

Carbon Reduction Plan for Servita

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Sustainability and Strategic Growth Director

Our Commitment.

In **2022**, Servita committed to achieving Net Zero emissions by 2030.

In **2024** Servita were on track to achieve this ambitious target making excellent progress to reduce emissions from **2023**.

In **2025** we improved the completeness of our carbon reporting by expanding our Scope 3 boundary to include the following:

Business Travel, additional in 2025:

- Car Hire, Hotels, Meal Subsistence, Travel Admin, Underground

Refined vehicle emissions:

- Electric vehicles following the launch of the Octopus car scheme

Operating Expenses:

- An additional 36 categories – please refer to the Appendix.

These new categories added 115 tCO₂e to our 2025 footprint, more than the entire increase on 2024. Across the sources we measured in both years, emissions fell by 2 tCO₂e, even though Servita grew: we opened new jurisdictions, increased our headcount from 96 to 107 and supported a new customer in Africa, which increased our international travel.

Because our 2022 emissions cannot be restated on the expanded boundary, we have reset our baseline year to 2025. Our fuller footprint of 337 tCO₂e, together with further growth planned for 2026, means a 2030 Net Zero date is no longer realistic, so we have adjusted our commitment to achieving Net Zero by 2032.

What does Net Zero mean in practice?

For Servita, this means reducing our absolute emissions by at least 90% from our 2025 baseline (to no more than 34 tCO₂e) by 2032, and neutralising any residual emissions through high-quality, independently verified carbon removals to achieve a Net Zero position. Alongside this, we will track our carbon intensity and aim to reach and maintain less than 1 tCO₂e per employee. To keep ourselves on track with these long-term targets, we have set the following near-term goals, measured against our 2025 baseline of 337 tCO₂e:

- Reduce our Scope 1 & 2 emissions to zero by 2030.
- Reduce our total emissions by 26% from our 2025 baseline (to no more than 250 tCO₂e) by 2028.
- Reduce our total emissions by 63% from our 2025 baseline (to no more than 125 tCO₂e) by 2030.

Scope 1 emissions: direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from combustion of fuels in on-site boilers, furnaces, or vehicles.

Scope 2 emissions: indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.

Scope 3 emissions: all other indirect greenhouse gas emissions that occur in an organisation's value chain, including emissions from upstream and downstream activities.

Our Carbon Footprint.

Previous Baseline Emissions Footprint (2022)

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. We originally set our baseline year as 2022. In 2025 we expanded our Scope 3 reporting boundary, and because our 2022 emissions cannot be restated on the expanded boundary, we have reset our baseline year to 2025. Our 2022 footprint is shown below for transparency.

Previous Baseline Year: 2022	
What has been included in the carbon footprint? All Scope 1 & 2 emissions have been measured, plus the following Scope 3 Emissions: • Purchased Goods & Services • Capital Goods • Fuel & Energy Related Services • Business Travel • Employee Commuting & Home Working • Operational Waste & Water	
EMISSIONS	TOTAL (tonnes CO ₂ e)
Scope 1	0
Scope 2*	5.12
Scope 3	178.92
Total Emissions*	184.05

In 2022, Servita baselined 0tCO₂e Scope 1. This is not forecast to change as Servita do not plan to acquire property or vehicles. Servita did not use Transportation and distribution services purchased by the reporting company in the reporting year, including inbound logistics, outbound logistics (e.g., of sold products), and transportation and distribution between Servita's own facilities.

**Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. We have chosen to base our Net Zero target on a market-based methodology.*

Carbon Intensity Metrics

Previous baseline year: 2022	CARBON INTENSITY METRIC (tonnes CO ₂ e / unit)
FTE: 55	$184.05 / 55 = 3.3464 \text{ CO}_2\text{e} / \text{FTE}$
Turnover (£): 6.75m	$184.05 / 6.75\text{m} = 27.2667 / \text{M}$

Based upon an FTE count of 55 FTE and a £6.75million turnover during the measurement period. We are using market-based emissions to calculate our intensity metrics.

Baseline Emissions Footprint (2025)

Baseline Year: 2025 (also our current reporting year)
Has anything different been measured compared to the previous baseline year? Yes. In 2025 we expanded our Scope 3 reporting boundary to include additional Business Travel categories (car hire, hotels, meal subsistence, travel admin and Underground), refined vehicle emissions and an additional 36 Operating Expenses categories (please refer to the Appendix). Together, these changes added 49 new emission sources, accounting for 115 tCO₂e of our 2025 emissions. As our 2022 emissions cannot be restated on the expanded boundary, we have reset our baseline year to 2025.

EMISSIONS	TOTAL (tonnes CO ₂ e)
Scope 1	0
Scope 2*	3.41
Scope 3	334
Total Emissions*	337

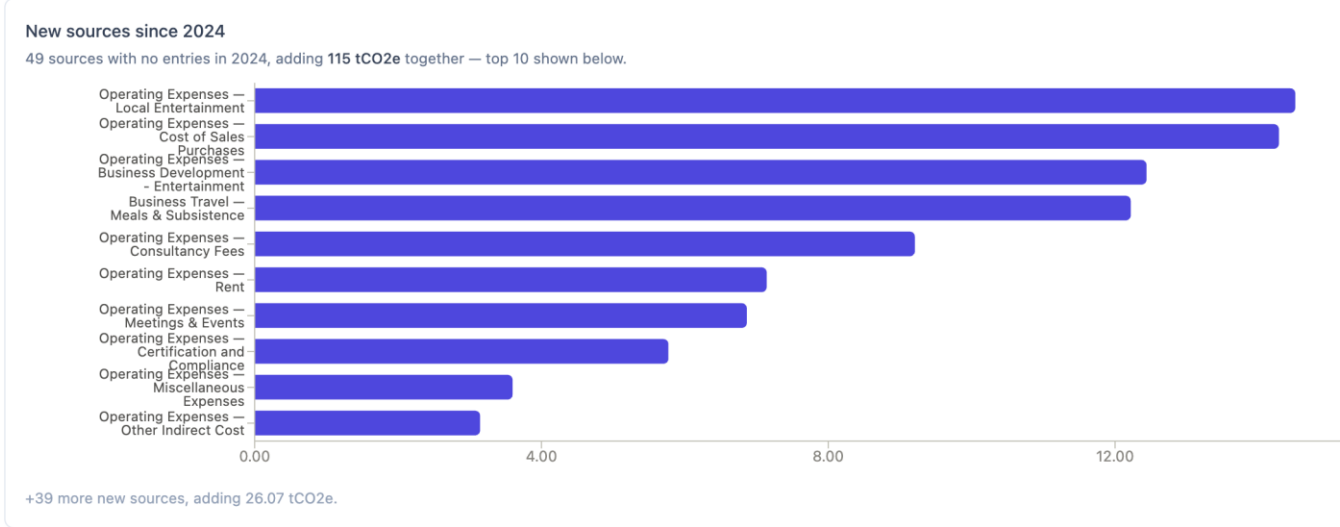
Servita continue to report 0tCO₂e Scope 1. We have not acquired property or vehicles. Servita did not use Transportation and distribution services in 2025, this includes inbound logistics, outbound logistics (e.g., of sold products), and transportation and distribution between Servita's own facilities. Our offices are leased, and heating (including the gas heating at our Dubai office) is controlled by our landlords, so these emissions fall outside our operational control and are not reported as Scope 1.

Our office waste is separated into card, mixed recycling and compostable streams, and we work with Green Tech UK to repair or recycle our IT equipment and redeploy it to communities that need it, such as schools, helping to bridge the digital skills gap. Waste generated in operations has not been quantified for 2025, as our offices are shared and waste is collected through our landlords. We will request waste data from our landlords so that this category can be reported from our 2026 footprint onwards.

Servita continued their growth trajectory in 2025, increasing from 96 to 107 FTE. Despite this growth, our emissions per employee fell by 6% compared with 2022, even with our expanded reporting boundary.

This growth included new jurisdictions and significantly more air travel to support a new customer based in Africa. Our total emissions rose by 113 tCO₂e, from 224 tCO₂e in 2024 to 337 tCO₂e in 2025. The 49 new emission sources added through our expanded reporting boundary account for 115 tCO₂e, more than the entire increase. On a like-for-like basis, emissions from the sources we reported in 2024 fell by 2 tCO₂e, despite our growth and increased air travel. Given the significant growth in 2025 and 2026, Servita have deferred their Net Zero commitments to enable a period of adjustment to the new scale of the organisation.

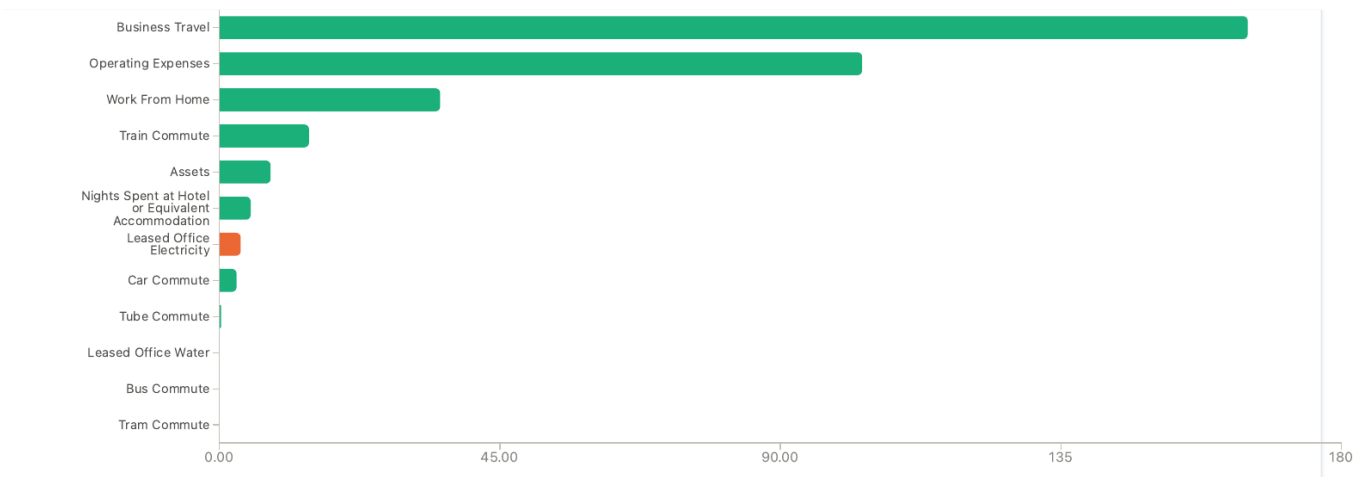
New Emission Sources in 2025



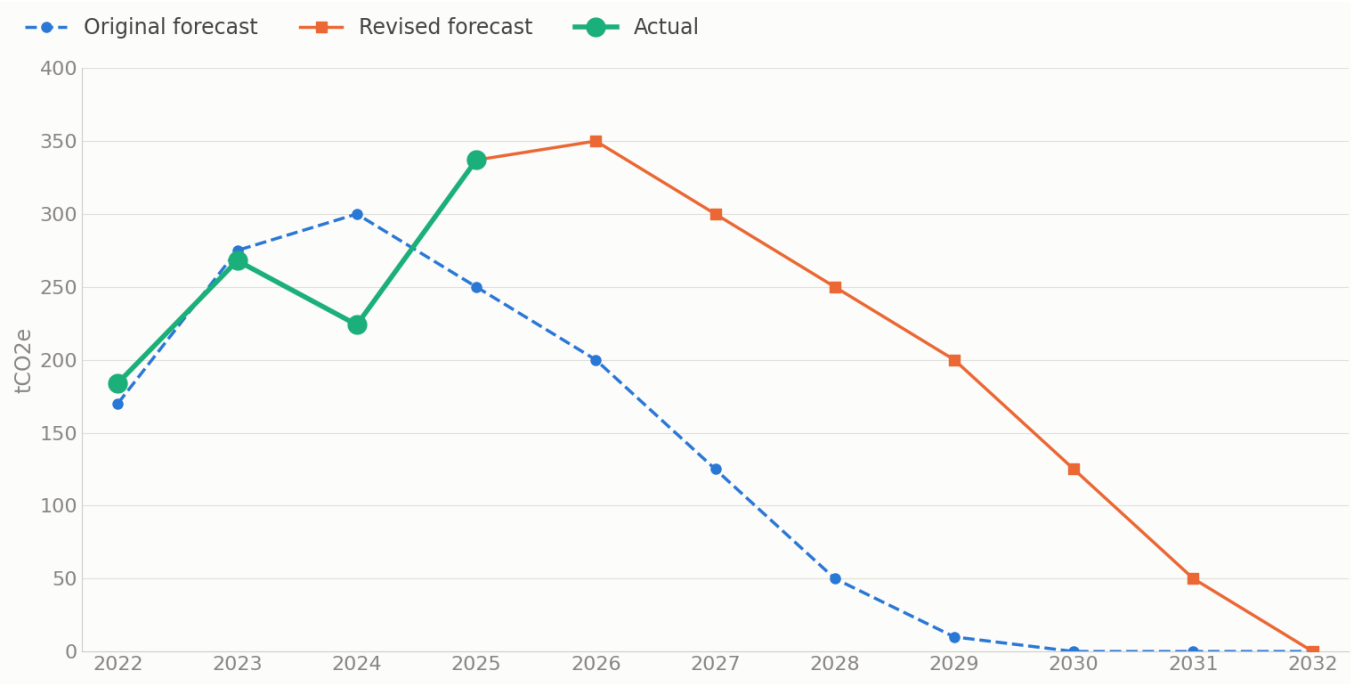
Carbon Intensity Metrics

Baseline year: 2025	CARBON INTENSITY METRIC (tonnes CO ₂ e / unit)
FTE: 107	337 / 107 = 3.1495 / FTE (down 0.1969 CO ₂ e / FTE on 2022)
Turnover (£): 10,834,764	337 / 10.83m = 31.1036 / M (up 3.8369 CO ₂ e / M on 2022)

Carbon Emissions Categories



Carbon Emissions Breakdown Graph



Carbon Emissions Summary 2025

2025 FINALIZED

337 tCO2e

Business Travel	165 tCO2e	Operating Expenses	103 tCO2e
Work From Home	35.41 tCO2e	Train Commute	14.36 tCO2e
Assets	8.20 tCO2e	Nights Spent at Hotel or Equivalent Accommodation	5.01 tCO2e
Leased Office Electricity	3.41 tCO2e	Car Commute	2.75 tCO2e
Tube Commute	0.26 tCO2e	Leased Office Water	0.02 tCO2e
Bus Commute	0.00 tCO2e	Tram Commute	0.00 tCO2e

Total

337 tCO2e

Scope 1

0.00 tCO2e

Scope 2

3.41 tCO2e

Scope 3

334 tCO2e

Emissions by scope

Scope 2 Scope 3

Carbon Reduction.

Our Net Zero targets

Servita is committed to achieving Net Zero by 2032. To do this, we will reduce our absolute emissions by at least 90% from our 2025 baseline (to no more than 34 tCO₂e) and neutralise any residual emissions through high-quality, independently verified carbon removals. Carbon credits will not be used in place of reductions, and any credits used will be reported separately from our gross emissions. Alongside this, we will track our carbon intensity and aim to reach and maintain less than 1 tCO₂e per employee. Any carbon removals we purchase will be aligned with the Oxford Offsetting Principles, shifting over time towards permanent removals with durable storage.

We have set the following near-term targets to keep ourselves on track with our ultimate Net Zero goal. They are measured against our 2025 baseline of 337 tCO₂e, and we will review them annually as we progress towards 2032.

- Reduce our Scope 1 & 2 emissions to zero by 2030.
- Reduce our total emissions by 26% from our 2025 baseline (to no more than 250 tCO₂e) by 2028.
- Reduce our total emissions by 63% from our 2025 baseline (to no more than 125 tCO₂e) by 2030, achieving Net Zero by 2032.

Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented since we began measuring our emissions in 2022.

Activity	Completion Date	Scope
Commit to measuring carbon footprint of business activities year on year to gain an understanding of pinch points and regularly be making efficient and direct improvements to reduce these emissions.	On-going next date: Q2 2027	1, 2, 3

Created a Sustainability Innovation Group to lead initiatives. This team has been made up of members from different departments and regions to support the roll out of initiatives and management of data, this includes sharing and collaborating throughout the organisation.	2022	1, 2, 3
Maintain ISO 9001 and ISO 14001 certification. As part of this management system, our environmental management plan and the following sustainable development goals are aligned: Goal 08: Decent work and economy growth Goal 09: Industry, innovation and infrastructure Goal 10: Reduce inequalities Goal 12: Responsible consumption and production Goal 17: Partnerships for Goals For more information see our website	Next audit: Q1 2027	1, 2, 3
UK Office. Servita relocated to a new shared office that shares our Sustainability values and is committed to transparent reporting and minimising environmental impact but the landlord could be more transparent with energy consumption/usage	2024	2,3
Launched the Octopus EV car scheme for UK colleagues	2025	3
Launch the Cycle to Work Scheme for UK colleagues	2025	3
Partnered with Green Tech UK to repair, recycle and redeploy our IT equipment to communities that need it, such as schools, helping to bridge the digital skills gap. Office waste is separated into card, mixed recycling and compostable streams.	Ongoing	3

Future Carbon Reduction Plans

We are committing to action the following emissions management measures and projects in line with our Net Zero targets.

REDUCTION PLANS – Scope 1 & Scope 2			
Activity No.	Activity	Target Date	Category
1	Continue to only occupy premises that are committed to Net Zero and report on reduction measures including: - Implementing energy efficiency measures to reduce the overall amount of electricity consumed at sites -Optimising operational procedures and implement energy management systems (ISO 14001). Examples of reduction measures include upgrading lighting, introducing more sensor lighting, installing timers on sockets/equipment. Also review and renew inefficient equipment (when at end of life), and actively consider the energy efficiency of equipment when new purchases are required (e.g. laptops, fridges, dishwashers).	2027	Purchased Electricity
2	Engage our landlord in Dubai on low-cost options such as reducing the boiler temperature and adding heat & solar control reflective window sheets, and consider larger measures (where appropriate) such as an efficient boiler system. Consider moving to premises without gas heating for a 100% reduction in stationary combustion emissions.	2027	Stationary Combustion

Based upon the above completed and planned initiatives, it is projected that Scope 1 & 2 carbon emissions will decrease to **0 tCO₂e by 2030**.

REDUCTION PLANS – Scope 3			
Activity No.	Activity	Target Date	Category
1	Continue training and engagement for the SIG members, leadership, and the wider employee base. Including and not limited to, creating spaces for environmental positive conversations (internal comms, newsletters, slack, Teams etc), certified Carbon Literacy Training for all applicable to roll out to further workforce and share with externals where appropriate. The Carbon Literacy Project cites typical savings of 5–15% per person, based on research by Jacobs into similar behavioural approaches.	2027	Commuting & Home Working Business Travel
2	Implement a Sustainable Procurement Policy. Encourage suppliers to adopt sustainable practices and improve their own carbon footprint through supplier engagement, procurement policies and contracts, and monitoring reporting mechanisms. Commit to a Sustainability Audit or Survey to request further information regarding credentials – Plan to send these to the Top 5/10 suppliers by spend. This data collection will support reduction journey by gathering important data for our next annual measurement & encourage supply chain integration towards Net Zero. Complete this audit within Two Phases –	2027	Purchased Goods & Services

	1. Identify suppliers for engagement. 2. Formulate and collect data (survey/scoring) Once completed prioritise suppliers with lower carbon footprints as part of the above phased approach. This may also involve purchasing second hand/refurbished (furniture, IT equipment) and extending the lifespan of purchased items. Develop and monitor procurement policy for all new suppliers to align to Net Zero goals. 79% of our 2025 footprint (268 tCO₂e) is estimated from spend, so a price change can read as an emissions change; moving to measured data is our single biggest accuracy improvement. From 2027, replace spend-based emission factors with supplier-specific emissions data for our top 10 suppliers by spend, favour suppliers with verified Net Zero targets at contract renewal, and extend IT hardware refresh cycles or buy refurbished where possible.		
3	Develop and implement a Sustainable Travel Policy to support environmental impact of choices when travelling, staying in hotels and commuting. The priorities within this policy will support active travel and low emission travel options where appropriate. Monitor and consider alternatives to air-based travel as a priority and commit to offering support to workforce with options for active travel schemes; such as bike to work or car sharing opportunities. Utilise the emissions travel hierarchy – Digital communication, Walking & wellbeing	2027	Business Travel Commuting Q4 26 : Issue CRP

	Cycling, Public and shared transport Public and shared EV's and car sharing ICE vehicles and car sharing Air Travel Consider creative ways to engage and support the workforce to influence change. Examples include setting an internal organisation carbon credit scheme (limit that to a number of tCO₂e per year), extra holiday days for low emission travel choice, bonuses, subsidised travel, equal mileage payments for diesel/petrol/EVs/cycling. Specific measures from 2027: record travel mode and distance at the point of booking or expense claim, so that flights, taxis and the 44.57 tCO₂e of travel with no mode identified are measured rather than estimated from spend; pre-approval for all flights; rail-first for UK and near-Europe journeys; economy class by default; fewer, longer trips and more local or remote delivery for our Africa-based client, including building local capability; and agreeing lower-travel delivery models with clients, aligned to their own sustainability goals.		and reminder to use TrainHugger for Train Travel
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Indicative Contribution to our 2028 Target

The table below shows how we expect our planned actions to contribute to our 2028 target of no more than 250 tCO₂e, a reduction of 87 tCO₂e from our 2025 baseline. Figures are indicative and based on our 2025 footprint; air travel is the most significant variable in achieving this target.

Action area	2025 footprint (tCO ₂ e)	Indicative 2028 saving (tCO ₂ e)
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Flights: economy class by default, pre-approval for all flights, fewer and longer trips for our Africa-based client	70	-20 to -30
Unclassified travel and taxis: rail-first, taxi guidance, recording travel mode	57	-10 to -20
Hospitality, events and subsistence: lower-carbon catering, fewer events	46	-8 to -12
Top 10 suppliers: supplier-specific data, Net Zero criteria at renewal	60	-15 to -25
Homeworking: homeworker guidance, renewable energy tariffs	35	-5 to -8
Scope 2 and IT: landlord renewable tariffs, refurbished hardware	12	-4 to -6
Total	-	-62 to -101

Some savings, particularly from replacing spend-based estimates with supplier-specific data and from recording travel mode, reflect improved measurement rather than lower emissions. In line with the GHG Protocol, we will report these as recalculations, separately from genuine emission reductions.

Method statement.

Net Zero represents a key component of Servita's plan to deliver effective environmental stewardship alongside our wider Sustainability commitments and our contribution to help limit climate change.

Servita's Sustainability and Strategic Growth Director chairs our Sustainability Innovation Group and is responsible for defining and delivering our Sustainability aims and objectives. The SIG's Terms of Reference, our Sustainability Aims and our Sustainability Objectives for 2027 are set out in the Appendix.

Declaration and Sign Off.

This Carbon Reduction Plan has been completed in accordance with PPN 006 (which builds on 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 and uses the appropriate Government emission conversion factors for greenhouse gas company reporting. 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. This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of Servita:



Name: Alexandra Drew

Position: Sustainability and Strategic Growth Director

Date: 9th October 2026

Appendix.

Sustainability Innovation Group: Terms of Reference, Aims and Objectives

Sustainability Innovation Group Terms of Reference:

Evaluate and advise on Servita's pursuit of innovative practices and technologies that improve environmental and social sustainability and seek to:

- enrich our customers' (new and existing) experiences and relationships
- monitor customer, framework and regulatory obligations
- increase Servita's end to end value offering
- support business development
- benefit our people, the communities we operate in and the environment

SIG will:

- define and report on Sustainability KPIs
- assess, manage and report on Servita's impact and dependence on human, social and environmental capital
- identify, manage and report on Sustainability Risks and Opportunities
- act as ambassadors for sustainability internally and externally, raising awareness for Servita's commitment to responsible business

Sustainability Aims

- Aim 1) Reduce energy consumption
- Aim 2) Reduce environmental impact of our travel
- Aim 3) Reduce Waste and Data footprint
- Aim 4) Deliver Environmental Benefits for our Customers
- Aim 5) Manage the wellbeing plan
- Aim 6) Empower our team
- Aim 7) Form sustainability partnerships
- Aim 8) Form charitable partnerships
- Aim 9) Influence environmental protection and improvement

Sustainability Objectives for 2027: (map to Aims)

O1. Netzero cloud hosting - offering

Action: partner with a Netzero cloud provider

Owner: Ste Legassik

Date Due: Q2 2027

Status: Tech team reviewing potential of Krystal hosting

O2. Reducing homeworking energy

Action: a training/education module for homeworking

Action: updating the on-boarding documentation and environmental policy to include homeworking

Action: detailed homeworking survey

Action: smart socket/bulb

Owner(s): Alex Drew and James Smith

Date Due: Q1 2027

Status: In progress

O3. Aligning with landlords

Action: assess landlord offering against Servita objectives

Action: produce office plan

Owner(s): Tbc

Date Due: Annual

Status: Started (in the UK)

O4. Cleaner website

Action: Review current web host service

Action: Review current web content

Owner(s): Mark Johnson

Date Due: Ongoing

Status: Reduction Reviewed in 2025

O5. Reduce printing

Action: a training/education module for printing

Action: updating the on-boarding documentation to include

Action: updating environmental policy to include think before you print

Owner(s): Mike Eadie

Date Due: Ongoing

Status: Reduction achieved in 2024

O6. Updated travel policy

Action: a training/education module for travel

Action: cross referencing the environmental and travel policies

Action: Partner with sustainable travel providers

Owner(s): Mark Johnson, Alex Drew

Date Due: Ongoing

Status: Reduction achieved in 2024

O7. Reduce landfill

Action: a training/education module for recycling – avoiding single use plastic

Action: partnering with supplier of hardware into communities

Action: updating environmental policy to include a process for recycling technology

Action: updating the on-boarding documentation to include

Owner(s): Alex Drew, Mike Eadie, Mark Johnson

Date Due: Ongoing

Status: Reduction achieved in 2024

O8. Archive unused data

Action: assess current data storage

Action: partner with Netzero Cloud host

Action: update environmental and acceptable use policies

Owner(s): Ste Legassik

Date Due: Q4 2027

Status: Not yet started

O9. Reduce carbon emissions

Action: review spend based emissions

Action: produce detailed plan for spend based emission reduction

Suggestion:

- Sponsor community garden
- 1% for the planet

Owner(s): Alex Drew

Date Due: Q2 2027

Status: In progress

Operating Expenses – Spend-Based Emission Factors **(kg CO₂e per £ spend)**

Marketing

Expense Category	Factor (kgCO₂e/£)	Source / Basis
Local Entertainment	0.2414	SIC 56.0 "Food and beverage serving services"
Business Development – Fees	0.1038	SIC 73.0 "Advertising and market research services"
Business Development – Sponsorship	0.1038	SIC 73.0 "Advertising and market research services"
Business Development – Miscellaneous	0.1038	SIC 73.0 "Advertising and market research services"
Business Development – Entertainment	0.2414	SIC 56.0 "Food and beverage serving services"
Business Development – Partnerships	0.1038	SIC 73.0 "Advertising and market research services"
Sustainability	0.1038	<i>Assumption:</i> no clear SIC match, marketing proxy
Servita – Social Value Projects	0.1038	<i>Assumption:</i> no clear SIC match, marketing proxy

Tech

Expense Category	Factor (kgCO₂e/£)	Source / Basis
IT Equipment	0.4677	SIC 26.0 "Computer, electronic and optical products"
Cost of Sales Purchases	0.1000	No clear SIC match; generic Tech proxy (SIC 62.0 basis)
Telephone	0.1096	SIC 61.0 "Telecommunications services"

Direct Telecommunications	0.1096	SIC 61.0 "Telecommunications services"
Internet/Data Charges	0.1096	SIC 61.0 "Telecommunications services"
Mobile Charges	0.1096	SIC 61.0 "Telecommunications services"
Computers & Software	0.4677	<i>Assumption:</i> combined hardware/software line, uses SIC 26.0 hardware factor
Software Subscriptions	0.1004	SIC 62.0 "Computer programming, consultancy and related services"
Website Maintenance & Upgrades	0.1004	SIC 62.0 "Computer programming, consultancy and related services"
Google/FitBit – Edo	0.1004	<i>Assumption:</i> treated as software/services subscription (SIC 62.0)
CO2e Measuring Tool Dev. / Reporting	0.1004	SIC 62.0 "Computer programming, consultancy and related services"

Legal / Professional

Expense Category	Factor (kgCO2e/£)	Source / Basis
Recruitment (Charges/Expenses)	0.0606	SIC 78.0 "Employment services"
Legal Fees	0.0426	SIC 69.1 "Legal services"
Audit Fees	0.0727	SIC 69.2 "Accounting, bookkeeping and auditing services"
Consultancy Fees	0.1039	SIC 70.0 "Services of head offices; management consulting services"
Training Costs	0.0670	SIC 85.0 "Education services"
Insurance	0.0680	SIC 65.1–2 "Insurance and reinsurance services"
Pensions	0.0000971	SIC 65.3 "Pension funding services"
Accountancy Fees	0.0727	SIC 69.2 "Accounting, bookkeeping and auditing services"
Banking/Finance Services	0.0550	SIC 64.0 "Financial services, except insurance and pension funding" — prior-year figure, source predates this tool

Certification and Compliance	0.1490	SIC 74.0 "Other professional, scientific and technical services"
Other Professional Fees	0.1490	SIC 74.0 "Other professional, scientific and technical services"

Office

Expense Category	Factor (kgCO2e/£)	Source / Basis
Other Indirect Cost	0.1290	No clear activity; generic Office proxy (SIC 82.0 basis)
Rechargeable Expenses	0.1290	No clear activity; generic Office proxy (SIC 82.0 basis)
Direct Misc	0.1290	No clear activity; generic Office proxy (SIC 82.0 basis)
Rent	0.0768	SIC 68.3 "Real estate services on a fee or contract basis"
Meeting Room Hire	0.1154	SIC 77.0 "Rental and leasing services"
Printing	0.4183	SIC 18.0 "Printing and recording services"
Office Stationery & Equipment	0.1972	SIC 47.0 "Retail trade services, except motor vehicles/motorcycles"
Miscellaneous Expenses	0.1290	No clear activity; generic Office proxy (SIC 82.0 basis)
Postage and Carriage	0.1784	SIC 53.0 "Postal and courier services"
Office Supplies	0.1972	SIC 47.0 "Retail trade services, except motor vehicles/motorcycles"
Other Office Expenses	0.1290	No clear activity; generic Office proxy (SIC 82.0 basis)
DMCC Related Expenses	0.2482	SIC 84.0 "Public administration and defence services" (DMCC free zone licensing/registration fees)
Office Repairs & Maintenance	0.1421	SIC 81.0 "Services to buildings and landscape"
Unallocated Credit Card Transactions	0.1290	<i>Assumption:</i> no clear activity, generic Office proxy

Meetings & Events	0.2414	<i>Assumption:</i> covers staff/contractor/general meetings & events, SIC 56.0 "Food and beverage serving services"
Subscriptions	0.1290	<i>Assumption:</i> non-software subscriptions, generic Office proxy

Note for the appendix: all factors are from Defra/DESNZ 2019 UK Government GHG Conversion Factors (spend-based method). Rows marked "Assumption" have no clean SIC category match and are proxies.