2024 Carbon Reduction Plan

Our commitment to achieving Net Zero

July 2025

St John Ambulance

Commitment to achieving Net Zero

St John Ambulance is committed to achieving Net Zero emissions by 2045. As a responsible healthcare provider and leading UK charity, we are committed to working towards best practice and aligning to NHS Net Zero targets and ambitions. Our commitment extends beyond environmental sustainability to encompass social responsibility, ensuring that we contribute positively to the communities we serve. By integrating these principles into our operations, we aim to create a healthier, more sustainable future for all.

Baseline emissions reporting

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 emissions footprint

Baseline Year: 2018	
Additional details relating to the baseline emissions calculations.	
Our current baseline year does not include emissions from business travel, vehicle hire, or waste, as data for these categories was not captured at the time. These omissions mean the baseline does not yet fully reflect our Scope 3 emissions. As data becomes available, we will review and, if appropriate, update our baseline to improve completeness and alignment with reporting best practices.	
Baseline year emissions:	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	3,843
Scope 2	2,193
Scope 3	1,262
Total emissions	7,297

Current Emissions Reporting

Reporting Year: 2024

Additional details relating to the 2024 emissions calculations.

Due to ongoing limitations in our utility provider's transition to a new billing platform, we – along with many other organisations – do not yet have a complete dataset for 2023–2024 gas (Scope 1) and electricity (Scope 2) consumption. We are currently in the process of transitioning to a new supplier and are working to produce and verify an accurate estimate for this period in the meantime.

In line with NHS Evergreen Assessment requirements, we are currently measuring a limited number of Scope 3 categories (Categories 4, 5, 6, 7, and 9). However, we have not yet been able to gather sufficient data for upstream transportation and distribution (Category 4), waste generated in operations (Category 5), or employee commuting (Category 7). We are committed to improving our data collection processes and aim to report on these categories in full by next year. For any queries, please contact Procurement@sja.org.uk.

2024 Emissions:

EMISSIONS	TOTAL (tCO_2e)
Scope 1	2,522
Scope 2	829
Scope 3	730
Total emissions	**4,081**

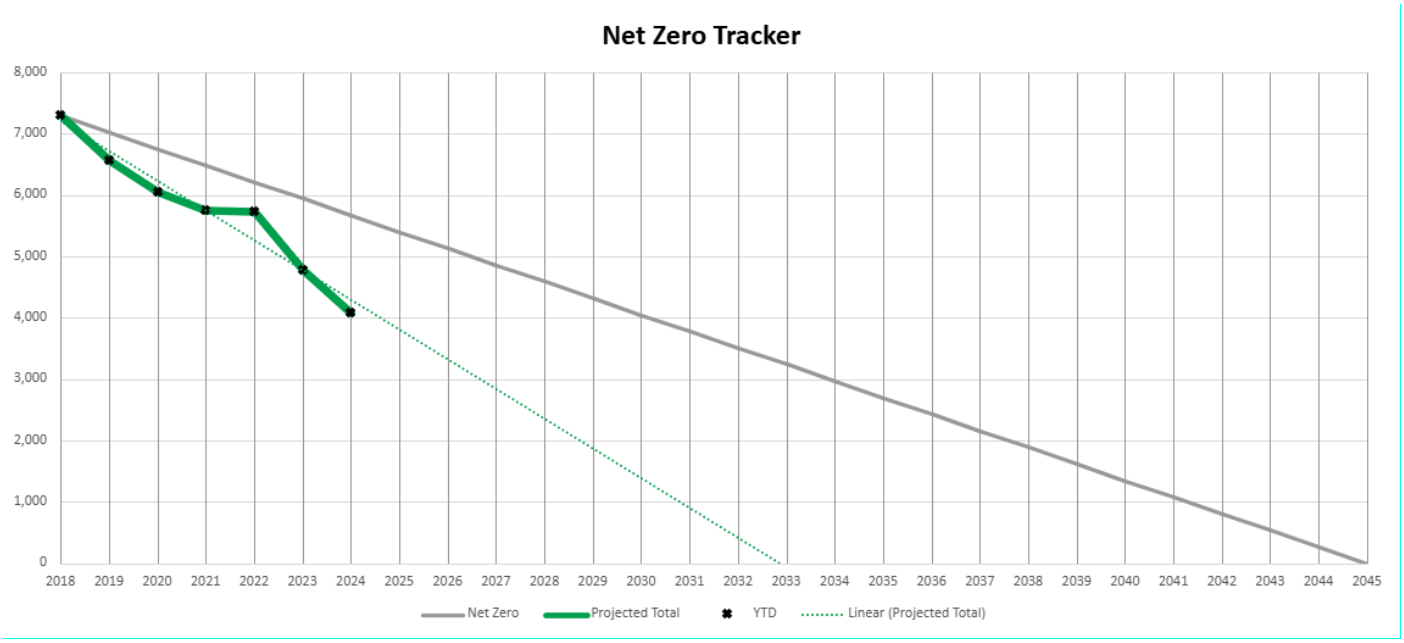
Emissions reduction targets

To continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets in publishing this Carbon Reduction Plan:

- Net Zero by 2040 for emissions we directly control (Scope 1), with an ambition to reach an 80% reduction by 2032
- Net Zero by 2045 for indirect emissions (Scope 2 & 3) we can externally influence with an ambition to reach an 80% reduction by 2039

In line with the current carbon emission reduction trend, we project that carbon emissions will decrease over the next five years to 1,525 tCO_2e by 2029. This is a reduction of 79.1% from our baseline year.

Progress against these targets can be seen in the graph below:



Net Zero Tracker showing actual and projected emissions reductions from 2018 towards our 2045 Net Zero target.

The Net Zero Tracker illustrates our emissions reduction progress against our long-term Net Zero pathway. Since 2019, we have achieved a steady decline in emissions, with a significant drop between 2022 and 2024, reflecting the impact of recent estate rationalisation, improvements to our fleet and facilities, and efficiencies in operations.

As we continue to improve the quality and coverage of our emissions reporting, particularly around Scope 3 activities, we anticipate there may be some increases in our reported totals. However, we remain committed to minimising emissions across all Scopes and to driving reductions as far as possible. We will continue to monitor our progress annually to ensure we stay aligned with our Net Zero commitment by 2045.

Our current emissions are tracking below the original projected pathway, positioning us well to meet

future reduction targets. However, ongoing efforts are essential to maintain this momentum, particularly through continued property consolidation, upgrades to energy-efficient systems, and strategic fleet, equipment and supply chain management.

Carbon Reduction Projects

St John Ambulance aspires to continuously improve our sustainability through an ongoing programme to reduce or remove environmentally damaging activities and encourage activities that, where possible, improve or conserve the environment.

We will protect human health and the environment within our operations, buildings, management of our people, and relationships with external organisations and associates.

Our commitment is formally articulated in our Environmental and Sustainability Policy, which is currently under review. An updated version will be published on the St John's website shortly.

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2018 baseline. The carbon emission reduction achieved by these schemes is 3,216 tCO_2e, which represents a 44.07% reduction compared to the 2018 baseline. These measures will be in effect when delivering contracts.

Scope 1

Scope 1: Gas

In 2023, St John Ambulance reported 1,341 tCO2efrom gas consumption. This figure remains unchanged for the current reporting period due to ongoing billing inaccuracies from our previous energy supplier during 2024. Therefore, 2023 data is considered the most accurate representation of usage.

We anticipate a reduction in Scope 1 gas emissions by the end of 2025, driven by a smaller property portfolio, a more reliable energy supplier, and planned facility improvements. The charity has invested significant time reviewing our estate to ensure we have the right number and type of buildings fit for the future. By consolidating the portfolio and disposing of outdated, inefficient buildings, we have and will continue to reduce gas usage.
We have invested in modern facilities, such as new ambulance hubs in Castle Donington and Warrington, which have a much cleaner footprint. Energy-efficient measures, including appropriate boilers and heating controls, are being implemented across the estate.

Where gas-powered equipment is replaced or installed, we are committed to selecting the most efficient systems available within our budget. This ensures cost-effectiveness and supports our carbon reduction goals. All installations will comply with relevant industry standards ensuring quality, safety, and compliance.

Scope 1: Fleet

In 2024, fleet-related emissions totalled 1,180 tonnes CO_2e, representing a 33.4% reduction from 2023 and a 47.3% reduction since 2018. This significant decrease reflects the ongoing impact of our Fleet Strategy, which prioritises the procurement of lower-emission vehicles and the transition to electric alternatives. During 2024 we significantly reduced our fleet of Euro 3, 4 and 5 type vehicles by 192, thus reducing the impact of these higher emission vehicles.

We also recorded 131,000 miles driven in electric vehicles (EVs) during 2024, replacing the miles that would have previously been covered by more polluting vehicles. The Fleet Strategy mandates that all new vehicle purchases - including ambulances - meet at least Euro 6 standards, ensuring alignment with EU emission legislation. Additionally, electric, hybrid, or LPG-powered vehicles are considered at every procurement stage, supporting our carbon reduction goals. Our fleet is actively shifting toward cleaner technologies, as shown in our 2024–25 breakdown by engine type:

Rating	% of Fleet (to 1d.p.)
Euro 3	2.1%
Euro 4	8.9%
Euro 5	8.6%
Euro 6	71.9%
EV	8.6%

Since 2022, we have increased the number of St John Ambulance sites with EV charging points from 12 to 20, and we are currently surveying all properties to assess their electrical capacity and readiness to accommodate further EV charging points. We also offer a Salary Sacrifice Scheme, in partnership with NHS Fleet Solutions, which allows staff to lease fully electric vehicles, promoting personal carbon reductions and encouraging EV uptake within the organisation. Our National Fleet Manager has worked collaboratively with NHS Ambulance Fleet Managers to discuss EV vehicles and innovation.

Scope 1: Entonox

In 2024, emissions from Entonox use were 0.116 tonnes CO_2e, representing a 28% reduction from 2023 and a 42% reduction from 2020, when we began tracking these emissions. Between 2020 and 2024, we achieved a 43.11% reduction in Entonox cylinder use and a 44.96% reduction in associated emissions.

St John Ambulance has significantly reduced emissions from analgesic gases, largely through the implementation of more effective and less polluting forms of pain relief, including Penthrox. While Penthrox has helped lower Entonox use, it cannot yet fully replace it due to clinical constraints, such as for under-18s and during pregnancy. As a result, Entonox remains in use for specific patient groups, though its use is being reduced wherever clinically appropriate.

These reductions reflect our ongoing efforts to minimise the environmental impact of nitrous oxide-based medical gases, in line with our broader Net Zero commitments. Our clinical and operational teams continue to work closely to ensure the most appropriate and sustainable pain relief options are used wherever possible.

Scope 2

Scope 2: Electricity

In 2024, St John Ambulance reported 829 tonnes CO_2e from electricity consumption, consistent with 2023 figures. Due to ongoing billing inaccuracies during 2024, 2023 data is considered the most accurate representation of usage.

We purchase electricity through a supplier operating under the Renewable Energy Guarantees of Origin (REGO) scheme, ensuring a high proportion of our energy supports renewable sources, primarily wind and hydroelectric power.

As part of our wider estate review, we are consolidating our property portfolio, investing in modern, energy-efficient facilities, and disposing of outdated, inefficient buildings. New sites, such as the ambulance hubs at Castle Donington and Warrington, have a significantly cleaner footprint.

Energy-efficient measures are being implemented across the estate, including the installation of LED lighting and the rollout of automatic meter readers (AMRs), now covering 85% of all electric meters. The data gathered through AMRs will support more accurate energy performance benchmarking and inform future improvements.

As part of our digital transformation strategy, we are also reducing the number of printers and Multi-Functional Devices (MFDs), helping to lower electricity usage through more efficient, paperless workflows. We have also adopted a cloud-first approach, decommissioning all on-site data centres. This move has significantly lowered electricity usage by reducing reliance on high-energy servers and the air conditioning required to keep them cool. These services are now hosted using standard electricity across our estate.

Our cloud-based systems, including Microsoft Azure and Microsoft 365, are provided by companies with strong sustainability commitments. Microsoft, for example, has pledged to power its data centres with 100% renewable energy by 2025. This transition supports our goal to reduce the carbon footprint of our digital operations while improving efficiency and resilience.

These initiatives are helping to drive down electricity consumption. We anticipate a further reduction in emissions by the end of 2025, supported by improved data reporting from our new supplier, estate improvements, and operational efficiencies.Scope 3

Scope 3: Category 4 – Upstream Transportation & Distribution

We are actively engaging with our suppliers to understand and gather data on our supply chain's upstream transportation and distribution carbon footprint. This involves working closely with key suppliers to capture relevant data and promote sustainability throughout our supply chain. For instance, we have already received responses from our uniform supplier and some of our medical device suppliers, providing us with valuable insights into their transportation emissions. We are in the process of obtaining and validating more data to ensure its accuracy and reliability; this will help

us gain a better understanding of the emissions of our supply chain and inform future strategies to reduce our overall carbon footprint. Environmental, Social, Governance and Net Zero targets are part of our tender process and an agenda item on supplier contract review and performance management meetings.

Scope 3: Category 6 – Business Travel

Travel-related emissions are a key focus area in our carbon reduction strategy. While we have expensed mileage data available from 2018, we began centrally tracking business travel emissions - including rail, hotels and air - through centralised travel providers in 2019, which has significantly improved our ability to monitor and reduce our footprint.

In 2024, business travel emissions fell to 150 tCO_2e, representing a 51% reduction compared to 2023 and a 40% reduction compared to 2019. Expensed mileage emissions also declined, reaching 546 tCO_2e, a 24% reduction from 2023 and a 57% reduction from the 2018 baseline. Combined, total travel emissions dropped by 32% between 2023 and 2024.

St John Ambulance has been diligently working to develop new structures that empower local people to support their communities in becoming First Aid Resilient. By focusing on training and equipping local residents, St John Ambulance ensures that communities have the necessary skills and knowledge to respond to emergencies effectively. This approach not only fosters a sense of ownership and responsibility among community members but also significantly reduces the carbon footprint of service delivery. Utilising local people means fewer long-distance journeys for St John Ambulance people, leading to lower emissions and a more sustainable model of service provision. This localised strategy not only enhances the resilience of communities but also aligns with environmental sustainability goals, making it a holistic approach to community health and well-being.

We are currently unable to capture emissions data for taxis and ferries through our central travel provider, but we are actively working to address this to improve the completeness and accuracy of our reporting.

Table: Travel emissions overview (tCO_2e)

Category	2018 (tCO_2e)	2019 (tCO_2e)	2023 (tCO_2e)	2024 (tCO_2e)	% Change (2023–2024)	% Change from Baseline
Business travel (rail, hotels, air)	–	250	308	150	▼ 51%	▼ 40% (vs. 2019)
Expensed mileage	1,262	–	721	546	▼ 24%	▼ 57% (vs. 2018)
Total travel emissions	–	–	1,029	696	▼ 32%	–

Note: Business travel emissions (e.g. rail, hotels and flights) began being recorded in 2019 via our central travel system. Expensed mileage data is available from 2018. Taxis and ferries are not yet captured in current reporting.

Scope 3: Category 7 – Employee commuting

We are committed to promoting sustainable commuting options for our employees and volunteers. Our Expenses Policy encourages the use of trains and other public transport wherever practical. Additionally, we actively promote reducing travel by favouring virtual meetings and activities, ensuring that only essential face-to-face interactions - such as training or operational activities - require travel.

To further support our sustainability efforts, we offer staff the opportunity to lease a fully electric car through a salary sacrifice scheme, set up with NHS Fleet Solutions. We also provide a cycle-to-work scheme, encouraging employees to commute by bike and reduce their carbon footprint.

While we are not yet gathering comprehensive data on employee commuting, we are planning to conduct an employee commuting survey in the near future to better understand travel patterns and further enhance our sustainability initiatives. For more details on our future plans, please see the "Future Initiatives" section.

Scope 3: Category 9 - Downstream transportation & distribution

In 2024, downstream transportation and distribution emissions were calculated at 33 tonnes CO_2e, which have been included in our final emissions total. We recognise that we are not yet capturing all data and are actively striving to address gaps and improve data accuracy.

We work with delivery partners who are able to provide monthly emissions data based on parcel volumes and distribution routes. This allows us to capture Scope 3 emissions associated with outbound deliveries in a timely and transparent manner.

As an example, DPD's carbon certificate for February 2024 reported:

- 2,172 parcels delivered
- 599 kg CO_2 saved through their low-carbon delivery methods, including electric vehicles and consolidated routing.

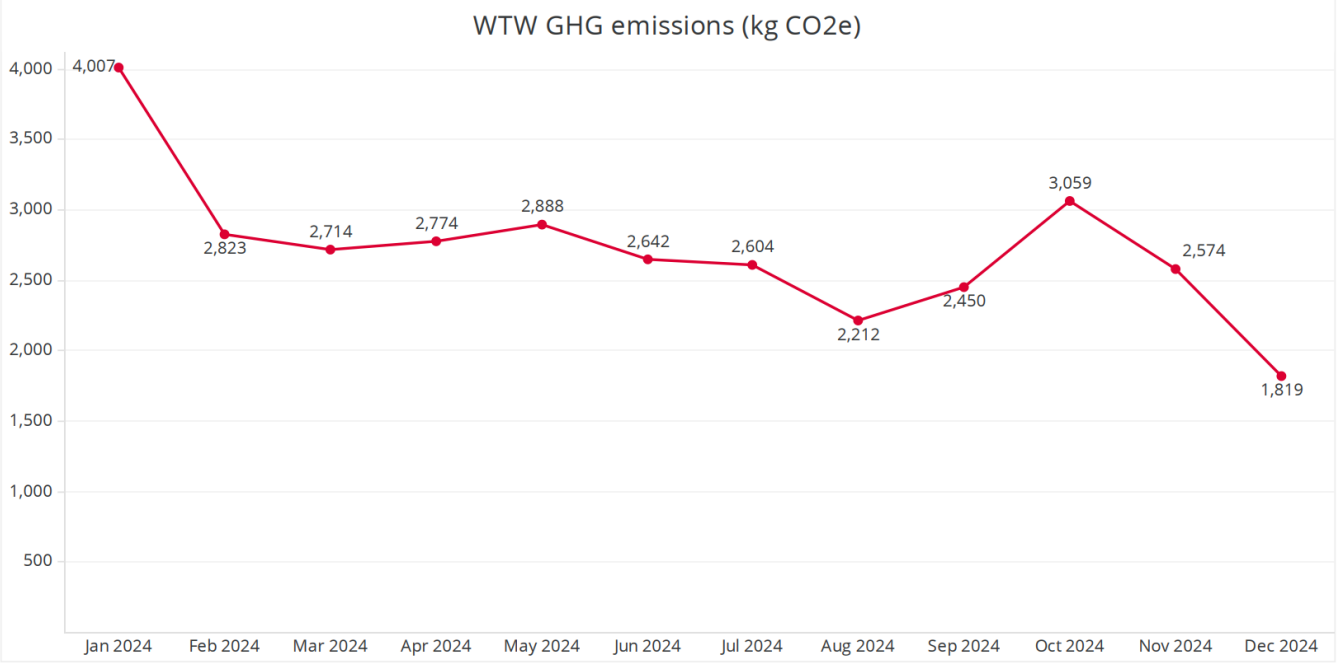


Figure: Monthly WTW (Well-to-Wheel i.e. all greenhouse gas emissions from the production, transportation, transformation and distribution of the fuel combusted by the vehicle) Greenhouse Gas Emissions from DPD Deliveries in 2024 (kg CO_2e). This graph illustrates the monthly greenhouse gas emissions associated with DPD parcel deliveries, reported on a Well-to-Wheel basis. The data reflects a general downward trend over the year, supported by DPD's transition to lower-carbon delivery methods such as electric vehicles and route optimisation.

We continue to monitor and report downstream distribution emissions and engage with partners who offer low-carbon logistics solutions, supporting our wider Net Zero goals.

The largest proportion of our downstream transport and distribution is in support of service delivery from our National Distribution Centre (NDC). The NDC supports both internal and external customers with the distribution of medical equipment, consumables and training materials. We are working to support all of our customers in making informed choices that reduce the volume of packages, deliveries, cost and carbon footprint.

Upcoming and in-progress Carbon Reduction Initiatives

In the future we hope to implement further measures such as:

Scope 1

Scope 1: Gas

In the future, we aim to continue reducing our gas emissions through the consolidation of our estate and the disposal of outdated, gas-inefficient buildings. We plan to further invest in modern, energy-efficient facilities to optimise gas consumption. Our long-term goal is to significantly reduce the carbon footprint of our property portfolio, particularly by integrating low-carbon heating systems and more reliable energy suppliers. This will support a more sustainable, lower-emission estate as part of our ongoing journey to Net Zero.

Scope 1: Fleet

In 2025, we intend to further enhance our fleet's energy efficiency by transitioning to more electric vehicles (EVs) and hybrid vehicles while exploring the use of HVO100 Renewable Diesel in our Euro 6D compliant vehicles, which could reduce CO_2 emissions by up to 90%. We will continue to reduce our fleet of Euro 3, 4, and 5 vehicles, focusing on more efficient utilisation of lower-emission models. This will involve optimising fleet management data, improving route planning, increasing vehicle sharing, and enhancing maintenance schedules to maximise the efficiency and availability of our environmentally friendly vehicles.

Additionally, we are exploring opportunities to expand our EV charging infrastructure and collaborate with suppliers to enhance the sustainability of our fleet. This may include developing smart booking systems, offering public/staff charging tariffs, and utilising green electricity for charging.

Scope 1: Entonox

We will continue our efforts to reduce Entonox usage by further increasing the adoption of Penthrox and exploring other alternatives. While Entonox remains necessary for certain patient groups, we aim to further reduce its use where clinically appropriate. This shift will contribute to lowering our Scope 1 emissions from medical gases, supporting our broader Net Zero targets.

Scope 2

Scope 2: Electricity

Property Improvements
Moving forward, we will continue to invest in energy-efficient building materials, improved insulation, and advanced heating controls across our properties. These measures will help reduce our electricity consumption, contributing to lower Scope 2 emissions.

Smart Metering (AMRs)
We plan to further extend the rollout of Automatic Meter Readers (AMRs) across our estate. This will enhance our ability to monitor energy usage in real-time, enabling more precise management of electricity consumption and helping us identify areas for improvement. AMRs allow us to detect energy waste, spot faulty equipment, optimize usage patterns, and encourage energy-efficient behaviour to reduce consumption and costs.

eLearning
As part of our commitment to sustainability, we are developing mandatory eLearning modules for all new starter inductions. These modules will focus on energy-saving practices, such as turning off lights and monitors when not in use. By promoting these simple but effective actions, we aim to reduce Scope 2 emissions across the organisation.

Scope 3

Scope 3: Category 4 - Upstream Transportation & Distribution

Looking ahead to 2026 and 2027, our goal is to expand our data capture efforts across all suppliers and set measurable emissions reduction targets for upstream transportation and distribution. We recognise that this is a challenging area, but we are committed to working closely with our suppliers to drive progress and improve transparency in our supply chain.

Our focus in the coming years is not only to capture more granular data but also work closely with suppliers to action emissions reduction measures and track progress. During strategic account reviews, we will ask our suppliers to confirm how they are reducing their emissions and working toward Government / NHS Net Zero standards.

We are additionally exploring a partnership for external auditing of our own sustainability practices. Through this collaboration, we aim to improve the accuracy, transparency and accountability of our data, ensuring that our reduction of emissions and achievement of Net Zero targets have been independently assessed and verified.

Scope 3: Category 5 - Waste Generation

In 2024, St John Ambulance began capturing carbon data for our non-clinical waste streams (general waste and dry mixed recycling) through our national waste management company. However, as data collection only began in July 2024, this information is not yet included in our formal Net Zero emissions reporting, which requires a full year of consistent data.

We will begin incorporating waste emissions into our Net Zero reporting from mid-2025 onwards, once a complete 12-month dataset is available. This will strengthen the accuracy and completeness of our Scope 3 emissions tracking.

As part of our commitment to the upcoming Simpler Recycling reforms, we are also rolling out updated bin systems in 2025 to support waste segregation and improve the specificity of our reporting. These new systems will enable us to capture data on:

- General Waste
- Dry Mixed Recycling
- Paper & Cardboard
- Food Waste

In addition, we continue to work with providers for clinical waste management and feminine hygiene waste, the latter of which is diverted for energy recovery and seek to capture this data for future reporting.

Scope 3: Category 6 – Business travel

Improve Reporting on Taxis and Ferries

While our current travel provider is unable to capture emissions from taxis and ferries, we are exploring alternative methods to track and report these travel emissions. This may include directly capturing data from taxi and ferry providers or working with other third-party services to incorporate these emissions into our overall travel reporting system. Our goal is to ensure comprehensive and accurate reporting on all business travel-related emissions by 2026.

Expand Localised Service Delivery

We will continue to develop and expand our approach of training and equipping local communities to become First Aid Resilient. This will further reduce the need for travel by trainers and responders, aligning with our sustainability goals and ensuring that services are more locally based.

Carbon Footprint Literacy & Transparency

We will provide volunteers and employees with tools to calculate and track the carbon footprint of their travel, including a clear breakdown of their emissions related to rail, flights, and mileage. This transparency will help drive awareness and engagement with sustainability goals.

Scope 3: Category 7 - Employee commuting

To better understand and address our Scope 3 emissions, we plan to collect data on employee commuting patterns. A staff questionnaire will be launched to gather information on travel modes, distances, and frequency, helping us estimate the carbon footprint associated with commuting.

While we are encouraging colleagues to return to office-based work in a post-COVID environment, we are equally committed to promoting low-carbon commuting. As part of this initiative, we aim to:

- Encourage active travel, such as walking and cycling, through internal campaigns and resources.
- Promote public and shared transport options, where practical.
- Investigate opportunities to support and expand green commuting, such as cycle-to-work schemes, EV charging infrastructure, or flexible start times to enable low-carbon journeys.

The insights gathered will help inform future workplace and travel policies and contribute to more accurate carbon footprint reporting under our Scope 3 emissions.

Scope 3: Category 9 - Downstream Transportation & Distribution

For future initiatives related to downstream transportation and distribution, we aim to close data gaps in our emissions reporting by 2026, ensuring all relevant emissions are included in our Scope 3 inventory. We will expand partnerships with low-carbon delivery providers, prioritising electric vehicles (EVs) and optimising delivery routes to reduce carbon footprints. Additionally, we will encourage our logistics partners to include carbon reporting in their contracts, fostering transparency and driving emissions tracking across the supply chain.

We will also focus on improving packaging efficiency and consolidating shipments to further reduce emissions. Engaging with customers to promote sustainable delivery choices, such as package reduction and eco-friendly shipping, will help us align with our Net Zero objectives and enhance the sustainability of our distribution activities.

Governance and Environmental Management

St John Ambulance is committed to embedding robust environmental governance and management practices to support the delivery of our Net Zero and sustainability ambitions. Key actions and frameworks include:

- **Governance Responsibility:**The Board of Trustees is responsible for the sustainability of the charity and delegates day-to-day management to the Chief Executive and their direct reports. Specifically for environmental sustainability matters, the Risk and Assurance Committee provides scrutiny and oversight of practices and progress to ensure effective assurance.

- **Executive Leadership:**The Chief Executive Officer has nominated the Chief Operating Officer as the lead executive for environmental sustainability on behalf of the Executive Committee (ExCo)

- **Environmental Sustainability Governance and Oversight:** We will establish an Environmental Strategic Group to lead the development and implementation of an Environmental strategy. This strategy will guide the organisation's priorities, including carbon reduction targets, circularity goals, and broader environmental governance standards. It will align with national and NHS objectives and embed sustainable and ethical practices across departments. The group will foster collaboration among key stakeholders, ensuring environmental considerations are fully integrated into decision-making processes to drive long-term value, resilience, and responsible governance.

- **Environmental Sustainability Community of Practice Group**: Aiming to unite professionals and stakeholders, this group will promote collaboration and knowledge sharing on ESG-related topics. The primary goal is to reduce environmental impact, promote social responsibility, and ensure strong governance structures, keeping St John Ambulance informed of trends, regulations, and best practices.

- **ISO 14001 Certification**: We are working towards certification under ISO 14001, the international standard for Environmental Management Systems (EMS), to ensure continuous improvement and compliance with environmental regulations.

- **NHS Evergreen Assessment**: We are committed to completing the NHS Evergreen Sustainable Supplier Assessment in 2026 to evaluate and enhance our environmental performance, aligning our practices with NHS Net Zero standards and supply chain expectations. We recognise that ownership of the Evergreen Assessment will transition from NHS England (NHSE) to the Department of Health and Social Care (DHSC), with further updates expected in 2026. Alongside this, we will continue to strengthen our Social Value contributions, recognising

its importance in NHS procurement processes and our broader commitment to positive community impact.

- **eLearning for Sustainability Awareness**: As part of our strategy to embed sustainability throughout the organisation, we are developing mandatory eLearning for all St John Ambulance People. This will raise awareness about environmental responsibility and promote energy-saving practices. The training is designed to build a culture of sustainability, ensuring all staff understand their role in reducing our environmental impact and aligning with our Net Zero ambitions.

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 [1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

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.[3]

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

Signed on behalf of St John Ambulance:

M.Killick, Chief Operating Officer

Date 10th September 2025

[1] https://ghgprotocol.org/corporate-standard

[2] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

[3] https://ghgprotocol.org/corporate-value-chain-scope-3-standard