

Greenhouse Gas (GHG) Reporting Methodology Statement

Reporting Period

Emissions are reported against accounting year covering the period 1st April to 31st March.

Reporting Boundary

Financial Control Approach – Mitie reports any emissions from its operations for which it has the ability to directly influence financial and operating policies to gain economic benefit. This is restricted to the UK where we have full financial control over our operations.

Greenhouse Gases Reported

All greenhouse gas emissions are reported in tonnes of carbon dioxide equivalent (tCO₂e) to account for all six of the Kyoto Protocol GHG's.

Emissions Factors

Mitie has applied the UK Government's Greenhouse gas reporting conversion factors for 2019.

Baseline Year

Mitie's new baseline year covers the period 1st April 2019 to 31st March 2020 to align with our new Plan Zero strategy.

Intensity Ratio

Mitie uses the following intensity factor to normalise and compare its emissions over time, tCO₂e/£m turnover has been chosen as it accurately reflect changes in Mitie's business activities.

Exclusions

Mitie do not currently report fugitive emissions (refrigerant leakage) from refrigeration and air conditioning systems in leased properties or fleet. This is due to the difficulty in obtaining centralised data on refrigerant top-ups and the fact a majority of our buildings are now out of scope as landlords manage the HVAC systems. Given the size and types of emission sources listed by Mitie, fugitive emissions are expected to be a very small proportion of total emissions and are therefore considered immaterial.

Scope of Emissions

Scope 1 – Direct Emissions	Scope 2 – Indirect Emissions
----------------------------	------------------------------

<p>On-site Fuel Combustion: Gas directly purchased for heating or generation across leased property managed by Mitie.</p> <p>Company Vehicles: Fuel purchased for fleet vehicles.</p> <p>Fugitive Emissions¹: Refrigerant leaks from air-conditioning (RAC) equipment in leased assets and fleet vehicles.</p>	<p>Purchased Electricity: Electricity directly purchased across leased property and EVs managed by Mitie.</p>
<p>Scope 3 – Other Indirect Emissions</p> <p>Business Travel: Expensed air, road and rail travel.</p> <p>Waste: Waste generation across leased property.</p> <p>Water: Water usage across leased property.</p> <p>Fuel and Energy Related Activities Electricity Transmission and distribution(T&D) losses Upstream emissions associated with the extraction of purchased fuels and gas.</p> <p>Upstream Leased Assets Gas and electricity recharges across leased property managed by the Landlord</p>	

¹Fugitive emissions are currently not reported as outlined in the exclusions statement

Process

Mitie follow the reporting approach set out in the UK Government’s Environmental Reporting Guidance (2019 version) to ensure that reporting standards are robust and transparent.

For most of its major emissions sources Mitie uses primary data from AMR meter readings, utility bills, service charge data and expensed claims. Emissions data is collated centrally by Mitie Energy on a quarterly basis and then restated at the end of the year to reflect any changes or to replace any estimated data with actual data (where available). Emissions figures are verified by the Sustainability team who have overall responsibility for ensuring the calculations and methodology are correct.

Data Sources:

Scope 1 and 2	
Gas Consumption	Utility bills are verified through our internal bureau service. Any billing data is cross referenced against half hourly and meter read data where available. Service charge bills are used for buildings where the landlord recharges utilities.
Company Vehicles	Fleet Fuel Card data records provide the amount of fuel purchased for business purposes.
Purchased Electricity	Utility bills are verified through our internal bureau service. Any billing data is cross referenced against half hourly and meter read data where available.

Scope 3	
Business Travel	Private vehicle data with actual mileage is provided within MITIE from collation of claimed mileage expenses. For other travel modes expense spend data is obtained, an emission factor is then applied to calculate emissions from miles travelled
Water	Utility bills are verified through our internal bureau service. Any billing data is cross referenced against meter read data where available. Service charge bills are used for buildings where the landlord recharges utilities.
Fuel and Energy Related Activities	Scope 1 and 2 data is used and DEFRA emissions factors for scope 3 are then applied.
Upstream Leased Assets	Landlord recharge data is calculated from service charge bills or estimated from an anticipated energy use per square meter. This is calculated using actual billing data received.
Waste	Waste data is collated by our waste management provider

Estimations

Where leased building utility data is unavailable, estimations are made using an anticipated energy use per square meter. This is calculated using actual billing data received across the estate. For sites where invoice data is only available for a partial period, the available data is apportioned using an average kWh/day figure. Waste data is estimated using an average waste per desk figure based on actual data we receive.