AtkinsRéalis

AtkinsRéalis GHG Emissions Inventory

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GREENHOUSE GAS (GHG) EMISSIONS CALCULATION METHODOLOGY

Notice

This document and its contents have been prepared and are intended solely as information for and use in relation to understanding the Greenhouse Gas (GHG) emissions calculation methodology.

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Document history

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Revision	Purpose description	Originated	Checked	Reviewed	Authorised	Date
01	Understanding the GHG emissions inventory calculation methodology	LR	PM	MMB	HD	04/30/2025
02	Annual update minor changes to reference to GHG Protocol and emission factor sources	LR	CM	MMB	HD	05/01/2026

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INTRODUCTION

This Greenhouse Gas (GHG) emissions calculation methodology has been prepared to provide an explanation of the calculation methodologies used within the AtkinsRéalis Greenhouse Gas emissions inventory. Reference to the “Company” or to “AtkinsRéalis” means, as the context may require, AtkinsRéalis Group Inc. and all or some of its subsidiaries or joint arrangements or associates.

1. What is a GHG emissions inventory?

A GHG emissions inventory is a tool to systematically measure and report GHG emissions across our organization. The inventory provides insight of our emissions at organisational, region, country, and across our business structure that allows our people to understand and own carbon emissions that they have opportunity to influence.

This multi-tiered insight is essential to help us in our science-based net-zero journey.

2. Greenhouse gas accounting standards

AtkinsRéalis has developed their Greenhouse Gas (GHG) emissions inventory that is informed by the accounting and reporting standards and associated guidance set out below:

- GHG Protocol – A Corporate Accounting and Reporting Standard
- GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard
- GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard)
- GHG Protocol Technical Guidance for Calculating Scope 3 Emissions (A supplement to the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard)

3. External assurance

Selected metrics of the GHG emission inventory are subject to third-party limited assurance annually. The annual assurance reports can be viewed at https://www.atkinsrealis.com.

4. Recalculation of base year

The AtkinsRéalis base year is 2019 for our science-based net-zero ambitions. To ensure that our reporting accurately reflects our emission reduction performance our Recalculation Policy sets out which events might trigger a recalculation and sets the materiality threshold of 1% of our total GHG emissions across our full value-chain (Scope 1, 2 and 3), which if exceeded would require our base year emissions to be recalculated.

5. Organizational boundary

The AtkinsRéalis GHG emissions inventory has defined the organizational boundary using the operational control approach as defined within the GHG Protocol Standard.

Under the control approach:

- AtkinsRéalis accounts for 100% of the GHG emissions arising from operations of which it has control.
- Operations that AtkinsRéalis has an interest but has no control, the emissions are allocated to each party holding an interest using the equity held by each.

The organizational boundary is reviewed annually to help ensure that the GHG emissions inventory is complete.

6. Operational boundary

The AtkinsRéalis operational boundary assessment has determined that there are no material emissions within the following scope 3 categories.

- Category 9 – Downstream Transport and Distribution
- Category 10 – Processing of Sold Products
- Category 11 – Use of Sold Products
- Category 12 – End-of-Life Treatment of Sold Products, and
- Category 14 – Franchises.

In noting the absence of emissions within the above categories, our disclosed GHG emissions inventory represents a complete inventory across our full value-chain.

7. Exclusions

Our operational boundary assessment, discussed above, identifies the Scope 3 categories that are not included within our GHG emissions inventory disclosure as there are no material emissions.

8. Emission factors

The GHG emissions inventory uses the following emission factor sources.

Source	Emission Factor Databases
US Environmental Protection Agency (US EPA)	Emission Factors for Greenhouse Gas Inventories[1]
	eGrid – eGrid regional factors[2]
	Supply Chain GHG Emission Factors (corrected for inflation)[3]
UK Department for Energy Security & Net Zero (DESNZ)	GHG Reporting: Conversion Factors[4]
Canadian Government, Environment and Climate Change Canada (ECCC)	National Inventory Report[5]
International Energy Agency (IEA)	Country and sub-region energy and fuel costs[6]
	Country and sub-region energy and fuel emission factors[7]
Association of Issuing Bodies (AIB)	Residual Mix Emission Factors[8]
i-Rec	Residual Mix Emission Factors[9]
Green-e®	Residual Mix Emission Factors[10]
Intergovernmental Panel on Climate Change (IPCC)	Global Warming Potentials [11]

[1] https://www.epa.gov/climateleadership/ghg-emission-factors-hub
[2] https://www.epa.gov/egrid
[3] https://cfpub.epa.gov/si/si_public_record_Report.cfm?dirEntryId=349324&Lab=CESER
[4] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
[5] https://www.canada.ca/en/environment-climate-change/services/climate-change/pricing-pollution-how-it-will-work/output-based-pricing-system/federal-greenhouse-gas-offset-system/emission-factors-reference-values.html
[6] https://www.iea.org/data-and-statistics/data-product/energy-prices
[7] https://www.iea.org/data-and-statistics/data-product/emissions-factors-2025
[8] https://www.aib-net.org/facts/european-residual-mix
[9] https://www.trackingstandard.org/i-rece-residual-mix/
[10] https://resource-solutions.org/2025-residual-mix/
[11] https://ghgprotocol.org/sites/default/files/2024-08/Global-Warming-Potential-Values%20%28August%202024%29.pdf

9. Scope 1 methodologies

GHG category	Dataset(s)	Description of data & principal assumption(s)	GHG Protocol methodology	Calculation summary
Scope 1 Direct emissions	▪ Supplier data ▪ F-Gas register	▪ Consumption data from our supply-chain partners ▪ Service provision data to the building estate	Evidence-based	▪ The quantity of fuel is multiplied by the fuel type GHG emission factor appropriate for the country of consumption issued by DESNZ, US EPA, ECCC, or IEA ▪ For refrigerants (Hydrofluorocarbon (HFC) Blends), the charge volume is sourced from the F-Gas register for the UK estate. A 5% annual leakage rate is used to estimate potential emissions of GHGs
	▪ Finance data	▪ Fuel spends ▪ Country-specific fuel/energy price	Hybrid (Spend- & average-data)	▪ Fuel volume is calculated using country specific fuel cost. The volume is multiplied by the country specific emission factor issued by DESNZ, US EPA, ECCC, or IEA
	▪ Estates data	▪ Air-conditioning requirement and refrigerant charge model for office spaces ▪ Office rental area	Average-data	▪ For refrigerants (Hydrofluorocarbon (HFC) Blends), within our global estate (outside of the UK), an air-conditioning design model is used to calculate the total number of air-conditioning units (and their refrigerant charge) that are required for the office spaces. A 5% annual leakage rate is used to estimate potential emissions of GHGs.

10. Scope 2 methodologies

AtkinsRéalis uses the market-based approach to calculating scope 2 emissions within the GHG emissions inventory disclosure. This is because our science-based near-term and net zero targets are based on our scope 2 market-based emissions. AtkinsRéalis discloses the scope 2 (location-based) emissions within the annual CDP disclosure (www.cdp.net).

GHG category	Dataset(s)	Description of data & principal assumption(s)	GHG Protocol methodology	Calculation summary
	▪ Energy bill verification data	▪ Half-hourly (Smart) meter data from our UK estate	Evidence-based	▪ Quantity of electricity consumed multiplied by an appropriate GHG emission factor issued by DESNZ or AIB, which follows the market-based scope 2 data hierarchy as defined by the GHG Protocol Scope 2 Guidance.
Scope 2 Indirect emissions	▪ Finance data	▪ Electricity spends ▪ Country-specific energy cost price	Hybrid (Spend- & average-data)	▪ Quantity of electricity is calculated using country specific electricity cost, where no country specific emission factor is available the nearest neighbouring country or region emission factor is used as a proxy. The calculated quantity is multiplied by an appropriate GHG emission factor issued by DESNZ, US EPA, ECCC, AIB, or IEA, which follows the market-based scope 2 data hierarchy as defined by the GHG Protocol Scope 2 Guidance.

11. Scope 3 methodologies

GHG category	Dataset(s)	Description of data & principal assumption(s)	GHG Protocol methodology	Calculation summary
Category 1 Purchased Goods and Services	▪ Finance data	▪ Spend on different goods and services and location of spend	Spend-based	▪ Spend is multiplied by supply-chain emission factors issued by US EPA that define the GHG emissions per USD spent on a specific good or service

GHG category	Dataset(s)	Description of data & principal assumption(s)	GHG Protocol methodology	Calculation summary
			Average spend-based	
Category 2 Capital Goods	▪ Property, Plant & Equipment (PPE) Report	▪ Value of assets acquired in reporting year		▪ Spend is multiplied by the appropriate supply-chain emission factor sourced from the US EPA Supply Chain GHG Emission Factors database

GHG category	Dataset(s)	Description of data & principal assumption(s)	GHG Protocol methodology	Calculation summary
Category 3			Various, as described in scope 1 and 2 methodologies	
Fuel- and Energy-related Activities not in scope 1 or 2	▪ Scope 1 and 2 datasets	▪ Uses consumption data originating from scope 1 and 2 methodologies		▪ The quantity of fuel/electricity calculated in scope 1 and 2 is multiplied by the appropriate emission factor source from DESNZ, US EPA, or IEA
Category 4				
Upstream Transport and Distribution	▪ Finance data	▪ Spend allocated to postage, courier, and storage	Spend-based	▪ Spend is multiplied by supply-chain emission factors issued by US EPA that define the GHG emissions per USD spent on a specific good or service

GHG category	Dataset(s)	Description of data & principal assumption(s)	GHG Protocol methodology	Calculation summary
Category 5 Waste Generated from Operations	▪ Finance data ▪ Headcount data ▪ Published country and regional waste data	▪ Waste spend data ▪ Country specific waste generation and recycling rates when waste data is incomplete	Hybrid (Spend- & average-data)	▪ Spend is multiplied by supply-chain emission factors issued by US EPA that define the GHG emissions per USD spent on a specific good or service ▪ Office waste emissions are calculated using waste generation values issued by the DESNZ, US EPA, ECCC, IPPC, and other published sources are used to estimate the volume of waste an employee in an office may generate on each visit. The number of employees in the office each month is calculated using the insight gained from the employee commuting survey and headcount data

GHG category	Dataset(s)	Description of data & principal assumption(s)	GHG Protocol methodology	Calculation summary
Category 6 Business Travel	▪ Travel booking partners data ▪ Business mileage claims	Distance and class of travel	Evidence-based	▪ Our travel booking partners provide individual trip data that contains travel insight including distance travelled, and travel class. This information is used to identify the country specific emission factor (DESNZ or US EPA emission factors) to calculate emissions ▪ Hotel nights stayed in a specific country are provided and the country specific nightly GHG emission factor (issued by the DESNZ) is used to calculate emissions
	▪ Finance data ▪ Employee business expense claims	Spend data	Spend-based	▪ Spend is multiplied by supply-chain emission factors issued by US EPA that define the GHG emissions per USD spent on a specific good or service

GHG category	Dataset(s)	Description of data & principal assumption(s)	GHG Protocol methodology	Calculation summary
Category 7 Employee Commuting (& WFH)	▪ Headcount data ▪ Employee travel survey ▪ Published research on working from home (WFH)	Headcount, country specific commuting distance and frequency from survey Published typical energy consumption data for a typical homeworker	Average-data	▪ An employee commuting survey provides data to allow us to calculate a country specific average monthly commuting emissions (using the reported commuting distance, method of transport, and number of days commuting per week). Where country data is not available then a global average is used as a proxy. When the reporting year survey provides no new data, an earlier year's data is used as a proxy. This survey data is used with the reporting year headcount in each country across the organization to calculate GHG emissions ▪ Home working energy consumption is calculated using published energy consumption estimates for home workers and are used with the headcount, employee commuting survey and emission factors issued by DESNZ, US EPA, ECCC, IAB, or IEA

GHG category	Dataset(s)	Description of data & principal assumption(s)	GHG Protocol methodology	Calculation summary
Category 8 Upstream Leased Assets	▪ Estates data	Area of leased estate, office energy intensities from published data, location of office	Average-data	▪ The leased area per property is used with published energy intensities for a typical office in that country to calculate electricity consumption. The consumption is multiplied by the country, province, or state specific emission factors issued by DESNZ, US EPA, ECCC, IAB, i-Rec, or IEA
	▪ Finance data	Account/Expenditure spend	Spend-based	▪ Spend on leased assets is multiplied by supply-chain emission factors issued by US EPA that define the GHG emissions per USD spent on the type of asset being leased
Category 13 Downstream Leased Assets	▪ Estates data	Income received from sub-leased office estate to third party	Spend-based	▪ The revenue received from sub-leasing office space to third parties is captured is multiplied by supply-chain emission factors issued by US EPA that define the GHG emissions per USD spent on leasing real estate

GHG category	Dataset(s)	Description of data & principal assumption(s)	GHG Protocol methodology	Calculation summary
	▪ Site operations records	▪ Site records - metered fuel consumption (natural gas and electricity)	Evidence-based	▪ Fuel volume is multiplied by the country specific emission factor issue by DESNZ, US EPA, or IEA
Category 15 Investments	▪ Finance data	▪ Revenues received from joint ventures	Average-data	▪ The total revenue that the joint venture entity receives in the reporting year is multiplied by the AtkinsRéalis equity share in the venture. This apportioned revenue is multiplied by a sector emission factor obtained from the US EPA supply-chain emission factor database
	▪ Investment data	▪ Value invested in a specific project and the total value of project	Average-data	▪ The value invested and the total project value is used to calculate the % financing provided by AtkinsRéalis. This % is used to apportion the GHG emissions associated with the project, which is calculated using a sector emission factor obtained from the US EPA Supply-chain Emission Factor database

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