williams lea

GREENHOUSE GAS REPORT

2023

CONTENTS

INTRODUCTION

In a rapidly changing world, the ability to innovate and break new ground drives progress. Williams Lea has harnessed this ability for more than 200 years.

Our 7,000+ talented employees worldwide are experts in delivering efficient business processes in complex and highly regulated environments.

We're always progressing. Connecting technology with expertise and strong processes to transform support services. As we enter our third century, we continue helping businesses thrive in a future driven by digitization and virtualization.

Our services include:

- Presentations and Creative Services

  Pitching for business in highly competitive markets, against stringent regulations, requires a creative approach. An increasingly digital and virtual meeting process also means presenting persuasive pitches through compelling data and creative graphics that elevate a firm's business profile.

  Williams Lea's team of expert presentation, creative and research specialists are available around the world to offer 24/7 data gathering and execution of next-gen digital presentations, pitchbooks, and creative literature.

- Business and Administrative Services

  Williams Lea offers outsourcing solutions that support functional tasks vital to administrative, finance and accounting, human resources, facilities, and marketing departments.

  Dedicated teams combine best-in-class technologies and subject matter expertise to deliver white glove support that gives clients comprehensive assistance with speed and razor-sharp precision.

- Offices Services

  We provide support across the entire document life cycle, shaping the processes that move information in, through and out of your offices.

  Our outsourcing solutions feature a blend of people, processes and digitization that improves service quality and brings scale and flexibility to support your office operations. Our workflow and collaboration technologies connect offices and end users for maximum speed and process efficiency.

PURPSOSE AND OBJECTIVE

Williams Lea recognises that environmental issues are a fundamental challenge for the global community. The business is committed to managing the environmental impacts that arise through the lifecycle of its products and services.

Williams Lea has developed an Environmental, Social, Governance (ESG) strategy known as Beyond Business which is aligned to the principles of the United Nations Global Compact (UNGC). The Williams Lea Beyond Business ESG policy places a primary focus on material goals for the organisation using the UN Sustainable Development Goals (SDG) framework including goal 13: Climate Action

Significant environmental impacts for the organisation include Greenhouse Gas (GHG) emissions. This report will outline the details of the companies GHG emissions and reduction targets. The report has been prepared in line with the organisation's Greenhouse Gas Accounting and Reporting Guidance and the international standard BS EN ISO 14064-1:2019.

This report is intended to be used by stakeholders including clients, employees, investors, suppliers and other interested parties. The objective of the report is to assist users to better understand the GHG emissions associated with the organisation including the sources of emissions by relevant category.

The report will also allow the user to understand the targets established by the company and progress towards those targets over time.

SCOPE AND BOUNDARIES

An operational control approach was selected for the greenhouse gas (GHG) accounting and reporting. This is based on the Williams Lea business operating model and the level of control or influence over the GHG emission sources.

The scope of this report includes all emissions from the Williams Lea group of businesses globally. Data has been sourced internally within Williams Lea. Where possible, primary data (mass, distance, energy) has been collected directly from supplier or internal business units within Williams Lea. Where primary data was not available, then secondary data (spend data, extrapolations, benchmarks) have been used to calculate GHG emissions.

The reporting period covers the Group's financial year running from 1st January 2023 to 31st December 2023.

In this report, emissions are reported in metric tonnes of carbon dioxide equivalent (tCO2e) unless stated otherwise, which is a standard unit used to compare the global warming effect of the six 'Kyoto' greenhouse gases. The business has converted the quantity of each type of GHG to tonnes of CO2e using the Global Warming Potential (GWP) as defined in the latest Intergovernmental Panel on Climate Change (IPCC) reports. Specific breakdown of reported greenhouse gases for direct emissions will be labelled accordingly within the report.

GHG included in this report have been calculated in line with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and include 3 scopes:

- Scope 1: Direct Emissions from greenhouse gas sources owned or controlled by the organisation
- Scope 2: Indirect Emissions from the generation of imported electricity, heat or steam consumed by the organisation
- Scope 3: Other indirect Emissions which are consequences of an organisation's activities but arise from sources that are owned or controlled by other organisations

The table below shows the relevance of each of the 15 categories that form scope 3 emissions during the reporting year.

Category Number	Category Description	Relevance	Description
1	Purchased Goods & Services	Relevant	Embedded emissions of all goods and services purchased by the business.
2	Capital Goods	Relevant	Embedded emissions of all capital goods purchased by the business.
3	Fuel & Energy Related	Relevant	Upstream emissions associated with the extraction, production and transportation of all energy consumed by the business.
4	Upstream Transportation	Relevant	This category covers all logistic services purchased by the business.
5	Waste from Operations	Relevant	Includes emissions associated with the disposal and treatment of waste generated in the business's operations.
6	Business Travel	Relevant	Transportation of employees for business related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars.

7	Employee Commuting	Relevant	Transportation of employees between their homes and company work location (in vehicles not owned or operated by the business). Also includes emissions associated with working from home.
8	Upstream Leased Assets	Relevant	Operation of assets leased by the business (lessee) in the reporting year and not included in scope 1 and scope 2.
9	Downstream Transportation	Relevant	Transportation of employees between their homes and assigned client sites.
10	Processing of Sold Products	Not Relevant	Excluded – Williams Lea does not sell intermediate products and sold products/services which require further processing. As such, this category is not relevant.
11	Use of Sold Products	Relevant	Emissions associated with the client's use of software produced by the business (such as Engage platform). Also includes emissions associated with employees operating on a clients premises.
12	End-of-Use Treatment of Sold Products	Relevant	Waste disposal and treatment of products sold by the business at the end of their life.
13	Downstream leased Assets	Not Relevant	Excluded – Williams Lea do not purchase and then lease assets out to clients. They lease printers on behalf of clients, but Williams Lea hold the contracts with the lessors.
14	Franchises	Not Relevant	Excluded – Williams Lea does not have any franchises.
15	Investments	Not Relevant	Excluded – Williams Lea does not hold any material investments and has not made any investments which are relevant or material.

The table below details the list of locations covered in this GHG report:

Site Name	Location	Location Type
Leeds Onshore Delivery Centre	Darwin House Leeds Valley Park West 7 Savannah Way Leeds LS10 1AB	Large delivery centre office location.
Central Avenue	18 Central Avenue St Andrews Business Park Norwich Norfolk NR7 0HR	Large office location
Document Production Centre (DPC)	Document Production Centre 30 Old Broad Street London EC2N 1HT	Print production location
Bristol	The Quorum Bond Street South Bristol BS1 3AE	Managed office
Alloa	The e-Centre Cooperage Way Alloa FK10 3LP	Managed office
Glasgow	Queens House 29 St. Vincent Place Glasgow	Managed office

	G1 2DT	
Wheeling Onshore Delivery Centre	1030 Main Street The Stone Center Wheeling West Virginia 26003	Large delivery centre office location.
Columbus Onshore Delivery Centre	The Grange 5th Floor 671 South High Street Columbus Ohio OH 43206	Large delivery centre office location.
Corporate Information Center (CIC)	4th Floor 535 8th Avenue, New York, NY 10018	Print production location
Tidel Park Offshore Delivery Centre	Tidel Park Module 0308 3rd Floor D Block South Wing Tidel Park Canal Bank Road Taramani Chennai 600 113	Large delivery centre office location.
Ascendas Offshore Delivery Centre	Ascendas 9th Floor, Zenith Building Ascendas Int Tech Park Rajiv Gandhi Salai Taramani Chennai 600 133	Large delivery centre office location.
WTC Offshore Delivery Centre	World Trade Center Tower B 2nd Floor Infopark Phase 1 SEZ Infopark P O Kakkanad Kochi Kerala 682042	Large delivery centre office location.
Muthoot	Technopolis 1st Floor Plot #1 CSEZ Muthoot Technopolis Kochi Kerala 682 037	Large delivery centre office location.
Hong Kong	Suite 305-306, Spaces 8QRE, 8 Queen's Road, Wanchai, Hong Kong	Managed Office
Beijing	#1201-28 Level 12, China Resources Building, 8 Jianguomenbei Avenue Dongcheng District Beijing	Managed Office

	100005 P.R. China	
Tokyo	Tokyo Cozy Works Room 5 Gotenyama Trust Tower 3rd Floor 4-7-35 Kitashinagawa Shingawa-ku Tokyo 140-0001 Japan	Managed Office

GHG EMISSIONS

The table details the GHG emissions for Williams Lea during the reporting year in line with the GHG Protocol.

Scopes and categories	Metric tons CO2e	Description
Scope 1: Direct emissions from owned/controlled operations	177	Emissions from burning of natural gas, heating oil, refrigerant gas and fleet operated by the business.
Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling (market-based)	2,085	Indirect emissions from the use of purchased electricity using the market-based approach.
Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling (location-based)	2,006	Indirect emissions from the use of purchased electricity using the location-based approach.
Scope 3 Emissions	30,315	Total scope 3 emissions from all categories.
Total scope 1, 2 & 3 (Market-Based)	32,557	Total scope 1, 2 & 3 emissions from all categories using a market-based approach for scope 2.
Total scope 1, 2 & 3 (Location-Based)	32,497	Total scope 1, 2 & 3 emissions from all categories using a location-based approach for scope 2.
Upstream scope 3 emissions		
Category 1 Purchased Goods & Services	13,935	Embedded emissions of all goods and services purchased by the business.
Category 2 Capital Goods	1,544	Embedded emissions of all capital goods purchased by the business.
Category 3 Fuel & Energy Related	682	Upstream emissions associated with the extraction, production and transportation of all energy consumed by the business.
Category 4 Upstream Transportation	663	This category covers all logistic services purchased by the business.
Category 5 Waste from Operations	63	Includes emissions associated with the disposal and treatment of waste generated in the business's operations.
Category 6 Business Travel	1,959	Transportation of employees for business related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars.
Category 7 Employee Commuting	2,278	Transportation of employees between their homes and company work location (in vehicles not owned or operated by the business). Also includes emissions associated with working from home.
Category 8 Upstream Leased	8	Operation of assets leased by the business (lessee) in the reporting year and not included in scope 1 and scope 2.
Downstream scope 3 emissions		
Category 9 Downstream Transportation	3,790	Transportation of employees between their homes and assigned client sites.
Category 11 Use of Sold Products - Indirect	5,377	Emissions associated with employees operating on a clients premises. Emissions associated with the client's use of software produced by the

		business (such as Engage platform).
Category 12 End-of-Use Treatment of Sold Products	16	Waste disposal and treatment of products sold by the business at the end of their life.

Source	Greenhouse Gas Emissions	CO2e		CO2		CH4		N2O		HFCs		PFCs		SF6	
		Metric tonnes CO2e EF	tCO2e of CO2e per unit	Metric tonnes CO2 EF	tCO2e of CO2 per unit	Metric tonnes CH4 EF	tCO2e of CH4 per unit	Metric tonnes N2O EF	tCO2e of N2O per unit	Metric tonnes of each HFC EF	tCO2e of each HFC per unit	Metric tonnes of each PFC EF	tCO2e of each PFC per unit	Metric tonnes SF6 EF	tCO2e of SF6 per unit
Stationary	Natural Gas	0.18	117.77	0.18	117.53	0.0003	0.18	0.0001	0.06	n/a	n/a	n/a	n/a	n/a	n/a
Fugitive	Refrigerants – R410A	1.92	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fugitive	Refrigerants – R134	1.30	36.73	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Stationary	Burning Oil	2.54	3.27	2.53	3.26	0.0100	0.01	0.0056	0.01	n/a	n/a	n/a	n/a	n/a	n/a
Stationary	Diesel – Litres	2.51	7.18	2.48	7.08	0.0003	0.00	0.0329	0.09	n/a	n/a	n/a	n/a	n/a	n/a
Stationary	Diesel – kWh	0.24	0.34	0.24	0.33	0.0000	0.00	0.0031	0.00	n/a	n/a	n/a	n/a	n/a	n/a
Mobile	Diesel – Litres	2.51	10.63	2.48	10.49	0.0003	0.00	0.0329	0.14	n/a	n/a	n/a	n/a	n/a	n/a
Mobile	Vans - Petrol	0.20	1.04	0.20	1.04	0.0003	0.00	0.0004	0.00	n/a	n/a	n/a	n/a	n/a	n/a
Stationary	LPG	1.56	0.29	1.55	0.29	0.0014	0.00	0.0009	0.00	n/a	n/a	n/a	n/a	n/a	n/a

Electricity Consumption	Total Electricity (kWh)	% RE and non-RE	Location-based emissions (tCO2e)	Market-based emissions (tCO2e)
Renewable supply	442,407	11%	92	0
Non-renewable supply	3,465,930	89%	1914	2,085
Total	3,920,981	100%	2,006	2,085

The table details the GHG emissions for Williams Lea during the reporting year in line with the BS EN ISO 14064-1:2019 standard.

Greenhouse Gas Emissions	CO2e	CO2	CH4	N2O	HFCs	PFCs	SF6
Category 1: Direct GHG emissions	177	141	0.19	0.30	0.00	0.00	0.00
1.1 Direct emissions from stationary combustion	128.84	128.49	0.19	0.16	0.00	0.00	0.00
1.2 Direct emissions from mobile combustion	11.67	11.52	0.00	0.14	0.00	0.00	0.00
1.3 Direct process emissions and removals from industrial processes	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	36.73	0.00	0.00	0.00	0.00	0.00	0.00
1.5 Change in forestry	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Category 2: Indirect GHG emissions from imported energy	2,085						
2.1 Indirect emissions from imported electricity (Market Based)	2,085						
2.1 Indirect emissions from imported energy	0						
Category 3: Indirect GHG emissions from transportation	8,690						
3.1 Emissions from upstream transport and distribution for goods	663						
3.2 Emissions from downstream transport and distribution for goods	3,790						
3.3 Emissions from employee commuting	2,278						

3.4 Emissions from client and visitor transport	0
3.5 Emissions from business travels	1,959
Category 4: Indirect GHG emissions from products used by the organisation	15,550
4.1 Emissions from purchased goods	13,935
4.2 Emissions from capital goods	1,544
4.3 Emissions from the disposal of solid and liquid waste	63
4.4 Emissions from the use of leased assets	8
4.5 Emissions from the use of services that are not described in the above categories	0
Category 5: Indirect GHG emissions associated with the use of products from the organisation	5,392
5.1 Emissions or removals from the use stage of the product	5,377
5.2 Emissions from downstream leased assets	0
5.3 Emissions from end of life stage of the product	16
5.4 Emissions from investments	0

Category 6: Indirect emissions from other sources	682
6.1 Well to tank	25
6.2 Transmission and distribution of electricity	657

BASE-YEAR EMISSIONS

The table details the GHG emissions for Williams Lea during the base-year (2023).

Scopes and categories	Metric tons CO2e	Description
Scope 1: Direct emissions from owned/controlled operations	177	Emissions from burning of natural gas, heating oil, refrigerant gas and fleet operated by the business.
Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling (market-based)	2,085	Indirect emissions from the use of purchased electricity using the market-based approach.
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Scope 3 Emissions	30,315	Total scope 3 emissions from all categories.
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Total scope 1, 2 & 3 (Location-Based)	32,497	Total scope 1, 2 & 3 emissions from all categories using a location-based approach for scope 2.
Upstream scope 3 emissions		
Category 1 Purchased Goods & Services	13,935	Embedded emissions of all goods and services purchased by the business.
Category 2 Capital Goods	1,544	Embedded emissions of all capital goods purchased by the business.
Category 3 Fuel & Energy Related	682	Upstream emissions associated with the extraction, production and transportation of all energy consumed by the business.
Category 4 Upstream Transportation	663	This category covers all logistic services purchased by the business.
Category 5 Waste from Operations	63	Includes emissions associated with the disposal and treatment of waste generated in the business's operations.
Category 6 Business Travel	1,959	Transportation of employees for business related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars.
Category 7 Employee Commuting	2,278	Transportation of employees between their homes and company work location (in vehicles not owned or operated by the business). Also includes emissions associated with working from home.
Category 8 Upstream Leased	8	Operation of assets leased by the business (lessee) in the reporting year and not included in scope 1 and scope 2.
Downstream scope 3 emissions		
Category 9 Downstream Transportation	3,790	Transportation of employees between their homes and assigned client sites.
Category 11 Use of Sold Products	5,377	Emissions associated with employees operating on a clients premises. Emissions associated

		with the client's use of software produced by the business (such as Engage platform).
Category 12 End-of-Use Treatment of Sold Products	16	Waste disposal and treatment of products sold by the business at the end of their life.

Base-year electrical consumption

Electricity Consumption	Total Electricity (kWh)	% RE and non-RE
Renewable supply	442,407	11%
Non-renewable supply	3,465,930	89%
Total	3,920,981	100%

GHG ACCOUTING METHOD

The table details the methodology and data used for the GHG calculation.

Scopes and categories	Description	Uncertainty Assessment	Uncertainty Assessment Rational
Scope 1: Direct emissions from owned / controlled operations	Direct emissions from sources that are owned or controlled by our business. Scope 1 includes emissions from fossil fuels burned on site, such as natural gas or heating oil for space heating, emissions from entity-owned or entity leased vehicles using petrol or diesel fuel. Also, this includes fugitive emissions such as refrigerants that may leak from air conditioners and similar equipment at sites. Calculations are made using primary actual data wherever possible. Refrigerant system service sheets, natural gas supply invoices, heating oil supply invoices and other fuel sources. Data is reviewed and where specific Williams Lea usage is not quantifiable the total use is then apportioned based on the percentage of floor space occupied by Willams Lea. DEFRA emissions factors were used to perform the GHG calculation.	Reasonable Certainty	Site natural gas use, heating oil, diesel generator use, refrigerant data use is typically based on the whole building use then apportioned to Williams Lea based on floor area occupied. This is supported by primary data for the majority of sites.
Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling (market-based)	Indirect emissions from the use of purchased electricity using the market-based approach. Invoice or sub meter reports were used in most cases for the purchase of electrical energy. The total use is apportioned based on the percentage of floor space occupied by Willams Lea where sub meters are not available. DEFRA, IEA, AIB residual mix factors and US EPA eGrid emissions factors were used to perform the GHG calculation.	Very Certain	Site electricity data is confirmed through primary data for the majority of sites. Data for Williams Lea occupied area is available in most cases.
Scope 3 Category 1 Purchased Goods & Services	Spend data was used to calculate category 1 emissions using the CEDA Global 2024 (2023 emission factors) tool. CEDA is an environmentally extended input-output model based on the US economy at 2018. It has emission factors to convert from economic (spend) data to carbon emissions for a range of different industries. Emission factors are derived from upstream lifecycles of services and products related to the categories selected. OPEX (category 1) spend was denoted by Williams Lea in the raw data. The spend categories were mapped against CEDA categories and assigned an appropriate emission factor against the local currency value. The spend currency is representative of the country that purchases the product or service. Water: The water is calculated in using both an	Reasonable Certainty	Spend data is reliable due to strict accounts payable processes. Some level of uncertainty is given to the granularity of the product description element. Some level of uncertainty is applied based on spend approach rather than supplier specific emissions.

	actual data and extrapolation methodology. Converted to m3 where possible and calculated the emissions using DEFRA 2023 emission factors.		
Scope 3 Category 2 Capital Goods	Spend data was used to calculate category 2 emissions using the CEDA Global 2024 (2023 emission factors) tool. CEDA is an environmentally extended input-output model based on the US economy in 2018. It has emission factors to convert from economic (spend) data to carbon emissions for a range of different industries. Emission factors are derived from upstream lifecycles of services and products related to the categories selected. CAPEX (category 2) spend was denoted by Williams Lea in the raw data. The spend categories were mapped against CEDA categories and assigned an appropriate emission factor against the local currency value. The spend currency is representative of the country that purchases the product or service.	Reasonable Certainty	Spend data is reliable due to strict accounts payable processes. Some level of uncertainty is given to the granularity of the product description element. Some level of uncertainty is applied based on spend approach rather than supplier specific emissions.
Scope 3 Category 3 Fuel & Energy Related	Emissions are assessed across various sources, focusing on Scope 1 & 2 raw data. This includes emissions stemming from the production, processing, and delivery of fuel (well-to-tank), as well as losses during transmission and distribution of electricity, steam, heating, and cooling. Additionally, emissions resulting from the production, processing, and delivery of fuel (well-to-tank) are considered in conjunction with losses in the transmission and distribution (T&D) of electricity. It's worth noting that each country boasts a unique grid mix and energy infrastructure, necessitating the use of country-specific emission factors to accurately represent these distinct regions.	Very Certain	Data is reliable due to primary data from scope 1 & 2 sources in most cases and accurate spend reporting with strict accounts payable processes.
Scope 3 Category 4 Upstream Transportation	The Category 4 data extracted from the purchase ledger and calculated using a spend-based methodology using CEDA Global 2024 (2023 emission factors) (see category 1 & 2 methodology). CEDA is an environmentally extended input-output model based on the US economy at 2018. It has emission factors to convert from economic (spend) data to carbon emissions for a range of different industries. Emission factors are derived from upstream lifecycles of services and products related to the categories selected. Logistics spend was denoted by Williams Lea in the raw data. The spend categories were mapped against CEDA categories and assigned an appropriate emission factor against the local currency value. The spend currency is representative of the country that purchases the product or service. The expense in USD is converted into a local currency before multiplied by a specific emission factor.	Reasonable Certainty	Spend data is reliable due to strict accounts payable processes. Some level of uncertainty is given to the granularity of the transportation service description element. Some level of uncertainty is applied based on spend approach rather than supplier specific emissions.

	Assumptions: Data provided was classified as regional spend (Americas, EMEA, India and APAC). The emission factors are determined on the base currency level (USD, AUD, HKD, JPY, SGD, EUR, GBP, INR). Americas (USD), APAC (AUD, HKD, JPY, SGD), EMEA (EUR, GBP) and India (INR).		
Scope 3 Category 5 Waste from Operations	Waste from offices was collected for global offices, primary data was collected from most sites. The waste by type and disposal is assigned a DEFRA 2023 emission factor to equate to emissions. For sites without data, an estimated emissions value was assigned based on the number of FTEs.	Limited Certainty	Primary data from sites is not extensive and, in most cases, estimated based on average weights of receptacles.
Scope 3 Category 6 Business Travel	Williams Lea have operations in EMEA, Americas, APAC and India where employees travel for business purposes. Emissions from this source were calculated under Category 6. Hotels were calculated based on # of nights and # of employees per night and multiplied by emission factors from DEFRA 2023. Air travel was calculated by multiplying distance travelled for each type of flight (domestic, short-haul and long-haul) by emission factors from DEFRA 2023, direct and upstream. Taxis were calculated by multiplying distance travelled by emission factors from DEFRA 2023. Rail were calculated by multiplying distance travelled by emission factors from DEFRA 2023. Where actual data was not available, the spend-based method was used using CEDA Global 2024 (2023 emission factors) (see methodology in category 1 & 2 for spend-based method).	Limited Certainty	Data is not centralised into a single system and there is opportunity for error in manual calculation of business travel data.
Scope 3 Category 7 Employee Commuting	The emissions of this category include Williams Lea employees commuting to work. A list of FTEs by country was used along with the results of an employee commuting survey which was used to calculate total FTEs per country. The average working days per year per country was also calculated using a global days off report provided by Williams Lea's HR Department. These figures were copied into a third-party proprietary Employee Homeworking & Commuting Tool. The tool benchmarks commuting and homeworking habits based on industry and country level assumptions. It uses a blend of DEFRA emissions factors; average UK based travel assumptions; and bespoke research into individual country homeworking and commuting habits. Homeworking emissions includes emissions for desk electricity, lighting, and gas (for heating).	Limited Certainty	HR data and commuting survey do not currently define the travel distances and mode of transport leaving an element of uncertainty.

	Assumptions: With confirmation from Williams Lea, EcoAct assigned flexible working pattern categories to remote only, hybrid and office only: • Fully remote > primary home 100% = remote only • Office/Remote Hybrid > Office = hybrid • All other FTEs were assumed to be office only • Where ranges were provided for bank holidays and annual leave, the average was taken Hybrid workers were assumed to commute twice a week and work remotely for the remainder of the working week.		
Scope 3 Category 8 Upstream Leased	The calculation was performed in alignment with the GHG protocol that classifies remote working spaces leased by the company in Category 8. The calculation includes emissions from electricity in managed office facilities such as WeWork sites in Japan, Hong Kong and China. Actual data was used for Hong Kong and Tokyo, based on apportioning the whole building consumption on the occupancy of WL. Estimated data based on average consumption per employee was used for China.	Reasonable Certainty	Actual data is used for 2 of the sites whilst one of the sites could be further improved by obtaining actual data rather than an average consumption per person method.
Scope 3 Category 9 Downstream Transportation	Category 9 - Downstream Transportation and Distribution related to emissions from Williams Lea employees assigned to client sites commuting and homeworking (i.e. on secondment). A third-party proprietary Employee Homeworking & Commuting Tool was used to calculate category 9 emissions (the same tool was used for category 7 - Employee commuting).	Limited Certainty	HR data and commuting survey do not currently define the travel distances and mode of transport leaving an element of uncertainty.
Scope 3 Category 11 Use of Sold Products	Williams Lea FTEs working on client sites: Data for the number of Williams Lea employees working on client site during the reporting period was provided by Williams Lea. This is expected to include all employees working globally for external clients on both a full- and part-time basis. Using 'full-time equivalent' (FTE) values to take full-time and part-time working patterns into account, as well as to align to other Williams Lea emissions calculations. The calculation of the proportion of emissions from client sites that should be attributed to Williams Lea FTE involved collecting emissions totals (Scope 1, 2 and Scope 3 Category 3) and total FTE (where available) from clients. For just under half of the clients, emissions information is available via CDP but, for companies that do not disclose this information via CDP, individual client websites and annual reports were utilised. Where no emissions data was available, CDP averages and proxies in conjunction with the client	Reasonable Certainty	Some level of uncertainty based on employees not assigned to the correct accounts on the HR data. CDP data or corporate account data is not available for all client locations.

	FTE/headcount were used to estimate emissions. Client emissions data as well as the Williams Lea FTE working for each client, was used to estimate an average tCO2e per employee per client. This intensity was then applied to the Williams Lea FTE working for each client during the reporting year to estimate the proportion of client emissions attributed to Williams Lea employees working on their site. Data hierarchy: 1. CDP 2023 Scope 1, 2 and Scope 3 Category 3 emissions data and FTE data (or FTE data from clients if not available in CDP, or number of employees if FTE not available) 2. Emissions and FTE data from client annual reports and/or FactSet (number of employees) 3. Where emissions data was not available through CDP or annual reports, a CDP 'Primary Activity' average was used to estimate Category 3 emissions. The CDP 'Primary Average' was calculated by summing the emissions of the sectors and creating a factorial relationship between the Scope 1&2 Location based emissions and each Scope 3 category. (this entails an average proportion applied to the Scope 1& 2 emissions based on industry type/primary activity). 89% of Williams Lea employees were assigned a client from the raw data. 11% (357) had no associated client name but were assigned as working from client sites. The emissions of the employees working from client sites with no assigned client were uplifted based on the 89% of employees assigned to clients.		
Scope 3 Category 12 End-of-Use Treatment of Sold Products	Category 12 includes emissions from the disposal and treatment of print and copy sent to clients. As part of a service offering, Williams Lea produce physical documents which are sent to client sites and must be disposed of by the client at the end of its life. Quantity of A4 and A3 pages printed in the USA and UK were able to be obtained from print meter records. From this and an assumption on grammage, the weight of total pages per size and region were able to be calculated.	Reasonable Certainty	Confidence in the volume of print production undertaken, however some uncertainty over the waste disposal method of their clients.

GHG REDUCTION TARGETS

Science Based Targets are emission reduction targets aligned to the latest scientific consensus of the level of decarbonisation required to keep the global temperature increase to 1.5°C where possible.

Net Zero is a term used to define the point where the organisation has reduced its emissions to a residual level (typically 90%) in line with 1.5 C scenarios by no later than 2050. The remaining 10% of unavoidable emissions are then neutralised by investment in carbon removal and storage programs.

The Science Based Targets Initiative (SBTi) was founded by CDP, the UN Global Compact, the World Resources Institute and WWF organization which independently verifies targets allowing companies to make viable claims about their ambitions. Williams Lea is seeking to verify its targets through the SBTi.

The targets set by Williams Lea to reduce its GHG emissions in line with the latest climate science are:

- Williams Lea commits to reduce Scope 1 and 2 emissions by 58.8% by 2034 from a 2023 baseline.
- Williams Lea commits to increase annual sourcing of renewable electricity from 11% in 2023 baseline to 100% by 2030.
- Williams Lea commits to reduce Scope 3 emissions by 63.8% per million Euro of Business Contribution (Gross Profit) by 2034 from a 2023 baseline.
- Williams Lea commits to reduce Scope 1, 2 and 3 emissions by 90% by 2050 from a 2023 baseline and will offset 100% of residual emissions.

GHG REPORT VERIFICATION

This report has been independently verified in accordance with ISO14064-1:2019, ISO 14064-3: 2019, ISO 14065:2020 and ISO 17029:2019 using the reasonable assurance approach with 5% materiality level. A UKAS accredited verification body has been appointed to undertake the independent assessment of the GHG accounting and reporting.

A copy of the verification opinion statement will be published along with this report.

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