

At RoslinCT we recognise the importance of annually measuring our greenhouse gas emissions. We work with our partners at GHO Capital and a third-party specialist carbon consultant to compile the data annually, covering our Scope 1, Scope 2 and limited coverage of our Scope 3 greenhouse gas (GHG) emissions. As a medium-sized business undergoing a period of rapid growth, our business operations and our understanding of our environmental impact is evolving, and during this time we will continue to learn, measure, report and take action to limit our carbon footprint.

In the images below we have brought together an overview of our carbon footprint for the 2023 calendar year;

	Source	GHG Emissions / tCO2e (Scope 2 market-based for electricity)	GHG Emissions / tCO2e (Scope 2 location-based for electricity)	GHG Emissions / % (Scope 2 market-based for electricity)	GHG Emissions / % (Scope 2 location-based for electricity)
Scope 1	Fuel combustion	3.7	3.7	0.36	0.17
	Refrigerants	0	0	0.00	0.00
	Owned and operated fleet	1.6	1.6	0.15	0.07
Scope 2	Electricity	21	1139.7	2.03	52.98
	Heat	118.7	118.7	11.50	5.52
	Steam	0	0	0.00	0.00
Scope 3	Business travel-flights	123.2	123.2	11.93	5.73
	Business travel-rail	1.6	1.6	0.15	0.07
	Business travel-road	4.1	4.1	0.40	0.19
	Employee commuting	653.7	653.7	63.31	30.39
	Working from home	74.3	74.3	7.20	3.45
	Waste generation disposal	30.66	30.66	2.97	1.43
		1032.56	2151.26	100.00	100.00

Definition of key terms:

Scope 1 – emissions sources directly within RoslinCT’s control

Scope 2 – emissions sources that are an indirect result of our business operations

Scope 3 – any emissions that fall within our upstream or downstream supply chain

Market-based method (electricity only) – takes into account the sources of purchased energy based on the direct arrangements a business has with its suppliers. For our purposes this method takes into account all of our green tariffs and other market mechanisms such as purchase of Renewable Energy Guarantees of Origin (REGOs) and Renewable Energy Credits (RECs)

Location-based method (electricity only) – only takes into account local grid connections for energy usage. Does not take into account any supplier green tariffs or purchase of REGOs/RECs

tCO2e – tonnes of carbon dioxide and equivalent amount of other greenhouse gases that give the same warming effect

Table 2 – summary of Scope 1, 2 and 3 emissions (market-based)

Source	GHG Emissions	GHG Emissions %
Scope 1	5.3	0.51
Scope 2 market-based	139.7	13.53
Scope 3	887.56	85.96

Table 3 – summary of Scope 1, 2 and 3 emissions (location-based)

Source	GHG Emissions	GHG Emissions %
Scope 1	5.3	0.51
Scope 2 market-based	139.7	13.53
Scope 3	887.56	85.96

GHG Emissions %

■ Scope 1 ■ Scope 2-market based ■ Scope 3

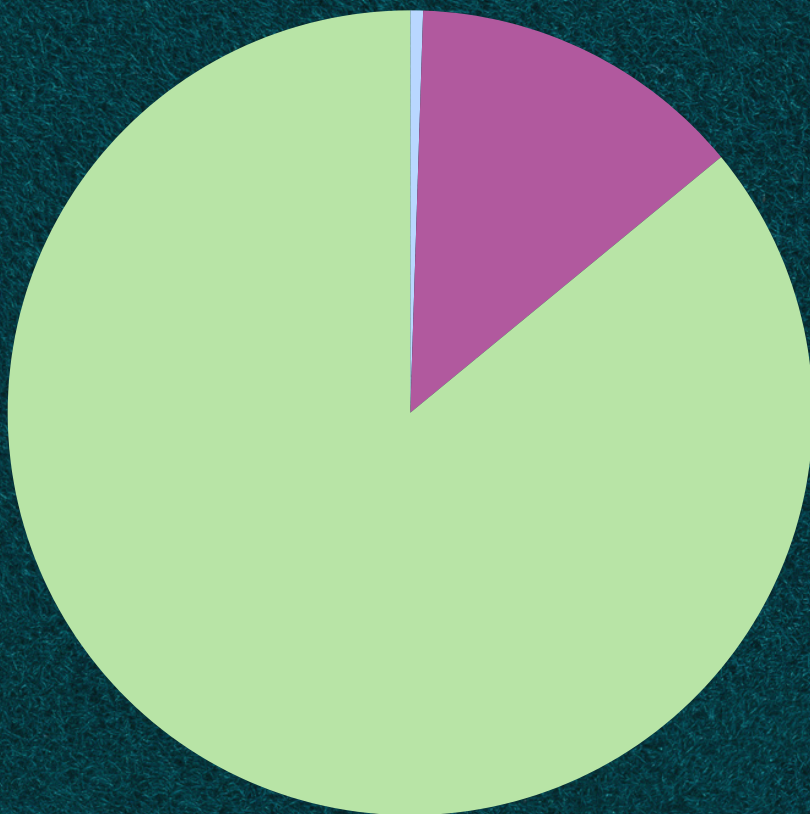


Fig 3 – split of Scope 1, 2 and 3 emissions (market-based)

GHG Emissions %

■ Scope 1 ■ Scope 2-location based ■ Scope 3

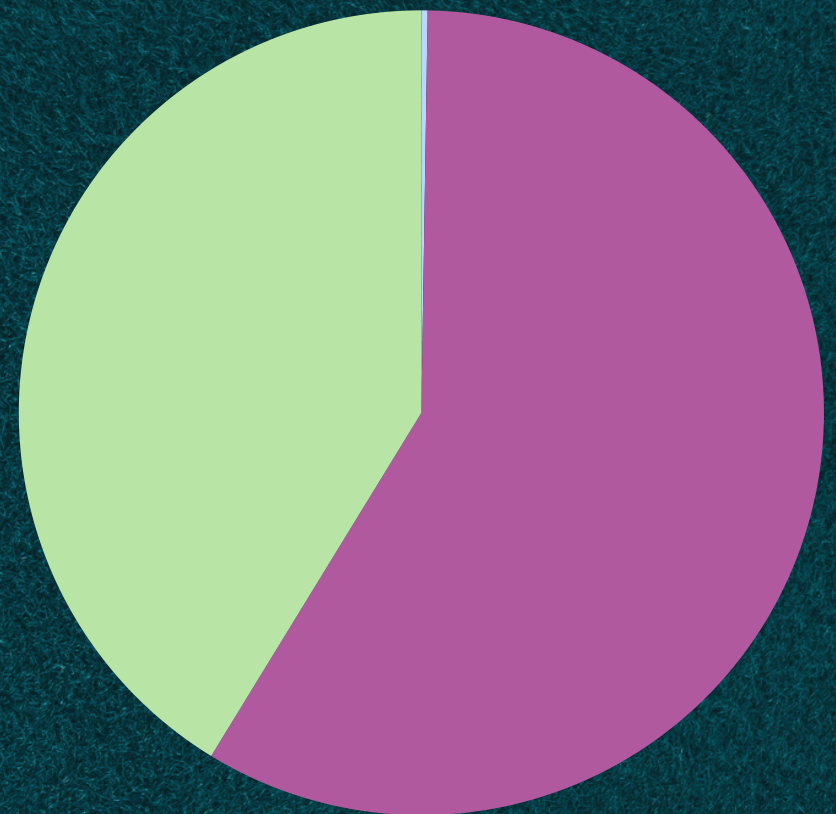


Fig 4 – split of Scope 1, 2, and 3 emissions (location-based)

Our 2023 data shows us the impact of reducing our Scope 2 (electricity) emissions through our decision to pursue green tariffs with our suppliers, and externally purchase REGOs/RECs in the UK and US respectively.

Under the market-based method, employee commuting and working from home emissions combined is our single biggest source of carbon emissions. Looking further our main categories to target are electricity, heat, business travel (flights), and waste generation and disposal.

Our company sustainability plan targets these areas and over the course of 2024 and beyond we will provide more detail on actions we will take to manage these emissions sources responsibly.