

## Exception Limited

Publication date: 31st October 2023

# Carbon Reduction Plan

## Commitment to achieving Net Zero

Exception Ltd is committed to achieving Net Zero emissions by 2030.

## 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: 2021**

### Additional Details relating to the Baseline Emissions calculations.

Exception procures managed offices and therefore does not purchase emissions sources directly.

As we cannot measure our energy consumption, we initially identified that annual emissions of an office-based employee are 3 tonnes CO<sub>2</sub>eq as calculated by the French company Sinteo/ARSEG, but assumed to be 3.6 tonnes CO<sub>2</sub>eq in Europe<sup>1</sup>. This study takes into account energy, water consumption, short business trips as well as fixed assets. It estimates 0.1 tonnes CO<sub>2</sub>eq per employee go on water and paper, 1.1 tonnes CO<sub>2</sub>eq per employee is used on energy and 1.8 tonnes CO<sub>2</sub>eq per employee goes on business trips (Lauer-Stemm et al., 2012).

Based on these assumptions, (3.6 tonnes CO<sub>2</sub> emitted per employee) this would equate to offsetting c.472 tonnes CO<sub>2</sub> per year.

However, having measured our actual consumption (such as business travel) we have a revised consumption of 352 tonnes CO<sub>2</sub>/annum due to much lower business travel.

<sup>1</sup> [www.tree-nation.com/offset-team](http://www.tree-nation.com/offset-team)

Baseline year emissions:	
EMISSIONS	TOTAL (tCO <sub>2</sub> e)
Scope 1	0 Exception does not own or directly manage any emission sources
Scope 2	0 Exception procures managed offices and therefore does not purchase emissions sources directly. However, it is our intention to request this information from our landlord and update this report with the data as it becomes available. To date, our landlord confirms (as a business across the UK):  100% LED lighting (80% more efficient without any toxic materials) 100% renewal energy sourcing (REGO regulated) Solar panel roll-out plan for all offices (50% roll out to date) Targeted a 90% recycling to reduce waste  Since commissioning solar panels in 2014, they have generated 5.8 million KWH of energy, equivalent to saving 2,106 tonnes of CO <sub>2</sub> .
Scope 3 (Included Sources)	352 tonnes (as per note above).
<b>Total Emissions</b>	<b>352 tonnes</b>

## Current Emissions Reporting

Reporting Year: 2022	
EMISSIONS	TOTAL (tCO <sub>2</sub> e)
Scope 1	0 Exception does not own or directly manage any emission sources
Scope 2	0 Exception procures managed offices and therefore does not purchase emissions sources directly. However, it is our intention to request this

	<p>information from our landlord and update this report with the data as it becomes available.</p> <div style="border: 1px solid black; padding: 5px;"> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="background-color: #00728f; color: white; padding: 5px;"> <b>Energy Performance Certificate</b>  <small>Non-Domestic buildings and buildings other than dwellings</small> </div> <div style="background-color: #00728f; color: white; padding: 5px; font-size: 1.2em;"> <b>Scotland</b> </div> </div> <p><b>5 Lochside Way, Edinburgh EH12 9DT</b></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;"><b>Date of assessment:</b> 17 August 2020</td> <td style="width: 33%;"><b>Reference Number:</b> 0981-1246-5330-3340-2020</td> </tr> <tr> <td><b>Date of certificate:</b> 18 September 2020</td> <td><b>Building type:</b> Office/Workshop</td> </tr> <tr> <td><b>Total conditioned area:</b> 5279.78m<sup>2</sup></td> <td><b>Assessment Software:</b> EPCgen, v5.6.a.1</td> </tr> <tr> <td><b>Primary energy indicator:</b> 223 kWh/m<sup>2</sup>/yr</td> <td><b>Approved Organisation:</b> Elmhurst Energy Systems</td> </tr> </table> <div style="background-color: #00728f; color: white; padding: 5px; margin-top: 5px;"> <b>Building Energy Performance Rating</b> </div> <p><b>Excellent</b></p> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">A+</div> <div style="margin-right: 5px;">Net Zero Carbon or better</div> </div> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #00728f; color: white; padding: 2px;">(0-15)</td> <td style="background-color: #00728f; color: white; padding: 2px; text-align: center; font-weight: bold;">A</td> <td rowspan="6" style="border: 1px solid gray; padding: 10px; text-align: center;"> <div style="display: flex; justify-content: space-around; font-size: 0.8em;"> <span>Current</span> <span>Potential</span> </div> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;"> <div style="border: 1px solid black; padding: 5px; background-color: #00728f; color: white; font-weight: bold; font-size: 1.2em;">38</div> <div style="border: 1px solid black; padding: 5px; background-color: #00728f; color: white; font-weight: bold; font-size: 1.2em;">35</div> </div> </td> </tr> <tr> <td style="background-color: #00728f; color: white; padding: 2px;">(16-30)</td> <td style="background-color: #00728f; color: white; padding: 2px; text-align: center; font-weight: bold;">B</td> </tr> <tr> <td style="background-color: #00728f; color: white; padding: 2px;">(31-45)</td> <td style="background-color: #00728f; color: white; padding: 2px; text-align: center; font-weight: bold;">C</td> </tr> <tr> <td style="background-color: #00728f; color: white; padding: 2px;">(46-60)</td> <td style="background-color: #00728f; color: white; padding: 2px; text-align: center; font-weight: bold;">D</td> </tr> <tr> <td style="background-color: #00728f; color: white; padding: 2px;">(61-80)</td> <td style="background-color: #00728f; color: white; padding: 2px; text-align: center; font-weight: bold;">E</td> </tr> <tr> <td style="background-color: #00728f; color: white; padding: 2px;">(81-100)</td> <td style="background-color: #00728f; color: white; padding: 2px; text-align: center; font-weight: bold;">F</td> </tr> </table> </div>	<b>Date of assessment:</b> 17 August 2020	<b>Reference Number:</b> 0981-1246-5330-3340-2020	<b>Date of certificate:</b> 18 September 2020	<b>Building type:</b> Office/Workshop	<b>Total conditioned area:</b> 5279.78m <sup>2</sup>	<b>Assessment Software:</b> EPCgen, v5.6.a.1	<b>Primary energy indicator:</b> 223 kWh/m <sup>2</sup> /yr	<b>Approved Organisation:</b> Elmhurst Energy Systems	(0-15)	A	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> <span>Current</span> <span>Potential</span> </div> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;"> <div style="border: 1px solid black; padding: 5px; background-color: #00728f; color: white; font-weight: bold; font-size: 1.2em;">38</div> <div style="border: 1px solid black; padding: 5px; background-color: #00728f; color: white; font-weight: bold; font-size: 1.2em;">35</div> </div>	(16-30)	B	(31-45)	C	(46-60)	D	(61-80)	E	(81-100)	F
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<p><b>Scope 3</b> (Included Sources)</p>	<p>147 tonnes, see breakdown in the table below.</p>																					
<p><b>Total Emissions</b></p>	<p><b>147 tonnes</b></p>																					

Category	Response
Upstream transportation and distribution	Exception's operations are home/office based. We do not perform any upstream transportation or distribution or produce any waste as a result of our operations.
Waste generated in operations	Paper/Office – 15 tonnes CO2 Fuel and Energy – 115.2 tonnes CO2 (20% reduction on 2021 due to limited people in the office)
Business travel	Business travel covering train, domestic flights, trains and trams – 2.97 tonnes CO2
Employees commuting	Estimated at 13.75 tonnes CO2. Assuming all delivery employees are home based and contractors do not work at client site. Any travel will be included in the business travel.
Downstream transportation and distribution	Exception's operations are home/office based. We do not perform any downstream transportation or distribution or produce any waste as a result of our operations.

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## Emissions reduction targets

Our carbon reduction plans for 2023 are:

### Travel

There is a requirement to balance employee wellbeing and the carbon footprint. All company meetings have been reduced to once a year and more localised events take place twice a year. Teams is still the primary conduit for meetings. There is a requirement for back-office employees to come into the office 3 days a week, but all are within 14 miles of the office.

### Supply Chain

We will conduct a detailed review of our supply chain, in line with the Corporate Value Chain (Scope 3) Standard, to assess whether further reductions can be made.

### Employee Awareness

We will conduct employee webinars to increase awareness of the company's carbon reduction plans and encourage staff to change their own habits to reduce carbon impact sharing ideas etc.

### Carbon Reduction Initiatives

#### Assessment of Environmental Activity

To support our transition to Net Zero, Exception have engaged in a number of assessments to confirm where we are, and what actions we can take to continually review our carbon footprint. Detailed action plan will be in place for 2024.

### Tree Nation

We have planted 701 trees equating to 260.53 t CO<sub>2</sub>

### Ongoing activities

We have continued to adopt the following activities to support the reduction in our emissions:

- Working in offices that are committed to a net zero target
- Reduction in paper
- Essential business travel only
- Home working by default and others working a hybrid week
- Bring Your Own Device (BYOD) policy for mobile phones
- Cloud-based office systems.
- Cycle to work scheme

### Future activities for 2024

Investigation into the adoption of an Electric Car scheme

## 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 standard<sup>2</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>3</sup>.

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) Standard<sup>4</sup>.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

### Signed on behalf of the Supplier:

A handwritten signature in black ink, consisting of several fluid, overlapping strokes.

Date: 31st October 2023

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<sup>2</sup><https://ghgprotocol.org/corporate-standard>

<sup>3</sup><https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

<sup>4</sup><https://ghgprotocol.org/standards/scope-3-standard>