GREENHOUSE GAS EMISSIONS INVENTORY AND MANAGEMENT REPORT

Carbon Reduce programme

Prepared in accordance with ISO 14064-1:2018 and the Technical Requirements of the Programme

Chas Berger Limited

Prepared by (lead author): Andy Godden

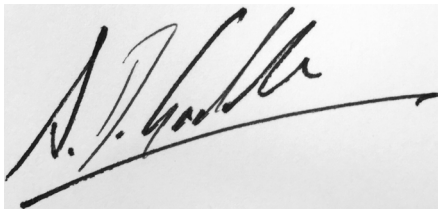
Dated: 12 May 2026

Verification status: Limited

Measurement period: 01 July 2024 to 30 June 2025

Base year period: 01 July 2020 to 30 June 2021

Approved for release by:



Andy Godden

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AVAILABILITY

Available through disclosure during tender for projects.

REPORT STRUCTURE

The Inventory Summary contains a high-level summary of this year's results and from year 2 onwards a brief comparison to historical inventories.

Chapter 1, the Emissions Inventory Report, includes the inventory details and forms the measure step of the organisation's application for Programme certification. The inventory is a complete and accurate quantification of the amount of GHG emissions and removals that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the requirements of the Programme[1], which is based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and ISO 14064-1:2018 Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals[2]. Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.

[1] Programme refers to the Toitū Carbon Reduce and the Toitū Carbon Zero programmes.
[2] Throughout this document 'GHG Protocol' means the *GHG Protocol Corporate Accounting and Reporting Standard* and 'ISO 14064-1:2018' means the international standard *Specification with Guidance at the Organizational Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals*.

Chapter 2, the reduction plan and progress report, forms the manage step part of the organisation's application for Programme certification.

See Appendix 1 and the related Spreadsheet for detailed emissions inventory results, including a breakdown of emissions by source and sink, emissions by greenhouse gas type, and non-biogenic and bio-genic emissions. Appendix 1 also contains detailed context on the inventory boundaries, inclusions and exclusions, calculation methodology, liabilities, and supplementary results.

This overall report provides emissions information that is of interest to most users but must be read in conjunction with the inventory workbook for covering all of the requirements of ISO 14064-1:2018.

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EXECUTIVE SUMMARY

This is the annual greenhouse gas (GHG) emissions inventory and management report for Chas Berger Limited covering the measurement period 01 July 2024 to 30 June 2025.[3]

This is the annual greenhouse gas (GHG) emissions inventory and management report for Chas Berger Limited covering the measurement period 01 July 2024 to 30 June 2025. An overall increase in emissions has been observed from the previous year. This is attributed to an increase staff numebrs and expansion of business operating areas.

Table 1: Inventory summary

Category **(ISO 14064-1:2018)**	**Scopes** **(ISO 14064-1:2006)**	**2021**	**2024**	**2025**
Category 1: Direct emissions (tCO_2e)	Scope 1	0.46	13.89	6.35
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	Scope 2	10.00	1.07	3.49
Category 3: Indirect emissions from transportation (tCO_2e)	Scope 3	35.77	38.04	71.38
Category 4: Indirect emissions from products used by organisation (tCO_2e)		0.87	0.00	0.00
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)		0.00	0.00	0.00
Category 6: Indirect emissions from other sources (tCO_2e)		0.00	0.00	0.00
Total direct emissions (tCO_2e)		**0.46**	**13.89**	**6.35**
Total indirect emissions* (tCO_2e)		**46.65**	**39.10**	**74.87**
Total gross emissions* (tCO_2e)		**47.10**	**53.00**	**81.22**
Category 1 direct removals (tCO_2e)		0.00	0.00	0.00
Total net emissions (tCO_2e)		**47.10**	**53.00**	**81.22**

*Emissions are reported using a location-based methodology.

[3] Throughout this document "emissions" means "GHG emissions". Unless otherwise stated, emissions are reported as tonnes of carbon dioxide equivalent (tCO_2e).

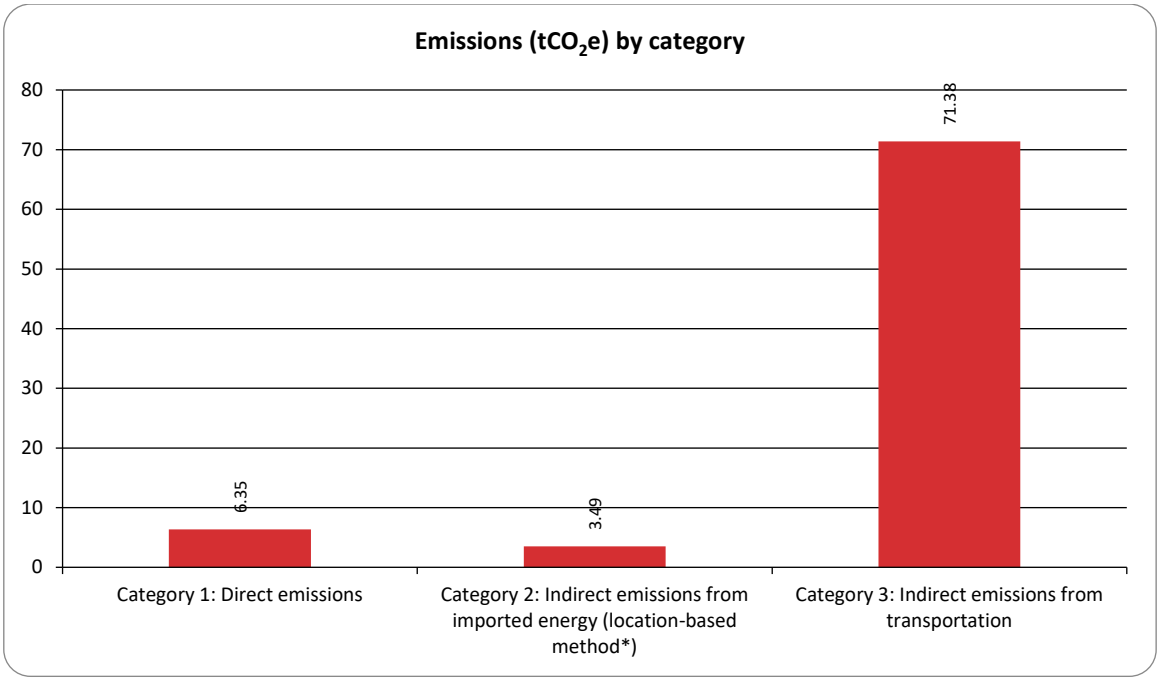

Figure 1: Emissions (tCO_2e) by Category for this measurement period

CHAPTER 1: EMISSIONS INVENTORY REPORT

1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for Chas Berger Limited.

This report is the annual greenhouse gas (GHG) emissions inventory and management report for Chas Berger Limited.

The purpose of this report is to measure and manage our GHG emissions, which contributes to our overall company sustainability policy and corporate responsibility.

The inventory report and any GHG assertions are expected to be verified by a Programme-approved, third-party verifier. The level of assurance is reported in a separate Assurance Statement provided to the directors of the certification entity.

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1.2. EMISSIONS INVENTORY RESULTS

Table 2: Emissions inventory summary for this measurement period

Measurement period: 01 July 2024 to 30 June 2025.

Category	Toitū carbon mandatory boundary (tCO_2e)	Additional emissions (tCO_2e)	Total emissions (tCO_2e)
Category 1: Direct emissions	6.35 Car Average (diesel), Car Average (petrol), Car Average hybrid, Hydrotreated vegetable oil	0.00	6.35
Category 2: Indirect emissions from imported energy (location-based method*)	3.49 Average car Battery Electric Vehicle	0.00	3.49
Category 3: Indirect emissions from transportation	71.38 Car Average (diesel), Car Average (petrol), Car Average hybrid, Rail travel (London Underground), Rail travel (national)	0.00	71.38
Category 4: Indirect emissions from products used by organisation	0.00	0.00	0.00
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
Total direct emissions	**6.35**	**0.00**	**6.35**
Total indirect emissions*	**74.87**	**0.00**	**74.87**
Total gross emissions*	**81.22**	**0.00**	**81.22**

Category	Toitū carbon mandatory boundary (tCO_2e)	Additional emissions (tCO_2e)	Total emissions (tCO_2e)
Category 1 direct removals	0.00	0.00	0.00
Total net emissions	**81.22**	**0.00**	**81.22**
Operating revenue (gross tCO_2e / £Millions)		2.60	2.60

*Emissions are reported using a location-based methodology.

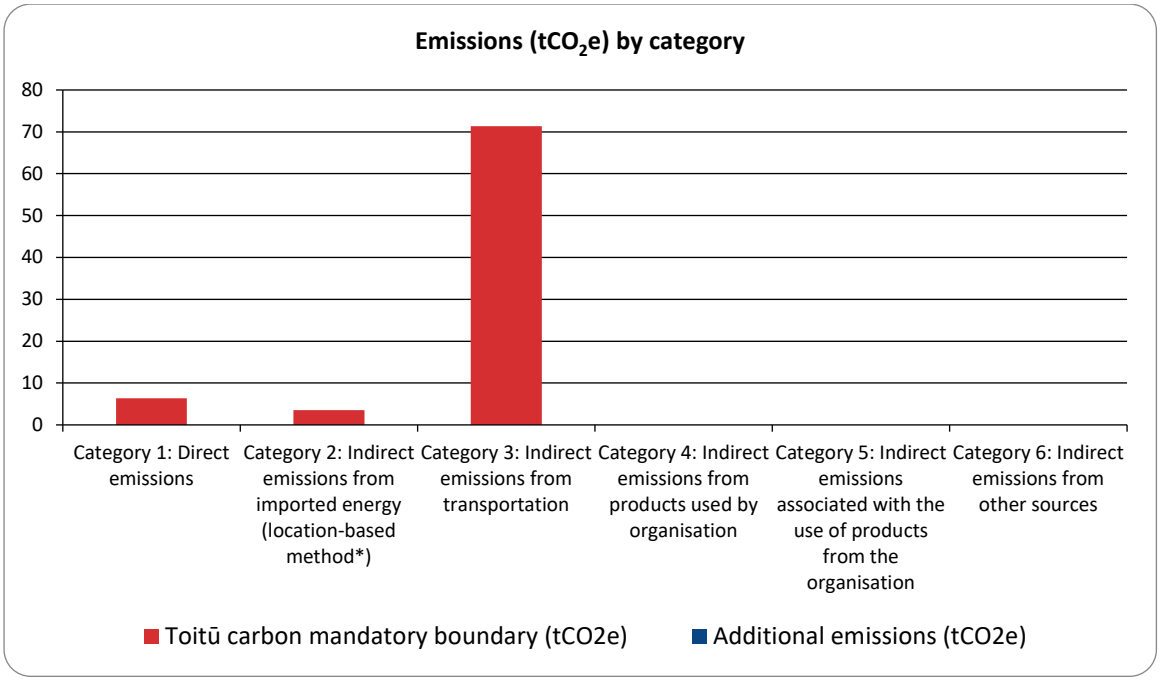

Figure 2: Emissions (tCO_2e) by category

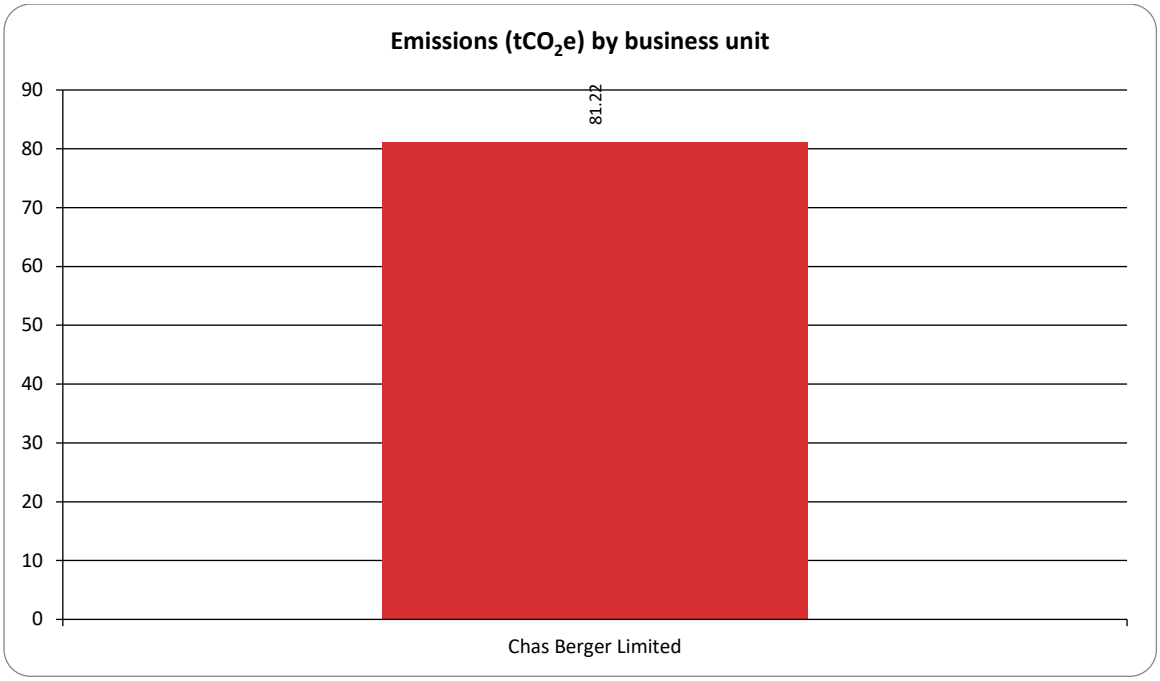

Figure 3: Emissions (tCO_2e) by business unit

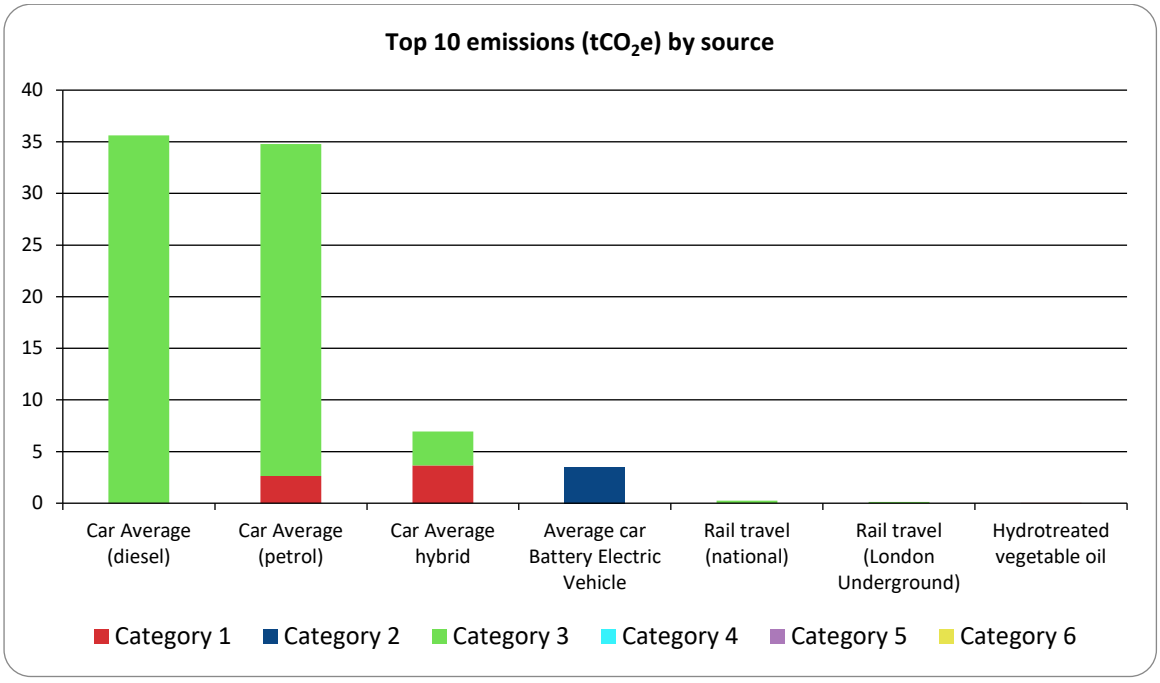

Figure 4: Top 10 emissions (tCO_2e) by source

1.3. ORGANISATIONAL CONTEXT

1.3.1. Organisation description

Chas Berger Limited was established in 1922 and incorporated in 1940. Chas Berger Limited provides a complete building service to companies and organisations throughout the South East of England.

From small maintenance jobs through to refurbishment and building contracts up to £10 million Chas Berger Limited prides itself on its reputation for good quality service and excellent customer support.

Based in Bishop's Stortford, Hertfordshire, the Company is ideally situated to carry out works in the South East.

We carry out a wide variety of contracts and our scope of works includes the following:

- Partnership Arrangements for Decent Homes Works
- Refurbishments
- New Build
- Restorations and Renovations
- Conversions
- Installations
- Shop Fitting
- External Decorations
- Internal Decorations (including specialist finishes)
- Measured Term Works
- Small Works

Chas Berger Limited achieved carbon neutrality in 2023, which was achieved by off-setting residual carbon emissions. The same will be true for FY24-25.

Commitment to certification

Climate change is affecting the construction industry in many ways, from availability and sources of raw materials, through to changes in weather patterns affecting productivity on sites. Chas Berger Limited recognises the importance of taking robust action to mitigate it's effect on climate change through a strategic approach to identifying greenhouse gas emissions and putting in place measures to reduce it's level of emission. Whilst Chas Berger Limited achieved carbon neutrality during 2023, the comany commits to maintaining measures to reduce emissions wherever possible.

GHG Reporting

This report is viewed as a key strategy document to ensure continuous improvement in carbon measuring and reductions.

Climate Change Impacts

Climate change will impact the nature of our business operations in various ways including but not limited to asset location risk to sea level rise and extreme weather events. Our products and services will also need to be constantly reviewed to ensure resilience to the changing climate.

1.3.2. Statement of intent

This inventory forms part of the organisation's commitment to gain Toitū Carbon Reduce certification. The intended uses of this inventory are:

Intended use and users

This inventory forms part of the organisation's commitment to gain Toitū Carbon Reduce certification. The intended uses and users of this inventory are:

- Our customers

- Our shareholders

- General public

- Carbon Neutral Britain, our carbon offsetting facilitator.

Other schemes and requirements

This inventory report will be used as a basis for carbon offsetting through Carbon Neutral Britain.

1.3.3. Person responsible

Andy Godden is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. Andy Godden has the authority to represent top management and has financial authority to authorise budget for the Programme, including Management projects and any Mitigation objectives. is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. Andy Godden is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. Andy Godden has the authority to represent top management and has financial authority to authorise budget for the Programme, including Management projects and any Mitigation objectives. has the authority to represent top management and has financial authority to authorise budget for the Programme, including Management projects and any Mitigation objectives.

State any other people/entities Programme

All staff members will be involved in the delivery of carbon reductions through stated means.

The person responsible for reductions will oversee the collation of accurate data related to GHG emissions, undertake analysis to identify key areas for improvement, discuss and agree reduction measures in line with the company directors and wider staff, and ensure such plans are properly communicated within the business to ensure full buy-in and cooperation of staff. The person responsible will also be tasked with reporting progress to the company directors.

Andy Godden has 25+ years construction SHEQ experience, including specific environmental training. Andy has been managing the Carbon Reduce programme for 5 years within Chas Berger Limited.

Top management commitment

The SHEQ Manager is a Divisional Director and, as such, forms part of the senior management team within the business, and has been given the responsibility of overseeing progress. This demonstrates the level of importance placed upon a sustainable approach to business by the company directors.

Management involvement

Annual reporting will be done to our Board, and our shareholders

The Leadership Group provides resources and budget for collection and processing of data and inventory report development. The lead author of this report is supported by a team of designated staff from across the business, to ensure our inventory process is ‘bedded in’ to our long term procedures and culture.

1.3.4. Reporting period

Base year measurement period: 01 July 2020 to 30 June 2021

The base year period was selected because it represents the first year in which we have access to a materially complete set of data records for forming the inventory.

Measurement period of this report: 01 July 2024 to 30 June 2025

Reporting will be annual.

Annual measurement period from 1st July to 30th June to align with our financial reporting period.

1.3.5. Organisational boundary and consolidation approach

An operational control consolidation approach was used to account for emissions.[4]

Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.

Justification of consolidation approach

There is only one business unit, so the boundaries cover the entire business.

Organisational structure

Figure 5 shows what has been included in the context of the overall structure.

Chas Berger Limited is a single entity with no subsidiaries or separate business units. Therefore, the organisation chart shows only a single entity.

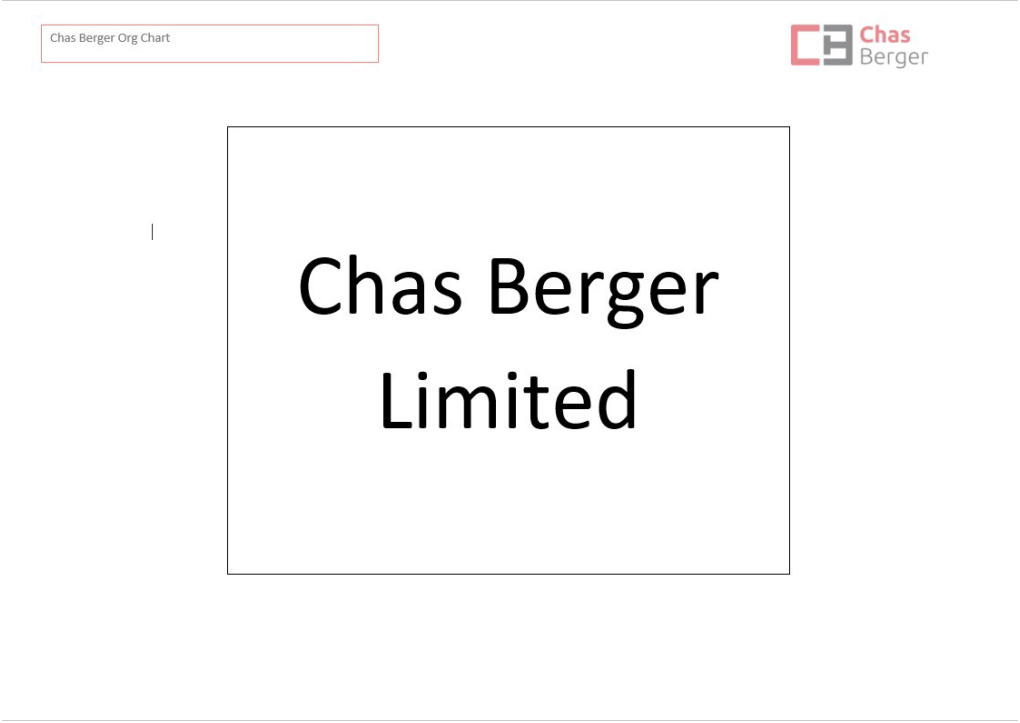

Figure 5: Organisational structure

Table 3. Brief description of business units, sites and locations included in this emissions inventory

Company/Business unit/Facility	Physical location	Description
Chas Berger Limited Head Office	The Lodge, Thremhall Park, Start Hill, Bishop's Stortford, CM^{2}2 7TD	The office consists of a two-storey building located within a business park. The activities that take place here are purely office/administration based. This location is leased on a fully serviced basis.

1.3.6. Excluded business units

No exclusions.

[4]control: the organisation accounts for all GHG emissions and/or removals from facilities over which it has financial or operational control. equity share: the organisation accounts for its portion of GHG emissions and/or removals from respective facilities.

CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

2.1. EMISSIONS REDUCTION RESULTS

There has been an increase in overall carbon emissions during this business year. This is largely due to an increase in business mileage, which is attributed to increased staff numbers, increased volume of work, and expanding working area.

Table 4: Comparison of historical GHG inventories

Category	2021	2022	2023	2024	2025
Category 1: Direct emissions (tCO_2e)	0.46	0.43	0.76	13.89	6.35
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	10.00	9.12	0.00	1.07	3.49
Category 3: Indirect emissions from transportation (tCO_2e)	35.77	40.89	82.59	38.04	71.38
Category 4: Indirect emissions from products used by organisation (tCO_2e)	0.87	0.82	0.00	0.00	0.00
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)	0.00	0.00	0.00	0.00	0.00
Category 6: Indirect emissions from other sources (tCO_2e)	0.00	0.00	0.00	0.00	0.00
Total direct emissions (tCO_2e)	**0.46**	**0.43**	**0.76**	**13.89**	**6.35**
Total indirect emissions* (tCO_2e)	**46.65**	**50.82**	**82.59**	**39.10**	**74.87**
Total gross emissions* (tCO_2e)	**47.10**	**51.25**	**83.35**	**53.00**	**81.22**
Category 1 direct removals (tCO_2e)	0.00	0.00	0.00	0.00	0.00
Total net emissions (tCO_2e)	**47.10**	**51.25**	**83.35**	**53.00**	**81.22**
Emissions intensity					
Operating revenue (gross tCO_2e / £Millions)	3.11	2.75	4.17	2.31	2.60
Operating revenue (gross mandatory tCO_2e / £Millions)	3.11	2.75	4.17	2.31	2.60

*Emissions are reported using a location-based methodology.

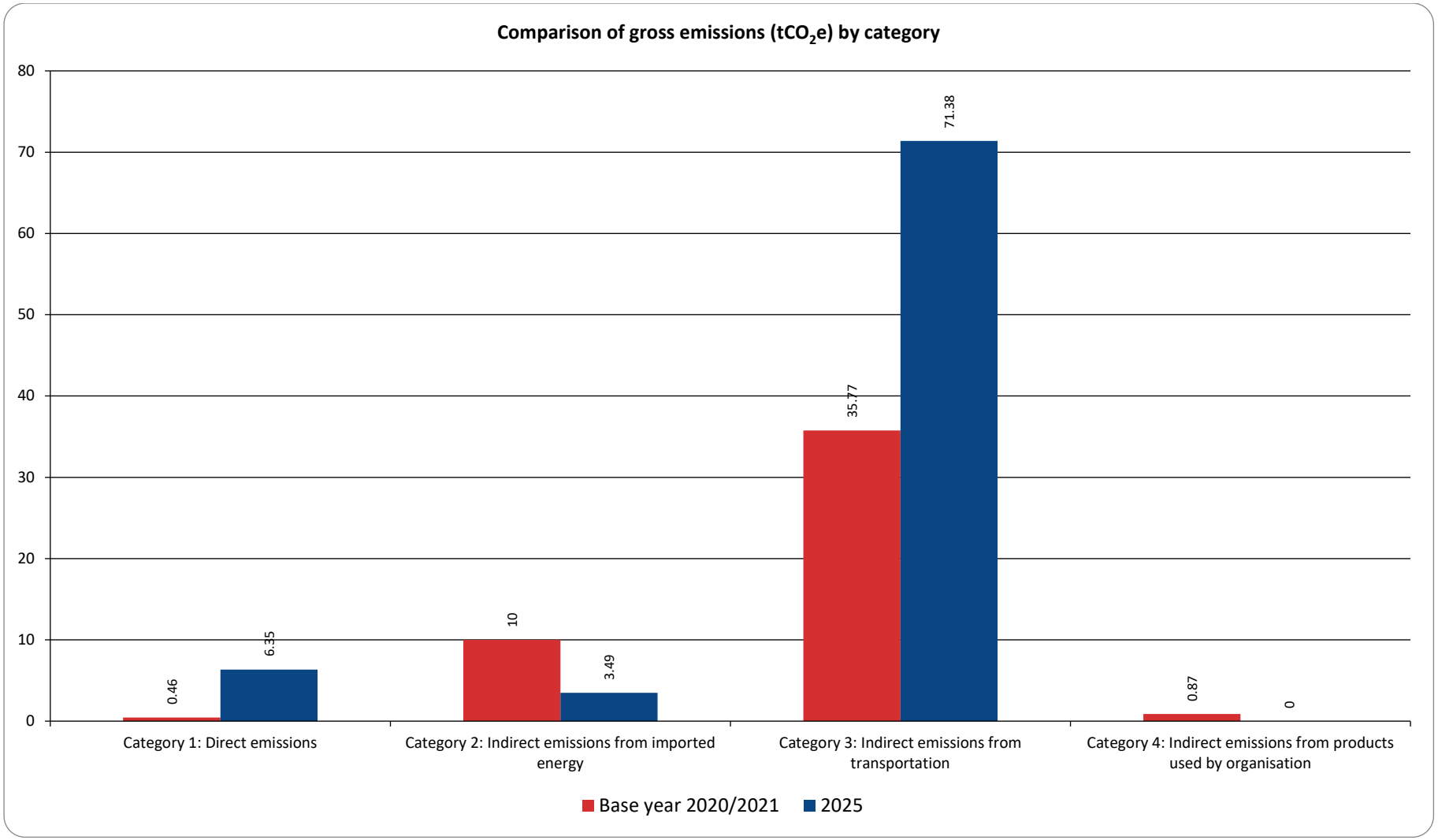

Figure 6: Comparison of gross emissions (tCO_2e) by category between the reporting periods

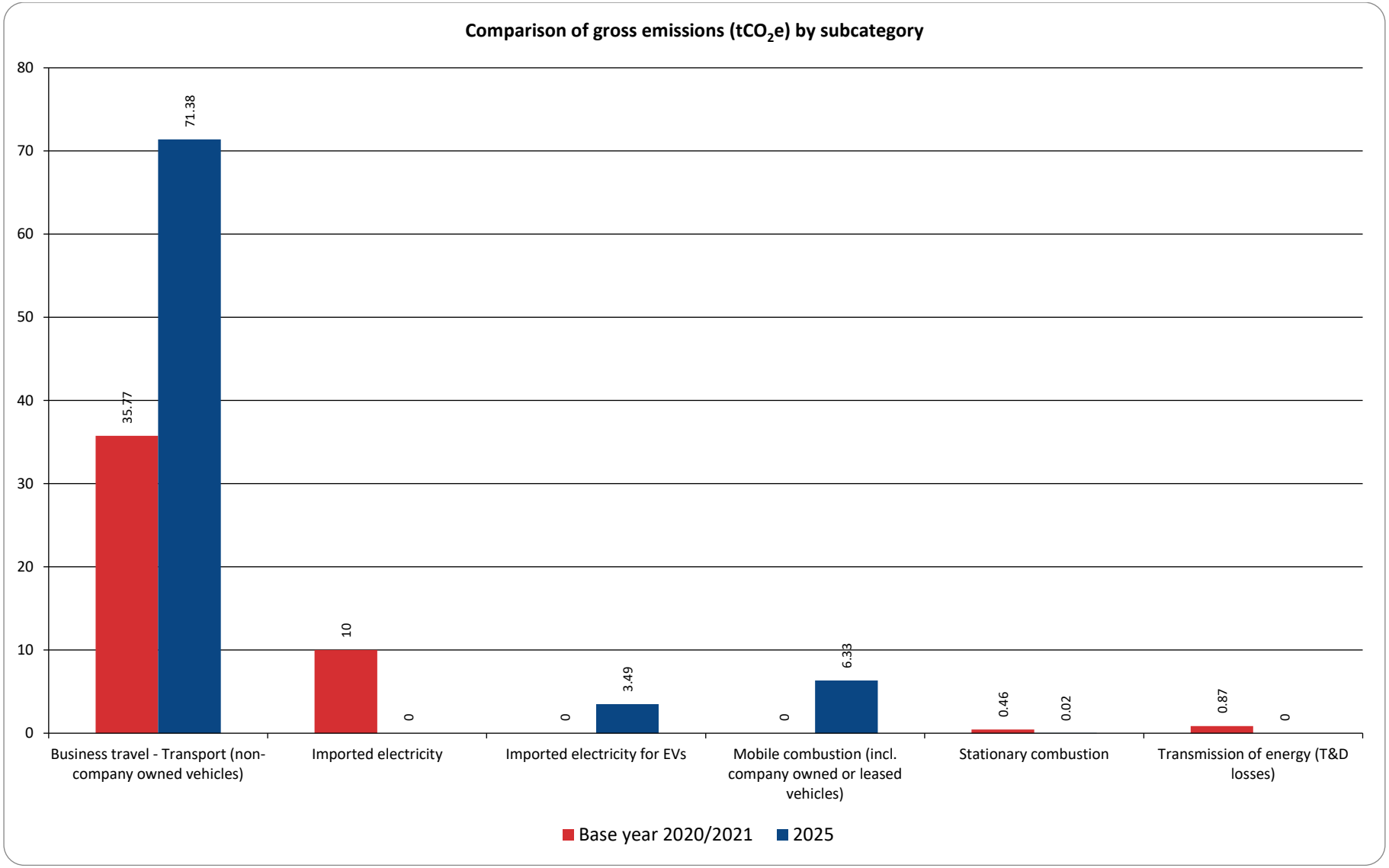

Figure 7: Comparison of gross emissions (tCO_2e) by subcategory between the reporting periods

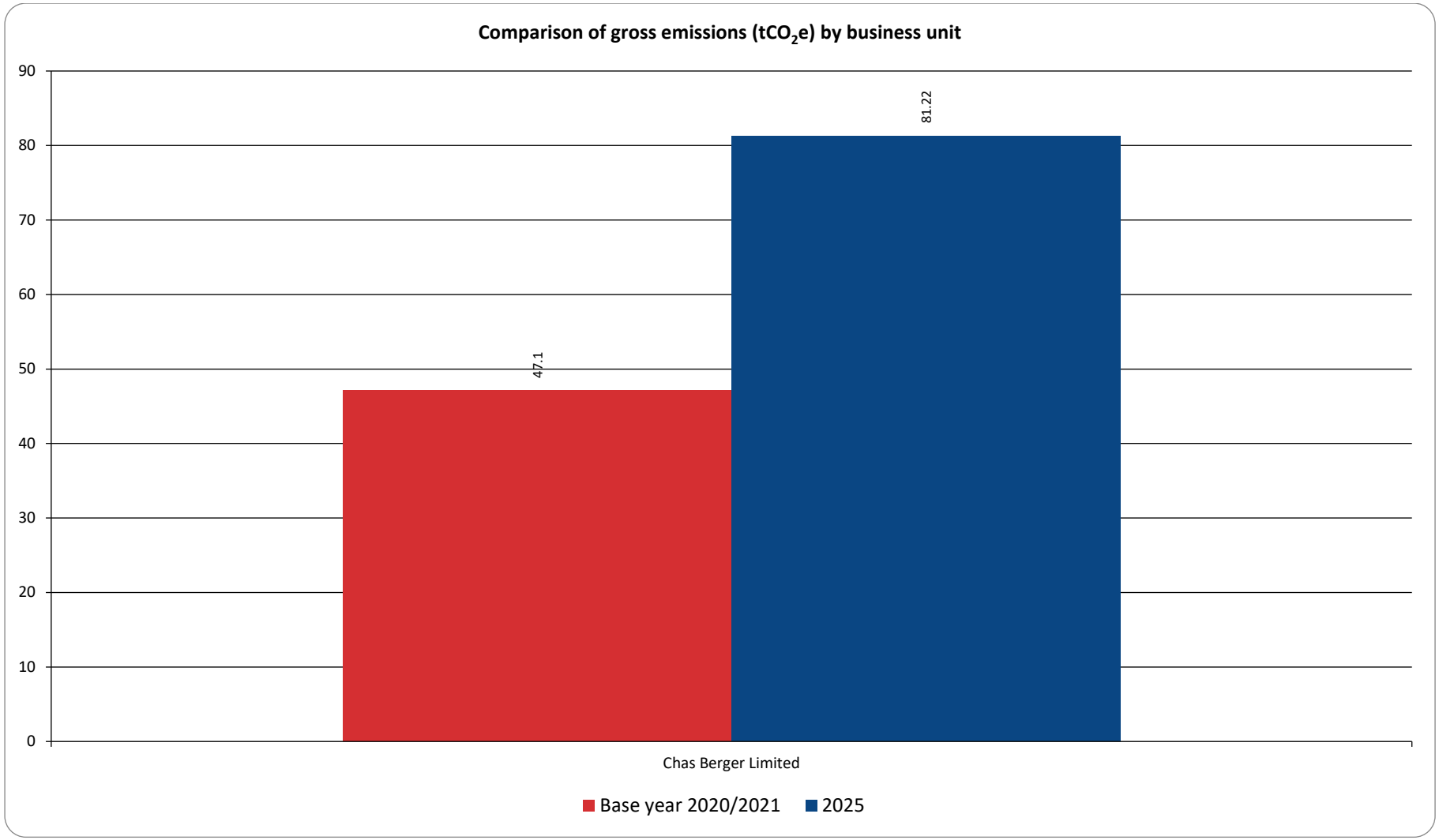

Figure 8: Comparison of gross emissions (tCO_2e) by business unit between the reporting periods

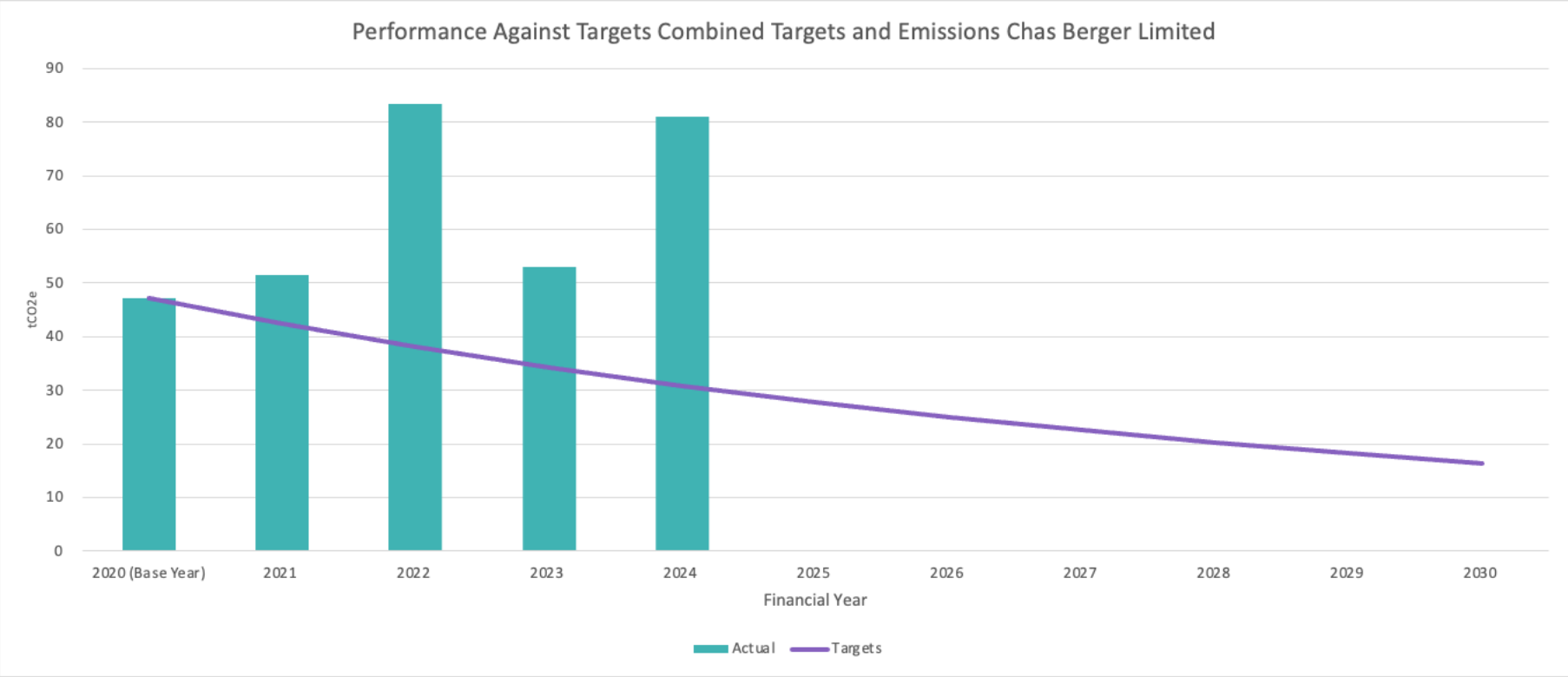

Figure 9: Performance against target since base year

Table 5. Performance against plan

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO_2e)	Current performance (%)	Comments
Reduce Carbon footprint by 2030.	2020-2021	31/12/2029	Absolute	0	100%	Achieved through offsetting in 2026.
Carbon Neutral by 2050	2020-2021	31/12/2049	Absolute	52	100%	Achieved through offsetting in 2026.
All-electric fleet by 2035	2020-2021	31/12/2034	Absolute	52	13%	5 electric and 4 plug-in hybrid cars from total of 12.
Invest in carbon offsetting.	2020-2021	31/12/2049	Absolute	52	100%	Achieved in 2022 and ongoing.
Reduce required business mileage	2020-2021	30/06/2026	Absolute	52	0%	Emissions from vehicles has increased due to expansion of business area and increase in stall numbers. This will continue to be monitored.

Table 6. Summary of emissions reduction performance

Emissions Reduction - Absolute metric	5-year Rolling Average vs. Base Year
tCO_2e absolute	-12.85
Reduction Performance - Intensity metric	**5-year Rolling Average vs. Base Year**
tCO_2e intensity	2.53

2.2. SIGNIFICANT EMISSIONS SOURCES

Significant sources

The major emissions source within the business are fuel use from vehicles. In addition, the company's new office is fully serviced so elements such as energy plans, waste removal, and general management of the building are outside of company control.

Activities responsible for generating significant emissions

Vehicle fleet, and 'grey fleet' operation.

Influences over the activities

Client locations. Expansion of work scale and scope. Increase in staff numbers.

Significant sources that cannot be influenced

N/A

2.3. EMISSIONS REDUCTION TARGETS

The organisation is committed to managing and reducing its emissions in accordance with the Programme requirements. Table 8 provides details of the emission reduction targets to be implemented. These are 'SMART' targets (specific, measurable, achievable, realistic, and time-constrained).

The company commits to maintaining GHG emissions reductions and have achieved carbon neutrality through a series of shorter-term targets and carbon offsetting through Carbon Neutral Britain.

Since the baseline year, there has been a decrease in absolute emissions, with a slight increase in emissions intensity.

Table 7. Emission reduction targets

Scope of target	Target	Baseline (tCO_2e)	Target date	Metrics/ KPI	Responsibility	Rationale
Reduce Carbon footprint by 2030.	50%	67.7	31/12/2029	45 tCO_2e	AG	Ongoing target. In line with scientific 1.5% climate change goals.
Carbon Neutral by 2050	100%	67.7	31/12/2026	0 tCO_2e	AG	Achieved 2022-2023.
All-electric fleet by 2030	100%	35.7	31/12/2029	0 tCO_2e	AG	Based on government plan to ban sale of new petrol & diesel cars by this point. Subject to review in line with government policy.
Invest in carbon offsetting.	100%	67.7	31/12/2026	0 tCO_2e	AG	Achieved 2022-2023.

2.4. EMISSIONS REDUCTION PROJECTS

In order to achieve the reduction targets identified in Table 8, specific projects have been identified to achieve these targets, and are detailed in Table 9 below.

Table 8. Projects to reduce emissions

Objective	Actions	Responsibility	Completion date
Reduce company mileage.	Identify where high mileage individuals live and endeavour to place them on sites closer to home.	Brad Smith	Ongoing
Reduce emissions from company mileage.	Ensure an all-electric fleet, pending availability of required infrastructure.	CB Directors	31/12/2029
Reduce emissions from company mileage.	Upon renewal of company cars, review emissions data from previous vehicles to ensure a reduction.	CB Directors	31/12/2026 (repeated at each renewal)
Reduce emissions from company mileage.	Select hybrid or electric cars as a preference where possible.	CB Directors	31/12/2026 (repeated at each renewal)

Table 10 highlights emission sources that have been identified for improving source the data quality in future inventories.

Table 9. Projects to improve data quality

Emissions source	Actions to improve data quality	Responsibility	Completion date
Fuel for vehicle use	Ongoing review of data capture methods to ensure absolute accuracy.	AG	31/12/2026

2.5. STAFF ENGAGEMENT

General awareness briefings take place as required and regular written communications are distributed. In addition to this, ad-hoc communications and briefings will take place during the SHEQ Manager's visits to company work sites. New staff will be briefed on the GHG reduction plans as part of company induction.

2.6. KEY PERFORMANCE INDICATORS

Our key KPI will be emissions intensity.

2.7. MONITORING AND REPORTING

An annual performance report will be generated for review.

APPENDIX 1: DETAILED GREENHOUSE GAS INVENTORY

Additional inventory details are disclosed in the tables below, and further GHG emissions data is available on the accompanying spreadsheet to this report (Appendix1-Data Summary Chas Berger Limited.xls).

Table 10. Direct GHG emissions and removals, quantified separately for each applicable gas

Category	CO_2	CH_4	N_2O	NF_3	SF_6	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO_2e)
Stationary combustion	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02
Mobile combustion (incl. company owned or leased vehicles)	6.29	0.01	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.33
Emissions - Industrial processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Removals - Industrial processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leakage of refrigerants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fugitive Emissions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Treatment of waste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Treatment of wastewater	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emissions - Land use, land-use change and forestry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Removals - Land use, land-use change and forestry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fertiliser use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of livestock waste to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of crop residue to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enteric fermentation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of lime to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Open burning of organic matter	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electricity generated and consumed onsite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical gases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Exported electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Forestry, Land and Agriculture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total net emissions	6.31	0.01	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.35

Table 11. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO_2 emissions and removals by category

Category	Anthropogenic biogenic CO_2 emissions	Anthropogenic biogenic (CH_4 and N_2O) emissions (tCO_2e)	Non-anthropogenic biogenic (tCO_2e)
Category 1: Direct emissions	1.60	0.00	0.00
Category 2: Indirect emissions from imported energy	0.00	0.00	0.00
Category 3: Indirect emissions from transportation	0.00	0.00	0.00
Category 4: Indirect emissions from products used by organisation	0.00	0.00	0.00
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
Total gross emissions	**1.60**	**0.00**	**0.00**

A1.1 REPORTING BOUNDARIES

A1.1.1 Emission source identification method and significance criteria

The GHG emissions sources included in this inventory are those required for Programme certification and were identified with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards as well as the Programme Technical Requirements.

Sources and sinks are identified through a tacit knowledge of the business undertakings and contact with relevant staff members who hold the data required.

Significance of emissions sources within the organisational boundaries has been considered in the design of this inventory. The significance criteria used comprise:

- All direct emissions sources that contribute more than 1% of total Category 1 and 2 emissions
- All indirect emissions sources that are required by the Programme

Additional detail on significance criteria used, by source and sink, is included in Appendix 2.

A1.1.2 Included sources sinks and activity data management

As adapted from ISO 14064-1, the emissions sources deemed significant for inclusion in this inventory were classified into the following categories:

- **Direct GHG emissions (Category 1):** GHG emissions from sources that are owned or controlled by the company.
- **Indirect GHG emissions (Category 2):** GHG emissions from the generation of purchased electricity, heat and steam consumed by the company.
- **Indirect GHG emissions (Categories 3-6):** GHG emissions that occur as a consequence of the activities of the company but occur from sources not owned or controlled by the company.

Table 16 provides detail on the categories of emissions included in the GHG emissions inventory, an overview of how activity data were collected for each emissions source, and an explanation of any uncertainties or assumptions made based on the source of activity data. Detail on estimated numerical uncertainties are reported in Appendix 1.

Information is gathered from relevant persons and filed centrally to be accessed when required. The original source for some data is from individual staff-members' input (mileage) and is inherently open to slight inaccuracy.

Table 12. GHG emissions activity data collection methods and inherent uncertainties and assumptions

GHG emissions category	GHG emissions source or sink subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
Category 1: Direct emissions and removals	Stationary combustion	Diesel stationary combustion	Assumed total volume purchased has been used in full. Will not account for diesel in tank when units arrive.	Calculated on volume purchased.	No.
Overall assessment of uncertainty for Category 1 emissions and removals		2%	Low		
Overall assessment of uncertainty for Category 2 emissions and removals		5%	Medium		
Category 3: Indirect emissions from transportation	Business travel - Transport (non-company owned vehicles)	Car Average (diesel), Car Average (petrol), Car Average hybrid, Rail travel (London Underground), Rail travel (national)	Accuracy is based on automated system (Mile IQ) which requires a degree of user-input. There is, therefore, scope for minor inaccuracy.	Mileages are reviewed upon submission for expenses claims to reduce margin for error.	No.

A1.1.3 Excluded emissions sources and sinks

Emissions sources in Table 13 have been identified and excluded from this inventory.

Table 13. GHG emissions sources excluded from the inventory

Business unit	GHG emissions source or sink	GHG emissions category	Reason for exclusion
Chas Berger Limited	Air travel, freight, air conditioning.	3	Chas Berger does not fly, freight goods, or require >3kw A/C Units
Chas Berger Limited	Waste	2	Waste is excluded, as majority generated by others i.e. clients and contractors. 100% diversion from landfill is achieved from this waste.

A1.2 QUANTIFIED INVENTORY OF EMISSIONS AND REMOVALS

A1.2.1 Calculation methodology

A calculation methodology has been used for quantifying the emissions inventory based on the following calculation approach, unless otherwise stated below:

Emissions = activity data x emissions factor

The quantification approach(es) has not changed since the previous measurement period

All emissions were calculated using Toitū emanage with emissions factors and Global Warming Potentials provided by the Programme (see Appendix 1 - data summary.xls). Global Warming Potentials (GWP) from the IPCC fifth assessment report (AR5) are the preferred GWP conversion[5].

There are systems and procedures in place that will ensure applied quantification methodologies will continue in future GHG emissions inventories.

A1.2.2 Supplementary results

Holdings and transactions in GHG-related financial or contractual instruments such as permits, allowances, verified offsets or other purchased emissions reductions from eligible schemes recognised by the Programme are reported separately here.

A1.2.2.1 CARBON CREDITS AND OFFSETS

No carbon credits have been purchased for this reporting period.

Reason for purchase

Chas Berger Limited has limited influence over a number of the data sets involved in the process and, as such, has limited scope to affect short-term change. Our targets and strategies are longer-term, which will reap rewards and enable the business to require less offsetting as time goes on.

<CONDITIONAL END Carbon credits and offsets>

[5] If emission factors have been derived from recognised publications approved by the programme, which still use earlier GWPs, the emission factors have not been altered from as published.

A1.2.2.2 PURCHASED OR DEVELOPED REDUCTION OR REMOVAL ENHANCEMENT PROJECTS

For the previous year, Chas Berger Limited purchased 53 tCO_2e of carbon offsetting through Carbon Neutral Britain. It is the intention to purchase offsets for FY24-25 to the equivalent total carbon emissions for the business.

A1.2.2.3 DOUBLE COUNTING AND DOUBLE OFFSETTING

There are various definitions of double counting or double offsetting. For this report, it refers to:

- Parts of the organisation have been prior offset.
- The same emissions sources have been reported (and offset) in both an organisational inventory and product footprint.
- Emissions have been included and potentially offset in the GHG emissions inventories of two different organisations, e.g. a company and one of its suppliers/contractors. This is particularly relevant to indirect (Categories 2 and 3) emissions sources.
- Programme approved 'pre-offset' products or services that contribute to the organisation inventory
- The organisation generates renewable electricity, uses or exports the electricity and claims the carbon benefits.
- Emissions reductions are counted as removals in an organisation's GHG emissions inventory and are counted or used as offsets/carbon credits by another organisation.

Double counting / double offsetting has not been included in this inventory.

Details

N/A

APPENDIX 2: SIGNIFICANCE CRITERIA USED

Table 14. Significance criteria used for identifying inclusion of indirect emissions

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
Air travel	Yes	Yes	Opportunity	Yes	No	Yes	Yes	No
Freight	Yes	Yes	Opportunity	Yes	No	Yes	Yes	No
Car travel	Yes	Yes	Opportunity	Yes	No	Yes	Yes	Yes

APPENDIX 3: CERTIFICATION MARK USE

Company website. Tender documents for new work.

APPENDIX 4: REFERENCES

International Organization for Standardization, 2018. ISO 14064-1:2018. Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals. ISO: Geneva, Switzerland.

World Resources Institute and World Business Council for Sustainable Development, 2004 (revised). The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. WBCSD: Geneva, Switzerland.

World Resources Institute and World Business Council for Sustainable Development, 2015 (revised). The Greenhouse Gas Protocol: Scope 2 Guidance. An amendment to the GHG Protocol Corporate Standard. WBCSD: Geneva, Switzerland.

APPENDIX 5: REPORTING INDEX

This report template aligns with ISO 14064-1:2018 and meet Toitū Carbon Reduce programme Organisation Technical Requirements. The following table cross references the requirements against the relevant section(s) of this report.

Section of this report	ISO 14064-1:2018 clause	Organisational Technical Requirement rule
Cover page	9.3.1 b, c, r 9.3.2 d,	TR8.2, TR8.3
Availability	9.2 g	
Chapter 1: Emissions Inventory Report		
1.1. Introduction	9.3.2 a	
1.2. Emissions inventory results	9.3.1 f, h, j 9.3.3	TR4.14, TR4.16, TR4.17
1.3. Organisational context	9.3.1 a	
1.3.1. Organisation description	9.3.1 a	
1.3.2. Statement of intent		TR4.2
1.3.3. Person responsible	9.3.1 b	
1.3.4. Reporting period	9.3.1 l	TR5.1, TR5.8
1.3.5. Organisational boundary and consolidation approach	9.3.1.d	TR4.3, TR4.5, TR4.7, TR4.11
1.3.6. Excluded business units		
Chapter 2: Emissions Management and Reduction Report		
2.1. Emissions reduction results	9.3.1 f, h, j, k 9.3.2 j, k	TR4.14, TR6.18
2.2. Significant emissions sources		
2.3. Emissions reduction targets		TR6.1, TR6.2, TR6.4, TR6.6, TR6.8,
2.4. Emissions reduction projects	9.3.2 b	TR6.8, TR6.11, TR6.12, TR6.13, TR6.14, TR6.15
2.5. Staff engagement		TR6.1, TR6.9
2.6. Key performance indicators		TR6.19
2.7. Monitoring and reporting	9.3.2 h	TR6.2
Appendix 1: Detailed greenhouse gas inventory	9.3.1 f, g	TR4.9, TR4.15
A1.1 Reporting boundaries		
A1.1.1 Emission source identification method and significance criteria	9.3.1 e	TR4.12, TR4.13
A1.1.2 Included emissions sources and activity data collection	9.3.1 p, q 9.3.2 i	TR5.4, TR5.6, TR5.17, TR5.18,
A1.1.3 Excluded emissions sources and sinks	9.3.1 i	TR5.21, TR5.22, TR5.23
A1.2 Quantified inventory of emissions and removals		
A1.2.1 Calculation methodology	9.3.1 m, n, o, t	
A1.2.2 Historical recalculations		
A1.2.3 GHG Storage and Liabilities		
A1.2.3.1 GHG stocks held on site		TR4.18
A1.2.3.2 Land-use liabilities	9.3.3.	TR4.19
A1.2.4 Supplementary results		
A1.2.4.1 Carbon credits and offsets	9.3.3.3	

A1.2.4.2 Purchased or developed reduction or removal enhancement projects	9.3.2 c	
A1.2.4.3 Double counting and double offsetting		
Appendix 2: Significance criteria used	9.3.1.e	TR4.12
Appendix 3: Certification mark use		TR3.6
Appendix 4: References		
Appendix 5: Reporting index		