

Greenhouse Gas Emissions Inventory

Amaro Group Limited

Financial year 2024-2025

Has this inventory been validated by an accredited third party?
<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes (if yes, fill in validator contact information below and attach validation statement)
Date of validation: 27/11/2025
Verifier: Action Sustainability
Email:
Phone:
Address: 2 nd Floor Albert House, 256-260 Old Street, London EC1V 9DD
Have any facilities, operations and/or emissions sources been excluded from this inventory? If yes, please specify.
Cardiff office is not included in this inventory as this is a postal address only.
Reporting period covered by this inventory
Financial Year 2024-2025 (from 01/03/2024 to 28/02/2025)

GHG ACCOUNTING & REPORTING PRINCIPLES

RELEVANCE	Ensure the GHG inventory appropriately reflects the GHG emissions of the company and serves the decision-making needs of users – both internal and external to the company.
COMPLETENESS	Account for and report on all GHG emission sources and activities within the chosen inventory boundary. Disclose and justify any specific exclusions.
CONSISTENCY	Use consistent methodologies to allow for meaningful comparisons of emissions over time. Transparently document any changes to the data, inventory boundaries, methods, or any other relevant factors in the time series.
TRANSPARENCY	Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.
ACCURACY	Ensure that the quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable. Achieve sufficient accuracy to enable users to make decisions with reasonable assurance as to the integrity of the reported information.

ORGANISATIONAL BOUNDARIES

Which consolidation approach was chosen (check each consolidation approach for which your company is reporting emissions). *If your company is reporting according to more than one consolidation approach, please complete and attach an additional completed reporting template that provides your company's emissions data following the other consolidation approach(es).*

Equity Share <input type="checkbox"/>	Financial Control <input type="checkbox"/>	Operational Control <input checked="" type="checkbox"/>
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OPERATIONAL BOUNDARIES

Are Scope 3 emissions included in this inventory?

Yes

No

If yes, which types of activities are included in Scope 3 emissions?

Upstream Activities	<input checked="" type="checkbox"/> Purchased goods & services	Downstream Activities	<input type="checkbox"/> Transport & distribution
	<input type="checkbox"/> Capital goods		<input type="checkbox"/> Processing of sold products

<input checked="" type="checkbox"/> Fuel & energy related activities	<input type="checkbox"/> Use of sold products
<input type="checkbox"/> Transportation & distribution	<input type="checkbox"/> End-of-life treatment of sold products
<input checked="" type="checkbox"/> Waste generated in operations	<input type="checkbox"/> Leased assets
<input type="checkbox"/> Business travel	<input type="checkbox"/> Franchises
<input type="checkbox"/> Employee commuting	<input type="checkbox"/> Investments
<input type="checkbox"/> Leased assets	
Additional information	
Note: Purchased goods and services only includes water use.	

INFORMATION ON EMISSIONS

The table below refers to emissions independent of any GHG trades such as sales, purchases, transfers, or banking of allowances.

EMISSIONS	TOTAL (tCO ₂ e)	CO ₂ (kg)	CH ₄ (kg)	N ₂ O (kg)	HFCs (kg)	PFCs (kg)	SF ₆ (kg)
Scope 1	142.60	140,762.77	19.70	1,819.60	0.00	0.00	0.00
Scope 2 (location-based)	6.24	6,174.71	27.12	36.76	0.00	0.00	0.00
Scope 2 (market-based)	1.19	1,193.63	0.00	0.00	0.00	0.00	0.00
Scope 3 (Optional)	36.00	35,942.32	2.64	3.52	0.00	0.00	0.00

Direct CO₂ emissions from Biogenic combustion (kg CO₂)

N/A

BASE YEAR

Year chosen as base year

Financial Year 2024-2025 (01Mar24 – 28Feb25)

Scope 2 method results used in base year (if applicable)

Location-based (Market-based also calculated)

Clarification of company-determined policy for making base year emissions recalculations

Recalculations will be triggered by structural changes >5% impact, boundary changes, or significant methodology updates.

Context for any significant emissions changes that trigger base year emissions recalculations

Base year emissions

EMISSIONS	TOTAL	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆
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	(tCO ₂ e)	(kg)	(kg)	(kg)	(kg)	(kg)	(kg)
Scope 1	142.60	140,762.77	19.70	1,819.60	0.00	0.00	0.00
Scope 2 (location-based)	6.24	6,174.71	27.12	36.76	0.00	0.00	0.00
Scope 2 (market-based)	1.19	1,193.63	0.00	0.00	0.00	0.00	0.00
Scope 3 (Optional)	36.00	35,942.32	2.64	3.52	0.00	0.00	0.00

METHODOLOGIES AND EMISSION FACTORS

Methodologies used to calculate or measure emissions other than those provided by the GHG Protocol.

(Provide a reference or link to any non-GHG Protocol calculation tools used)

A majority factors approach is taken for the company’s ongoing GHG reporting, using the UK Government’s full set of conversion factors most applicable to the reporting period (i.e., 2024 for FnYr 24/25).

For Scope 2 reporting of UK Electricity for EVs (Location based and Market based), as the kWh consumption figure is more reliable than estimated range (miles), the emissions factors (EFs) for UK electricity (kg CO₂e of CO₂ per kWh = 0.20705) have been used in Scope 2 reporting where charging has taken place either at public chargers or the driver’s home address. Any vehicle charging at Maidstone Depot is captured within the Location and Market based grid average emissions for Maidstone Depot and are not differentiated from the building’s electrical consumption. Any home charging consumption does differentiate between Location based and Market based methodologies depending upon the driver’s domestic electricity tariff, and accounts for this in these calculations.

All calculations contained within this document use DEFRA / DESNZ 2024 / UK Government GHG emission factors for the reporting year (2024) available at [Greenhouse gas reporting: conversion factors 2024 - GOV.UK](https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024)

SCOPE 2 INFORMATION if reporting market-based method total in addition to location-based total

Instruments used in market-based method

REGO certificates supplied by Octopus Energy are used in Scope 2 reporting for Maidstone.

CO₂ emission factor (53 g/kWh) provided by British Gas for Stevenage.

Additional information:
<ul style="list-style-type: none"> • Disclose which method's total used in single corporate inventory total, if single Scope 1 + 2 total reported
Location based
<ul style="list-style-type: none"> • Disclose that contractual instruments meet Scope 2 Quality Criteria
REGO certificates meet scope 2 quality criteria.
<ul style="list-style-type: none"> • Disclose if residual mix is not available
RMEF not required due to the known EF as supplied by British Gas.
<ul style="list-style-type: none"> • Disclose which total used for goal setting (if applicable)
TBC
<ul style="list-style-type: none"> • Disclose which total used for Scope 3, category 3 calculations (if applicable)
Location-based totals.

ORGANISATIONAL BOUNDARIES

List of all legal entities or facilities over which reporting company has equity share, financial control, or operational control	% equity share in legal entity	Does reporting company have financial control? (yes/no)	Does reporting company have operational control? (yes/no)
Amaro Group Ltd	100%	Yes	Yes

If the reporting company's parent company does not report emissions, include an organisational diagram that clearly defines the relationship of the reporting subsidiary as well as other subsidiaries

INFORMATION ON EMISSIONS

Emissions disaggregated by source types

Scope 1: Direct Emissions from Owned/Controlled Operations	
a. Direct Emissions from Stationary Combustion	2,396.95 CO ₂ e (kg)
b. Direct Emissions from Mobile Combustion	138,884.97 CO ₂ e (kg)
c. Direct Emissions from Process Sources	0 CO ₂ e (kg)
d. Direct Emissions from Fugitive Sources	0 CO ₂ e (kg)
e. Direct Emissions from Agricultural Sources	0 CO ₂ e (kg)

Emissions disaggregated by source types (cont.)	
Scope 2: Indirect Emissions from the Use of Purchased Electricity, Steam, Heating and Cooling (location-based method)	
a. Indirect Emissions from Purchased/Acquired Electricity	6,238.58 CO ₂ e (kg)
b. Indirect Emissions from Purchased/Acquired Steam	0 CO ₂ e (kg)
c. Indirect Emissions from Purchased/Acquired Heating	0 CO ₂ e (kg)
d. Indirect Emissions from Purchased/Acquired Cooling	0 CO ₂ e (kg)

Emissions disaggregated by facility	
Facility	Scope 1 Emissions
Maidstone	0.00 CO ₂ e (kg)
Stevenage	2,396.95 CO ₂ e (kg)
Cardiff Office	0.00 CO ₂ e (kg)

Mobile Combustion disaggregated by vehicle class	
Class	Scope 1 Emissions
Vans - Class I (up to 1.305t)	0.00 CO ₂ e (kg)
Vans - Class II (1.305 to 1.74t)	67,886.99 CO ₂ e (kg)
Vans - Class III (1.74 to 3.5t)	70,997.98 CO ₂ e (kg)

Streamlined Energy and Carbon Reporting (SECR) kWh (voluntary until 2 of the 3 thresholds are met (a) turnover >£36m, (b) Balance Sheet total >£18m, (c) No. of Employees >250)

Class	Scope 1 Emissions
Vans - Class I (up to 1.305t)	0.00 CO ₂ e (kg)
Vans - Class II (1.305 to 1.74t)	6,863.02 CO ₂ e (kg)
Vans - Class III (1.74 to 3.5t)	7,177.53 CO ₂ e (kg)

Emissions attributable to own generation of electricity, heat, or steam that is sold or transferred to another organisation

N/A

Emissions attributable to the generation of electricity, heat, or steam that is purchased for re-sale to non-end users

N/A

Information on the causes of emissions changes that did not trigger a base year emissions recalculation (e.g., process changes, efficiency improvements, plant closures)

N/A

GHG emissions data for all years between the base year and the reporting year (including details of and reasons for recalculations, if appropriate)

N/A

Relevant ratio performance indicators (e.g., emissions per kilowatt-hour generated, sales, etc.)

N/A

An outline of any GHG management/reduction programs or strategies

Amaro continues to build out capacity and capability reporting for Scope 3 emissions.

Category 1 - Purchased goods and services will likely use an emissions ratio calculation based on spend.

Category 6 - Business Travel will be calculated on activity data multiplied by the relevant emissions factor.

Category 7 - Employee commuting will be calculated using the GHG Protocol distance-based method, applying postcode-derived commuting distances, employee-reported transport modes, and work-from-home patterns to mode-specific emission factors.

Ongoing GHG Inventory development work for Scope 3 categories will continue into 2026 alongside the program of work to improve the company's EcoVadis rating.

Whilst Scope3 GHG reporting is not mandated for SMEs, it is recommended. Full scope 3 emission calculations are likely to significantly increase the overall GHG emissions for the company, primarily through (S3 C1) which at the time of writing, only includes the water supplied to both offices. The addition of a complete spend-based ratio calculation for additional goods and services procured by the company will be explored during financial year 25/26.

ADDITIONAL INFORMATION

Information on any contractual provisions addressing GHG-related risks and obligations

N/A

An outline of any external assurance provided and a copy of any validation statement, if applicable, of the reported emissions data

Action Sustainability provided guidance and assurance on all aspects of the company's GHG emissions for financial year 24/25, concluding "Having reviewed these updates in light of our original report (page 8 onwards) it is our expert opinion that Amaro Group has used a methodology for the collection of data and calculation of GHG emissions that is in alignment with the GHG Protocol. This conclusion has been based on the documentation reviewed during the validation process".

Information on the quality of the inventory (e.g., information on the cause and magnitude of uncertainties in emissions estimates) and an outline of policies in place to improve inventory quality

The information provided in this inventory has been based on evidential activity data throughout and calculated in adherence with the GHG Protocol and UK Government GHG Conversion Factors for Company Reporting. No uncertainties exist with the data contained within this inventory.

Information on any GHG sequestration

N/A

RECOMMENDED SCOPE 2 and MARKET-BASED CONTRACTUAL INSTRUMENT DISCLOSURE:

Annual consumption of electricity, steam, heat and cooling (kWh, MWh, BTU, etc.)

Electricity – 22,374.10 kWh (16,340.10 kWh for Maidstone; 6,034.00 kWh for Stevenage)

Instrument labels (Certification, Incremental funding programs)

REGO certificates supplied by Octopus Energy Limited for the electricity supplied to Maidstone office via their Flexible Octopus electricity tariff. British Gas provide their fuel mix CO₂ emissions factor on invoicing, which was checked and confirmed with British Gas prior to use in these calculations.

Energy generation facility features (Resource type, facility location, facility age)

N/A

Policy context (supplier quotas, cap and trade, offsets, other policy instruments)

N/A

Role of corporate procurement in driving new energy projects

N/A

Avoided emissions from a project or action

N/A

INFORMATION ON OFFSETS

Information on offsets that have been purchased or developed *outside* the inventory boundary

Quantity of GHG (tCO ₂ e)	Type of offset project	Were the offsets verified/certified and/or approved by an external GHG Program (e.g., CDM)
No offsets purchased or generated.		

Information on reductions *inside* the inventory boundary that have been sold/transferred as offsets to a third party

Quantity of GHG (tCO ₂ e)	Type of offset project	Were the offsets verified/certified and/or approved by an external GHG Program (e.g., CDM)
No offsets purchased or generated.		