GREENHOUSE GAS EMISSIONS REPORT (FY 2024)

Report for: MTC UK

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1. INTRODUCTION

1.1 SCOPE AND OBJECTIVES

- This report provides an annual update on MTC UK's Greenhouse Gas emissions, the fourth year of reporting.
- It shows how emissions have changed year on year, as MTC progress towards their target of Net Zero scope 1, 2 and 3 greenhouse gas emissions by 2035, compared to a 2021 baseline.
- This year the decision was taken to explore the option of re-baselining MTC's net zero target to 2022. 2022 was deemed a more accurate reflection of normal business operations after the disruption of the pandemic in 2020 and 2021, and a pause in some of MTC's contract activities in 2021. Analysis of both baseline years are presented below.

2. GREENHOUSE GAS EMISSIONS

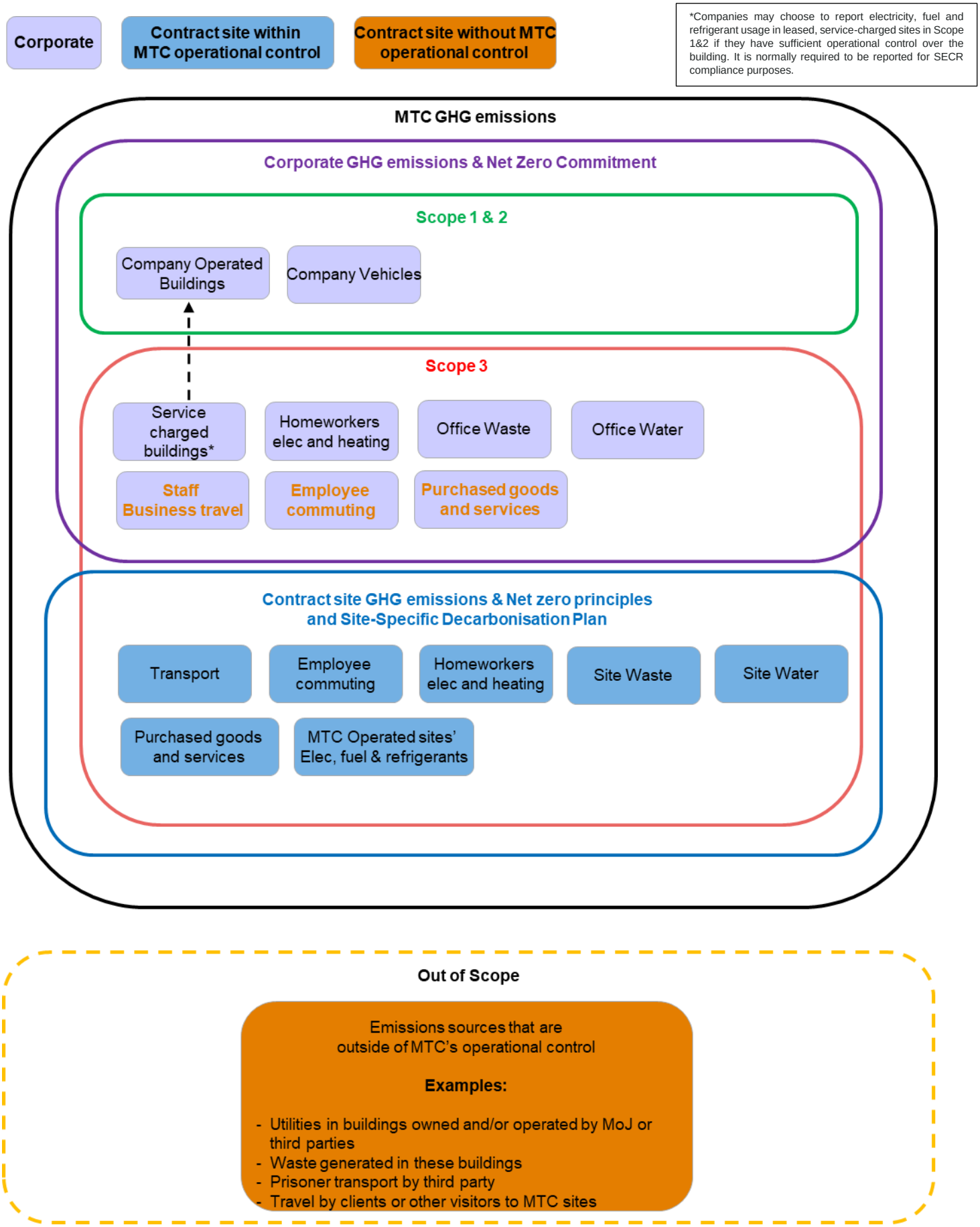
2.1 REPORTING BOUNDARY

The GHG Protocol Corporate Accounting and Reporting Standard, and the Corporate Value Chain (Scope 3) Standard provide guidance on greenhouse gas (GHG) calculations and reporting and have been followed in the development of MTC UK's carbon boundaries and the calculation of GHG emissions. These cover:

- Scope 1: direct GHG emissions that occur from sources that are controlled or owned by an organisation (e.g. fuel combustion in boilers, furnaces, vehicles).
- Scope 2: indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling.
- Scope 3: the result of activities from assets not owned or controlled by the reporting organization, but that the organization indirectly impacts in its value chain. The GHG Protocol defines 15 categories for scope 3 emissions. These have been reviewed against MTC's operations to identify which are applicable.

MTC's UK operations have been reviewed against the GHG Protocol standards to identify the boundary for the GHG assessment. The boundary, shown below, indicates which emissions fall into which scopes, what control MTC has over their reduction and what emissions are outside of scope.

Figure 1: MTC UK Emissions reporting boundary



- The emission generating activities have been split into three areas: corporate, contract site within MTC operational control and contract site without MTC operational control.
- The black boundary indicates MTC GHG emissions within the reporting boundary. This includes corporate and contract emissions.
- The green boundary shows emissions which are scope 1 and 2, and the red boundary which emissions are scope 3.
- The purple boundary indicates MTC's corporate GHG emissions, which are discussed in the corporate sections of this report and are included in the proposed Net Zero commitment. Three of these emission-generating activities (staff business travel, employee commuting and purchased goods and services) are highlighted in orange as they will include travel and goods / services associated with the contract sites where MTC has not got operational control.
- The blue boundary indicates MTC's contract site emissions which are discussed in the contract sections of this report and are covered by the Net Zero principles, and when produced, by the site's own specific decarbonisation plan.
- The orange dashed boundary indicates emissions outside of scope.

2.2 GREENHOUSE GAS EMISSIONS & PROGRESS VS. TARGET

MTC's GHG emissions were calculated for the calendar year 2024, these are detailed in the table below.

Table 1: MTC GHG emissions (2024)

Emissions area	Emissions (tCO_2e)	% of Corporate Total	% of MTC Total	Data source	Potential improvement
Corporate					
Electricity[1] (Scope 2+3)	4.4	12.7%	1.1%	Energy consumption from office(s). Includes T&D Losses & WTT.	N/A
Gas (Scope 1+3)	0.3	0.9%	0.1%	Energy consumption from office. Includes WTT.	N/A
Company vehicles (Scope 1)	0.0	0.0%	0.0%	Zero company car mileage reported in 2024. EVs are charged at contract sites or at home, which is scope 3.	N/A
Business travel to corporate sites (s3)	13.8	40.0%	3.5%	Expense claims for business travel separated between staff travel to contract sites and corporate sites. Car, air, rail, bus. Includes WTT.	N/A
Homeworkers elec and heating (S3)	16.0	46.4%	4.0%	FTE homeworkers and DEFRA emissions assumptions. *Note: optional under GHG Protocol.*	N/A
Office Waste	0.0	0.0%	0.0%	No data as deemed negligible	Waste volume data and disposal method
Water	0.0	0.0%	0.0%	No data as deemed negligible.	Water consumption to obtain actual figures
Employee commuting to office	0.0	0.0%	0.0%	No data as deemed negligible.	
Corporate Total	**34.6**	**100%**	**8.7%**		
Active contract sites					
Staff business travel to contract site - Car	165.2	45%	41.5%	Staff mileage claims. Includes WTT.	N/A

[1] Electricity, gas, company vehicles also include Scope 3 Well to Tank and T&D losses in this table.

Emissions area	Emissions (tCO_2e)	% of Corporate Total	% of MTC Total	Data source	Potential improvement
Staff business travel to contract site – Rail & Bus	5.2	1%	1.3%	Expense claims. Includes WTT.	N/A
Staff business travel to contract site - Air	7.9	2%	2.0%	Expense claims. Includes WTT.	
Employee Commuting to site	185.4	51%	46.6%	Staff travel mileage recorded Jan-Dec 2024.	N/A
Contract Sites Total	363.6	100%	91.3%		
MTC Total	**398.2**		**100%**		

Table 2: Scope 1, 2 and 3 Summary

Scope	2021 tCO_2e	2022	2023	2024	Variance vs. 2021 (%)	Variance vs. 2022 (%)
Scope 1	0.7	2.8	1.2	0.3	-61%	-90%
Scope 2	6.9	4.4	3.0	3.3	-52%	-25%
Scope 3 - Corporate (Excluding Employee Commuting)	25.6	49.1	34.9	31	21%	-37%
Corporate Total	**33.2**	**56.4**	**39.0**	**34.6**	**4%**	**-39%**
Scope 3 - Business Travel, Contracts	557.2	341.6	276.1	178.2	-68%	-48%
MTC Total exc. commuting	**590.3**	**397.9**	**315.1**	**212.8**	**-64%**	**-49%**
Scope 3 – Employee Commuting	58.4*	87.3*	113.4	185.4	+217%	112%
MTC Total inc. commuting	**648.8**	**485.2**	**428.5**	**398.2**	**-39%**	**-18%**
Contract travel total (business + commuting)	615.6	428.9	389.5	363.6	-41%	-15%

** Approximated values*

MTC's objectives are to reduce corporate Scope 1, 2 and 3 greenhouse gas emissions in absolute terms by:

- 25% by 2025.
- 50% by 2030.
- Net Zero by 2035, compared to a 2021 baseline.

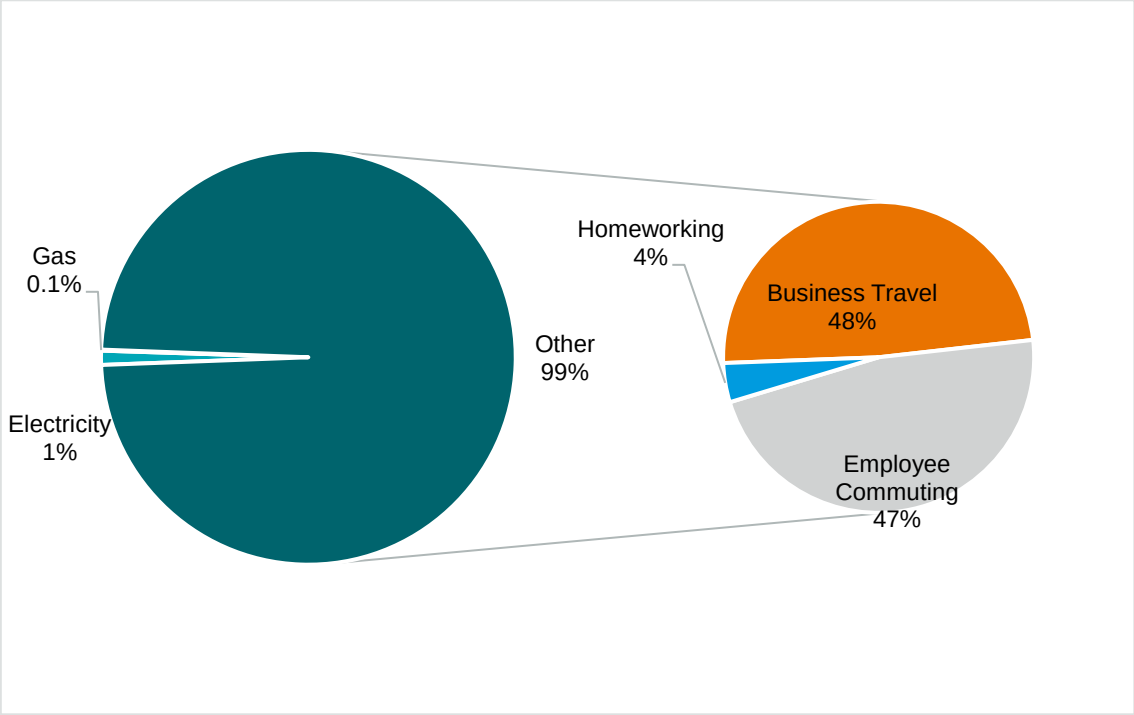
In Table 2, the 2021 and 2022 employee commuting totals have been estimated to allow for comparison across annual carbon footprints. Actual employee commuting figures were included for the first time in 2023, they have been approximated for 2021 and 2022. Considering impacts of the pandemic on staff numbers and commuting rates, it was agreed that 2021 should reflect 50% of 2023 employee commuting emissions, and 2022 should reflect 75%.

The final column of Table 2 demonstrates the variance in carbon emissions in 2024 with an alternate baseline year of 2022. In both baseline scenarios, MTC are continuing to see a reduction in their overall GHG emissions. From a 2021 baseline year, there is a reduction of 64% in overall emissions (including scope 3 emissions from contracts) in 2024, a 17% improvement on MTC's emissions reduction in 2023. Corporate emissions did rise by 4% in 2024; however, this is a marked improvement on the previous year that saw a 36% rise in Corporate emissions (excluding newly calculated Employee Commuting).

From a 2022 baseline year, we see significant carbon reductions against every emissions source bar employee commuting. With a 2022 baseline, MTC demonstrates 39% carbon reductions in their corporate operations, exceeding their 2025 target of 25% reduction of corporate scope 1, 2 and 3 emissions. Both scenarios prove the success of MTC's decarbonisation initiatives such as their transition to an EV fleet, car-sharing schemes, and localised staffing models reducing both commuting and business travel.

Figure 2 shows a breakdown of emissions by scope, in which it is clear that the vast majority of MTC's emissions are Scope 3. This is to be expected as MTC only has direct operational responsibility for the Scope 1 and 2 emissions for the relatively small 6 Snow Hill site.

Figure 2: 2024 MTC Total GHG emissions by scope (% of total)



3. OBSERVATIONS

- MTC has seen an overall reduction of 39% in their carbon footprint in 2024 from their baseline year of 2021 (including employee commute emissions). These have predominantly come from carbon saving initiatives around business travel and moving to a more local staffing model at their active contract sites.
- While corporate emissions from the MTC offices are dwarfed by those from the contract sites, MTC has the most influence over their corporate emissions and it is these emissions that are included in their carbon reduction plan. Therefore, decarbonisation initiatives and data improvements should still be implemented at corporate sites.
- MTC has changed their company fleet from ICE[2] to battery electric vehicles (BEVs) which has resulted in 0 tCO_2e under scope 1 company vehicles. Emissions from charging these vehicles at the corporate site would be captured under scope 2 reporting if applicable. However, charging data is not available for when vehicles are charged at contract sites as these are not under MTC's operational control, so their emissions will only appear in GHG accounting if mileage expense claims have been made, recording them as business travel.
- The contract sites are normally the larger emissions category, and in this year all emissions are associated with travel to the sites; this disparity can be expected to continue as more contract sites are adopted and if MTC takes on responsibility for energy, water and wate management at those sites.
- Scope 2 emissions have slightly increased in line with increased overall occupancy within the building where the corporate office is located. To ensure a more accurate representation of the electricity consumption, MTC should install submeters as currently electricity costs are charged on square meterage rather than actual consumption.
- Between 2023 and 2024 MTC has seen a 7% reduction in their actual employee commuting emissions, demonstrating the success of initiatives such as the employee car sharing scheme and EV incentive

[2] ICE: Internal Combustion Engine

initiative. Employee numbers peaked in 2024, so we anticipate continued emissions reduction in employee commuting emissions in the following years.

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