Annual SECR Compliance Report 2024
Drees & Sommer UK

April 2025

Jackson House
Sibson Road
Sale
M33 7RR

NON-TECHNICAL SUMMARY

What is Streamlined Energy and Carbon Reporting (SECR)?

The 2018 Regulations introduced additional emissions disclosure requirements for quoted companies and mandated that large unquoted companies and limited liability partnerships (LLPs) disclose their annual energy use, greenhouse gas emissions, and related information. Specifically, large unquoted companies and large LLPs are now required to report their UK energy use and associated greenhouse gas emissions, as a minimum relating to gas, electricity, and transport fuel. They must also provide an intensity ratio and information on energy efficiency actions in their annual reports.

This report covers the period from January 2024 to December 2024.

In 2024, SECR compliance was not mandatory for Drees & Sommer UK under the existing regulations. However, it is expected to become compulsory next year following the acquisition and merger of both Johnston Houston and RPS. Drees & Sommer UK (previously AA Projects prior to merger with Drees & Sommer UK) has been voluntarily producing SECR Compliance Reports for several years to align with the methodology outlined by the Department for Energy Security and Net Zero (DESNZ) for monitoring energy consumption and carbon dioxide emissions. SECR aligns with Drees & Sommer UK's commitment to sustainability and environmental stewardship, demonstrated by its annual carbon neutrality since 2011.

Additionally, Drees & Sommer UK maintains its ISO 14001 accreditation by tracking three years of energy consumption data across its sites. This report aims to assess Drees & Sommer Uk's progress from a baseline year of 2017 up to 2050, in alignment with the Climate Change Act 2008 and forthcoming UK Carbon Budgets.

Energy and Carbon Information

Scope	Category	Quantity	Unit	Emissions ($kgCO_2e$)	Emissions (tCO_2e)
1	Gas	0	kWh	0	0
2	Purchased Electricity	59,077	kWh	12,107	12.11
3	Business Mileage (Petrol)	319,211	miles	84,505	84.50
	Business Mileage (Diesel)	288,961	miles	78,985	78.98
	Business Mileage (Electric)	594	miles	45	0.05
	Water (Consumption)	0	m^3	0	0
	Water (Treatment)	0	m^3	0	0
	Paper (Consumption)	964	kg	1,291	1.29
Total Emissions				**179,932**	**176.93**

CO_2e or Carbon Dioxide equivalent is a term for describing different greenhouse gases in a common unit. For any quantity and type of greenhouse gas, CO_2e signifies the amount of CO_2, which would have the equivalent global warming impact.

In this reporting period, Drees & Sommer UK have seen a slight increase in Scope 2 emissions. This is due to electricity consumption data now being available for the London office. Scope 1 emissions have remained zero as all offices are electric only. However, it should be noted that Drees & Sommer UK have several other offices with no attributable energy consumption, including Kent, Bristol, Oxford, Liverpool, Leeds and Birmingham. This is due to these being serviced offices, with no sub-metering. Additionally, water consumption cannot currently be accounted for as the offices are based on a service charge.

To draw comparison across the sector, SECR requires an emission intensity ratio to be produced. This report uses a ratio of tCO_2e per full-time equivalent employee (tCO_2e/employee), which has been found to be 0.06 tCO_2e/employee in terms of Scope 1 & 2 emissions, or 0.86 tCO_2e/employee including Scope 3 emissions.

CONTENTS

1.0 Participation in SECR

1.1 Introduction

Drees & Sommer UK Ltd have contributed to the fight against Climate Change by being carbon neutral since 2011, despite their on-going business growth. Following the acquisition of Johnston Houston Ltd by Drees and Sommer in late 2024 as well as the acquisition of RPS in early 2025, it is anticipated that next year the business will fall into the scope of Streamlined Energy and Carbon Reporting (SECR), either by meeting the financial and/or employee threshold. SECR is a government policy implemented by the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 ("the Regulations").

1.2 Streamlined Energy and Carbon Reporting

The 2018 Regulations brought in additional emissions disclosure requirements for quoted companies and introduced requirements for large unquoted companies and limited liability partnerships (LLPs) to disclose their annual energy use and greenhouse gas emissions, and related information. Large unquoted companies and large LLPs are now obligated to report their UK energy use and associated greenhouse gas emissions (as a minimum relating to gas, electricity, and transport fuel), as well as intensity ratio and information relating to energy efficiency action, through their annual reports.

The definition of "large" is the same as applies in the existing framework for annual accounts and reports. The qualifying conditions are met by a company or LLP in a year in which it satisfies two or more of the following requirements:

- Turnover: £36 million or more
- Balance sheet total: £18 million or more
- Number of employees: 250 or more

Unquoted companies and LLPs in the scope of the legislation will be required to disclose energy and carbon information in their accounts and reports, including:

- UK energy use (to include as a minimum purchased electricity, gas, and transport):
  - Annual electricity (kWh) consumed in the UK, including electricity purchased for the purpose of transport
- Annual energy consumed (kWh) from the combustion of gas, including all stationary and mobile activities
- Energy consumed for the purpose of transport means the energy used by a road-going vehicle, a vessel, an aircraft, or a train during any journey which starts, ends or both starts and ends in the UK. This should include:
  - Fuel used in company cars on business use
  - Fuel used in fleet vehicles operated on business use
  - Fuel used in personal/hire cares on business use (including fuel for which the organisation reimburses its employees following claims for business mileage)

  - Fuel used in private jets, fleet aircraft, trains, ships, or drilling platforms operated by the company
  - On-site transport such as fork-lift trucks
- Associated greenhouse gas emissions
- At least one intensity ratio
- Previous year's figures for energy use and GHG emissions (except in the first year)
- Information about energy efficiency action taken in the organisation's financial year
- Methodologies used in the calculation of disclosures

1.2.1 Financial and Employee Check

Drees & Sommer UK Ltd conducted an analysis of their financial performance and employee count, including an internal audit process. During the reporting period (January to December 2024), Drees & Sommer UK Ltd did not meet the eligibility criteria regarding reported balance sheet totals and employee numbers. Therefore, they are not within the scope of SECR.

This statement was validated against the most recent financial statement available at the time of the audit. In 2024, Drees & Sommer UK Ltd's accounts showed a balance sheet (total assets minus current liabilities) that does not meet SECR requirements.

As of January 1 2024, the commencement of the reporting period, Drees & Sommer UK Ltd employed 207.5 full-time employees. As of December 31 2024, the end of the reporting period, the number of full-time employees was 204.5, falling short of the employee number threshold for SECR compliance.

With the acquisition of both Johnston Houston Ltd and RPS Ltd by Drees and Sommer in late 2024 and early 2025, respectively, it is anticipated that the business will fall into the scope of SECR in the next reporting period, either by meeting the financial or employee threshold.

2.0 Energy Use and Greenhouse Gas Emissions

2.1 Overview

A key focus of SECR is to ensure that organisations are accurately reporting their energy consumption and CO_2 emissions by providing a streamlined methodology to calculate energy consumption and present an emission intensity metric to draw comparison between different organisations.

The calculation for total energy consumption includes:

- Annual energy consumed (kWh) from the combustion of gas, including all stationary and mobile activities
- Annual electricity (kWh) consumed in the UK, primarily electricity purchased from the National Grid

- Energy consumed for the purpose of transport means the energy used by a road-going vehicle during any journey which starts, ends, or both starts and ends in the UK. Currently limited to road travel and excludes air, train, or vessel
- Energy consumed by material use, e.g., paper

2.2 Current Position

Drees & Sommer UK Ltd closely monitor their energy consumption as part of their ISO14001 accreditation. Drees & Sommer UK have requested the Landlords of their office blocks provide sub-metered readings of their offices so that they can report office specific energy consumption and improve the resolution of their data reporting. This has only been implemented in the Sale and London offices. The remaining offices (Kent, Bristol, Liverpool, Birmingham, Leeds, and Oxford) are all serviced offices, which are not sub-metered. Therefore, there is no energy data for these offices as they incur an all in monthly charge, which includes energy.

Furthermore, energy consumption from business related transport is exclusively limited to road transport. This means rail, air, and vessel are unaccounted for. This significantly underestimates the energy consumption for business travel. However, this is an area that is to be monitored more closely in preparation of any future mandatory SECR compliance. These emissions are referred to as Scope 3 emissions and form a category that also includes energy consumption from waste disposal, material use, and water consumption. Drees & Sommer UK currently measures paper usage by using Penketh Stationary Invoices for paper consumption. Water consumption cannot currently be accounted for as the offices are based on a service charge.

The company have an incentive to increase the uptake of electric vehicle ownership through the provision of an increase to the reimbursed cost of travel by 5 pence per mile for electric vehicles. The incentive is to run from April 2022 until March 2025 and should see a decrease in Scope 3 emissions in future annual carbon reports should this incentive be successful. In 2025, Drees & Sommer UK will be introducing an Electric Vehicle scheme which works through salary sacrifice.

Furthermore Drees & Sommer UK also offer a similar increase of reimbursed cost of travel for car sharing whereby any business journey completed via car share will allow an additional 5 pence per mile to be claimed back on expenses; this too should lead to a decrease in Scope 3 emissions in future annual carbon reports.

2.3 Intensity Ratio

The carbon intensity factors used in the calculations are from the UK Government GHG Conversion Factors for Company Reporting, as guided by the Energy Managers Association. SECR also requires the emission reporting for road vehicles to include an energy calculation in kWh, which requires a secondary calculation.

All of the intensity factors used in this report are outlined in the table below, where it has been

assumed that the size of the cars is 'average', and the blend of the fuels are 'average'. It should be noted that intensity factors are dynamic and are reviewed each year by the UK Government, this itself can lead to a shift in greenhouse gas emission reporting.

Table 1 - 2024 UK Government selected Carbon Emission Factors

Source	Unit	Intensity Factor	Unit
Grid Electricity	kWh	0.20493	$kgCO_2e$ / kWh
Petrol	miles	0.26473	$kgCO_2e$ / miles
Diesel	miles	0.27334	$kgCO_2e$ / miles
Battery Electric	miles	0.07636	$kgCO_2e$ / miles
Paper Consumption	kg	1.33932	$kgCO_2e$ / kg

For consistency across the sector, businesses are encouraged to use tonnes of CO_2e per full time equivalent employee. This year, the resulting factor is 0.87 tCO_2e/employee based on the figure of 204.5 full time equivalent employees at the end of the financial year (December 2024).

2.4 Scope 1

Scope 1 emissions are direct emissions that come from fuel combustion on site. This includes burning of gas for heating as well as fuels used in company owned vehicles.

Table 2 - Drees & Sommer UK Scope 1 Emissions in 2024

Site	Fuel	Consumption (kWh)	$kgCO_2e$	tCO_2e
All	Gas	0	0	0
TOTAL		**0**	**0**	**0**

Drees & Sommer UK Ltd does not have any company vehicles, and none of the offices utilise natural gas. Therefore, there are no Scope 1 emissions.

2.5 Scope 2

Scope 2 emissions are indirect energy emissions which originate from grid electricity or, if purchased, heat steam and cooling such as that from a heat network. All of the offices are fully electric.

Table 3 - Drees & Sommer UK Scope 2 Emissions in 2024

Site	Fuel	Consumption (kWh)	$kgCO_2e$	tCO_2e
London	Electricity	11,142	2,283	2.28
Sale	Electricity	47,934	9,823	9.82
TOTAL		**59,077**	**12,107**	**12.11**

Drees & Sommer UK has several other offices not shown in the above, including Kent, Bristol, Oxford, Liverpool, Leeds and Birmingham. These are serviced premises and there is no sub-metering so no attributable energy consumption.

2.6 Scope 3

Scope 3 is any other indirect emission. These include emissions associated with purchased goods and vehicles, product use, waste disposal, water consumption, and employee business travel. Water consumption cannot currently be accounted for as the offices are based on a service charge. Furthermore, energy consumption from business related transport is exclusively limited to road transport. This means rail, air, and vessel are unaccounted for.

Table 4 - Drees & Sommer UK Selected Scope 3 Emissions in 2024

Site	Source	Consumption	Unit	$kgCO_2e$	tCO_2e
All	Petrol	319,211	miles	84,505	84.50
All	Diesel	288,961	miles	78,985	78.98
All	Battery Electric	594	miles	45	0.05
SUB-TOTAL		**608,766**	**miles**	**163,535**	**163.53**
All	Paper	964	kg	1,291	1.29
All	Water Consumption / Treatment	0	m^3	0	0
TOTAL				**164,825**	**164.83**

The Scope 3 emissions at Drees & Sommer UK are dominated by business-related travel due to the nature of the business involving travel to clients and work sites. Travel accounts for 163.53 tCO_2e per annum, whilst paper associated emissions are just 1.29 tCO_2e per annum.

2.7 Summary

Current emissions as concluded at the end of 2024 are as follows:

- Scope 1 emissions gave a total of 0.00 tonnes of CO_2e per annum.
- Scope 2 emissions gave a total of 12.11 tonnes of CO_2e per annum.
- Scope 3 emissions gave a total of 164.83 tonnes of CO_2e per annum.
- **Total emissions are 176.93 tonnes of CO_2e per annum.**

The **baseline intensity ratio is 0.87 tCO_2e/employee** based on 204.5 employees at the end of December 2024.

The total emissions have decreased from 180.43 tonnes of CO_2 per annum in the previous year. The intensity ratio has also decreased from 0.95 tCO_2e/employee.

The graph below shows how the total scope 1 and scope 2 emissions has decreased by 96% since the baseline year. This can be attributed to the office moves, which have reduced Scope 1 emissions to zero. Scope 2 emissions had initially decreased due to hybrid working, as many employees are now working the majority of the week from home. Scope 2 emissions slightly increased since the previous reporting year due to electricity consumption data for the London office now being available. Drees & Sommer UK will continue to utilise carbon offsetting for its Scope 2 emissions.

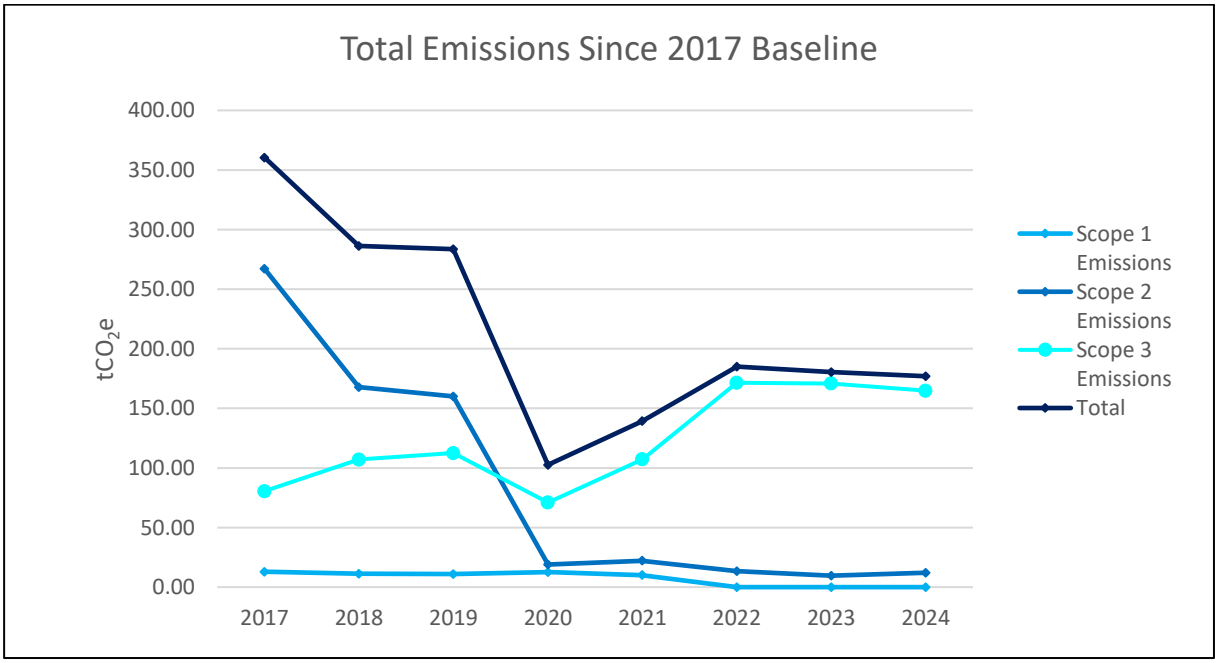

Figure 1 - Drees & Sommer UK Total Carbon Emissions 2017-24

The Company will set targets in line with UK Carbon Budgets for Scope 1 and 2 emissions whilst scope 3 will be monitored independently, in line with the Drees & Sommer UK Implementation Plan.

Although Scope 3 emissions are to be targeted separately to Scope 1 and 2 emissions, it is important to note the extent of the emissions. When splitting the emissions by category, the following pie chart is created which shows that business mileage is the biggest area for emission reductions, making up roughly 92% of total emissions.

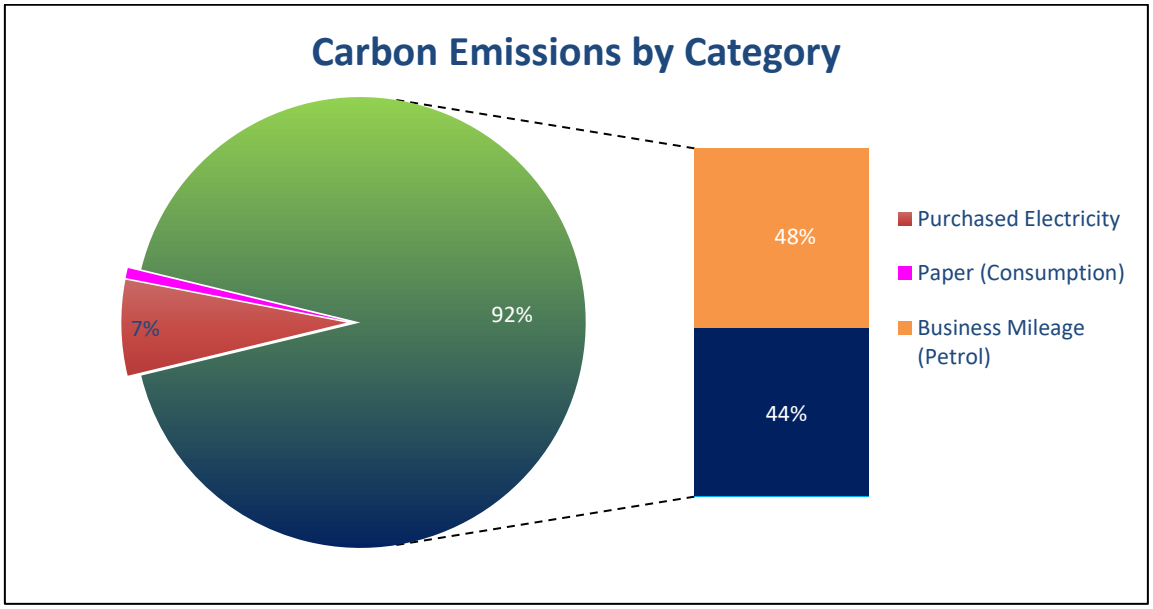

Figure 2 - Breakdown of Carbon Emissions per Category

3.0 Targets Set (Scope 1 & 2)

3.1 Short Term Targets (2024 – 2027)

Drees & Sommer UK set targets to support the Government's carbon reduction strategy. The target was to reduce Scope 1 and 2 emissions by 51% by 2027 against the baseline. This target was set during the first compliance reporting period in 2021.

3.1.1 Scope 1

The Scope 1 emissions for 2017 baseline year are 12.93 tonnes CO_2e per annum. The Company set a reduction target of 51% in Scope 1 emissions to be achieved by 2027.

As of the end of 2027, the Company intended to have Scope 1 emissions of 6.33 tonnes CO_2e per annum.

Drees & Sommer UK have achieved this target as Scope 1 emissions have been reduced by 100% to 0.00 tonnes CO_2e per annum. Drees & Sommer UK do not expect any future Scope 1 emissions.

3.1.2 Scope 2

The Scope 2 emissions for the baseline year are 267.10 tonnes CO_2e per year. The Company set a

reduction target of 53% in Scope 2 emissions to be achieved by 2027.

At of the end of 2027, the Company intends to have Scope 2 emissions of 130.67 tonnes CO_2e per annum.

Drees & Sommer UK have achieved this target as Scope 2 emissions have been reduced by 95% to 12.11 tonnes CO2e per annum.

Drees & Sommer UK Scope 2 emissions are derived from only 2 offices in the UK, namely London and Sale. The company operates out of several other offices, which are under service agreements without specific sub-metering in place. One of the company's targets is to engage with Landlords to implement sub-metering across its office portfolio. If this is implemented then it can be expected that Drees & Sommer UK's Scope 2 emissions will increase. Nevertheless, the Sale office is the company's head office and largest office. It would be expected, therefore, that whilst Scope 2 emissions could increase in the future, these will remain far below the targets set.

3.1.3 Total

The total 2017 baseline emissions are 280.03 tonnes of CO_2e per annum. The Company set a reduction target for Scope 1 and 2 emissions of 51% by 2027.

At of the end of 2027, the company intends to have Total Scope 1 and 2 emissions of 136.99 tonnes CO_2e per annum.

Drees & Sommer UK have achieved this target as the Total Scope 1 and 2 emissions have been reduced by 96% to 12.11 tonnes CO_2e per annum.

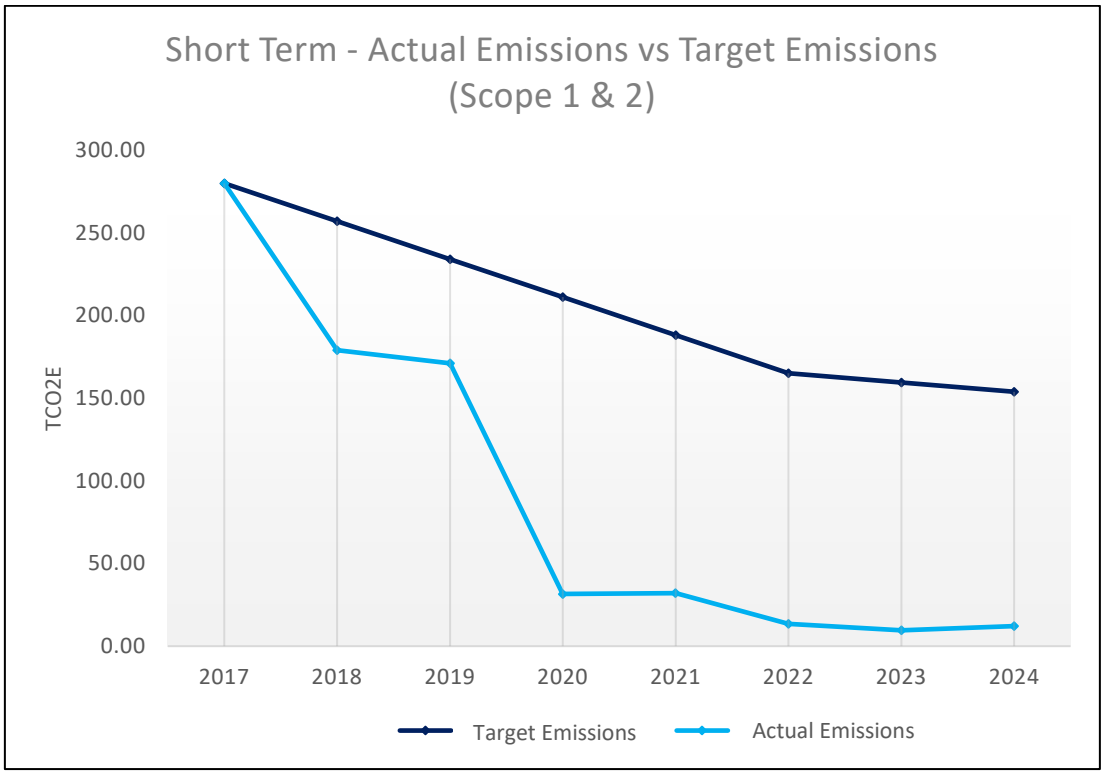

Figure 3 - Drees & Sommer UK Scope 1 and 2 Emissions 2017-2024

3.2 Medium Term Targets (2028 - 2033)

Aside from short term targets, the company also intends to focus on more strategic medium to long term targets. In line with the Government's carbon reduction strategy the target is to reduce Scope 1 and 2 emissions by 57% by 2033 against the baseline.

3.2.1 Scope 1

The Scope 1 emissions for the 2017 baseline year are 12.93 tonnes CO_2e per annum. The Company has set a reduction target of 57% in Scope 1 emissions to be achieved by 2033.

As of the end of 2033, the Company intends to have Scope 1 emissions of 5.41 tonnes CO_2e.

For the 2024 reporting period, Drees & Sommer UK have achieved this target as Scope 1 emissions have been reduced to 0.00 tonnes CO_2e per annum.

3.2.2 Scope 2

The Scope 2 emissions for the baseline year are 267.10 tonnes CO_2e per annum. The Company has set a reduction target of 57% in Scope 2 emissions to be achieved by 2033.

As of the end of 2033, the Company intends to have Scope 2 emissions of 107.67 tonnes CO_2e.

For the 2024 reporting period, Drees & Sommer UK have achieved this target as Scope 2 emissions have been reduced by 95% to 12.11 tonnes CO_2e per annum.

3.2.3 Total

The Total 2017 baseline emissions are 280.03 tonnes of CO_2e per annum. The Company has set an overall reduction target for Scope 1 and 2 emissions of 57% by 2033.

As of the end of 2033, the Company intends to have Total Scope 1 and 2 emissions of 113.08 tonnes of CO_2e.

For the 2024 reporting period, Drees & Sommer UK have achieved this target as the Total Scope 1 and 2 emissions have been reduced by 96% to 12.11 tonnes CO_2e per annum.

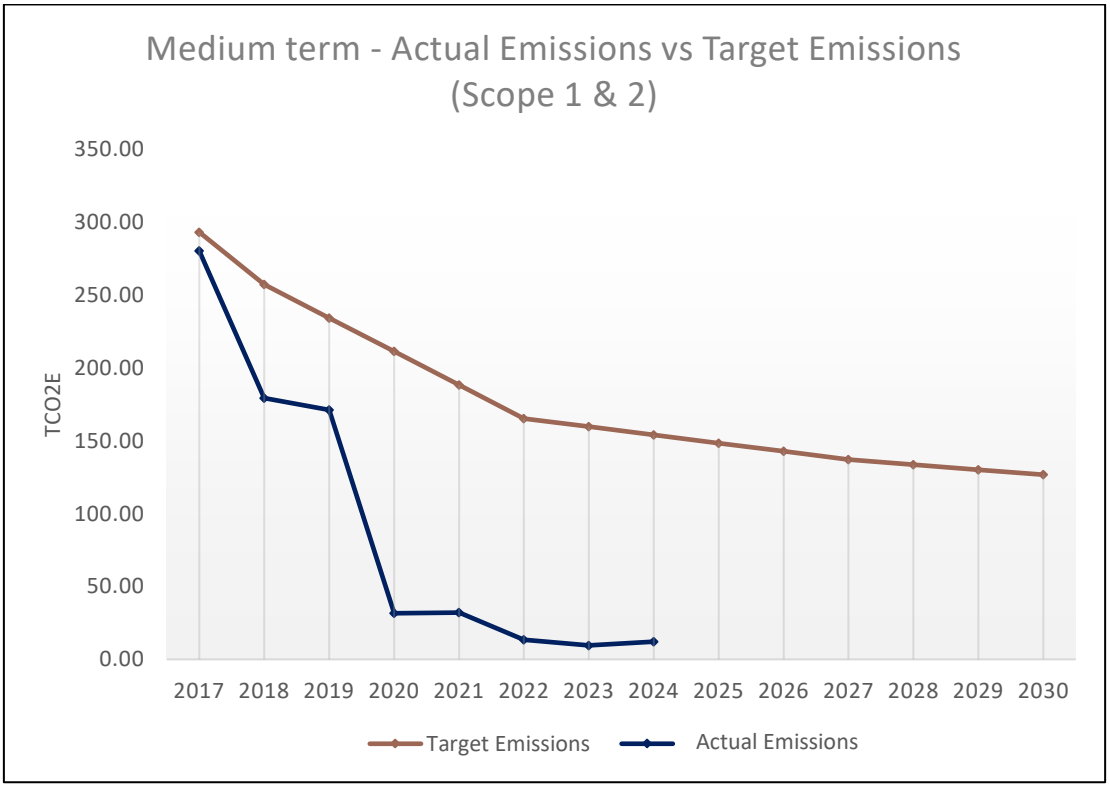

Figure 4 - Drees & Sommer UK Actual Scope 1 and 2 Emissions against Target Emissions up to 2033

3.3 Long Term Targets (2034 – 2050)

Drees & Sommer UK have set a target to achieve Net Zero Carbon by 2050. Long term strategic goals and considerable behavioural change is required to ensure the Company can reach these targets.

3.3.1 Scope 1

The Scope 1 emissions for the 2017 baseline year are 12.93 tonnes CO_2e per annum. The Company has set a reduction target of 100% in Scope 1 emissions to be achieved by 2050.

As of the end of 2050, the Company intends to have Scope 1 emissions of 0.00 tonnes CO_2e.

For the 2024 reporting period, Drees & Sommer UK have achieved this target as the Scope 1 emissions have been reduced by 100% to 0.00 tonnes CO_2 per annum.

3.3.2 Scope 2

The Scope 2 emissions for the baseline year are 267.10 tonnes CO_2e per annum. The Company has set a reduction target of 100% in Scope 2 emissions to be achieved by 2050.

As of the end of 2050, the Company intends to have Scope 2 emissions of 0.00 tonnes CO_2e.

Drees & Sommer UK have currently reduced Scope 2 emissions by 95% to 12.11 tonnes CO_2e per annum. Therefore, substantial progress has already been made towards this target.

3.3.3 Total

The Total 2017 baseline emissions are 280.03 tonnes of CO_2e per annum.

The Company has set an overall reduction target for Total Scope 1 and 2 emissions of 100% by 2050.

As of the end of 2050, the Company intends to have Scope 1 and 2 emissions of 0.00 tonnes of CO_2e.

Drees & Sommer UK have currently reduced Scope 1 and Scope 2 emissions by 96% to 12.11 tonnes CO_2e per annum. Therefore, substantial progress has already been made towards this target.

Drees & Sommer UK continues to offset any Scope 2 emissions and as such, operates as a net zero organisation.

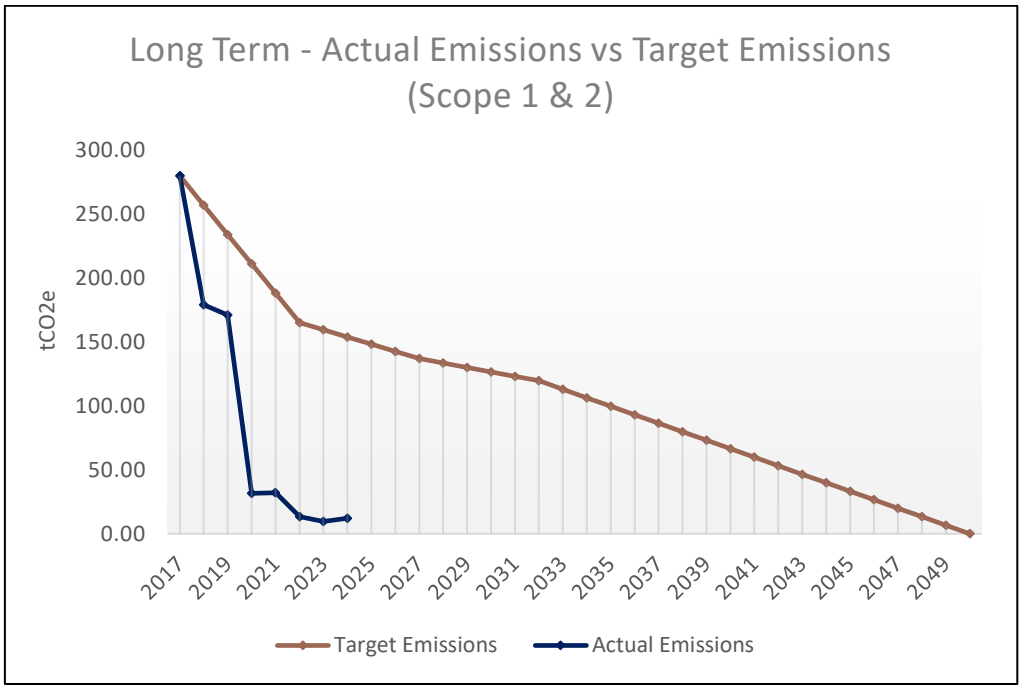

Figure 5 - Drees & Sommer UK Actual Scope 1 and 2 Emissions against Target Emissions up to 2033

4.0 Targets Set (Scope 3)

As noted above, Scope 3 emissions are monitored independently to Scope 1 & 2, in line with the Drees & Sommer UK Implementation Plan.

Drees & Sommer UK's Scope 3 emissions are dominated by business related travel due to the nature of the business involving travel to clients and work sites. Currently, Drees & Sommer UK only collect data on car travel, and no data is collected on rail or air travel. This is an area which requires more attention as it likely contributes a significant proportion to Drees & Sommer UK's Scope 3 emissions. The improvement of data collection is targeted in Section 6.1 and we aim to have improved data collection in the next 2 years.

Due to the limitations of data collection, our Scope 3 emissions targets and monitoring is focused around business mileage.

The table shows the comparison of the Scope 3 emissions associated with travel, between this years' reporting period (January 2024 – December 2024) and last years' reporting period (January 2023 - December 2023).

Table 5 - Comparison between 2023 and 2024 Scope 3 Transport Emissions

Source	2023 Consumption (miles)	2024 Consumption (miles)	2023 emissions (tCO_2e)	2024 emissions (tCO_2e)
Petrol	364,746	319,211	85.12	84.50
Diesel	337,066	288,961	85.37	78.98
Battery Electric	0	594	0	0.05
TOTAL	**701,066**	**608,766**	**170.84**	**163.53**

Drees & Sommer UK have set a target of 10% of vehicles to be electric by 2035, in line with the Government's ban on new petrol and diesel cars. This is supported by Drees & Sommer UK's business mileage tariff for electric vehicles with an additional 5p per mile for anyone driving a fully electric vehicle. In 2025, Drees & Sommer UK will also be introducing an Electric Vehicle scheme which works through salary sacrifice to encourage the use of electric vehicles.

Further Scope 3 emissions targets will be considered in 2025 when data collection targets are met.

5.0 Energy Efficiency Improvements in 2024

5.1 Overview

In this reporting period, Drees & Sommer UK have seen a slight increase in Scope 2 emissions. Scope 1 emissions have remained at 0.00 tonnes CO2e per annum due to an office relocation to an all-electric office, reducing Scope 1 emissions to zero. Scope 2 emissions have increased slightly from last year's report. This is due to electricity consumption data now being available for the London office. However, it should be noted that Drees & Sommer UK has several other offices with no attributable energy consumption, including Oxford, Liverpool, Leeds, Birmingham, Bristol and Kent. This is due to these offices being serviced, with no sub-metering.

Drees & Sommer UK has continued its ISO14001 certification with particular focus on the following objectives:

- To maximise the use of public transport where appropriate
- To dispose of all waste in an environmentally controlled manner
- To reduce the overall impact from carbon emissions of our business activities
- To encourage the use of electric vehicles (EVs) and reduce overall impact from carbon emissions of Scope 3 travel emissions
- To encourage the use of car sharing and reduce overall impact from carbon emissions of Scope 3 travel emissions

- To encourage hybrid working and reduce overall impact from carbon emissions of Scope 3 travel emissions

Drees & Sommer UK has a business mileage tariff for electric vehicles with an additional 5p per mile for anyone driving a fully electric vehicle. In the same way, Drees & Sommer UK have a new business mileage tariff for car sharing with an additional 5p per mile. In the reporting period, 22,761 miles were undertaken using car share, which is an increase of 2,761 miles from last year.

Drees & Sommer UK continues to offset Scope 2 carbon emissions. These emissions are from serviced offices and the Company has little to no control over these.

6.0 Carbon Reduction Initiatives

To meet the ambitious targets above, the following carbon reduction measures should be established. These form part of the roadmap to Net Zero Carbon by 2050.

6.1 Short Term Initiatives

Short Term Measures				
Measure	**Ownership**	**Time Frame**	**Cost and Reduction Potential**	**Progress**
Office Relocation: Relocate satellite offices to smaller spaces implementing hot desking and encouraging working from home. Consider 'A rated' offices based on their Energy Performance Certificates	Board	Ongoing	Medium / High Cost dependent on number of locations. Medium carbon saving potential. (Scope 1,2 and 3)	Nearly all satellite offices have been relocated to locations with improved energy efficiency ratings. The London office is due to be relocated in 2025 with consideration for an improved Energy Performance Certificate.
Sustainability Groups & Behaviour Change: Increase staff engagement exercises to provide opportunities for discussion and suggestion on how to reduce carbon emissions. Review past successes and failures to improve overall	Board	Ongoing	Low cost. Medium carbon saving potential. (Scope 1, 2 and 3)	There has been prior engagement with employees on methods to reduce their carbon footprint. Further work is required on this initiative such as increasing the frequency of engagement sessions,

effectiveness				communication strategies, and recognition and reward mechanisms.
Waste and Recycling Monitoring: Engage directly with waste and recycling contractors to reduce overall landfill waste and improve office recycling. Facilities are in place in most offices, but Landlords tend to have no recycling agreement in place. Discuss with Landlords or go independently	Office Managers	12 months	Low cost. Low / Medium carbon saving. (Scope 3)	The Sale Office receives a quarterly report which includes waste and recycling figures. Albeit this is a service charge by floor area and is not completely accurate. Further work is required on this target such as an assessment of the current waste management practices, landlord engagement, independent initiatives, and continuous monitoring and evaluation.
Green IT: IT usage continues to increase as the number of staff increases. Specific areas of improvement can be undertaken in the short-term to reduce this demand. These include; automatic shutdown of PCs outside of operating hours, improved internal cooling capacity for servers, replacement of laptops on a programmed basis, and usage of analytical tools to monitor equipment, such as printers	Board and IT Department	12 months	Medium Cost. Low / Medium energy reduction. (Scope 2)	
Monitor Energy Usage: Office equipment is often left on overnight when not	Office Managers	12 months	Low cost. Low / Medium	Due to office moves, the majority of offices' energy usage is no

in use. Review monthly invoices and ensure regular effort to switch off all equipment at the end of the day			carbon saving potential. (Scope 2)	longer monitored. Discussions with Landlords' should be undertaken to consider sub-metering.
Reduce vehicle travel: Invest in remote working and meetings to avoid unnecessary travel by car. If travel is necessary, then consider using public transport such as trains or buses	All	Ongoing	Low cost. Medium / High carbon saving potential. (Scope 3)	The implementation of the hybrid working policy has reduced vehicle travel. Further work could be undertaken such as encouragement of public transport opportunities, with increased monitoring and reporting to track their impact.
Cycle to Work Scheme: Promote the use of cycling to the office, where possible. Consider incentives on top of the cycle to work scheme	Shadow Board	Ongoing	Low cost. Low / medium carbon saving potential. (Scope 3)	Drees & Sommer UK participates in the Cycle to Work Scheme. There is a need to improve communication and awareness campaigns, along with considering additional incentives.
Car-Share Policy: Consider implementing a car-share policy to encourage staff to reduce the number of cars making the same journey to and from the office, as well as car share to meetings	All	Ongoing	Low cost. Medium carbon saving potential. (Scope 3)	An extra 5p per mile is granted on expenses for car sharing.
Monitoring Train/Air Mileage: The company use rail and air transport significantly and an approach must be made to readily assess the annual mileage of each transport	Board	24 months	Low cost. Low carbon saving potential. (Scope 3)	This is an area which requires more attention as it likely contributes a significant proportion to Drees & Sommer UK's Scope 3 emissions but is currently not counted.

measure				Consideration should be applied the collection and storage of this data.
Carbon offsetting: Any residual carbon emissions that cannot be removed should be offset with initiatives such as tree planting, water purification, and worldwide renewable projects	Board	Ongoing to 2050	Medium cost. Medium carbon saving potential. (Scope 1 and 2)	Carbon offsetting is conducted in July.

6.2 Medium Term Initiatives

Medium Term Measures				
Measure	**Ownership**	**Time Frame**	**Cost and Reduction Potential**	**Progress**
Incentivise staff for Electric Vehicles (EV): Provide additional benefits and incentives to all staff who trade in a petrol / diesel car for a new EV. This could include an electric vehicle tariff	Board / Finance	Planned for 2025	Medium / High Cost. Medium / High carbon saving potential. (Scope 3)	An extra 5p per mile can be claimed back on expenses for those who drive fully electric vehicles for business use has been introduced in the previous reporting period no EV expense claims have been made in this period. Drees & Sommer will be introducing an Electric Vehicle Scheme in 2025 to encourage use.
Landlord Engagement: In offices where energy spend is based on service charges, engaging with the Landlord should be considered in building fabric improvements, LED lighting upgrades, renewable technologies, sub-metering, and green	Board	Ongoing to 2027	Medium / High Cost. Medium / High carbon and energy saving potential. (Scope 1,2 and 3)	This is an area for improvement. Development proposals could be considered to demonstrate outlining the scope, benefits, and potential cost savings associated with various sustainable improvement projects,

energy tariffs.				to highlight the business case for investing in energy-efficient technologies and renewable energy solutions.
Travel Plan for Offices: In line with local requirements, engage in developing a travel plan for offices that may include modes of transport, no car days, and office Green Champions.	Board / HR	2022 – 2025	Medium Cost. Low / Medium carbon saving potential. (Scope 3)	Further work is required on this target, through initiatives such as engagement sessions, communication strategies, and recognition and reward mechanisms.
Flexible /Home Working Policy: Consider implementing a home working policy that will reduce the need to come into the office or travel for work. Could be combined with the Office Travel Plans	Board	Ongoing to 2025	Medium cost. Medium carbon saving potential. (Scope 1,2 and 3)	All employees are eligible for hybrid working.
Supply chain emissions analysis: Drees & Sommer UK should focus on the emissions produced in their own supply chain and assess their suppliers in how they are promoting decarbonisation	Board	Ongoing to 2030	Low / medium cost. Low / medium carbon saving potential. (Scope 3)	A questionnaire has previously been sent to suppliers, inquiring whether they have a zero-carbon policy. Further work is needed to advance this initiative, including the development of a supplier assessment framework.
Monitoring Employee Commuting Data: An approach must be made (e.g., more frequent staff surveys) to accurately assess the annual mileage of employees' commutes.	Board / HR	Ongoing to 2028	Low cost. Low carbon saving potential. (Scope 3)	Staff Surveys have been undertaken but these must be done more frequently to accurately assess Drees & Sommer UK's Scope 3 emissions.

6.3 Long-Term Initiatives

Long Term Measures				
Measure	**Ownership**	**Time Frame**	**Cost and Reduction Potential**	**Progress**
Carbon offsetting: Any residual carbon emissions that cannot be removed should be offset with initiatives such as tree planting, water purification, and worldwide renewable projects	Board	Ongoing to 2050	Medium cost. Medium carbon saving potential. (Scope 3)	Carbon offsetting is conducted every July as per above comment.