

Exception Limited

Publication date: 20th July 2024

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.

We identified that annual emissions of an office-based employee are assumed to be 3.6 tonnes CO₂eq in Europe¹. This study takes into account energy, water consumption, short business trips as well as fixed assets. It estimates 0.1 tonnes CO₂eq per employee go on water and paper, 1.1 tonnes CO₂eq per employee is used on energy and 1.8 tonnes CO₂eq per employee goes on business trips (Lauer-Stemm et al., 2012).

Based on these assumptions, (3.6 tonnes CO₂ emitted per employee) this would equate to offsetting c.472 tonnes CO₂ per year.

However, having measured our actual consumption (such as business travel) we have a revised consumption of 352 tonnes CO₂/annum due to much lower business travel.

¹ www.tree-nation.com/offset-team

| Baseline year emissions: | |
|-------------------------------|--|
| EMISSIONS | TOTAL (tCO ₂ 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 ₂ . |
| Scope 3 (Included Sources) | 352 tonnes (as per note above). |
| Total Emissions | 352 tonnes |

Current Emissions Reporting

| Reporting Year: 2023 | |
|----------------------|--|
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|--|--|--|---|---|---------------------------------------|--|--|--|---|--------|---|---------|---|---------|---|---------|---|---------|---|----------|---|--------|---|--------------------------------|------------------------------------|--|--|
| | <p>information from our landlord and update this report with the data as it becomes available.</p> <div data-bbox="531 304 1434 1256"> <h3 style="text-align: center;">Energy Performance Certificate Scotland</h3> <p style="text-align: center; font-size: small;">Non-Domestic buildings and buildings other than dwellings</p> <p>5 LOCHSIDE WAY, SOUTH GYLE, EDINBURGH EH12 9DT</p> <table border="0" style="width: 100%; font-size: small;"> <tr> <td>Date of assessment: 20 March 2024</td> <td>Reference Number: 0271-1246-5334-3040-2020</td> </tr> <tr> <td>Date of certificate: 22 March 2024</td> <td>Building type: Office/Workshop</td> </tr> <tr> <td>Total conditioned area: 4650.12m²</td> <td>Assessment Software: EPCgen, v6.1.e.1</td> </tr> <tr> <td>Primary energy indicator: 66 kWh/m²/yr</td> <td>Approved Organisation: CIBSE Certification Ltd</td> </tr> </table> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <h4 style="text-align: center; background-color: #00728f; color: white; margin: 0;">Building Energy Performance Rating</h4> <p style="margin: 0;">Excellent</p> <div style="display: flex; align-items: center; margin: 5px 0;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">A+</div> <div>Net Zero Carbon or better</div> </div> <table border="0" style="width: 100%; text-align: center; margin: 5px 0;"> <tr> <td style="background-color: #00728f; color: white; padding: 5px;">(0-15)</td> <td style="background-color: #00728f; color: white; padding: 5px;">A</td> </tr> <tr> <td style="background-color: #009d4c; color: white; padding: 5px;">(16-30)</td> <td style="background-color: #009d4c; color: white; padding: 5px;">B</td> </tr> <tr> <td style="background-color: #76c73a; color: white; padding: 5px;">(31-45)</td> <td style="background-color: #76c73a; color: white; padding: 5px;">C</td> </tr> <tr> <td style="background-color: #f1d71f; color: white; padding: 5px;">(46-60)</td> <td style="background-color: #f1d71f; color: white; padding: 5px;">D</td> </tr> <tr> <td style="background-color: #f4a460; color: white; padding: 5px;">(61-80)</td> <td style="background-color: #f4a460; color: white; padding: 5px;">E</td> </tr> <tr> <td style="background-color: #e3573c; color: white; padding: 5px;">(81-100)</td> <td style="background-color: #e3573c; color: white; padding: 5px;">F</td> </tr> <tr> <td style="background-color: #c0392b; color: white; padding: 5px;">(100+)</td> <td style="background-color: #c0392b; color: white; padding: 5px;">G</td> </tr> </table> <p style="margin: 0;">Very Poor</p> <table border="0" style="width: 100%; font-size: small; margin: 5px 0;"> <tr> <td style="width: 40%;">Approximate Energy Use:</td> <td>54 kWh per m² per year</td> </tr> <tr> <td>Approximate Carbon Dioxide Emissions:</td> <td>6.29 kgCO₂ per m² per year</td> </tr> </table> <p style="font-size: x-small; margin-top: 10px;">The building energy performance rating is a measure of the effect of a building on the environment in terms of carbon dioxide (CO₂) emissions. The better the rating, the less impact on the environment. The current rating is based upon an assessor's survey of the building. The potential rating shows the effect of undertaking all of the recommended measures listed below. The Recommendations Report which accompanies this certificate explains how this rating is calculated and gives further information on the performance of this building and how to improve it.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <h4 style="text-align: center; background-color: #00728f; color: white; margin: 0;">Benchmark</h4> <p style="margin: 0; font-size: small;">A building of this type built to current building regulations at the date of issue of this certificate would have a building energy performance rating of: 05 A</p> </div> </div> </div> | Date of assessment: 20 March 2024 | Reference Number: 0271-1246-5334-3040-2020 | Date of certificate: 22 March 2024 | Building type: Office/Workshop | Total conditioned area: 4650.12m ² | Assessment Software: EPCgen, v6.1.e.1 | Primary energy indicator: 66 kWh/m ² /yr | Approved Organisation: CIBSE Certification Ltd | (0-15) | A | (16-30) | B | (31-45) | C | (46-60) | D | (61-80) | E | (81-100) | F | (100+) | G | Approximate Energy Use: | 54 kWh per m ² per year | Approximate Carbon Dioxide Emissions: | 6.29 kgCO ₂ per m ² per year |
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| <p>Scope 3 (Included Sources)</p> | <p>25.81 tonnes, see breakdown in the table below.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Total Emissions</p> | <p>25.81 tonnes</p> | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Category | Response |
|--|---|
| | <p>Our Baseline submission used an industry calculation for an office based worker of 3.6 tonnes CO₂e per annum, as we were unable to do specific calculations.</p> <p>We have developed our capability and understanding in this and are now able to produce specific figures. Our current assessment is less than 0.5 tonnes CO₂e per annum for our members of staff and sub-contractors.</p> |
| Upstream transportation and distribution | <p>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.</p> |

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|--|--|
| Office and Homeworking costs | 8.6 tonnes CO2e The energy efficiency of our managed service building has been enhanced greatly and brought about a significant reduction in the CO2 emissions produced. |
| Waste generated in operations | Paper/Office – 1.66 tonnes CO2e 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; and hotel accommodation – 5.13 tonnes CO2e |
| Employees commuting | Calculated at 10.35 tonnes CO2e . 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. |

Emissions reduction targets

Our carbon reduction plans for 2024 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

As at end 2023, we have planted 751 trees equating to 268.23 tonnes CO2

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

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 standard² and uses the appropriate Government emission conversion factors for greenhouse gas company reporting³.

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) Standard⁴.

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:



Alasdair Hendry, Managing Director

Date: 20th June 2024

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

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

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