Offices	7.1419854	43	
London Communal Areas	11.35191107		
Manchester Offices	2.419413	15	
Manchester Communal Areas	0.79		
Totals	**18.63825887**	56	
	Market method based		
London Offices	0	43	Based on: _12 months provided 100% green electricity
London Communal Areas	0		
Manchester Offices	0.18932	15	Based on: _3 months provided 92% green electricity with a 0.36gr CO2e/kWh _9 months provided 100% green electricity
Manchester Communal Areas	0.0614073		
Totals	**0.2507273**	56	

kWh	Con factor	KgCO2e	TCO2e	Location
40,350.20	0.1770	7,141.99	7.1419854	London Offices
64,135.09	0.1770	11,351.91	11.35191107	London Communal Areas
13,669.00	0.1770	2,419.41	2.419413	Manchester Offices
4,488.57	0.1770	794.48	0.794477669	Manchester Communal Areas

DENTON is claiming the use of renewable energy[19], with "zero carbon emissions" for both offices, within this FY25CRP.

DENTON will continue reporting also the CO2e emissions quantity derived using the "**Location Based Method"**. The declared result has been applied to the business ***Baseline*** calculation, tracking strategy and goal settings.

[19] *How can a Company claim to use only renewable energy if it uses inherently untraceable grid distributed energy? Most energy grids provide energy for hundreds of thousands of consumers over the course of a day with a blend of energy generation facilities, including a heavy share of fossil fuel plants in most grids. By design, energy attribute certificates like RECs and GOs are separate from the physical distribution of energy. They act as a tool to convey claims and influence market dynamics by allowing the expression and aggregation of consumer preferences for specific low-carbon energy products, which would not otherwise be possible. Consumers cannot choose what energy is generated on their grid at a given point in time, but contractual instruments allow for energy attributes such as GHG emissions to be allocated along the lines of contractual relationships among producers, suppliers, and consumers. Extract from: GHG Protocol scope 2 guidance, page 7.*

DENTON has made this decision because, whilst easier to report nil carbon emissions for the purchased electricity, we are aware that the business might not always be able to purchase green electricity in the future. This is due to future regional emission trends changes over time due to factors outside of DENTON's direct control, such as electricity supplier quotas for renewable energy, emission policies and regulations, etc.

Being aware of the **potential** CO2e emissions (Location Based Method derived) allows for a more consistent comparison of performance over time and comparison with other Companies.

Calculation methods used:	
Location: London Office: One Crown Court, 66 Cheapside, London, England, EC2V 6LR	
Location based method	UK ghg-conversion-factors-2025-full-file-update
Market based method	Electricity supplier: Ecotricity[20]. The electricity rates for the landlord supply are as follows, up to 30/11/25: Day Unit Rate – 32.26 p/kWh Night Unit Rate – 25.84 p/kWh Standing charge - £24.76 / day Available capacity (375 kVA) – Passthrough, currently 4.17 p/kVA/day Climate Change Levy – passthrough, currently 0.775 p/kWh Meter Maintenance - £41.50 / month Data Collector - £0.53/day
Manchester Office: Fabric, 30 Queen Street, Manchester, M2 5HX	
Location based method	UK ghg-conversion-factors-2025-full-file-update
Market based method	Applicable contract till June 2024 Electricity supplier: Opus[21]. The contract had a variable rate. Daily Unit Rate – 40.478 p/kWh Standing charge - £76.3 / day Available capacity (375 kVA) – passthrough, currently 4.17 p/kVA/day Climate Change Levy – passthrough, currently 0.775 p/kWh Meter Maintenance - £41.50 / month Data Collector - £0.53/day CO2e emissions= 36 gr per kWh based on a 92% supply of Green Electricity Applicable contract from July 2024

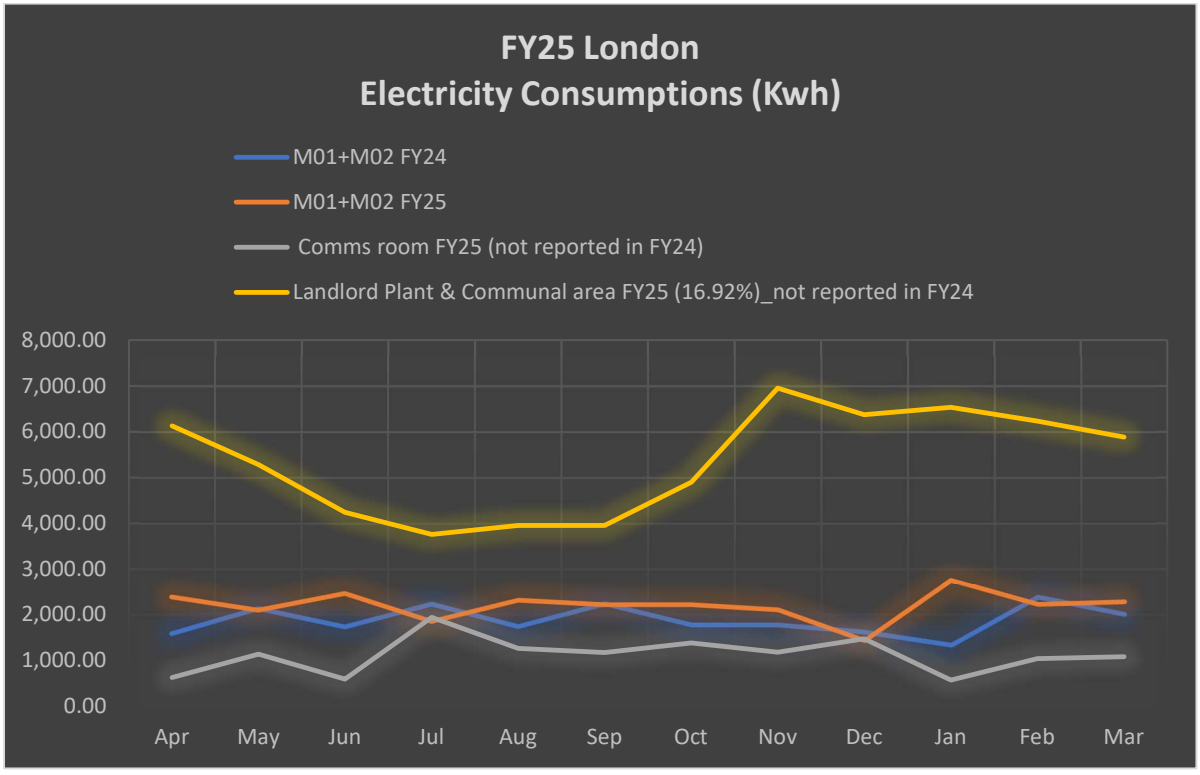
[20] *Information provided by Geraldeve Management Agency.* ***Ecotricity*** *supplies 100% green electricity – made from the sun and the wind. Ecotricity generate about 12% of it themselves and the rest is certified green energy they buy from other green generators or via the wholesale market. https://www.ecotricity.co.uk/*

[21] *Information taken from Opus Invoices.*

	Electricity supplier: Ecotricity[22]. The electricity rates for the landlord supply are as follows, up to 30/11/25: Day Unit Rate – 32.26 p/kWh Night Unit Rate – 25.84 p/kWh Standing charge - £24.76 / day Available capacity (375 kVA) – Passthrough, currently 4.17 p/kVA/day Climate Change Levy – passthrough, currently 0.775 p/kWh Meter Maintenance - £41.50 / month Data Collector - £0.53/day

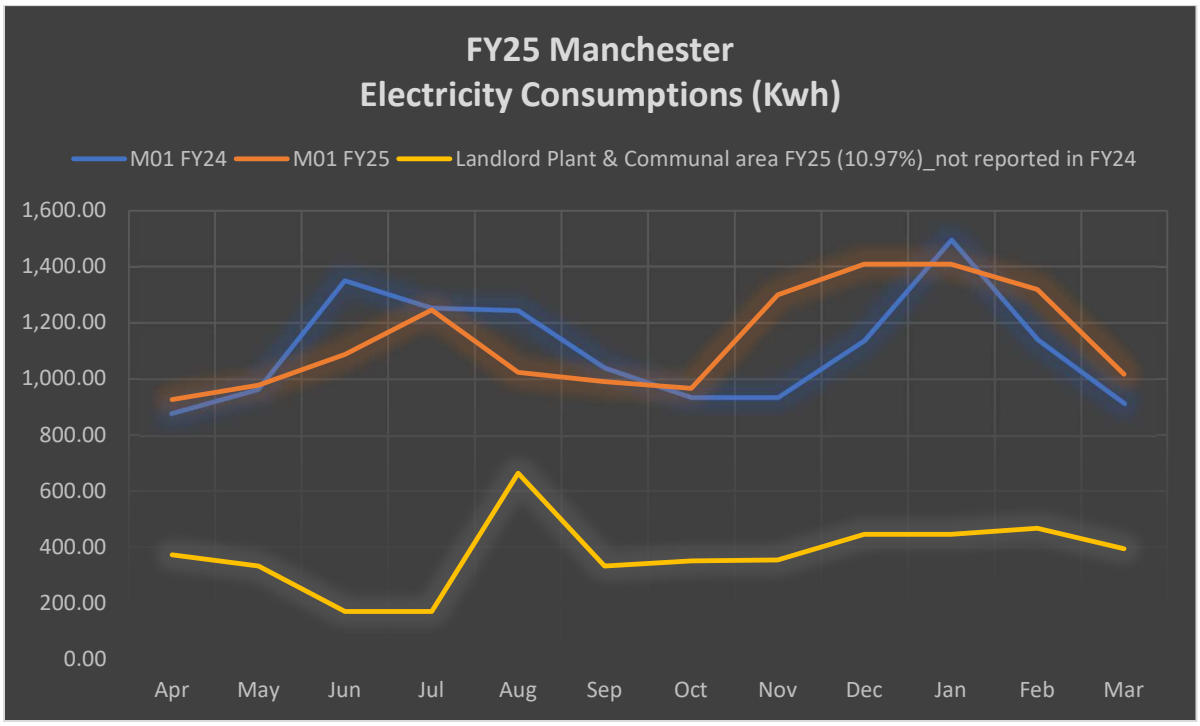
Having analysed the 2 offices electricity consumptions, they do not follow the same trend. Factors such as the number of employees and job roles, use of the office and weather variances have affected the monthly consumptions. A more detailed analysis will be run in the future, when the Manchester office will be refurbished and the new fit out design will follow the same principles used in 2022 at the London offices, rated SKA Gold.

The new fit out project will be part of the Carbon reduction Plan and will represent an action for reducing the office carbon emissions.



GRAPH 1.1 _ London office FYE25 electricity consumptions

[22] *Information provided by Geraldeve Management Agency.* ***Ecotricity*** *supplies 100% green electricity – made from the sun and the wind. Ecotricity generate about 12% of it themselves and the rest is certified green energy they buy from other green generators or via the wholesale market. https://www.ecotricity.co.uk/*



GRAPH 1.2 _ Manchester office FYE25 electricity consumptions

Performance summary of DENTON offices:

	sq ft	m2	Measured kWh FY25			kWh/m2
			comms room	Office	Total kWh	
London Office	6,467.00	600.00	13,490.20	26,340.00	39,830.20	66.38
Manchester Office	1,952.00	181.35	0.00	13,669.00	13,669.00	75.37

Forecast for the future upgrade of the Manchester Office with the opportunity to half its electricity consumptions

Manchester Offices	1,952.00	181.35	0.00	6,087.99	6,087.99	33.57

Scope 2	Reported TCO2e
Electricity indirect GHG emissions	**0.18932** TCO2e

Scope 3, other indirect GHG emissions: upstream and downstream[23]

Scope 3 is an optional reporting category that allows for the treatment of all other indirect emissions. Scope 3 emissions are a consequence of the activities of the Company but occur from sources not owned or controlled by the Company[24].

Scope 3 emissions, which originate from sources linked to DENTON's activities, but not directly controlled by the Company. This represents the most impactful side of our business. **Scope 3 emissions are not produced by the organisation itself and they are not the result of activities from assets owned or controlled by the reporting Company.**

DENTON is a "Design and Build" contractor and operates as a **service** provider of *design, management, and construction (predominantly installation)* activities.
Our Company Scope 3 emissions originate from sources that are indirectly associated to our construction projects but are essential components of their lifecycle.
These can include emissions associated to[25]:

- Worker's transport.
- Materials and equipment embodied carbon and transportation.
- Materials embodied carbon.
- Construction operations, e.g. equipment & machinery or onsite energy usage.
- End-of-life demolition & disposal.

DENTON has conducted a detailed scope 3 screening to determine which scope 3 categories are most relevant to our business. We have identified the available information for the FY 2024-2025, collected and interrogated them to understand if and where carbon reductions can be made.
In our CRP, we have analysed our GHG emissions inventory and the environmental impact of DENTON Scope 3 activities. This includes:

- Resources depletion.

[23] ***Upstream*** *emissions come from the production of your business's products or services, while* ***downstream*** *emissions come from their use and disposal.*
[24] *Definition from: GHG Protocol Corporate Accounting and Reporting Standard, revised edition, published in March 2004, page 25.*
[25] *https://www.thebuildchain.co.uk/news/addressing-scope-3-emissions-in-construction/#:~:text=Scope%203%20emissions%20in%20the%20construction%20industry%20originate%20from%20sources,Supply%20chain*
https://www.thebuildchain.co.uk/news/how-to-align-construction-procurement-with-sustainability-goals/
https://www.thebuildchain.co.uk/

- Energy consumptions.
- Water use & pollution.
- Air pollution.
- Waste generation.

"The 15 categories under Scope 3 are intended to provide companies with a systematic framework to measure, manage, and reduce emissions across a corporate value chain.
The categories are designed to be mutually exclusive to avoid a company double counting emissions among categories."

We have analysed the scope 3, 15 categories, and identified their field of application, and when not applicable to DENTON's business, the reasons for exclusion.
This exercise enabled DENTON to list the categories applicable to our business.

Category		Tonnes CO2e emissions during the FY25
1	Purchased Goods and services	**146.90895104**
2	Capital Goods (Asset)	**2.386129**
4	Upstream Transportation and Distribution.	**0.2430**
5	Waste Generated in Operations	**11.7501446**
6	Business travel	**12.1111646**
7	Employee commuting	**80.6527014**

Collecting data, assessing and improving data quality, is an iterative process.
The GHG Protocol provided us the correct instructions to apply appropriate calculation methods, and how to:

- Collect the needed activity data.
- Apply the correct emission factors.
- Use the applicable calculation formulas and methods.

Our aim is to improve the data quality of our GHG inventory by replacing lower quality data with higher quality data, as it becomes available.
We understood that Scope 3 emissions analysis requires becoming more familiar with our supply chain and understand what is involved in getting goods and services from their origins to their destinations. The first immediate conclusion is that, to cut Scope 3 emissions, a "Responsible Sourcing Policy" is required to be in place, for purchasing products and labour services closer to our working sites.

5_Scope 3 Categories

Scope 3, Category 1: Purchased Goods and services.

This category includes upstream cradle-to-gate (factory), emissions from the production of **products** purchased or acquired[26] by the reporting Company in the reporting year and not reported within category 2 through category 8.

Products include both goods (tangible products) and services (intangible products).
It considers how much greenhouse gases (GHGs) are released throughout the supply chain, measured from cradle to (factory) gate, for this specific category 1.
As required by the GHG Protocol, the transportation emissions from the factories / warehouses to site (of use), from our tier one (direct) suppliers in vehicles not owned or controlled by DENTON, are accounted for in our category 4 (Upstream transportation and distribution).

This means calculating or getting information related to a product‘s “embodied carbon (EC)”[27] from the supply chain. The EC[28] represents the “carbon footprint” of a material.
As we wouldn’t have the capacity or time to collate individual EC information for each product and service, DENTON has decided to align to the Heart of the City calculation method, based on the use of specific emissions factors for each of the below categories:

1. Water usage: supply (0.1913 KgCO2e/£ emission factor)
2. Purchased services, like employment, educational, insurance, telecoms, advertising, legal, postal, printing, publishing, accounting, consultant (0.18 KgCO2e/£ emission factor)

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[26] *The verbs can have slightly different meanings: "to purchase" = to buy, whereas "to acquire" can mean to obtain something without necessarily buying it, e.g. through a gift, inheritance etc*
27 The Built Environment Carbon Database (BECD) is envisioned to become the main source of carbon estimating and benchmarking for the UK construction sector and a practical instrument to support the decarbonisation of the built environment. The database has been developed to collect and supply product data and entity level data to the industry through its own portal and by interacting with existing databases and software solutions.
Circular Ecology supported BCIS to launch the BECD Database for Products, helping to curate the data within the platform. At launch, the database contained product level data for over 34,000 materials and products. The primary data source was Environmental Product Declarations (EPDs), which are now available in digital formats. The primary data sources were Eco-portal and EC3. Circular Ecology were commissioned by BCIS to develop the data within the product level entity. BCIS are also sponsoring an update to the ICE Database, where the data contained with BECD is now a key data source.
BECD is a free-to-use repository of whole-life carbon assessments of built assets and product LCA data.
28 Embodied Carbon Standards and Methods for embodied carbon assessment of buildings and construction:

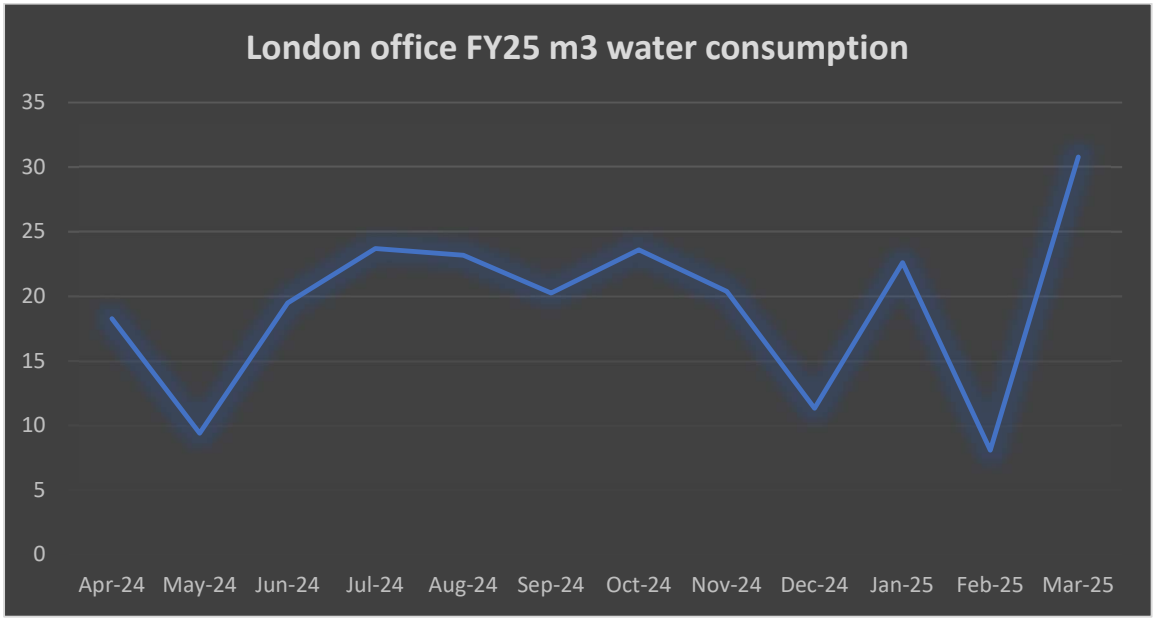
- *EN 15978 – Sustainability assessment of construction works.*
- *EN 15804 – Environmental Product Declarations. This standard is the product level standard that feeds into the above building level standard, EN 15978.*
- *PAS 2080 – Carbon management of infrastructure works.*
- *RICS Whole Life Carbon Assessment for the Built Environment.*

3. Purchased goods: standard office goods, like computer, electronic goods and furniture (not part of the company asset), food, drinks, stationery. (0.63 KgCO2e/£ emission factor)
4. Purchased goods: construction goods. (0.71 KgCO2e/£ emission factor)

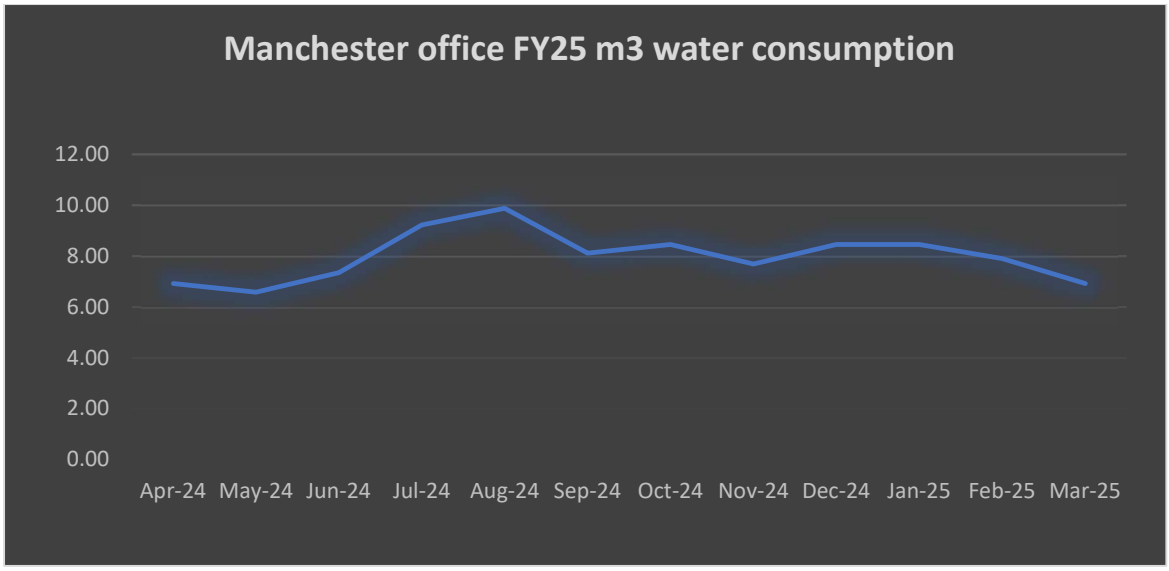
Office Water usage: supply

The carbon emissions associated to the m3 of consumed water are reported under Category 1 as purchased goods. The wastewater treatment TCO2e emissions are being reported under Category 5, as part of the operational waste. The conversion factor used is 0.1913 Kg CO2e per m3, as per UK GHG conversion factors 2025, provided within the “water supply” tab.

	Conv Factor KgCO2e	m3		KgCO2e emissions	TCO2e emissions
Water supply	0.1913	230.96	London used water	44.1827	0.0442
Water supply	0.1913	95.88	Manchester used water	18.3414	0.0183
		326.84	**Total**	**62.5241**	**0.0625**



London office FY25 annual water consumption



Manchester office FY25 annual water consumption

Purchased services for Offices Level

Following the indication provided by Heart of the City and the value of services purchased along the FY25 (£), we have calculated an amount of 135.6209874 TCO2e. Under the category, DENTON is reporting also the absorbed carbon emissions driven by the potted live plants we maintain within our London office.

While humans need oxygen to survive, plants absorb a gas we don't need – carbon dioxide – and combine it with water and light to produce energy in a process called photosynthesis.

Various research have demonstrated that plants are adept at removing chemicals such as benzene, trichloroethylene, and formaldehyde from the air, making it cleaner for humans to breathe.

Plants can also help reduce carbon dioxide levels by about 10% in air-conditioned offices, and by about 25% in buildings without air conditioning[29].

It's very difficult to associate a number equivalent to the above identified 10%, considering that the number of users within our London office varies every day.

Although we won't have a number to report, we are delighted to highlight this powerful activity we have implemented since 2022.

Purchased goods for Offices Level

Following the indication provided by Heart of the City and the value of goods purchased along the FY25 (£), we have calculated an amount of 11.2254282 TCO2e.

[29] https://www.oxygenatwork.com/en/post/how-office-plants-can-help-to-improve-your-indoor-air-quality

Construction Sites

5. Construction Materials and Products are procured by our supply chain for our projects.
6. Labour services are procured by our supply chain for our construction sites.
7. Site water usage: supply

During the FY24, we applied the 190 KgCO2/m2[30] average parameter to define the upfront carbon performance level of DENTON Cat A and B offices fit out projects.
During the FY25, although we don't have all the projects information we would require at this stage, we know that we managed to successfully reduce the embodied carbon within our showcase project: NDA office in Manchester with a 152.87kgCO_2e/m².
Through a Whole Life Carbon Assessment (WLCA), we demonstrated the effectiveness of our design and construction strategies.
While the current market average for interior fit-outs stands at approximately 190 kgCO_2e/m², our approach achieved a significantly lower value of 152.87 kgCO_2e/m² within the A1–A5 lifecycle stages.
Our approach encompassed a range of sustainability strategies — from implementing circular practices through take-back schemes and material reuse, to procuring low embodied carbon materials and products. We also achieved a 99.62% recycling rate of construction stage waste and effectively managed and reduced transport-related emissions for both labour and materials.
We have applied this new parameter to all our FY25 projects. The result is 8.971 TCO2e emissions within the A1-A5 frame, for an amount of 36 projects and a total of 57,311 m2.

Scope 3	Category 1	Reported TCO2e
	Office: Purchased Services	135.62099874
	Office: Purchased Goods	11.2254282
	Office Water Supply	0.0625241
	Total	**146.90895104**
	Unreported Construction Sites emissions (152.87 KgCO2/m2)	8.971

[30] Overbury research*: https://mobile.x.com/Overburyplc/status/1818237218328084568*

Scope 3, Category 2: Capital Goods

This category includes upstream (i.e., cradle-to-gate) emissions from the production of capital goods,[31] purchased or acquired by the reporting Company in the reporting year[32].
Capital goods are final products that have an extended life and are used by DENTON to provide services or sell, store, and deliver merchandise.
As advised by the GHG Protocol procedure, DENTON has accounted for the total cradle-to-gate (factory) emissions of purchased capital goods in the year of acquisition, without depreciate, discount, or amortize the emissions from the production of capital goods over time.
DENTON's financial statement for F.Y. 2023-2024 defines the Company's capital goods as fixed asset. The list includes:

- Laptops and Computer Equipment.
- Fixture and Fittings.
- Leasehold improvements.

The emissions from the use of the above listed capital goods are accounted for in scope 2 for the electricity use, rather than in scope 3.

Computer Equipment

A list of items has been analysed and made available to third parties. It has not been possible to specifically allocate the items to the London Office or the Manchester office use, because the goods are purchased under the same account and exchanged between the 2 premises based on service requirements.
DENTON has chosen the "***Supplier-specific method***", to calculate scope 3 emissions from capital goods. This involved collecting product-level cradle-to-gate GHG inventory data from goods suppliers.
DENTON has chosen the Supplier-specific product-level data because it is the most accurate as it relates to the specific goods purchased and avoids the need for allocation.
Purchased quantities of goods were identified through the reporting financial year invoices. These quantities were then multiplied times the supplier-specific cradle-to-gate emission factors.

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[31] *Capital goods are final products that have an extended life and are used by the Company to manufacture a product; provide a Service; or sell, store, and deliver merchandise. In financial accounting, capital goods are treated as fixed assets or as plant, property, and equipment (PP&E). Examples of capital goods include equipment, machinery, buildings, facilities, and vehicles.*
[32] *Emissions from the use of capital goods by the reporting Company are accounted for in either scope 1 (e.g., for fuel use) or scope 2 (e.g., for electricity use), rather than in scope 3. GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 36.*

Fixture and Fittings.

DENTON has included within the sub-category a microwave purchased during the FY25 for the London Office. The manufacturer hasn't elaborated any EPD or carbon footprint analysis. We have done web research to investigate other brands or any University research. We have found a GWP analysis[33] done by the University of Manchester in 2017 and used it for reference.

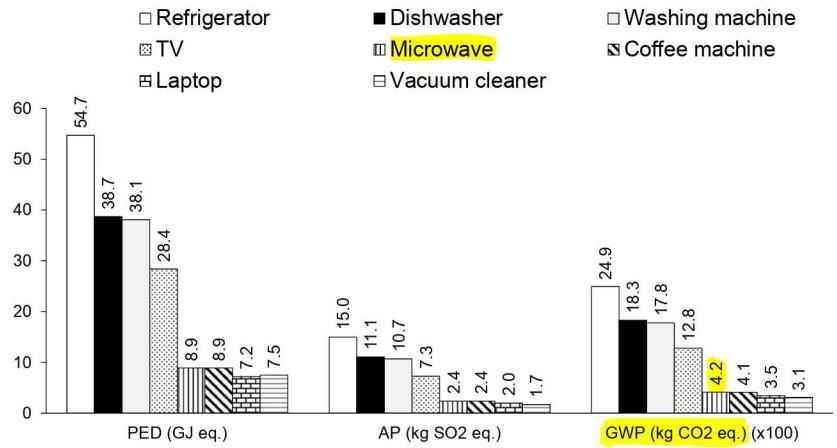


Fig. 6. Environmental impacts of different electronic and electrical equipment. [All impacts from 'cradle to grave'. The values for GWP scaled to fit – to obtain the original value, multiply by 100. For impacts nomenclature, see Fig. 4. Data sources - Refrigerator, freezer, dishwasher and washing machine: Presutto et al. (2007a,b); TV (LCD): Stobbe (2007); Microwave: present study; Espresso coffee machine (hard cap): Mudgal et al. (2011b); Laptop: Jönbrink (2007); Vacuum cleaner: Gallego-Schmid et al. (2016).]

Leasehold improvements.

No specific analysis has been conducted for the Manchester leasehold improvements. This data is not being reported.

Summary

The list, with calculated TCO2e emissions, includes:

Item type	Quantity	KgCO2e	Deviation
Laptops	7	1597	Minus 30 to Plus 36
Monitors	1	100.559	Not qualified
Tablets	1	107	Not qualified
Phones	3	205	Not qualified
Accessories	13	372.37	Minus 6.8 to Plus 8.06
Services (IT professional Fees)	3	Not reported	Not qualified
	Totals KgCO2e	2.381929	Not qualified

[33] Environmental assessment of microwaves and the effect of European energy efficiency and waste management legislation, page 15

	Totals Tons	2.381929	Not qualified

Fixture and Fittings

Category	Quantity	KgCO2e	Description
London Office Appliance	1	4.2	Microwave (no carbon footprint available)
	Totals KgCO2e	4.2	Not qualified
	Totals Tons	0.0042	Not qualified

Leasehold improvements

Item type	Quantity	KgCO2e	Description
Manchester office improvements	1	unknown	Bulkhead and access hatch
Manchester office improvements	1	unknown	Daylight-Balanced High-Speed Sync

Summary:

Scope 3	Category 2	Reported TCO2e
	Capital Goods	2.386129 TCO2e

Scope 3, Category 3: Fuel and energy related activities not included in Scope 1 or 2

This category includes emissions related to the production of fuels and energy purchased and consumed by the reporting company in the reporting year that are not included in scope 1 or scope 2.

This category refers to 4 categories, all not applicable to DENTON:

- Extraction, production, and transportation of fuels consumed by the reporting company.
- Extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling that is consumed by the reporting company.
- Generation (upstream activities and combustion) of electricity, steam, heating, and cooling that is consumed (i.e., lost) in a T&D system – reported by end user.
- Generation (upstream activities and combustion) of electricity, steam, heating, and cooling that is purchased by the reporting company and sold to end users – reported by utility company or energy retailer.

This category is not applicable to DENTON Associates, hence excluded from the analysed reporting year.

Summary:

Scope 3	Category 3	Reported TCO2e
	Fuel and energy related activities not included in Scope 1 or Scope 2	0

Scope 3, Category 4: Upstream Transportation and Distribution

This category includes the transportation and distribution of products purchased in the reporting year, between a Company's tier 1[34] suppliers and its own operations in vehicles not owned or operated by the reporting Company, (including multi-modal shipping where multiple carriers are involved in the delivery of a product but excluding fuel and energy products).

*This category also includes third-party transportation and distribution services purchased by the reporting Company in the reporting year (either **directly** or through an **intermediary**), including inbound logistics, outbound logistics (e.g., of sold products), and third-party transportation and distribution between a company's own facilities[35].*

[34] *Tier 1 suppliers are companies with which the reporting Company has a purchase order for goods or services (e.g., materials, parts, components, etc.), page 49*

[35] *GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 49.*

The reported emissions include the following transportation and distribution activities throughout the value chain:

- Air transport
- Rail transport
- Road transport
- Marine transport
- Storage of purchased products in warehouses, distribution centres, and retail facilities.

These outbound logistics services purchased by the reporting company are categorised as upstream because they are a purchased service.
DENTON is reporting, in this category, the CO2e emissions associated to:

Office Level_

1. Food, Drinks and Cleaning Products transport to/from Warehouses to London and Manchester offices.
2. Paper, Ink for Printers and Plotters and any Stationery product transport to/from Warehouses to London and Manchester offices.

Construction site Level_

3. The purchased construction materials journey from depots and/or factories to construction sites.

The used ***Distance-based method*** (***transportation***) requires distances to be multiplied by mass (including packaging and pallets) or volume of goods transported and relevant emission factors that incorporate average fuel consumption, average utilisation, average size and mass or volume of the goods and the vehicles, and their associated GHG emissions[36].

Data collection

Activity data have been obtained from:

- Purchase orders and or invoices.
- Specific carrier or mode operator information.
- Online maps and calculators.

[36] *Emission factors for this method are typically represented in grams or kilograms of carbon dioxide equivalent per tonne-kilometre or TEU-kilometre. Tonne-kilometre is a unit of measure representing one tonne of goods transported over 1 kilometre. TEU-kilometre is a unit of measure representing one twenty-foot container equivalent of goods transported over 1 kilometre.*

Office Level

Food, Drinks and Cleaning Products _ transport

DENTON has used **Ocado Group**[37] for the Food, Drinks and Cleaning Products shopping.
Ocado Smart Platform (OSP) goes beyond simple delivery logistics, allowing dynamic management of groceries from the supply chain to fulfilment centres, all the way to the customer. Their proprietary AI is designed to identify the quickest route to customers' doors — **factoring in traffic, emissions, weight distribution and fuel so that each journey is efficiently completed**. OSP's route optimiser calculates and reconfigures the best routes to place incoming orders, ensuring there are high drops per van, to create sustainable growth.
DENTON has chosen this service because every **van is loaded at full capacity** and does the maximum number of missions.
DENTON has contacted Ocado to get access to the transport CO2e emissions from warehouses to our premises, but no information has been provided to date. This convinced us to make a simulation based on the closest warehouses which could serve us.

The closest Ocado's warehouses to One Crown Ct, London EC2V 6LR (London office) are:

- Argall Ave, London E10 7FD_ 6.4 miles / 10.29 km distant
- 43 Weir Rd, London SW19 8UG_9.1 miles / 14.65 km distant
- Unit 1, Origin Business Park, Rainsford Rd, London NW10 7FW _ 9.6 miles / 15.44 km distant

The closest Ocado's warehouses to Fabric, 30 Queen Street, Manchester, M2 5HX (Manchester office) is:

- Commercial Ave, Handforth, Cheadle SK8 6QH_13.2 miles / 21.24 km distant

Knowing that Ocado has a fleet of Mercedes Sprinter vans specially adapted to fit Ocado totes, with a market declared combined CO2 emissions of 185-249g/km, DENTON decided to use the government conversion factors of:

- 0 KgCO2e/km for the London Battery Electric Vehicles
- 0.27878 KgCO2e/km for diesel Class III (1.74 to 3.5 tonnes) for Manchester deliveries

[37] *Ocado Group - a global, technology business redefining ecommerce, fulfilment, and logistics in online grocery and beyond. https://www.ocadogroup.com/*

Ocado Food, Drinks and Cleaning Products shopping _Transport emissions simulation								
LONDON OFFICE	One Crown Ct, London EC2V 6LR							
Single journey leg Distance (Km)		Vehicle	Fuel	**Total distance (38 deliveries)**	**Conversion Factor Kg CO2e**	**Mass of transported products Tonnes**	**KgCO2e emissions**	**TCO2e emissions**
Rainsford Rd, London NW10 7FW	18	Large Van	Electric	1368	0		0	0
Argall Ave, London E10 7FD	10.9	Large Van	Electric	828.4	0		0	0
43 Weir Rd, London SW19 8UG	15.1	Large Van	Electric	1147.6	0		0	0
Single journey Average Km distance								
Distance-based method	14.66667	Large Van	Electric	1114.666667	0	1.459532712	0	0
MANCHESTER OFFICE	Manchester, M2 5HX							
Single journey leg Distance (Km)		Vehicle	Fuel	**Total distance (25 deliveries)**	**Conversion Factor Kg CO2e**	**Mass of transported products Tonnes**	**KgCO2e emissions**	**TCO2e emissions**
Handforth, Cheadle SK8 6QH								
Distance-based method	21.5	Large Van	Diesel	1075	0.27878	0.55150872	165.280821	0.165280821
				Total driven km		**Total transported Mass**		**Total TCO2e**
				2189.666667		**2.011041432**		**0.165280821**

Analysing all the placed orders, DENTON has quantified an annual total transport emission of **0.1652808218 TCO2e.**

Paper, Ink for Printers and Plotters and any Stationery _ transport

DENTON has used RedBox as the supplier of paper, ink for printers and plotters and any stationery products. Redbox has provided a report, showing quantities of purchased copier and virgin paper, original cartridges, Globe and non-Globe Tick units, and associated environmental impact graphs.

DENTON has been able to collate information related to the annual distance travelled of 2304 km, with an associated **0.077738158 TCO2e** emissions, using the supplier specific method for the transport emissions.

Construction sites Level

Construction Materials and Products _ transport

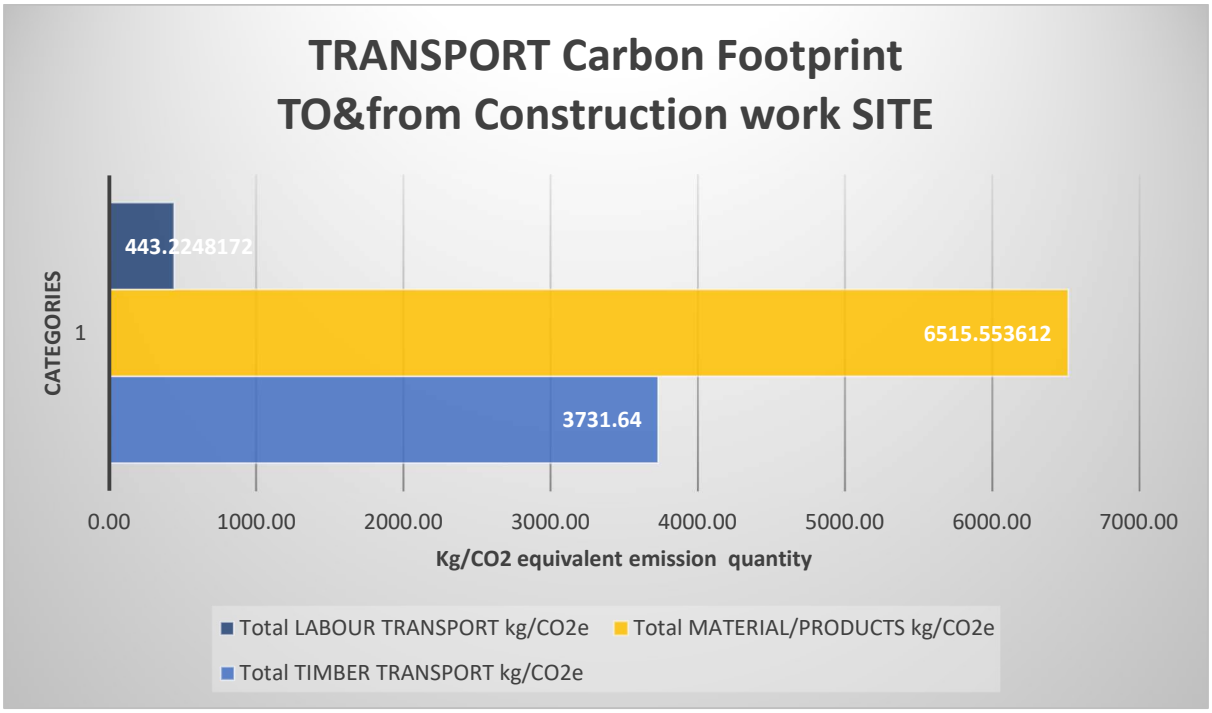
DENTON understand that this category represents the side of the business that could have the biggest impact on the environment. This could be highly mitigated in the future. Using local resources, where possible, and agreeing procurement routes with our supply chain will reduce the CO2 emissions associated to the purchased materials and products to our construction sites.

In March 2024, DENTON published a **Responsible Procurement Policy** to initiate this journey and to investigate how to reduce this category CO2e emissions.

Whilst no data were collated during the FY24, we have started recording transport information related to our construction working sites in FY25.
As we do not have sufficient in-house resources, we made the decision to monitor one project only and use it to explore issues, methods, templates and supply chain engagement. We used a NDA, Manchester as our case study, the same used to calculate the TCO2e average emissions per m2.

All the materials/products delivery notes were collected and stored/recorded. Excel travel trackers were filled in by all our subcontractors: timber, materials and labour transport details were recorded. We used these data to monitor site travels carbon emissions.

DENTON has then calculated a carbon value per m2 and applied it to all our projects to get an indication of potential transport carbon footprint of all the executed jobs.
We aim to extend a specific project analysis to all our construction sites within the FY26 / FY27.



HD Transport related figures			
Total KgCO2e	Total TCO2e	Floor plate GIA m2	TCO2e/m2
10686.08	10.6942	1830	0.005841759

DENTON will continue implementing the project's materials/products transport sub-category during the FY26, in order to monitor many more projects.
This data won't be reported under this category, as we have included it within our projects carbon emissions A1-A5 framework emissions, analysed under Category 1.

Summary:

Scope 3	Category 4	Reported TCO2e
	Upstream Transportation and Distribution	0.2430

Scope 3, Category 5: Waste Generated in Operations

Category 5 includes emissions from third-party disposal and treatment of waste generated in the reporting Company's owned or controlled operations in the reporting year. This category includes emissions from disposal of both solid waste and wastewater[38]*.*
Only the waste treated in facilities owned or operated by third parties is included in scope 3, as part of a waste management purchased service.

Construction sites waste

DENTON reports third-party's emissions from disposal and treatment of **solid** waste generated in our construction sites during the FY25, within this category. Site **wastewater** has been excluded for insufficient information. We aim to include it on the next reporting GHG Inventory.

The reported site waste treatment activities include:

- Disposal to landfill.
- Incineration.
- Recovery for recycling.
- Waste-to-energy (WTE) or energy-from-waste (EfW) – that is, combustion of municipal solid waste (MSW) to generate electricity.

[38] *GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 72.*

The method used is the GHG Protocol **Supplier-Specific Method** which involved collecting waste-specific scope 1 and scope 2 emissions data directly from waste treatment companies[39]. Emissions from waste Disposal and Treatment have been accounted by the waste carriers into their final figures.

The waste Carrier Companies used are:

Used Waste Carriers	Website address	Registration number
Lawmens UK Ltd	https://www.lawmens.co.uk/	CBDU106175
Kenny Waste Management	https://www.kennywastemanagement.co.uk/	CBDU76122
B&M Waste Services	https://www.bandmwaste.com/	CBDU180923

Project waste reports have been provided by the appointed Waste Carriers for the reporting financial year, and data has been compiled and analysed in a schematic matrix.

As advised by the GHG Protocol, Companies may include emissions from transportation of waste in vehicles operated by a third party.[40]

London Site Projects summary:

DENTON Project _ Site Operational Waste (transport factored)

Period	April 2024 - Mar 2025
Projects operational waste treated at third party facilities	
London Team managed projects	
Average Landfill Rate:	0.07992%
Average Total Recycled Rate (Recycled rate):	92.8004%
Average Total Recycled Rate (EfW):	7.0286%
Percentage of Projects achieved 95% Total Recycled Rate	100.00%
Emitted CO2e due to recycling	6.8699 Tonnes
Emitted CO2e due to WTE	1.1535 Tonnes
Emitted CO2e due to landfill	0.0084 Tonnes
TOTAL TCO2e	**8.0309 Tonnes**
Negative or avoided TCO2e due to recycling	38.264

Remarks: There is an incongruency of 0.091%. The sum of the landfill/recycled/EfW rates do not achieve 100%

Manchester Site Projects summary:

[39] *If using the supplier-specific method, the reporting Company collects emissions data from waste treatment companies, so no emission factors are required (the Company would have already used emission factors to calculate the emissions). GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 74.*

[40] *GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 72.*

DENTON Projects_ Site Operational Waste (transport separately calculated)

Period	April 2024 - Mar 2025
Projects operational waste treated at third party facilities	
Manchester Team managed projects	
Average Landfill Rate:	0.0121%
Average Total Recycled Rate (Recycled rate):	99.2460%
Average Total Recycled Rate (EFW):	0.7419%
Percentage of Projects achieved 95% Total Recycled Rate	100.00%
Emitted CO2e due to recycling	3.04242 Tonnes
Emitted CO2e due to WTE	0.0056 Tonnes
Emitted CO2e due to landfill	0.000054 Tonnes
TOTAL TCO2e	**3.4299 Tonnes**
Negative or avoided CO2e due to recycling	7.2724

Remarks: no

	London Projects Disposal Destinations List		
	Type Of Waste	**Managed By**	**Disposal Destination**
	Mixed Waste	Lawmens Ltd (1)	Ab Waste, Holland
1	Twenty4seven Waste Management - One Waste,24 Willow Lane,Mitcham,Surrey,CR4 4NA - EPR/WE1046AA		
	Mixed Waste	Powerday (2)	Multiple Sites
	Plasterboard	Powerday (2)	Multiple Sites
	Timber	Powerday (2)	Multiple Sites
2	Lawmans UK Ltd - Powerday - Willesden,Crossan House, Old Oak Lane,London,NW10 6RJ - EPR/PP3093EE/V006		
	Glass	Powerday (3)	Mick George, PE29 6XU
	Insulation	Powerday (3)	Weener (Germany)
	Paper / Card	Powerday (3)	Cyclelink, SS13 1SS
	Plastics	Powerday (3)	Powerday NW10
	Scrap Metal	Powerday (3)	EMR, NW10
	Timber	Powerday (3)	Egger UK LTD, Sittingbourne
3	Lawmans UK Ltd - Powerday, Canning Town,Stephenson Street,London,E16 4ST - EPR/KP3597NZ/V006		
	Mixed Waste	Quattro (UK) Ltd (4)	Seneca Resource Recovery, 2 Hannah Close, NW10 0UX
	Plasterboard	Quattro (UK) Ltd (4)	Plasterzone, 11 Atcost Road Barking, IG11 0EQ
	Trade Waste	Quattro (UK) Ltd (4)	Seneca Resource Recovery, 2 Hannah Close, NW10 0UX
4	Lawmans UK Ltd - Quattro UK,,Horn Lane,Park Royal, London,W3 0BP - EPR/DB3705LE/T001		
	Plasterboard	Suez (5)	Plasterzone, 11 Atcost Road Barking, IG11 0EQ
	Scrap Metal	Suez (5)	EMR - Bidder St, Canning Town, London E16 4SZ - The Crescent, Cody Rd, London E16 4TL
5	Lawmans UK Ltd - SITA (WANDSWORTH),Pensbury Place,Wandsworth,London,SW8 4RT - EPR/AB3700GY		

	Fluorescent Light Tubes	Williams Environmental Ltd (6)	Recycled on site
6	Lawmans UK Ltd - Williams Environmental,3 Charles Street, London,E16 2BY - EPR/WP3336SA		

	Manchester projects Disposal Destinations List		
	Type Of Waste	**Managed By**	**Disposal Destination**
	Mixed Waste	BWS SKIP HIRE LTD (LEEDS)	263 Whitehall Road
1	263 Whitehall Road, Leeds, LS12 6ER		
	Mixed Waste	KENNY WASTE MANAGEMENT LTD	Kenny Waste Management
2	Kenny Waste Management, Groby Road North, Audenshaw, Manchester, M34 5HT		
	Mixed Waste	KENNY WASTE MANAGEMENT LTD	Kenny Waste Management
3	Kenny Waste Management, Worsley Trading Estate, Lester Road, Little Hulton, M38 0PT		
	Mixed Waste	GILLETT ENVIRONMENTAL LTD	T/a Lytham St. Annes Skip Hire
4	T/a Lytham St. Annes Skip Hire, Boundary Rd, Lytham St Annes, FY8 5HU		
	Mixed Waste	A E BURGESS & SONS WASTE MANAGEMENT	Ulverscroft Road, Leicester, LE4 6BY
5	Ulverscroft Road, Leicester, LE4 6BY		
	Mixed Waste	BUDGET SKIP SERVICES	(H/O Invoicing)
6	(H/O Invoicing), Crondal Road, Bayton Road Industrial Estate, Coventry, CV7 9NH		
	Plasterboard	KENNY WASTE MANAGEMENT LTD	Kenny Waste Management
7	Kenny Waste Management, Worsley Trading Estate, Lester Road, Little Hulton, M38 0PT		
8	Plasterboard	BWS SKIP HIRE LTD (LEEDS)	263 Whitehall Road, Leeds, LS12 6ER
	263 Whitehall Road, Leeds, LS12 6ER		

Overview of April 2024-March 2025 London projects waste quantities:

		TOTALS (kg)	TOTALS (t)
MATERIALS BREAK DOWN	Ceiling Tiles	2975.29	2.97529
	Mixed Waste	100112.85	100.11285
	Carpet Tiles	39155.61	39.15561
	Timber	35221.26	35.22126
	Plasterboard	47209.45	47.20945
	Plastics	3943.33	3.94333
	Insulation	8191.33	8.19133
	Various Rubber Materials	144.9	0.1449
	Fridges	40	0.04
	Paper Card	4318.58	4.31858

	Scrap Metal	63604.11	63.60411	
	Raised Floor Tiles	1090	1.09	
	Mixed Metal	0	0	
	Co-Mingled Fine / Granular Material	0	0	
	Mixed Dense Material	0	0	
	Non-Recyclable Mixed Waste	0	0	
	Packaging & Polystyrene	0	0	
	Plasterboard & Gypsum Products	0	0	
	Tiles / Ceramics & Glass	2319.09	2.31909	
	Glass	7748.72	7.74872	
	Hardcore	5345.52	5.34552	
	Trade Waste	530.64	0.53064	
	Fluorescent Light Tubes	0	0	Hazardous
	Canteen / Office / Adhoc	0	0	
	Vinyl Flooring	678.28	0.67828	
	Concrete	269.6	0.2696	
	Green waste	241.5	0.2415	
			323.14006	**Total (Tonnes)**

DENTON Overview of April 2023-March 2024 Manchester projects waste quantities:

		TOTALS (kg)	TOTALS (t)
MATERIALS BREAK DOWN	Ceiling Tiles	0	0
	Mixed Waste	13,613.69	13.61369
	Carpet Tiles	234	0.234
	Timber	2815.97	2.81597
	Plasterboard	22,314.32	22.31432
	Plastics	3521.31	3.52131
	Insulation	877.65	0.87765
	Various Rubber Materials	0	0
	Fridges	0	0
	Paper Card	14.04	0.01404
	Scrap Metal	179	0.179
	Raised Floor Tiles	52.88	0.05288
	Mixed Metal	1478	1.478
	Co-Mingled Fine / Granular Material	0	0
	Mixed Dense Material	0	0
	Non-Recyclable Mixed Waste	0	0
	Packaging & Polystyrene	3224	3.224
	Plasterboard & Gypsum Products	0	0
	Tiles / Ceramics & Glass	0	0

	Glass		0	
	Hardcore	0	0	
	Trade Waste	0	0	
	Fluorescent Light Tubes	0	0	Hazardous
	Canteen / Office / Adhoc	0	0	
	Vinyl Flooring	0	0	
	Concrete	0	0	
	Green waste	0	0	
	Electric equipment	174	0.174	
			48.49886	**Total (Tonnes)**

Reporting negative or avoided emissions from recycling[41]**.**

Claims of negative or avoided emissions associated with recycling are claims beyond a reduction in waste treatment emissions, hence they have not been included in, or deducted from, the scope 3 inventory.

Negative or **avoided** emissions claims refer to a comparison of the emissions from processing the recycled material relative to the emissions from producing the equivalent virgin material.

DENTON will be reporting separately the avoided value of **45.8839** TCO2e emissions from recycling.

AVOIDED TCO2e EMISSIONS DUE TO RECYCLING		
London		38.2640
Manchester		7.6199
TOTALS		**45.8839**

Office waste

DENTON is reporting under Scope 3, Category 5, the emissions associated to the treatment of:

1. Office secure paper shredding waste
2. Office solid waste
3. Office wastewater

Secure paper shredding waste

[41] *This falls within Circumstance B, Table 5.1, page 78, GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions.*

DENTON uses closed-loop recycling with Recorra[42], a commercial recycling expert company. The collected waste paper is taken back to their State-of-the-art Materials Recovery Facility (MRF), where it is sorted into different grades and bladed, and then given the material a useful second life. We can then buy this recycled paper back as ethical office supplies - including printer-quality paper, envelopes and notepads.

Recycled paper uses significantly less energy and water than creating paper products from brand-new pulp.

For the FY25 it was estimated a collection of **132 Kg** weighted paper with 100% overall recycling rate, a total of **0.58954395 TCO2e** and 0.**168 TCO2e** saved.

This creates a circular economy, where waste is used in place of raw materials, helping DENTON to reduce the business carbon footprint.

Number of collections	From	Destination	Travel distance per collection	Vehicle Type	Carbon factor (kg Co2e/km)	Total CO2 Emissions (kg CO2e)	Total CO2 Emissions (T CO2e)
12	EC2V 6LR	Poplar Avenue, Saddlebow Industrial Estate, Kings Lynn. Norfolk, PE34 3AL	192	Large Vans , The Cage is an open truck and the RCV is a big tipper truck (dust cart). -> use factor 'Transit Tipper (unknown average / diesel up to 3.5 tonne)'	0.25561	588.92544	**0.58892544**
Annual total tonnes recycled quantity	**Destination**				**Carbon factor (kg Co2e/km)**	**Total CO2 Emissions (kg CO2e)**	**Total CO2 Emissions (T CO2e)**
0.132	Closed loop				4.68568	0.61850976	**0.00061851**
						Total TCO2e	**0.58954395**

Office Solid Waste

"Simpler Recycling" legislation[43] came into force on 1st April 2025, and all businesses with over 10 employees are now required to recycle the following items:

- Food waste
- Mixed recyclables: Plastics, metals, cartons, paper and card
- Glass (if you produce any)
- General waste

Although this compliance requirement is not falling within the FY25, we have decided to include any reference to what we have currently set up.

[42] https://www.recorra.co.uk/service/secure-shredding

[43] https://www.gov.uk/government/publications/simpler-recycling-in-england-policy-update/simpler-recycling-in-england-policy-update

Both of our offices, are currently segregating as per below list:

Dry recyclables.

- glass - such as drinks bottles and rinsed empty food jars
- metal - such as drinks cans and rinsed empty food tins, empty aerosols, aluminium foil, aluminium food trays and tubes
- plastic - such as rinsed empty food containers and bottles
- paper and cardboard - such as old newspapers, envelopes, delivery boxes and packaging

Food waste

- food leftovers including tea bags
- waste generated by preparing food (of any volume)

Residual waste

- absorbent hygiene products such as used tissues and hand towels.
- highly contaminated materials like food packaging that cannot be washed.

London Office

The London office waste is managed in partnership with GTGR[44], who takes our waste to a Materials Recovery Facility (MeRF) operated by CORY.

GTGR offers a recycling and waste service for office needs, from waste disposal, recycling services even the removal of bulky, redundant items such as chairs and desks etc.

Their “ONE” system is designed to make recycling easy. We receive clear polythene sacks for all our office waste. A high percentage of the produced waste is dry mixed recyclables.

These include:

- Mixed paper, including newspaper, magazines, window envelopes etc
- Cardboard
- Mixed plastics
- Mixed glass bottles
- Tins & cans

The materials are separated into the different streams, ie glass, cardboard, paper, metal, plastic and waste at their materials recovery facilities. The facility receives and sends waste via the river Thames and operates a “Zero to Landfill” policy. Recyclable materials are sent to be manufactured into another product, and the waste material is sent to a ‘waste to energy’ facility (incineration process).

[44] https://www.gtgr.co.uk/

GTGR uses a fleet of vehicles which operate from their depot, just outside Central London, to their Material Recovery Facility (MeRF), located on a short distance. This minimises the process carbon footprint.

DENTON has been provided waste reports for our London office for the period between April 2024 and March 2025.

The Office waste emissions for the FY25 have been identified as equivalent to **0.00438 TCO2e**, with **232.65 KWh** renewable electricity generated and **3.086208 TCO2e** saved.

The summary shows the undertaken analysis.

LONDON BUILDING WASTE FOR THE FY

Months number	Report	Covered period		Paper	Card	Plastic	Metal	Glass	Waste	Weight in Tonnes		KWh of renewable electricity generated	Equaling cars taken of the road	TCO2 saved
12	Reports received	01/04/2024 to 31/03/2025	TOTAL	1.215	1.18	0.24	0.12	0.12	2.65	5.525		1375	47.24	18.24
			%	22%	21%	4%	2%	2%	48%					
			Conversion Factor KgCO2e FY25	4.6857	4.6857	4.6857	4.6857	4.6857	4.6857					
			KgCO2e	5.6931	5.5291	1.1246	0.5623	0.5623	12.4171					
			TCO2e	0.0057	0.0055	0.0011	0.0006	0.0006	0.0124	Total TCO2e emissions	0.025888			
LONDON OFFICE WASTE FOR THE FY25			Tonnes	0.2056	0.1997	0.0406	0.0203	0.0203	0.4484	0.93483				
16.92% APPORTIONMENT			TCO2e	0.0010	0.0009	0.0002	0.0001	0.0001	0.0021	Total TCO2e emissions	0.00438	232.65	7.993008	3.086208

Manchester Office

The Manchester Office waste is managed in partnership with New Waste Look and with Biffa.

Both of their services revolve around prepaid bag collections.

DENTON has been provided waste reports for our London office for the period between April 2024 and March 2025.

The Office waste emissions for the FY25 have been identified as equivalent to **0.003383 TCO2e**, based on a conversion factor of **4.68568** KgCO2e per tonne of waste.

The summary shows the undertaken analysis.

MANCHESTER OFFICE WASTE FOR THE FY25

Months number	Report	Covered period		Dry mixed recycling	General waste	Total Weight in Kg
12	Report received	01/04/2024 to 31/03/2025	Sub-Total	297	425	722
			%	41.14%	58.86%	100.00%
			TOTAL Kg	297	425	
			TOTAL T	0.297	0.425	
			Closed Loop Conversion Factor KgCO2e	4.68568	4.68568	Totals
			KgCO2e	1.391647	1.991414	3.383061
			TCO2e	0.001392	0.0019914	0.003383

Office Wastewater

DENTON is reporting under this category the wastewater treatment carbon emissions. The 95% of the water supplied to the London and Manchester offices was returned to the public wastewater system during FY25. Data are gathered from utility bills, via the Management Companies.
We have multiplied the volume of water disposed of via the drains by the appropriate year's conversion factor called 'water treatment' to produce its emissions. The used factor is 0.17088 KgCO2e with a total of emitted **0.0530576 TCO2e**.

	Conv Factor KgCO2e	m3 (95%)		KgCO2e emissions	TCO2e emissions
Waste Water	0.17088	219.41	London waste water (95%)	37.4932	0.0375
Waste Water	0.17088	91.08	Manchester waste water (95%)	15.5644	0.0156
		310.50	**Total**	**53.0576**	**0.0531**

Summary:

Scope 3	Category 5	Reported TCO2e
	Waste generated in operations	**11.7501446 TCO2e**

Scope 3, Category 6: Business Travel

This category includes emissions from the transportation of employees for business related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars[45].

DENTON is reporting, within Category 6, only the CO2e emissions generated by the employee's business journeys related to the use of aircrafts, public transports and passenger cars.[46]
Emissions from business travel caused by automobile travel are reported under scope 1 because the fuel was purchased by DENTON, the reporting company.

[45] *GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 81.*

[46] *Emissions from transportation in vehicles owned or controlled by the reporting Company are accounted for in either scope 1 (for fuel use), or in the case of electric vehicles, scope 2 (for electricity use). Emissions from leased vehicles operated by the reporting Company not included in scope 1 or scope 2 are accounted for in scope 3, category 8 (Upstream leased assets). Emissions from transportation of employees to and from work are accounted for in scope 3, category 7 (Employee commuting).*

The method used for calculation is the **distance-based method**, which involves determining the distance and mode of business journeys, then applying the appropriate emission factor for the mode used.
DENTON has specifically used the UK "*Greenhouse gas reporting: conversion factors 2023*", downloaded from the UK Government Website[47].

DENTON has tracked and collated data for each employee from the 1st to the 29th of February 2024. This includes:

- Total distance travelled by each mode of transport (air, train, bus, taxi, etc.) for 56 employees.
- Countries of travel (since transportation emission factors vary by country).
- Specific types of vehicles used for travel (since transportation emission factors vary by vehicle types) from transport providers.
- The number of days off from business

The total amounts of emissions determined per individual has allowed the calculation of a specific individual daily average emissions number.
Once the individual daily KgCO2e emission rate was defined, the "*Average-data method*" was used to define the annual employee emissions. This result was then multiplied by 229 working days, representing 1st of April 2024 – 31st of March 2025 financial year. Personal holidays allowance, national Bank Holidays and weekends have been excluded.

Activity data has been expressed as the number of kilometers travelled per person for a particular transport system (e.g., passenger-kilometer).
The CO2e emissions have been reported in Tons, according to UK reporting and GHG Protocol advise.

DENTON has excluded from the current report, the data on the number of hotel nights incurred during business travel by hotel type. (e.g., kilograms of CO2e emitted per hotel night), as option given by the **GHG Protocol**. The reason is driven by insufficient data.

Specific considerations were done in the instance of changes of domicile along the FY 2023-2024 reporting. Commuting distances were corrected accordingly.

[47] *https://www.gov.uk/government/collections/government-conversion-factors-for-Company-reporting*

DENTON has calculated the "Business Journey" and the "Employees Commuting" (reported under Category 7) CO2e emissions, for both London and Manchester offices, using 2 different calculation resources:

1_a basic excel matrix where, for each transport system, the reported distances have been multiplied by the conversion factors provided by the UK government[48].

2_ the GHG Protocol Calculation Tool, "Mobile Combustion GHG Emissions Calculation Tool. Version 2.0. June 2009," developed by World Resources Institute[49]. The results obtained, within this second tool, appeared slightly different due to the conversion factors used by the GHG protocol tool which are not updated against the 2023 latest UK government conversion factors. The GHG tool last revision is dated 2015. DENTON is currently in open conversation with the GHG Protocol Team to obtain a tool that allows the user to add additional vehicles without having to use multiple files and to correctly updated the conversion factors based on location. The results are not being reported within this document until verified by the GHG Protocol Team.

DENTON Employee Business Travel: PUBLIC TRANSPORT (TCO2e)		
Team location	**Scope 3 _ Category 6**	**Based on the UK "ghg-conversion-factors-2023-full-file-update"**
London	Employees Business Travel	9.2733497
Manchester	Employees Business Travel	2.070715467
TOTALS		**11.34406517**

The below set of notes apply both to category 6 and category 7 analysis:

- RAIL, BUS, TRAM, TUBE

The tab "Business Travel-Land" has been used to calculate the national rail CO2 emissions associated to both, *employees commuting* to DENTON offices and *business journeys* to sites and to visit clients. The BT-L tab provides guidance, examples, and answers to FAQs.

Note:

- ✓ Land-based conversion factors should be used for travel for business purposes in assets not owned or directly operated by a business. This includes mileage for business purposes in cars owned by employees, public transport, hire cars, and so on.
- ✓ Passenger km factors should be used when single passengers are travelling by means of mass transport (such as by train) and the aim is to report emissions on a single-person basis, not account for the whole vehicle.
- ✓ The BT-L tab conversion factors are being used for Scope 3 analysis.

[48] *Available at https://www.gov.uk/government/collections/government-conversion-factors-for-Company-reporting*

[49] *Available at http://www.ghgprotocol.org/calculation-tools/all-tools*

- CARS BY MARKET SEGMENT

  The tab “Business Travel-Land” has been used to calculate the cars CO2 emissions associated to both, *employees commuting* to DENTON offices and *business journeys* to sites and to visit clients. The BT-L tab provide guidance, examples, and answers to FAQs.

  Note:

  - ✓ Vehicle km conversion factors should be applied to a whole vehicle (such as a car or taxi) being used for business purposes.
  - ✓ Where a car or van is not owned or controlled by the reporting organisation, the vehicles should be accounted for in Scope 3 as opposed to Scope 1 (for petrol/diesel use) and Scope 2 (for electricity use). This means that hybrid taxi journeys have been reported under DENTON Scope 2.
  - ✓ The market segment conversion factors related to the vehicle market segments are specifically defined by the UK Society of Motor Manufacturers and Traders (SMMT).

  Radiative forcing effects of non-CO2 emissions are considered only for Aviation where the effects of radiative forcing are significant.

Summary:

Scope 3	Category 6	Reported TCO2e
	Business travel (using aircrafts, public transport & passenger cars)	**11.34406517**

Scope 3, Category 7: Employee Commuting

This category includes emissions from the transportation of employees between their homes and their worksites. Emissions from employee commuting arise from[50]:

- *Automobile travel*
- *Bus travel*
- *Rail travel*
- *Air travel*
- *Tube*
- *Bicycling*
- *Walking*
- Teleworking
- *Work from home*

DENTON has included emissions from teleworking (i.e., employees working remotely) in this category, as option given by the **GHG Protocol**.

[50] *GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 87.*

As per Category 6 reported emissions (see previous category), DENTON selected to adopt the same "*Distance-based method*".
The sampling procedure involved collecting data from new employees and re-validating the existing employees commuting patterns during the FY25. We have updated the employee's "*commuting profile*", containing:

- Total distance travelled by each mode of transport (air, train, bus, taxi, etc.) for 56 employees.
- Countries of travel (since transportation emission factors vary by country).
- Specific types of vehicles used for travel (since transportation emission factors vary by vehicle types) from transport providers.
- The number of days off from business.

The UK 2025 GHG government conversion emission factors for each mode of transport were then applied.

The total amounts of emissions determined per individual has allowed the calculation of a specific individual daily average emissions number.
Once the individual daily KgCO2e emission rate was defined, the GHG Protocol "*Average-data method*" was used to define the annual employee emissions. This result was then multiplied by 229 working days, representing the 1st of April 2024 – 31st of March 2025 financial year. Personal holidays allowance, national Bank Holidays and weekends have been excluded.

The terminology "Employees", applies to employees of entities and facilities owned, operated, or leased by the reporting Company.

Denton Employee Commuting: PUBLIC TRANSPORT (TCO2e)			
Team location	**Scope 3 _ Category 7**	**Based on the UK "ghg-conversion-factors-2025-full-file-update"**	Sub-Totals
London	Employees Commuting: Public Transport	17.96437725	
London	Employees Commuting: Private Vehicles	15.18479706	
London	Teleworking (video call)	0.076852082	
London	Work from Home	2.559731576	**35.78576**
Manchester	Employees Commuting: Public Transport	36.15624868	
Manchester	Employees Commuting: Private Vehicles	7.74133793	
Manchester	Teleworking (video call)	0.000612339	

Manchester	Work from Home	0.968745715	**44.86694**
TOTALS		**80.65270263**	

Denton Employee Commuting: WALKING (TCO2e)		
London	Walking	0.45622733
Manchester	Walking	0.092650492
		0.548877822
TOTAL		**81.20158045**

Relevant differences between the FY24 and the FY25	
Transport arrangement changes	1 employee is not anymore using his personal car for commuting to work. He switched completely to public transport
	1 employee changed residential address
	6 new employees joined the company
	6 employees left the company
	We have run an international work in Luxemburg. We aim to do many more

Summary:

Scope 3	Category 7	Reported TCO2e
	Employee Commuting, using public transport, WfH, VC , walking and private vehicles	**80.6527014**

Scope 3, Category 8: Upstream Leased Assets

Category 8 includes emissions from the operation of assets that are leased by the reporting Company in the reporting year and not already included in the reporting Company's scope 1 or scope 2 inventories. This category is applicable only to companies that operate leased assets[51]*.*

DENTON reports the emissions associated to the London and Manchester leased offices under Scope 1 and 2 inventory. This is due to the type of lease and the consolidation approach used to define its organizational boundaries; hence nothing is reported under Category 8 for the FY25.

Summary:

Scope 3	Category 8	Reported TCO2e
	Upstream Leased Assets	0

[51] *GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 94.*

Scope 3, Category 9: Downstream Transportation and Distribution

*This category includes emissions caused by the transportation and distribution of **sold** intermediate (like construction materials) and final (like assembled furniture) **products**, using vehicles and facilities not owned or controlled by the reporting Company*[52]*.*
Outbound transportation and distribution services that are purchased by the reporting company are excluded from category 9 and included in category 4 (Upstream transportation and distribution) because the reporting company purchases the service.

All the DENTON outbound transportation *and distribution services* as part of services purchased by the reporting comp, this category is excluded from this reporting. DENTON has reported the outbound transportation services within category 4.

Summary:

Scope 3	Category 9	Reported TCO2e
	Downstream Transportation and Distribution	0

Scope 3, Category 10: Processing of Sold Products

Category 10 includes emissions from processing of sold intermediate products by third parties (e.g., manufacturers) after sale by the reporting Company. Intermediate products are products that require further processing, transformation, or inclusion in another product before use, and therefore result in emissions from processing after sale by the reporting Company and before use by the end consumer. Emissions from processing should be allocated to the intermediate product[53].
DENTON is not selling intermediate products to manufacturers. For the business nature, this category is excluded from this reporting.

Summary:

Scope 3	Category 10	Reported TCO2e
	Processing of Sold Products	0

[52] *Corporate Value Chain (Scope 3) Accounting and Reporting Standard, Supplement to the GHG Protocol Corporate Accounting and Reporting Standard, page 45*
[53] *GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 106.*

Scope 3, Category 11: Use of sold products.

This category includes the CO2e emissions from the use of products sold by DENTON in the reporting FY25. This includes the scope 1 and scope 2 emissions of end users. End users include both consumers and business customers that use final products[54].
These emissions are divided in:

- *Direct use-phase emissions (required to be reported).*
- *Indirect use-phase emissions (required to be reported if expected to be significant).*

DENTON has no access to the TCO2e Scope 1 and 2 emissions generated by the executed fit out projects end users, during the FY25.
For the above reasons, this category is excluded from this report.

Summary:

Scope 3	Category 11	Reported TCO2e
	Use of sold products	0

Scope 3, Category 12: End of Life treatment of sold products.

Accounting for emissions from recycling
Category 12 includes emissions from the waste disposal and treatment of products sold by the reporting Company (in the reporting year) at the end of their life[55].
End-of-life treatment methods (e.g., landfilling, incineration, and recycling) are described in category 5 (Waste generated in operations) and apply to both category 5 and category 12. Calculating emissions from category 12 requires assumptions about the end-of-life treatment methods used by consumers.

DENTON does not have control or awareness of what has happened to the products we installed in our construction sites during the FY25.
This category could be applicable if DENTON fits out the same office spaces, that we historically fitted out. This hasn't occurred yet within our business activity.

[54] *GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 113.*
[55] *GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 125.*

For the above reasons, this category is excluded from this reporting.

Summary:

Scope 3	Category 12	Reported TCO2e
	End of Life treatment of sold products.	0

Scope 3, Category 13: Downstream leased assets

This category includes emissions from the operation of assets that are owned by the reporting Company (acting as lessor) and leased to other entities in the reporting year that are not already included in scope 1 or scope 2. This category is applicable to lessors (i.e., companies that receive payments from lessees). Companies that operate leased assets (i.e., lessees) should refer to category 8 (Upstream leased assets)[56].

DENTON do not own and lease assets to others, hence the business has no TCO2e to report under Category 13.

Summary:

Scope 3	Category 13	Reported TCO2e
	Downstream leased assets	0

Scope 3, Category 14: Franchises

This category includes emissions from the operation of franchises not included in scope 1 or scope 2 and is applicable to franchisors. A franchise is a business operating under a license to sell or distribute another company's goods or services within a certain location. This Category is applicable to franchisors (i.e., companies that grant licenses to other entities to sell or distribute its goods or services in return for payments, such as royalties for the use of trademarks and other services). Franchisors should account for emissions that occur from the operation of franchises (i.e., the scope 1 and scope 2 emissions of franchisees) in this category[57].

[56] *GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 128.*

[57] *GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 130.*

This category is not applicable to DENTON as our business doesn't operate a franchising activities, hence excluded.

Summary:

Scope 3	Category 14	Reported TCO2e
	Franchises	0

Scope 3, Category 15: Investments

This category includes scope 3 emissions associated with the reporting Company's investments in the reporting year, not already included in scope 1 or scope 2. This category is applicable to investors and companies that provide financial services.
Investments are categorized as a downstream scope 3 category because providing capital or financing is a service provided by the reporting company[58]*.*

This category is not applicable to DENTON as no investment's activities have been identified during the FY25, hence excluded.

Summary:

Scope 3	Category 15	Reported TCO2e
	Investments	0

6_Business Goals, Risks and Opportunities for accounting and reporting

DENTON team has understood that an effective carbon reduction strategy requires a detailed understanding of our company's greenhouse gas (GHG) emissions. We didn't focus only on our reported scope 1 and scope 2 emissions, but we tried to interrogate the GHG emissions associated to our supply chains to manage GHG-related risks and opportunities, where possible.
DENTON has seen a strong business opportunity within the current UK offices interior fit out market. DENTON wants to operate closely to Tier 1 clients.
To do so, we must:

[58] *GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 136.*

- Identify and understand the risks and opportunities associated with emissions from purchased and consumed fuels and electricity.
- Identify internal GHG reduction opportunities, set targets, and track performance.
- Engage our supply chain partners in GHG management.
- Recognise the benefit of any early voluntary action.
- Enhance corporate reputation through transparent public reporting.

Risks and Opportunities:

	CATEGORY	DESCRIPTION
OPPORTUNITIES	**Efficiency and cost savings**	An operational efficiency will lead to a reduction in GHG emissions and, very often, to decreased costs.
	Drive innovation	A comprehensive approach to GHG management provides new incentives for innovation in design management, procurement and construction activities.
	Increase sales and customer loyalty	Low carbon footprint materials, products and services are increasingly more valuable to consumers, and their demand is constantly growing.
	Improve business relations	Proactive disclosure and an environmental stewardship will lead DENTON to demonstrate fiduciary responsibility to shareholders, informing regulators, building trust in the community, improving relationships with customers and suppliers, and increasing employee morale.
	Company active participation to an environmentally conscious market	External parties—including customers, investors, regulators, shareholders, and others—are increasingly interested in documented emissions reductions.

RISKS	**Regulatory**	Scope 1 and 2 reporting might become compulsory also for SMEs, like DENTON.
	Energy costs and reliability	Electricity suppliers may pass on to their customers the fluctuating prices of fossil or other fuel.

7_ Emission Reduction Targets

To progress to achieving Net Zero, we have adopted the following carbon reduction target:

1- Next 5 years to 2030: Target of 50% Carbon reduction of Scopes 1 and 2, only, for a value of 62, whilst implementing any possible strategy to reduce scope 3 emissions.

2- Following 19 years to 2050: Target of 100% Carbon reduction of Scope 1,2 and 3 to Net Zero, with 10% offset for the hard to abate emissions.

These are ambitious targets, where the ambition is deliberate as we recognise the urgent need to reduce carbon emissions.

Facts and Numbers

To provide few references:

- The lifecycle of office interiors produces about **190 kg CO2e/m2** and **77 kg/m2 of waste** in many of the largest markets in the world[59].
- The upfront carbon of the shell and core is a one-off cost, justified over a theoretical **60**-year lifespan. On average, a typical first fit-out equates to roughly a quarter of the building's carbon cost.
- Regardless of location, top-tier office towers have an average lease and interior life of roughly **8.5 years**. Due to fast changes, average office leases and the life of their interior fit outs are only of **2–3 years**[60].
- If the lifecycle of an office interior is assumed to be **2.5** years, the number of interior fitouts over the building's lifespan might reach 20. Recalculating carbon emissions for an average fit-out life of 2.5 years translates into carbon emissions from interior construction being **350%** higher than core and shell.
- The bulk of CO2 emissions in a core and shell project relies on **4** key materials: concrete, steel, glass, aluminium.
- The bulk of CO2 emissions in an interior fit out project relies on a product range between **50** and **200**.
- One tree can filter up to **60 pounds** or **27.2155 Kg** of pollutants from the air each year.

Incinerating 10,000 tons of waste	**creates**	1 job
landfilling 10,000 tons of waste	**creates**	6 job
recycling 10,000 tons of waste	**creates**	36 job

Each ton of recycled paper	**saves**	17 trees
Each ton of recycled paper	**saves**	380 gallons of oil
Each ton of recycled paper	**saves**	7000 gallons of water

[59] https://blog.2050-materials.com/are-office-fit-outs-relevant-for-climate-change-4799ad32bbb0

[60] *Source: RESET Embodied Carbon and Circularity in Office Interiors: Part 1*

30 mins	browsing the web	**equals**	Boiling 1 kettle
1 year	1-person average email traffic	**equals**	13 miles/ 21 km in a small petrol car
1	Short email	**equals**	0.2 to 0.3g CO2e
1	longer email, or an email copied into several people	**equals**	17g to 26g CO2e
1	simple google search	**equals**	0.5g CO2e
5 mins	web browsing	**equals**	5.6g to 8.2g CO2e

8_ Carbon Reduction Strategy

DENTON plans to implement a set of future carbon reduction initiatives, based on clear application criteria: business, design management and construction site levels.
Our carbon reduction strategy analyses a set of umbrella measures, which provide the foundation information for the application of Scope 1,2 and 3 set of structured actions.

DENTON has analysed the Pros and Cons for each action to assess suitability and applicability for our business. As a "**responsible business"**, we do not want to overstretch our employees and the business either but reach our targets in a timely and consistent pace.

We have identified cost saving opportunities for the business and employees, proposing, and proposed an alternative solution, where possible.

Our target is to demonstrate that sustainability represents good opportunity for all the involved parties of this **Net Zero** journey.

Business Level measures

- Become leaders in sustainable low carbon footprint interior fit-out design for offices.
- Demonstrate to the market that DENTON is a Fit-Out contractor that can measure and reduce carbon emissions.
- Advise on lifecycle, maintenance, reusability, and end of life options.
- Embed circular economy principles in our daily practices and reduce waste where possible.
- Appoint a supply chain sustainability manager to embed sustainability requirements across our supply chain and foster greater collaboration on carbon reduction activities in supply chain delivery, packaging and associated waste activities.

- Implement carbon efficient procurement and communicate our emission reduction targets to our supply chain.
- Continue appointing 100% REGO backed electricity suppliers for our office energy requirements.
- Purchase efficient computers, monitors & displays, printers and electrical devices, and use them efficiently.
- Tender and support more BREEAM, LEED, SKA, WELLS projects.
- Work closer to our MEP supply chain, which currently lacks Embodied Carbon data.
- Engage with organisations that can supply reused quality products.
- Engage with suppliers that have a track record of delivering sustainable products and services.

Design Management Level measures

- Focus on the carbon lifecycle of the proposed construction materials, furniture and furnishings, specifying low carbon and high recycled content materials, where possible.
- Use less materials: re use and re purpose where possible. Design using “Zero Waste to Landfill” criteria.
- Design for flexibility, both in setting out, furniture uses and power arrangements.
- Select the right suppliers, setting environmental performance requirements for materials and products, whilst achieving the same design and performance.
- Build up an EPD library for internal use, prioritising products with better performance and lower embodied carbon.
- Promote tele working where appropriate.

Construction Site Level measures

- Monitor and manage site energy and water usage in an efficient manner, recording regularly readings and calculating carbon emissions.
- Implement sub-metering strategies, to target reduction initiatives for high usage activities.
- Use LED temporary lighting.
- Move our operations towards 100% renewable energy use, where possible.
- Manage construction sites facilitating local procurement of materials and labour.
- Promote remote working where possible.

- Record and manage the materials/products delivered on site, to calculate the total carbon emissions driven by transport.
- Engage with the supply chain to reduce the number of site deliveries and select vehicles with lower emissions.

The above carbon reduction opportunities, once fully implemented, will reduce DENTON's GHG emissions each year in line with achieving Net Zero emissions by 2050 at the latest. DENTON has schematically converted the above strategies into real actions, identifying them under scope 1, 2 and 3.

Scope 1 Carbon Reduction Framework

NOTE: for Scope 1 carbon reduction activities break down, see ANNEX 1		
Activity description		
1	Air Conditioning Services, Portable Fire Suppression, Fridges and Display Coolers equipment **maintenance**.	
Timings		6 months maintenance regime for AC and PFS. On demand maintenance for fridges and Display Coolers.
Cost for DENTON		Service charge increases due to maintenance costs increases cannot be forecasted. Unforeseeable equipment's components repair or substitution.
Owner		Building Management Companies for London and Manchester offices
Approximate emissions reduction		We aim to maintain zero carbon emissions for the operation of the systems. We cannot quantify the emissions caused by the maintenance labour and any required component replacement, as not managed by DENTON.
2	Reduce and avoid, where possible, employee's **fuel** vehicles use for commuting to the office and for business journeys.	
Timings		6 years plan. Halved by 2030.
Cost for DENTON		No costs are currently forecasted
Owner		The Board
Approximate emissions reduction		Half by 2030 90% by 2050

NOTES:

- ✓ Avoiding fugitive emissions and fuel vehicles use emissions, will reduce drastically scope 1.
- ✓ Electrical vehicles emissions, lower than fuel emissions, are reported under scope 2.
- ✓ Public transport use & teleworking emissions are reported under scope 3, categories 6 and 7.

Scope 2 Carbon Reduction Framework

NOTE: for Scope 2 carbon reduction activities break down, see ANNEX 1	
Activity description	
1	Continue using the selected renewable energy provider for the Manchester office. The London office is currently under the same provider, but their appointment is managed by the Estate Management Company.
Timings	Continuous
Cost for DENTON	Increase in service charge forecasted for the FY26 for the London Office
Owner	Finance Team Martha Edwards (covering Cody Headland on maternity leave) for the London and Manchester offices management Claire Hamersley for final approval
Approximate emissions reduction	Nil emissions is forecasted due to the use of 100% of green electricity.
2	Engage with Ecotricity, our 100% green energy provider to provide access to residential plans deals for our employees
Timings	6 years plan
Cost for DENTON	No costs for DENTON are foreseen
Owner	Giuseppa Fiorenza for engagement with Ecotricity. Still exploring solutions and opportunities
Approximate emissions reduction	Nil emissions is forecasted for domestic use
3	Plan and execute a SKA Gold fit-out target for the Manchester office

Timings	6 years plan
Cost for DENTON	To be defined once approved by the Board
Owner	Ashleigh Biggins for design proposal Jay Parmar for cost analysis and timing Giuseppa Fiorenza for Carbon analysis
Approximate emissions reduction	Projection to be done
4	Introduction of a periodical office switch off day for a substantial impact. (This excludes fridges and freezers, security system, comms room air-con)
Timings	6 years plan
Cost for DENTON	Projection to be done once authorised by the Board
Owner	The Board
Approximate emissions reduction	Projection to be done
5	Power management policy for hardware use, such as laptops / PC / printers / plotter / kitchen appliances / etc
Timings	Completed and executed in September 2024. To be revised on annual basis
Cost for DENTON	No additional costs for DENTON
Owner	Josh Withington
Approximate emissions reduction	No forecast is available due to the nature of our business
6	Monthly publication of carbon output/energy consumption dashboard by office location
Timings	Continuous
Cost for DENTON	No additional cost for DENTON
Owner	Giuseppa Fiorenza

Approximate emissions reduction	Not Applicable

NOTES:

- ✓ Offset any residual CO2 emissions through the purchase of equivalent carbon emissions credits from an International Carbon Reduction & Offset Alliance (ICROA) provider.

Scope 3 Carbon Reduction Framework

NOTE: for Scope 3 carbon reduction activities break down, see ANNEX 1		
Activity description		
1	Improve employee's awareness of BREEAM, LEED, WELLL, SKA and any other sustainability assessment scheme or strategy, applicable to Interior Fit Out projects. Introduce Circular Economy principles and Net Zero content.	
Timings		Continuous
Cost for DENTON		No additional costs
Owner		Giuseppa Fiorenza
Approximate emissions reduction		Not quantifiable
2	Embed the "Responsible Business" criteria within the Business	
Timings		Continuous
Cost for DENTON		No additional costs
Owner		Richard Douglas and Giuseppa Fiorenza
Approximate emissions reduction		Not quantifiable
3	Introduction of a periodical switch off day of our offices, for a substantial impact. (This excludes fridges and freezers, security system, comms room's air-con).	
Timings		6 years plan
Cost for DENTON		Projection to be done
Owner		The Board
Approximate emissions reduction		Projection to be done

4	Encourage the continued use of virtual meeting platforms vs long travel distances for business.
Timings	6 years plan
Cost for DENTON	N/A
Owner	DENTON
Approximate emissions reduction	Projection cannot be done due to the variable nature of our business
5	Avoid unnecessary printing and encourage the use of digital files & digital signatures.
Timings	6 years plan
Cost for DENTON	Projection to be done
Owner	DENTON
Approximate emissions reduction	Projection cannot be done due to the variable nature of our business
6	Encourage the use of public transport: promote specifically trains, trams and tubes.
Timings	6 years plan
Cost for DENTON	N/A
Owner	Giuseppa Fiorenza
Approximate emissions reduction	Projection cannot be done due to the variable nature of our business
7	Encourage transport sharing.
Timings	6 years plan
Cost for DENTON	N/A
Owner	Giuseppa Fiorenza
Approximate emissions reduction	Projection cannot be done due to the variable nature of our business
8	Search for taxi deals, offered as a bookable service to the employees.
Timings	6 years plan
Cost for DENTON	Projection to be done
Owner	Giuseppa Fiorenza
Approximate emissions reduction	Projection to be done

9	Provide Cycle to Work using schemes
Timings	6 years plan
Cost for DENTON	Projection to be done
Owner	Giuseppa Fiorenza
Approximate emissions reduction	Projection to be done
10	Offer to staff who cover high mileage on DENTON business or make long commutes an **Eco-Driving course** to ensure that they are driving efficiently
Timings	6 years plan
Cost for DENTON	Projection to be done
Owner	Giuseppa Fiorenza
Approximate emissions reduction	Projection to be done
11	Environmental criteria to be prioritised when booking hotel accommodations: select the highest **Green Rating**, using data from **Click Travel**.
Timings	6 years plan
Cost for DENTON	Projection to be done
Owner	Giuseppa Fiorenza
Approximate emissions reduction	Projection to be done
12	Revise the signing in-out **site register** with: 1) Journey travelled distance. 2) Used transport system and fuel type.
Timings	Implementation executed and in action since August 2024
Cost for DENTON	No relevant additional cost for DENTON
Owner	Site Team
Approximate emissions reduction	No detailed forecast can be done due to the nature of our site jobs. An analysis will be built by the end of August 2025 to show our first approach result and learn from doing it. Travel plans are going to be implemented once we learn how to manage this task.
13	Use Water and Electricity **readings trackers** on each construction site

Timings	Implementation executed and in action since August 2024
Cost for DENTON	No relevant additional cost for DENTON
Owner	Site Team
Approximate emissions reduction	No detailed forecast can be done due to the nature of our site jobs. An analysis will be built by the end of August 2025 to show our first approach result and learn from doing it.

14	Track **materials site delivery** for each construction site.
Timings	Implementation executed and in action since August 2024
Cost for DENTON	No relevant additional cost for DENTON
Owner	Site Team
Approximate emissions reduction	No detailed forecast can be done due to the nature of our site jobs. An analysis will be built by the end of August 2025 to show our first approach result and learn from doing it.

15	Implement the pre-qualification process (**PQQ**) to develop a sustainable supply chain.
Timings	Implementation executed and in action since June 2024
Cost for DENTON	No relevant additional cost for DENTON
Owner	Health and Safety Team and Sustainability Dpt.
Approximate emissions reduction	We started and are in the process of tiering our supply chain. It's a journey.

16	**Responsible Procurement Policy** publication and implementation.
Timings	Implementation executed and in action since June 2024
Cost for DENTON	No relevant additional costs for DENTON
Owner	Giuseppa Fiorenza for training Contract Managers for implementation
Approximate emissions reduction	Projection cannot be done due to the nature of our job but a result analysis is going to be reported within the CRP, on an annual basis.

NOTES:
Offset any residual CO2 emissions through the purchase of equivalent carbon emissions credits from an International Carbon Reduction & Offset Alliance (ICROA) provider.

17	Waste Management
Timings	6 years plan, already started
Cost for DENTON	Additional costs have been identified for running site segregation and collection of segregated waste in the North of the UK due to lack of correctly structured waste contractors. Lawmens, has maintained its costs agreements within the London market area.
Owner	Giuseppa Fiorenza
Approximate emissions reduction	The target is to avoid waste to landfill. Carbon emissions analysis reported within this CRP

Employee learning and behaviour change

Every person at DENTON significantly contributes to our Net Zero strategy.
Role by role analysis could be undertaken and then each person given several actions and areas which they should ensure they act on. This could also be an essential part of the Annual Review process.
Tailored educational information will be implemented for the business, in various means such as a Blog, Newsletter, Webinar, Lunch-and-Learn sessions, Online Training.

Who is doing what at DENTON

At DENTON, we use a centralised data collection process managed by the Sustainability Department with various operators responsible for maintaining the information up to date.
Office Manager manages the collection all the offices water and electricity consumptions. The readings must be transcript on a modular Company format, where monthly consumed m3 and kWh are recorded.
Project Manager and/or **Site Manager**, nominated on a project basis, manages the collection of sites water and electricity consumptions. The readings must be transcript on a modular Company format, where m3 and kwh are recorded.
Project Manager and/or **Site Manager**, nominated on a project basis, manages the collection of materials deliveries to sites. The notes must be transcript on a modular Company format, that allow the collection of fuel and vehicle types, material types, Km of travelled distance and kg of delivered weights.

Where collected data is stored at DENTON

The files are stored within the sustainability folder under the main project folder tree and are kept up to date. Being a small Company, GHG Protocol accepts the use of excel files.

Inventory Management Plan

An Inventory Management Plan is being developed, as a result of the FY24 and FY25 approved CRPs.

This will document the inventory management process in detail, document the quality assurance/quality control QA/QC process and edit the Climate Leaders checklist for reference.

It will follow the below format:

	IMP Component	Detail Required	Issues to Consider
	Partner Information		
1	Company Name	Legal Name of Entity	xxxxxxxxxxxxxxx
2	Corporate Address	Physical and mailing address	xxxxxxxxxxxxxxx
3	Inventory Contact	Contact Name and Title	xxxxxxxxxxxxxxx
4	Inventory Contact Information	Contact Information (telephone / email)	xxxxxxxxxxxxxxx
	Boundary Conditions		
	Organizational		
5		The basis for reporting emissions data from partially owned or controlled assets: • Equity Approach • Control Approach: _Financial control criterion _Operational control criterion	xxxxxxxxxxxxxxx
6		A list with locations, % ownership, or % control Define if the Inventory is UK based or has abroad operations.	xxxxxxxxxxxxxxx
	Operational		
7	GHG List	The list of GHG included in the Inventory	xxxxxxxxxxxxxxx
	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx

Leadership

The DENTON Executive Board has given, and will continue to give, its full support to this Carbon Reduction programme and to the team, willing to achieve Net Zero ambitions. The Executive Board will lead by example, by including regular updates from the Carbon Net Zero team in quarterly meetings and other Exec-level meetings. The Net Zero team will continue to have Exec-level support, helping to push for and then implementing changes, along with arranging for specific sub-project funding, if and when needed.

9 _ Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with the UK Cabinet Technical standard for Completion of Carbon Reduction Plans and its supported Procurement Policy Note PPN 06/21[61] and the updated Note PPN 006[62]. All the Carbon Emissions analysis and the GHG Inventory have been completed accordingly to the **WBCSD/WRI Greenhouse Gas Protocol's Initiative.**

Emissions have been reported using the UK 2025 Government GHG Emission Conversion Factors and the specific Manufacturer/Suppliers data, where available.

This updated CRP will be published on DENTON's UK website, with a download link in the Responsible Business section of our homepage.

This Carbon Reduction Plan has been reviewed by the Board of Directors and signed off by the Executive Board.

Signed on behalf of DENTON: October 2025

Terence Price

Group Managing Director

[61] PPN 06/21 is still valid for procurements commenced before February 24, 2025

[62] PPN 006 is valid for procurements initiated on or after the February 24, 2025

GLOSSARY[63]

Absolute target A target defined by reduction in absolute emissions over time e.g., reduces CO_2 emissions by 25% below 1994 levels by 2010.
Audit Trail Well organized and transparent historical records documenting how an inventory was compiled.
Baseline A hypothetical scenario for what GHG emissions, removals or storage would have been in the absence of the GHG project or project activity.
Base year A historic datum (a specific year or an average over multiple years) against which a Company's emissions are tracked over time.
Base year emissions GHG emissions in the base year.
Base year emissions recalculation Recalculation of emissions in the base year to reflect a change in the structure of the Company, or to reflect a change in the accounting methodology used. This ensures data consistency over time, i.e.,comparisons of like with like over time.
Boundaries GHG accounting and reporting boundaries can have several dimensions, i.e. organizational, operational, geographic, business unit, and target boundaries. The inventory boundary determines which emissions are accounted and reported by the Company.
CO2 equivalent (CO2-e) The universal unit of measurement to indicate the global warming potential (GWP) of each of the six greenhouse gases, expressed in terms of the GWP of one unit of carbon dioxide. It is used to evaluate releasing (or avoiding releasing) different greenhouse gases against a common basis.
Cross-sector calculation tool A GHG Protocol calculation tool that addresses GHG sources common to various sectors, e.g. emissions from stationary or mobile combustion. See also GHG Protocol calculation tools (www.ghgprotocol.org).
Direct GHG emissions Emissions from sources that are owned or controlled by the reporting Company.
Double counting Two or more reporting companies take ownership of the same emissions or reductions.
Embodied carbon: It is the carbon footprint of a material. It considers how many greenhouse gases (GHGs) are released throughout the supply chain and is often measured from cradle to (factory) gate, or cradle to site (of use). Embodied carbon may also be measured with the boundaries of cradle to grave, which is the most complete boundary condition. This boundary includes the extraction of materials from the ground, transport, refining, processing, assembly, in-use (of the product) and finally its end-of-life profile.
Emissions The release of GHG into the atmosphere.
Emission factor A factor allowing GHG emissions to be estimated from a unit of available activity data (e.g. tonnes of fuel consumed, tonnes of product produced) and absolute GHG emissions.
Emission Reduction Unit (ERU) A unit of emission reduction generated by a Joint Implementation (JI) project. ERUs are tradable commodities which can be used by Annex 1 countries to help them meet their commitment under the Kyoto Protocol.
Equity share: The equity share reflects economic interest, which is the extent of rights a Company has to the risks and rewards flowing from an operation. Typically, the share of economic risks and rewards in an operation is aligned with the Company's percentage ownership of that operation, and equity share will normally be the same as the ownership percentage.
Fugitive emissions: emissions that are not physically controlled but result from the intentional or unintentional releases of GHGs. They commonly arise from the production, processing transmission storage and use of fuels and other chemicals, often through joints, seals, packing, gaskets, etc.
Global warming potential GWP is an index to measure how much infrared thermal radiation a greenhouse gas would absorb over a given time frame after it has been added to the atmosphere (or emitted to the atmosphere). The reference substance is carbon dioxide (CO2), which is indicated as GWP of 1.
Green power A generic term for renewable energy sources and specific clean energy technologies that emit fewer GHG emissions relative to other sources of energy that supply the electric grid. Includes solar photovoltaic panels, solar thermal energy, geothermal energy, landfill gas, low-impact hydropower, and wind turbines.
Greenhouse gases (GHG) For the purposes of this standard, GHGs are the six gases listed in the Kyoto Protocol: carbon dioxide (CO2); methane (CH4); nitrous oxide (N2O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); and sulphur hexafluoride (SF6).
GHG credit GHG offsets can be converted into GHG credits when used to meet an externally imposed target. A GHG credit is a convertible and transferable instrument usually bestowed by a GHG program.
GHG offset Offsets are discrete GHG reductions used to compensate for (i.e., offset) GHG emissions elsewhere, for example to meet a voluntary or mandatory GHG target or cap. Offsets are calculated relative to a baseline that represents a hypothetical scenario for what emissions would have been in the absence of the mitigation project that generates the offsets. To avoid double counting, the reduction giving rise to the offset must occur at sources or sinks not included in the target or cap for which it is used.
GHG Protocol calculation tools A number of cross-sector and sector-specific tools that calculate GHG emissions on the basis of activity data and emission factors (available at www.ghgprotocol.org).

[63] *GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions, page 98 to 104.*

GHG Protocol Initiative A multi-stakeholder collaboration convened by the World Resources Institute and World Business Council for Sustainable Development to design, develop and promote the use of accounting and reporting standards for business. It comprises of two separate but linked standards—the *GHG Protocol Corporate Accounting and Reporting Standard* and the *GHG Protocol Project Quantification Standard.*
GHG Protocol Project An additional module of the GHG Protocol Initiative addressing the quantification of GHG.
Quantification Standard reduction projects. This includes projects that will be used to offset emissions elsewhere and/or generate credits. More information available at www.ghgprotocol.org.
GHG Protocol sector specific A GHG calculation tool that addresses GHG sources that are unique to certain sectors, e.g., process **calculation tools** emissions from aluminum production.
GHG public report Provides, among other details, the reporting Company's physical emissions for its chosen inventory boundary.
GHG source Any physical unit or process which releases GHG into the atmosphere.
Global Warming Potential (GWP) A factor describing the radiative forcing impact (degree of harm to the atmosphere) of one unit of a given GHG relative to one unit of CO2.
Group Company / subsidiary The parent Company has the ability to direct the financial and operating policies of a group Company/subsidiary with a view to gaining economic benefits from its activities.
Indirect GHG emissions Emissions that are a consequence of the operations of the reporting Company but occur at sources owned or controlled by another Company.
Inventory A quantified list of an organization's GHG emissions and sources.
Inventory boundary An imaginary line that encompasses the direct and indirect emissions that are included in the inventory. It results from the chosen organizational and operational boundaries.
Inventory quality The extent to which an inventory provides a faithful, true and fair account of an organization's GHG emissions.
Kyoto Protocol A protocol to the United Nations Framework Convention on Climate Change (UNFCCC). Once entered into force it will require countries listed in its Annex B (developed nations) to meet reduction targets of GHG emissions relative to their 1990 levels during the period of 2008–12.
Life Cycle Analysis Assessment of the sum of a product's effects (e.g. GHG emissions) at each step in its life cycle, including resource extraction, production, use and waste disposal.
Loop_Closed loop: closed-loop recycling is the process by which a product or material can be used and then turned into a new product (or converted back to raw material) indefinitely without losing its properties during the recycling process.
Loop_Open loop: open loop recycling is when products are reprocessed and the recycle produced is used in a different application. This is often into a longer life product.
Operation A generic term used to denote any kind of business, irrespective of its organizational, governance, or legal structures. An operation can be a facility, subsidiary, affiliated Company, or other form of joint venture.
Operating lease A lease which does not transfer the risks and rewards of ownership to the lessee and is not recorded as an asset in the balance sheet of the lessee. Leases other than Operating leases are Capital/Financial/Finance leases. Consult an accountant for further detail as definitions of lease types differ between various accepted financial standards.
Operational boundaries The boundaries that determine the direct and indirect emissions associated with operations owned or controlled by the reporting Company. This assessment allows a Company to establish which operations and sources cause direct and indirect emissions, and to decide which indirect emissions to include that are a consequence of its operations.
Organizational boundaries The boundaries that determine the operations owned or controlled by the reporting Company, depending on the consolidation approach taken (equity or control approach).
Outsourcing The contracting out of activities to other businesses.
Renewable energy Energy taken from sources that are inexhaustible, e.g. wind, water, solar, geothermal energy, and biofuels.
Reporting Presenting data to internal management and external users such as regulators, shareholders, the general public or specific stakeholder groups.
Scope Defines the operational boundaries in relation to indirect and direct GHG emissions.
Scope 1 inventory A reporting organization's direct GHG emissions.
Scope 2 inventory A reporting organization's emissions associated with the generation of electricity, heating/ cooling, or steam purchased for own consumption.
Scope 3 inventory A reporting organization's indirect emissions other than those covered in scope 2.
Scope of works An up-front specification that indicates the type of verification to be undertaken and the level of assurance to be provided between the reporting Company and the verifier during the verification process.
Stationary Combustion Burning of fuels to generate electricity, steam, heat, or power in stationary equipment such as boilers, furnaces etc.
Structural change A change in the organizational or operational boundaries of a Company that result in the transfer of ownership or control of emissions from one Company to another. Structural changes usually result from a transfer of ownership of emissions, such as mergers, acquisitions, divestitures, but can also include outsourcing/ insourcing.
Target base year The base year used for defining a GHG target, e.g. to reduce CO**2** emissions 25% below the target base year levels by the target base year 2000 by the year 2010.
Target boundary The boundary that defines which GHG's, geographic operations, sources and activities are covered by the target.

Target commitment period The period of time during which emissions performance is actually measured against the target. It ends with the target completion date.
Target completion date The date that defines the end of the target commitment period and determines whether the target is relatively short- or long-term.
Verification An independent assessment of the reliability (considering completeness and accuracy) of a GHG inventory.

CLARIFICATIONS

"Net-zero" and "carbon neutral": "Net-zero" and "carbon neutral" are similar concepts that aim to reduce greenhouse gas (GHG) emissions and mitigate the effects of climate change.
The critical difference is that net zero requires a more proactive approach to reducing emissions, while carbon neutrality can be achieved simply by purchasing offsets.
Additionally, net zero typically involves a more comprehensive approach to reducing emissions across all sectors, while carbon neutrality may focus only on reducing emissions in specific areas or industries.

Annotated Bibliography

- **The Greenhouse Gas Protocol, Revisited Edition. March 2004.**

A Corporate Accounting and Reporting Standard.

The Greenhouse Gas Protocol Initiative is a multi-stakeholder partnership convened by the World Resources Institute (WRI), a U.S.-based environmental NGO, and the World Business Council for Sustainable Development (WBCSD), a Geneva-based coalition of 170 international companies. Launched in 1998, the Initiative's mission is to develop internationally accepted greenhouse gas (GHG) accounting and reporting standards for business and to promote their broad adoption.

The GHG Protocol Initiative comprises two separate but linked standards:

• **GHG Protocol Corporate Accounting and Reporting Standard** (which provides a step-by-step guide for companies to use in quantifying and reporting their GHG emissions).

• **GHG Protocol Project Quantification Standard** (a guide for quantifying reductions from GHG mitigation projects).

- **Technical Guidance for Calculating Scope 3 Emissions**

  Supplement to the Corporate Value Chain (Scope 3) Accounting & Reporting Standard. World Resources Institute & World Business Council for Sustainable Development, 2013.

This guidance document has been used for practical guidance on calculating their scope 3 emissions. It provides information not contained in the Scope 3 Standard, such as methods for calculating GHG emissions for each of the 15 scope 3 categories, data sources, and worked examples.

- **Working 9 to 5 on Climate Change, World Resources Institute, December 2002**

This guidance has been used as simplified calculation method for small enterprises office based, as DENTON.

- **ghg-conversion-factors-2023-full-file-update**

This document (excel format) has been downloaded from the UK Government website. It contains all the latest conversation factors used for all the carbon emissions calculations executed within this Carbon Reduction Plan.

- **ENCORD* Construction CO2e Measurement Protocol. Version 1.0 - May 2012.**

A guide to reporting against the Green House Gas Protocol for construction companies.

The development process took place between November 2008 and December 2010. In January 2011 ENCORD engaged with WBCSD and WRI to further develop the protocol for use by the wider construction sector. This sector guidance has been reviewed by the GHG Protocol and is in conformance with the GHG Protocol Corporate Accounting and Reporting Standard.

*__ENCORD__ - European Network of Construction Companies for Research and Development

- **Categorizing GHG Emissions Associated with Leased Assets. Appendix F to the GHG Protocol Corporate Accounting and Reporting Standard – Revised Edition. Version 1.0 - June 2006.**

This leasing guidance have been used to determine:

• Whether emissions that would normally be categorized as scope 1 (direct) in a non-leasing situation should be categorized as scope 1 (direct) or scope 3 (indirect)1 in a leasing situation.

• Whether emissions that would normally be categorized as scope 2 (indirect) in a non-leasing situation should be categorized as scope 2 (indirect) or scope 3 (indirect) in a leasing situation.

- **Greenhouse Gas Inventory Guidance: Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases. EPA, United States Environmental Protection Agency, December 2023.**

- **Greenhouse Gas Protocol, Global Warming Potential Values, table adapted from the IPCC Fifth Assessment Report, 2014 (AR5)**

This document contains all the GWP values identified by the GHG Protocol scheme. We have used it with reference to the fugitive emissions analysed within scope 1.

- **Guidance-on-adopting-and-applying-PPN-06_21-Selection-Criteria-April-23**

This guidance defines the criteria to participate to the procurement route for public jobs, with contracts under the Public Contracts Regulations 2015, with a value of £5 million per annum or above.

- **Procurement Policy Note Taking account of Carbon Reduction Plans in the procurement of major government contracts.**

Action Note: 006 Previously issued: June 2021; Updated: February 2025. This Procurement Policy Notice (PPN) applies to all central government departments, their executive agencies and non-departmental public bodies. This PPN has been updated to reflect new terminology introduced by the Procurement Act 2023 and the Procurement Regulations 2024. The Procurement Act 2023 and the Procurement Regulations 2024 apply to procurements commenced on or after 24 February 2025.

- **PPN-0621-Frequently-Asked-Questions-Revision-1, Cabinet Office**

This document contains an important response from the Cabinet Office. It relates to the use of SBTi commitments acceptance. We report the full response below for reference:

Can I accept commitments under the Science Based Targets Initiative (SBTI) or Race to Zero as evidence of compliance with PPN 06/21?

The Race to Zero and the SBTI are fantastic schemes for suppliers to demonstrate their commitment to reducing emissions over time. However, these schemes do not align with the requirements of PPN 06/21 and a Carbon Reduction Plan based on the template outlined in PPN 06/21 is required.

Suppliers may detail their membership of schemes such as SBTI or Race to Zero within their Carbon Reduction Plan as an example of the environmental management measures they have in place.

- **Technical standard for Completion of Carbon Reduction Plans. Cabinet Office, 2019**

This guidance sets out the standards that carbon footprint data should adhere to for inclusion in the company Carbon Reduction Plan, how and where a company should publish their Carbon Reduction Plan, and how it should be approved and signed off within their organisation.

- **"PPN-0621-Carbon-Reduction-Plan-Template-Jan22", Cabinet Office, 2022**

This template has been used for the edition of DENTON's Carbon reduction Plan.

- **Sustainability Fit Out Guide Offices, The Crown Estate**

This guide has been used as reference when defining the design strategy implementation within this Carbon Reduction Plan.

- **Environmental assessment of microwaves and the effect of European energy efficiency and waste management legislation**, Nov 2017, Manchester University Research.
  This document contains the GWP of many kitchen appliances.