

The Fire Industry Association (FIA) GHG Emissions Methodology FY23/24

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Introduction

FIA is committed to measuring, managing and reducing their GHG emissions with the overall aim of limiting climate change.

This document sets out the methodology that FIA used to calculate their carbon emissions for FY23/24.

<u>Scope</u>

GHG emissions have been measured for all operations relating to the Fire Industry Association Ltd, "FIA". The company has no subsidiaries or joint ventures.

Reporting Period

Emissions for FY23/24 cover those from 1st April 2023 – 31st March 2024 inclusive.

<u>Method</u>

GHG emissions for the company have been measured in accordance with the GHG Protocol Corporate Standard, with reporting boundaries defined by the operational consolidation (control) approach.

Scope 2 emissions have been measured using both the location-based and market-based method, with the latter being used for performance tracking (baselines and targets).

Conversion Factors

GHG emissions have been calculated using conversion factors for carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O). There are no known emissions of other greenhouse gases. Emissions factors used were the <u>UK Government</u> conversion factors for 2024 and CEDA by Watershed.

Emission Sources and Methodology

Emissions reported cover all relevant scope 1, 2 and 3 sources. A description of all emission sources and their calculation method is presented in Table 1.

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Scope	Emissions source	Description	Relevant?	Measured?	Methodology	
1	Natural gas	Gas used in the company's offices	Ν	Ν	Neither FIA office uses any natural gas.	
1	Business travel	Travel in vehicles hired/leased for business used.	N	N	No vehicles are directly owned or leased by FIA.	
1	Refrigerant leaks	Emissions arising from leaks in air conditioning units.	Y	Y	Air conditioning service records for the two premises owned by FIA showed no leaks in the period.	
2	Electricity	Electricity used in the company's offices.	Y	Y	Based on utility bills.	
3	Cat 1: Purchased goods and services	Emissions from all company purchases.	Y	Y	Industry emission factors were applied to overhead and cost of sales spend (the 'spend- based method'), with no known exclusions.	
3	Cat 2: Capital goods	Capital goods, including IT equipment and other assets.	Y	Y	Incorporated into category 1 emissions with the same method applied.	
3	Cat 3: Fuel- and energy- related activities	Well-to-tank emissions from scope 1 and 2 emission sources and transmission & distribution emissions for electricity.	Y	Y	Calculated for all scope 1 and 2 energy sources.	
3	Cat 4: Upstream transportation & distribution	Supply chain related transport emissions.	Y	Y	Emissions relating to the delivery of training materials (spend-based method) are reported here. Emissions relating to other category 1 and 2 sources are reflected in the emission factors used for categories 1 and 2 and thus are measured but not separately reported.	
3	Cat 5: Waste generated in operations	Waste generated in the company offices.	Y	Y	Spend on waste was used to estimate emissions.	
3	Cat 6: Business travel	All business travel in vehicles not owned/leased by the company	Y	Y	Distances by travel mode were converted to GHG emissions. For flights and ferries, actual route distances were calculated. For car travel distance was based on a 45p a mile rate applied to expense claims. For other travel modes an average price per km was applied.	
3	Cat 7: Employee commuting	Emissions associated with employees commuting to/from FIA office locations.	Y	Y	An employee survey to assess habits over a two week period was scaled to apply to the whole year.	
3	Cat 8: Upstream leased assets	Operation of assets leased but not included in scope 1 and 2.	Y	Y	Emissions arising from venue space leased to host training courses was estimated based on emissions arising from FIA's own offices scaled by the number of training days.	
3	Cat 9: Downstream transportation & distribution	Transport-related emissions relating to products produced by FIA.	N	N	There is no third-party funded delivery of training materials for FIA.	

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Scope	Emissions source	Description	Relevant?	Measured?	Methodology
3	Cat 10: Processing of sold products.	Processing of intermediate products sold by downstream companies.	Ν	N	FIA training materials are provided direct to customers.
3	Cat 11: Use of sold products	End use of goods and services sold by FIA.	Ν	Ν	There are no direct use-phase emissions associated with FIA products and services.
3	Cat 12: End- of-life treatment of sold products	Emissions arising from the end-of-life treatment of products produced by FIA.	Y	Y	End of life treatment of training materials (paper/card resources) was estimated based on spend to produce products and assumed 50% recycled rate.
3	Cat 13: Downstream leased assets	Operation of assets owned by the reporting company (lessor) and leased to other entities	N	N	FIA does not lease any assets to third parties.
3	Cat 14: Franchises	Operation of franchises in the reporting year.	Y	Y	Scope 1 and 2 emissions for the company franchise in Cyprus are zero – all work is conducted remotely (no office) and there are no company vehicles.
3	Cat 15: Investments	Operation of investments. Table: Emission	N	N	FIA does not have any investments, joint ventures of subsidiaries not included in scope 1 and 2.

Table: Emission sources and methodology

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Emission Figures

FIA's total measured scope 1, 2 and 3 emissions for FY23/24 were 310 tCO₂e (market-based method).

Scope	Emissions source	Location-based method tCO ₂ e	Market-based method tCO₂e
Scope 1	Refrigerant leaks	0.0	0.0
Scope 2	Electricity	10.3	17.3
TOTAL SCO	DPE 1 & 2	10.3	17.3
Scope 3	Cat 1: Purchased goods and services	240.7	240.7
	Cat 2: Capital goods	Reported in cat 1	Reported in cat 1
	Cat 3: Fuel- and energy- related activities	3.4	3.4
	Cat 4: Upstream transportation & distribution	0.1	0.1
	Cat 5: Waste generated in operations	2.8	2.8
	Cat 6: Business travel	43.9	43.9
	Cat 7: Employee commuting	30.9	30.9
	Cat 8: Upstream leased assets	20.2	20.2
	Cat 12: End-of-life treatment of sold products	5.0	5.0
	Cat 14: Franchises	0.0	0.0
	TOTAL SCOPE 3	346.9	346.9
TOTAL SCO	OPE 1, 2 & 3	357.2	364.3

Table 2: FIA's scope 1, 2 and 3 GHG emissions for FY23/24

Recalculation Policy

The GHG emissions (market-based) for FY23/24 form the baseline for company targets. Should these change significantly due to merger, acquisition, change of calculation methodology or discovery of significant errors, the baseline will be retrospectively recalculated and externally published. The significance threshold for this is set as a cumulative impact (increase or decrease) of >=5%.