Reporting Year: FY 2024/25
Baseline Year: FY 2022/23

1) Executive Summary

Briggs & Forrester Group is committed to achieving net zero greenhouse gas emissions by 2040 across our operations and value chain. This Carbon Reduction Plan provides an overview of our current emissions profile, progress made to date, and the ongoing actions we are taking to reduce our carbon impact. It also outlines our approach to data quality, governance, and future improvements.

We have recalculated our baseline to reflect organisational changes and continue to strengthen the completeness and accuracy of our emissions reporting. Our latest performance shows reductions across Scopes 1 and 2, alongside improvements in carbon intensity relative to business activity.

1.1 SBTi Commitment

Briggs & Forrester has formally committed to the Science Based Targets initiative (SBTi) and is in the process of developing updated near-term and long-term science-aligned carbon reduction targets. These targets will be submitted for validation and published following formal approval. This commitment reflects our intention to align decarbonisation plans with recognised international best practice and to ensure a credible long-term trajectory to net zero.

2) Organisational Boundary & Consolidation Approach

All UK operations under the financial control of Briggs & Forrester Group are included in this Carbon Reduction Plan.

Following the divestment of Briggs & Forrester Building Services Maintenance Ltd (BSM), our baseline has been recalculated to maintain consistency with the GHG Protocol and PPN 06/21 requirements.

3) GHG Inventory & Baseline

3.1 Methodology

Our greenhouse gas emissions inventory is prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and the UK Government's Environmental Reporting Guidelines. Emissions are calculated using the relevant DEFRA/BEIS UK greenhouse gas conversion factors for each reporting year.
Activity data is sourced from energy meters, fuel usage records, fleet management systems, waste transfer documents, and supplier invoices. We report Scope 1, Scope 2, and all material Scope 3 emissions categories for which reliable data is currently available. Where data gaps exist, conservative estimation techniques are applied. All emissions are reported in tonnes of carbon dioxide equivalent (tCO_2e).

3.2 Baseline Year

Our baseline year is FY 2022/23, the first reporting year with complete Scope 1, Scope 2 and material Scope 3 data coverage. This provides a robust foundation for tracking progress and setting future targets.

3.3 Baseline Recalculation Policy

In line with the GHG Protocol, our baseline is reviewed annually and is recalculated where structural changes, methodological updates, or significant data corrections would alter previously reported emissions by 5% or more. This ensures consistency, accuracy, and comparability of performance over time. Briggs & Forrester maintains an internal baseline recalculation procedure outlining the triggers and governance for any adjustments.

3.4 Emissions Inventory (tCO_2e)

Baseline (FY 22/23) vs Latest Year (FY 24/25)

Category	Baseline (FY 22/23)	Latest (FY 24/25)	% Change
Scope 1	994.25	807.99	-18.73%
Scope 2 (Location-based)	119.47	109.43	-8.40%
Scope 2 (Market-based)	56.98	0.00	-100%
Scope 3	42,973.45	42,653.76	-0.74%
Total (Location-based)	**44,087.17**	**43,571.17**	**-1.17%**
Total (Market-based)	**44,024.68**	**43,461.75**	**-1.28%**

Our latest emissions inventory shows reductions across Scopes 1 and 2, and a small decrease in total Scope 3 emissions. Scope 3 remains the most significant contributor to our footprint, representing approximately 96% of total emissions.
We continue to focus on improving data accuracy and expanding Scope 3 reporting coverage over time as supply-chain information improves.

Scope 3 Emissions Breakdown

Category	Baseline (FY 22/23)	Latest (FY 24/25)	% Change
1 Purchased Goods & Services	42,409.34	41,990.62	-0.99%
2 Capital Goods	50.13	74.64	+48.88%
3 Fuel & Energy-Related Activities	280.22	246.91	-11.89%
5 Waste (Operations)	32.12	38.40	+19.56%
6 Business Travel	201.65	155.85	-22.71%
7 Employee Commuting	Unreported	147.35	-

Employee commuting data for the baseline year was not collected. This will be calculated retrospectively and incorporated into future reporting as additional data becomes available.

3.5 Carbon Intensity (tCO_2e/£m turnover)

Metric	Baseline	Latest	% Change
Scopes 1 & 2 - Location-based Intensity	5.79	3.82	-33.90%
Scopes 1 & 2 - Market-based Intensity	5.46	3.37	-38.33%
Scopes 1-3 - Location-based Intensity	229.06	181.63	-20.71%
Scopes 1-3 - Market-based Intensity	228.74	181.17	-20.80%

To better reflect performance relative to business activity, we monitor carbon intensity per £m turnover across all scopes. Significant improvements have been achieved since the baseline year, demonstrating increased operational efficiency and the impact of targeted carbon reduction measures.

3.6 Data limitations

Some utility and waste datasets include estimates where complete records were unavailable. Purchased Goods & Services emissions currently use spend-based factors due to limited supplier-specific data, although we are working to increase the use of product-level and supplier-verified data. Additional Scope 3 categories will be incorporated into future reporting as datasets mature.

4) Carbon Reduction Measures to Date

Measures implemented across the Group include:

- Transition to renewable electricity across offices
- Ongoing fleet improvements and increased EV/ULEV uptake
- Office energy-efficiency upgrades
- Reduction in business travel and increased use of virtual collaboration
- Increased emphasis on lower-carbon materials and procurement choices

These have contributed to year-on-year reductions in Scopes 1 and 2.

5) Carbon Reduction Measures Planned

Future planned actions include:

- Continued fleet electrification and infrastructure upgrades
- Ongoing office energy efficiency and heating upgrades
- Expanded supplier engagement to improve carbon data quality
- Increased use of Environmental Product Declarations (EPDs) and embodied-carbon data
- Progressive addition of further Scope 3 categories as data improves

These measures will support continued reductions in absolute emissions and carbon intensity.

6) Governance

The Group Board has overall responsibility for carbon reduction and net-zero planning.
The Sustainability Team manages data, reporting and programme coordination across the Group.
Progress is reviewed regularly and publicly disclosed annually.

7) Validation & Review

This Carbon Reduction Plan will be reviewed and updated annually, in line with PPN 06/21.
Updated carbon reduction targets and pathways will be published once formally approved.

8) Assurance & Verification

Our GHG emissions data has not yet undergone external third-party assurance. Briggs & Forrester will review the need for independent verification as reporting processes mature. Any externally assured data or validated targets will be disclosed in future updates.

9) Public Disclosure & Document Control

This Carbon Reduction Plan will be published on the Briggs & Forrester Group website and updated annually. It will remain publicly accessible to ensure transparency for clients, stakeholders, and supply-chain partners.

This Carbon Reduction Plan has been approved by the Group Executive Board.

Signed on behalf of Briggs & Forrester Group Ltd:

Paul Burton
Group Chairman and Chief Executive