



ROBSON / LAIDLER

ACCOUNTANTS

Robson Laidler's 2019/20 Carbon Footprint and Reduction Targets

By Compare Your Footprint

Introduction

A carbon footprint is the total quantity of greenhouse gases produced by an organisation, project, or place over a given time period (usually a year). It is measured into carbon dioxide equivalents, a standard unit for measuring carbon footprints. The GHG Protocol Corporate Reporting Standard splits the footprint into three categories

1. **Scope 1:** Direct Emissions from owned or controlled sources (e.g. gas usage, refrigerant, fuel used in company cars)
2. **Scope 2:** Indirect emissions from the generation of purchased electricity, heat or steam
3. **Scope 3:** All indirect emissions that occur in the value chain of the reporting company, including upstream and downstream emissions. The GHG protocol lists 15 Scope 3 categories.

A carbon footprint is the first step for a carbon to reduce its environmental impact and reach net zero in 2050. This is because, producing a carbon footprint highlights those areas of operations which produce the most emissions and these areas can then be the focus of the next year's carbon reduction plan.

Robson Laidler have calculated their carbon footprint using the Compare Your Footprint Calculator for the period:

- 1st April 2019 – 31st March 2020

Data Quality and Scope





| Scope | Category | Quality | |
|---------------|------------------------------------|---------------------------|----------------------------|
| Scope 1 | Gas Usage | Green | |
| Scope 2 | Electricity Usage | Green | |
| Scope 3 | Purchased Goods and Services | Water | Green |
| | | IT Equipment | Orange |
| | | Digital Footprint | Yellow with diagonal lines |
| | | Food and Drink | Green |
| | | Office Furniture | Orange |
| | | Paper | Green |
| | Fuel and energy related activities | T&D for Gas Usage | Green |
| | | T&D for Electricity Usage | Green |
| | Waste Generated in Operations | General Waste | Blue |
| | | Mixed recycling | Blue |
| | | Paper | Green |
| | Business Travel | Air | Yellow |
| | | Rail | Orange |
| Road | | Yellow | |
| Accommodation | | Green | |

Cloud hosting electricity is high, despite apportioning. Check that RL definitely use 10% of their cloud and what the data centre's PUE is.

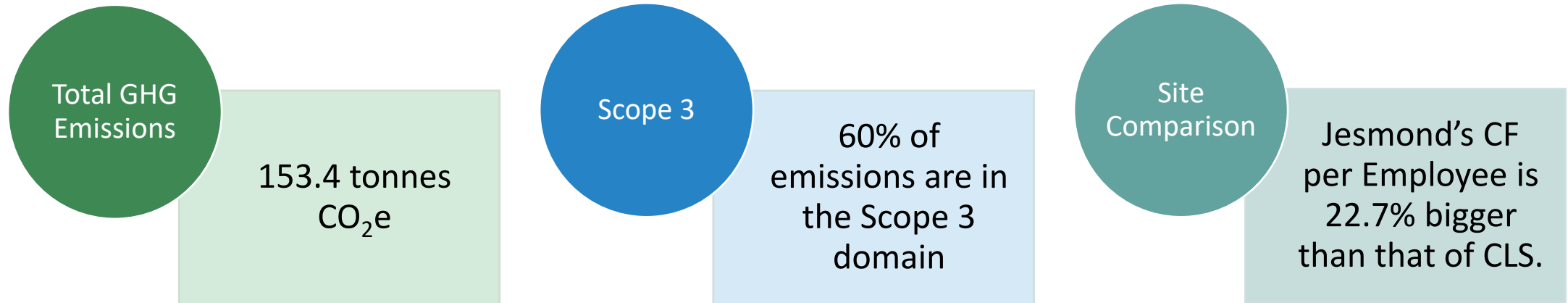
Waste data was probably over estimated, so investigate a waste management company with a zero-to-landfill policy

For air travel record flight class in the future, and for road ask employees to report their vehicle size and fuel type (e.g. petrol etc.)

Table 1: Assessment of data quality. The categories are the same as in the Greenhouse Gas Protocol reporting standard.

-  Data inputted in optimal format
-  Spend data utilised
-  Data estimated based on assumptions
-  Data adequate but more detailed would be desirable

Main Results:



Emissions by Source

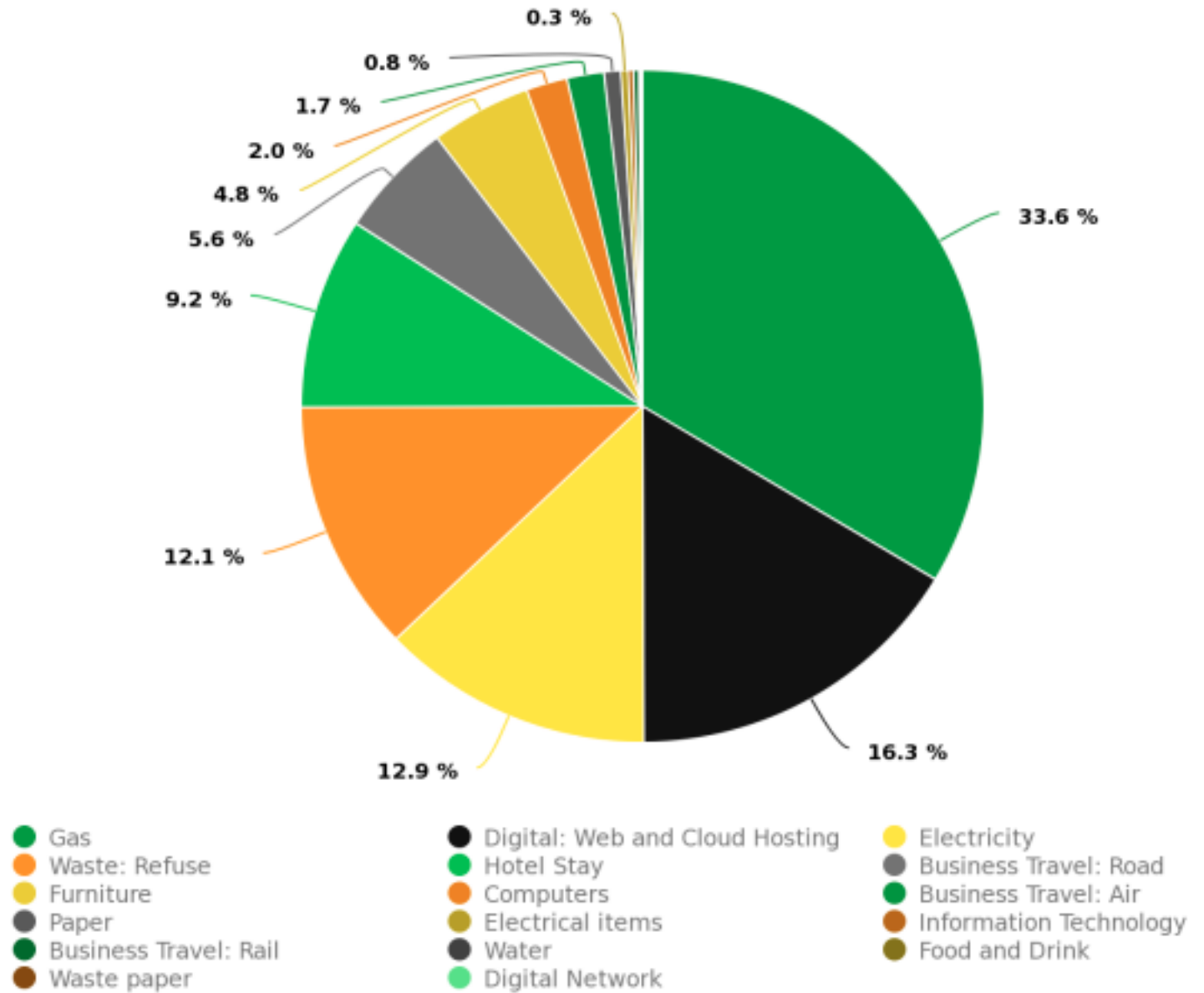


Figure 1: Robson Laidler's 2019 carbon footprint represented proportionally in a Pie Chart. This chart was taken directly from CYF

Office vs Office Comparison

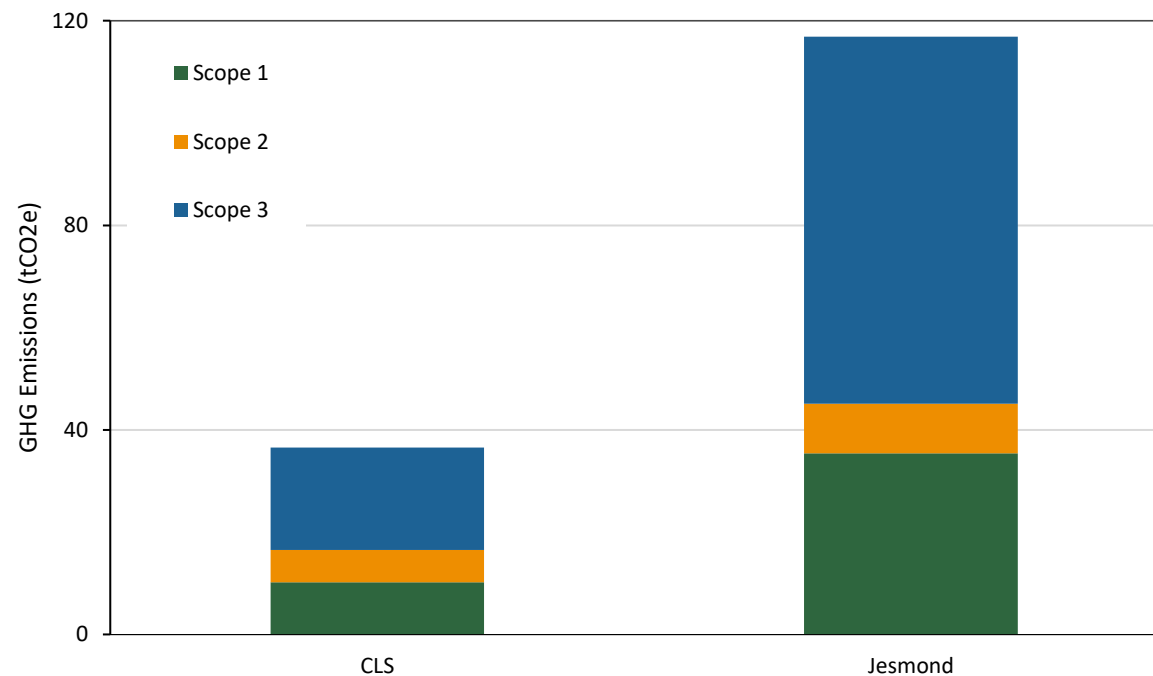


Figure 2: 2019/20 total GHG emissions of each Robson Laidler's sites split by emissions scope.

- Robson Laidler included two sites, CLS and Jesmond, in their 2019/20 carbon footprint.
- The graph above illustrates that Jesmond's absolute carbon footprint (116.9 tCO2e) is considerably larger than that of CLS (36.6 tCO2e).
- However, each sites' consumption, and thus overall carbon footprint, is significantly influenced by each sites' operational capacity. Normalisation accommodates for such a difference between sites by factoring in scale (e.g. FTE), therefore allowing for direct comparisons to be made.
- Normalised Results:
 - Jesmond: 2.49 tCO2e/FTE
 - CLS: 2.03 tCO2e/FTE
- Normalisation reveals that the average carbon footprint per FTE at each site is relatively similar, with the normalised footprint at Jesmond only being 22% larger than that of the CLS Site. This is to be expected as Jesmond's footprint covers more of Robson Laidler's activities (e.g. digital footprint, air travel, paper usage)

A yellow dart with a green and red shaft is shown hitting the bullseye of a target. The target has concentric black and white rings with numbers 1 through 5. The dart is positioned diagonally from the top left towards the bottom right.

Emission Reduction Targets

There are a number of different ways organisations can set emissions reduction targets. CYF advise setting targets in line with the Science Based Target Initiative (SBTi). The SBTi, which is a partnership between CRP, the UN's Global Compact, the World Resources Institute, and WWF, has created a framework for organisations to set emissions reduction targets in line with the latest climate science deemed necessary to meet the goals of the Paris Agreement, namely limiting global warming to 1.5°C. This year they have also developed a net zero standard, which will ensure that companies' net-zero targets translate into action consistent with achieving a new zero world by no later than 2050.

Robson Laidler's Science Based targets

- In order to align with 1.5 degrees global warming, Robson Laidler needs to reduce its total GHG emissions by 21% for 2024-25 and by 42% for 2029-30.
- The target years show Robson Laidler GHG emissions targets in the years 2024 and 2029, split by scope. If Robson Laidler hits these targets, the company will be aligned with 1.5 degrees global warming.
- These are unofficial targets – Robson Laidler can decide whether they want to officially verify or rather focus on reduction strategies
- If it was decided that Robson Laidler wanted to verify their science-based targets, only scope 1 and 2 targets would have to be set to align with limiting global warming to 1.5 degrees. This is due to Robson Laidler being an SME – there are different pathways depending on size of company (FTE and Turnover).
- As an SME, it is not compulsory for Robson Laidler to set a Scope 3 science-based target. However, it is strongly recommended that targets are set regardless, as scope 3 was the greatest source of emissions for Robson Laidler in 2019/20.

| Scope | Base Year (2019-20) | Target Year (2024-25) | Reduction (%) | Target Year (2029-30) | Reduction (%) |
|-----------------|---------------------|-----------------------|---------------|-----------------------|---------------|
| Scope 1 (tCO2e) | 46.6 | 36.8 | 21% | 27.1 | 42% |
| Scope 2 (tCO2e) | 16.0 | 12.6 | 21% | 9.3 | 42% |
| Scope 3 (tCO2e) | 91.8 | 72.5 | 21% | 53.2 | 42% |

Table 2: Robson Laidler's science based targets and the required % reductions

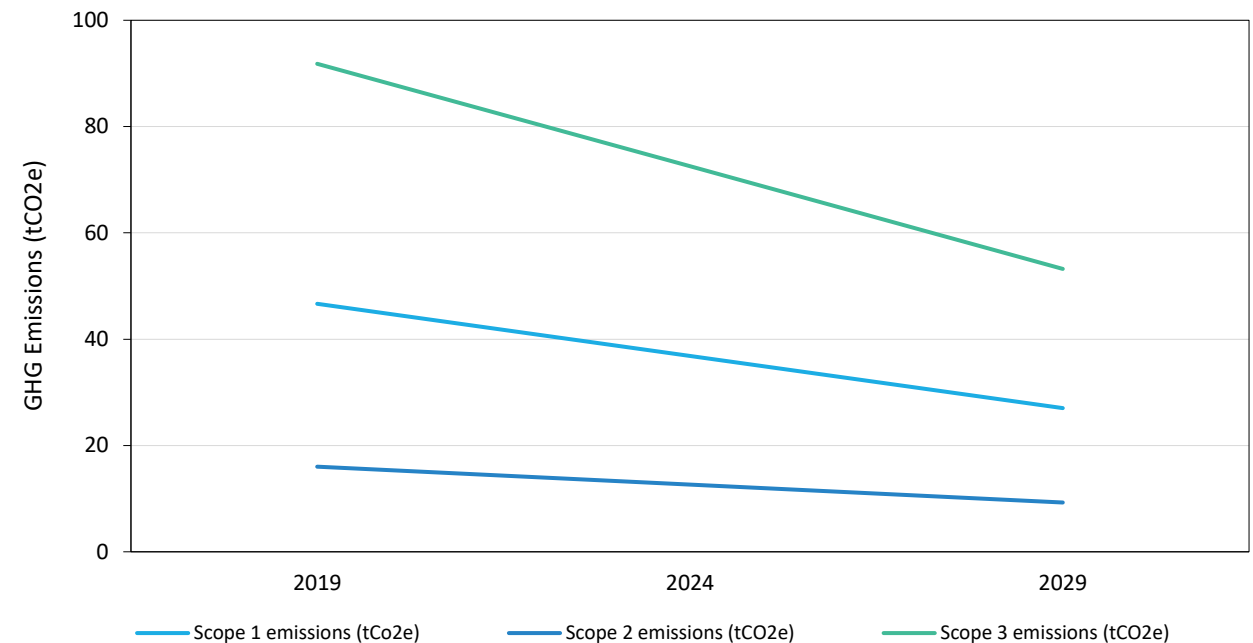
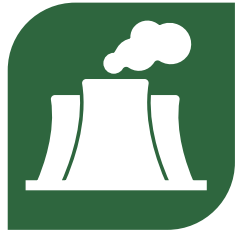


Figure 3: Robson Laidler's science-based targets, split by scope.

Carbon Emissions - hotspots

The following carbon hotspots have been identified from Robson Laidler's 2019/20 carbon footprint.



GAS USAGE



BUSINESS
TRAVEL



DIGITAL WEB
AND CLOUD
HOSTING



ELECTRICITY



WASTE