

Greenhouse Gas Emission Reporting 2020

Methodology

We have reported on all sources of greenhouse gas (GHG) emissions as required by the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 and the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018.

Our reporting has been conducted in accordance with the World Resources Institute's GHG Protocol Corporate Accounting and Reporting Standard. We consolidate our organisational boundary according to the operational control approach, which includes emissions from all operations with 50 or more full-time equivalent employees.

Where data is not provided by an operating entity, values have been estimated using either extrapolation of intensities from similar sites within the Company or using the previous data as a proxy. All conversion factors have been sourced from recognised public sources, including the UK's Department for Business, Energy and Industrial Strategy, the International Energy Agency and the GHG protocol's stationary combustion tool.

Figures below cover the period 1 January 2020 – 31 December 2020.

Greenhouse Gas Emissions 2016 -2020

| tCO ₂ e emissions | 2020 | 2019 ¹ | 2018 ¹ | 2017 ¹ | 2016 ¹ |
|--|--------------------|-------------------|-------------------|-------------------|-------------------|
| Scope 1 ² | 3,104 ^A | 3,642 | 3,188 | 3,490 | 3,364 |
| Scope 2 (location-based ^(LB)) | 5,580 ^A | 6,554 | 7,508 | 9,266 | 11,243 |
| Scope 2 (market-based ^(MB)) | 5,047 | N/A | N/A | N/A | N/A |
| Scope 3 ² | 2,393 | 7,614 | 10,157 | 11,611 | 12,738 |
| Business travel | 1,732 ^A | 6,969 | 9,475 | 10,891 | 11,575 |
| Total emissions (scope 1, 2, 3) ^{LB} | 11,077 | 17,810 | 20,853 | 24,367 | 27,345 |
| Total emissions (scope 1, 2, 3) ^{MB} | 10,544 | N/A | N/A | N/A | N/A |
| Intensity ratio: | | | | | |
| Gross tonnes CO ₂ e per FTE ^{LB} | 0.94 | 1.44 | 1.70 | 1.93 | 2.04 |
| Gross tonnes CO ₂ e per FTE ^{MB} | 0.89 | N/A | N/A | N/A | N/A |

| Global energy use (kWh) | 2020 | 2019 |
|---|-------------------|-------------------|
| Electricity, district heating and cooling | 34,240,230 | 36,774,920 |
| Gas consumption | 12,717,980 | 14,827,510 |
| Transportation – vehicles | 6,512,530 | 10,406,590 |
| Total energy use | 53,470,740 | 62,009,020 |

Notes:

The emissions reported above have been restated versus numbers previously disclosed, in accordance with GHG Protocol guidelines.

1. Calculations have been amended to include data that was not available at the time of publication and reflect improvements in methodology (including updated emissions factors).

2. We have reclassified emissions associated with use of hire vehicles in Denmark from scope 3 emissions to scope 1 emissions in all years to reflect the fact that these are company cars and enable a fair comparison year on year.

^A Indicates values independently assured by PwC in accordance with ISAE 3000 (Revised) and ISAE 3410. For further information, please refer to our reporting criteria and PwC's assurance opinion which can be found on our Corporate Responsibility pages at <https://www.rsagroup.com/responsibility/resources/>.

The GHG referenced in the table cover:

Scope 1: Direct emissions from the Group's activities, including natural gas consumption, diesel and company-owned vehicles.

Scope 2: Indirect emissions from purchased electricity, district cooling and district heating.

This year we are reporting scope 2 emissions according to two different methodologies ('dual reporting'): (i) the location-based method, using average emissions factors for the country in which the reported operations take place; and (ii) the market-based method, which uses the actual emissions factors of the energy procured.

Scope 3: Emissions relating to RSA activities not within our direct control, including business travel, water supply, wastewater treatment, paper consumption and waste generated.

Business travel: Emissions from flights, trains and vehicles not owned by the organisation.