

Carbon Reduction Plan

GS Associates (Scotland) Limited

Publication date: 30/04/2023

Commitment to achieving Net Zero

GS Associates (Scotland) Limited is committed to achieving Net Zero emissions by 2040 or earlier.

Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline Year: 2018

Commentary on GSA's Baseline Emissions calculations.

GSA has established our baseline measurement for 2018 with the support of independent specialist consultants. This baseline measurement incorporates 100% of scope 1 and scope 2 emissions. Whilst the baseline measurement for 2018 covers a subset of scope 3 categories including business travel and printing consumables, we have implemented workstreams to calculate and analyse full scope 3 emissions, particularly around our supply chain, going forward.

2018 was GSA's first year of carbon reporting to coincide with baseline calculation.

EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	276.5
Scope 2	27.3
Scope 3 (included Sources)	68.23
Total Emissions	372.03



Current Emissions Reporting

Reporting Year: 2022	
EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	270.1
Scope 2	21.4
Scope 3 (included Sources)	36.42
Total Emissions	329.92

Emissions Reduction Targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

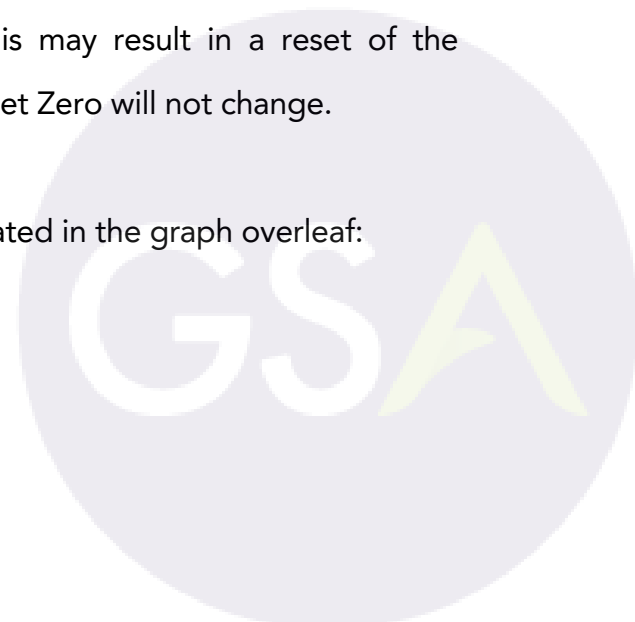
We will reduce our Scope 1, 2 and already included sources of Scope 3 total carbon emissions by 28% by the end of 2025 (from our 2018 baseline emissions).

Therefore, we project that carbon emissions will decrease over the next 3 years to 268.92 tCO₂e; a carbon saving of 103.11tCO₂e since 2018.

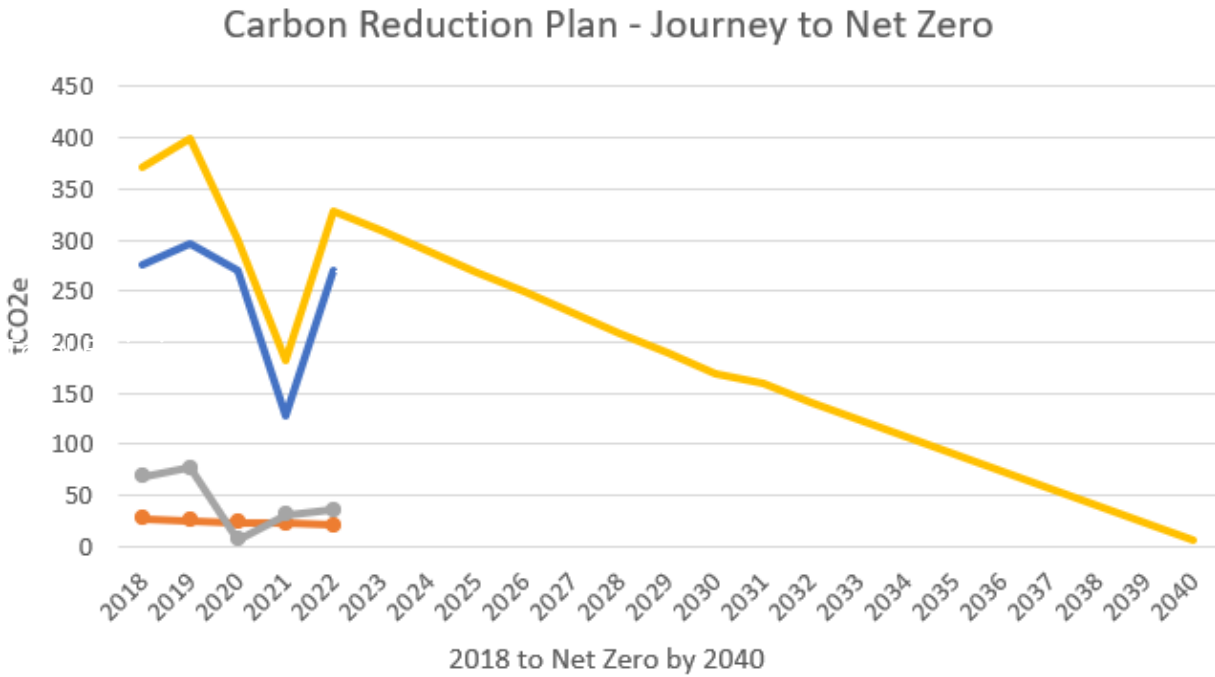
We have committed to Science Based Targets.

We do predict that we will see an increase in our scope 3 emissions due to reporting of additional Scope 3 categories compared with previous years. When we determine the impact of the inclusion of these further categories this may result in a reset of the baseline of our emissions, whilst our overall targets for Net Zero will not change.

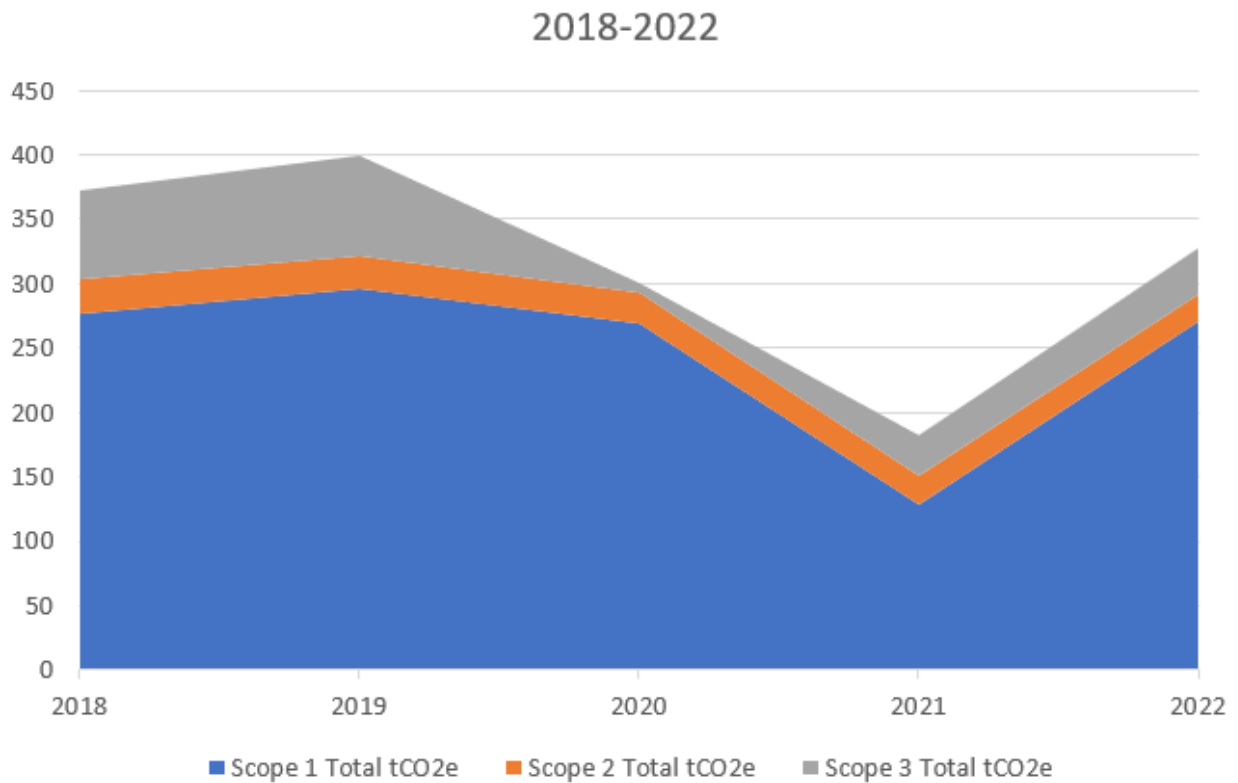
Overall projected reduction target, by year, is demonstrated in the graph overleaf:



Current Emissions Reporting



The graph below shows our progress 2018-2022; equating to a 11.9% reduction (t44.11CO₂e).



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2018 baseline to 31 December 2022.

- ISO 14001 ongoing certification.
- Reduction in business travel.
- Introduction of paperless technologies/digital documents.
- Introduction of a Green Fleet Strategy with a replacement of our field-based management cars to hybrid in 2019.
- Employee awareness campaigns to support environmental goals of the business.
- Supporting the rollout of eco-friendly cleaning products across key client sites.
- Monitoring of office consumables (for example, paper, print cartridges) with planned recycling and targets set to reduce consumption.
- Strategy in place for the eco-friendly disposal of all redundant electrical equipment via an independent waste contractor.
- Purchasing strategy for the environmental assessment of all new equipment.

As of 31 December 2022, the carbon emission reduction achieved by these schemes equates to 44.11 tCO₂e, a 11.9% reduction against the 2018 baseline.



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

GSA is currently working to to develop and then implement further measures in the future, to include:

- The company-wide launch of an online training platform to reduce travelling and document printing costs.
- Amend our Environment Policy to include a company position on business travel.
- Improve our data collection, measurement, analysis and reporting around our supply chain and other scope 3 emissions, to fully utilise the SBTi commitment to influence for better carbon management policies and processes.
- Extension of our Green Fleet Strategy to transition all company cars to plug-in hybrid or electric by 2030, with the phasing out of all petrol and diesel vehicles by 2028.
- Further Green Fleet Strategy related activities, including roll out of driver training programme to inform on the carbon impact of driving behaviours and in-cab technologies to support behavioural change.
- Consideration of the implementation of smarter/hybrid working practices.
- Continuous review and investment in other specific Net Zero management initiatives which will further reduce operational-related emission burden, such as paperless technologies, alternative business travel arrangements and new conference/meeting management initiatives.
- Continue business-wide roll-out of Chase Mobile, our staff digital platform to deliver digital auditing and report for clients, and 'self-serve' paper-free time and attendance recording and for example, holiday and uniform requests.
- Targeted campaigns to encourage less carbon intensive commuting activities such as cycle to work salary sacrifice schemes, car-sharing initiatives and supporting active travel/public transport usage.
- Establishment of a GSA network of eco-champions across the business to support, deliver and feedback on our sustainability goals.

A large, light purple circular watermark containing the letters 'GSA' in a white, sans-serif font. The 'G' and 'S' are white, while the 'A' is a light green color.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard⁷ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting⁸.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard⁹.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors.

Signed on behalf of the GSA:



Managing Director

30 April 2023

