



Net Zero Plan

Nurture Landscapes Holdings Ltd



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1.1 Glossary

Term	Definition
GHG	GHG is an abbreviation of Greenhouse Gas. Greenhouse Gases are gases that trap heat in the atmosphere, creating a greenhouse effect and causing climate change.
Scope 1	Scope 1 emissions are direct greenhouse (GHG) emissions that occur from sources that are controlled or owned by an organization (e.g., emissions associated with fuel combustion in boilers, furnaces, vehicles).
Scope 2	Scope 2 emissions are indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling. Although scope 2 emissions physically occur at the facility where they are generated, they are accounted for in an organization's GHG inventory because they are a result of the organization's energy use.
Scope 3	Scope 3 emissions are the result of activities from assets not owned or controlled by the reporting organization, but that the organization indirectly impacts in its value chain. Scope 3 emissions include all sources not within an organization's scope 1 and 2 boundary.
Net Zero	When a company has reduced their GHG emissions as close to zero as possible, with the remaining (residual) emissions being removed from the atmosphere through carbon offsetting.
Carbon Neutral	Making or resulting in no net release of carbon dioxide into the atmosphere, as a result of carbon offsetting.
Carbon Offsetting	Activity that compensates for the emission of GHGs (measured in carbon dioxide equivalents, CO ₂ e) by providing for an emission reduction elsewhere, using verified schemes. These include the Gold Standard, Verra and the Clean Development Mechanism.
Upstream Emission	Indirect GHG emissions from purchased or acquired goods and services. This could include the emissions associated with producing a product you purchase.
Downstream Emission	Indirect GHG emissions from sold goods and services. This could include the emissions associated with disposing a product you produce.
Transmission and Distribution (T&D)	Scope 3 emission associated with grid losses from scope 2 electricity. The energy loss that occurs in transmitting electricity from the generator to the organisation that purchases it.
Well-to-Tank	Upstream scope 3 emissions associated with extraction, refining and transportation of the raw fuel sources to an organisation's site (or asset), prior to use. For instance, the extraction and refining of petroleum.
Product Lifecycle Emissions	Emissions associated with a product or assets use over its lifespan. This starts with raw material extraction, to the manufacture and the end of life treatment of the product.
Cradle to Gate	Partial product lifecycle, from resource extraction (cradle) to manufacture, to the gate (before it is used by the consumer).

2 Introduction to Net Zero

2.1 What is Net Zero?

Net Zero is the term used when an organisation has reduced their greenhouse gas emissions as close to zero as possible, with the remaining (residual) emissions being removed from the atmosphere through carbon offsetting.

2.2 Greenhouse Gas Coverage

There are seven key Greenhouse Gases (GHGs) that contribute towards climate change, as covered by the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆) and nitrogen trifluoride (NF₃).

Nurture Landscapes' Net Zero emissions targets include all of the above GHGs, expressed as a combination factor, carbon dioxide equivalent (CO₂e), which takes into account the global warming potential (GWP) of the above GHGs, expressed in terms of the GWP of one unit of carbon dioxide.

2.3 Green House Gas Protocol Corporate Accounting and Reporting Standard

The Greenhouse Gas Protocol Initiative is a multi-stakeholder partnership of businesses, non-governmental organizations (NGOs), governments, and others convened by the World Resources Institute (WRI), and the World Business Council for Sustainable Development (WBCSD), a Geneva-based coalition of 170 international companies. Launched in 1998, the Initiative's mission is to develop internationally accepted greenhouse gas (GHG) accounting and reporting standards for business and to promote their broad adoption.

The Green House Gas Protocol Corporate Accounting and Reporting Standard provides a step-by-step guide for companies to use in quantifying and reporting their GHG emissions. Nurture Landscapes have used the methodologies set out in the standard to calculate the company's greenhouse gas emissions.

2.4 The Science Based Targets Initiative (SBTi)

The Science Based Targets Initiative (SBTi) is a partnership between CDP, the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF). They define and promote best practice in emissions reductions and Net Zero targets in line with climate science.

In August 2023 Nurture Landscapes Holdings Ltd committed to set net zero (near – and long-term) company-wide emission reductions targets in line with climate science with the SBTi.

Science-based targets (SBTs) provide a clearly defined pathway for companies and financial institutions to reduce greenhouse gas (GHG) emissions, helping prevent the worst impacts of climate change and future-proof business growth. Targets are considered 'science-based' if they are in line with what the latest climate science deems necessary to meet the goals of the Paris Agreement – limiting global warming to well below 1.5°C above pre-industrial levels. Nurture Landscapes have used the methodology to identify NET zero residual emissions levels.

3 Nurture Landscapes Net Zero Policy

3.1 Policy Statement

Nurture Landscapes commits to managing and reducing the GHG emissions from our operations, with the aim of reaching Net Zero emissions for scope 1, 2 and 3 by 2030 at the latest.

Nurture Landscapes will follow the targets set in the Science Based Targets Initiative (SBTi) Corporate Net Zero Standard. This targets a reduction in scope 1 emissions by 90%, scope 2 emissions by 100% and Scope 3 emissions by 97% by the target year.

Nurture Landscapes will do this by:

- Following international standards including the World Resource Institutes Green House Gas Protocol and Defra's GHG reporting guidelines for assessing carbon emissions.
- Putting in place a management plan to reduce emissions on a per turnover basis (intensity ratio).
- Statement on Targets based on our own NET zero ambition of 2030
- Assessing and reporting our carbon footprint on an annual basis.
- Comparing our annual emissions to base year targets and projections, to evaluate emissions reduction performance.
- Setting near, medium- and long-term targets and projections in line with the SBTi to reduce emissions year on year.
- Maintaining our status as a carbon neutral company in accordance with BSI PAS2060.
- Once absolute emissions have reduced as much as possible, offsetting our residual emissions through projects verified against the international Verified Carbon Standard (VCS), Gold Standard or Certified Emission Reductions (CERs).
- Helping to develop best practice including lobbying the appropriate government bodies or agencies for change.
- Reviewing the calculation methodology on an ongoing basis to improve the accuracy of reporting.

3.2 Carbon Offsetting Policy

Our main aim is to reach Net Zero by 2030. To achieve this status, we commit to achieving carbon reductions within our organisation, and to offset all residual emissions up to and including once Net Zero has been reached. Offsetting before this point is voluntary according to the SBTi.

Our offset projects and methodology for offsetting meet the following principles:

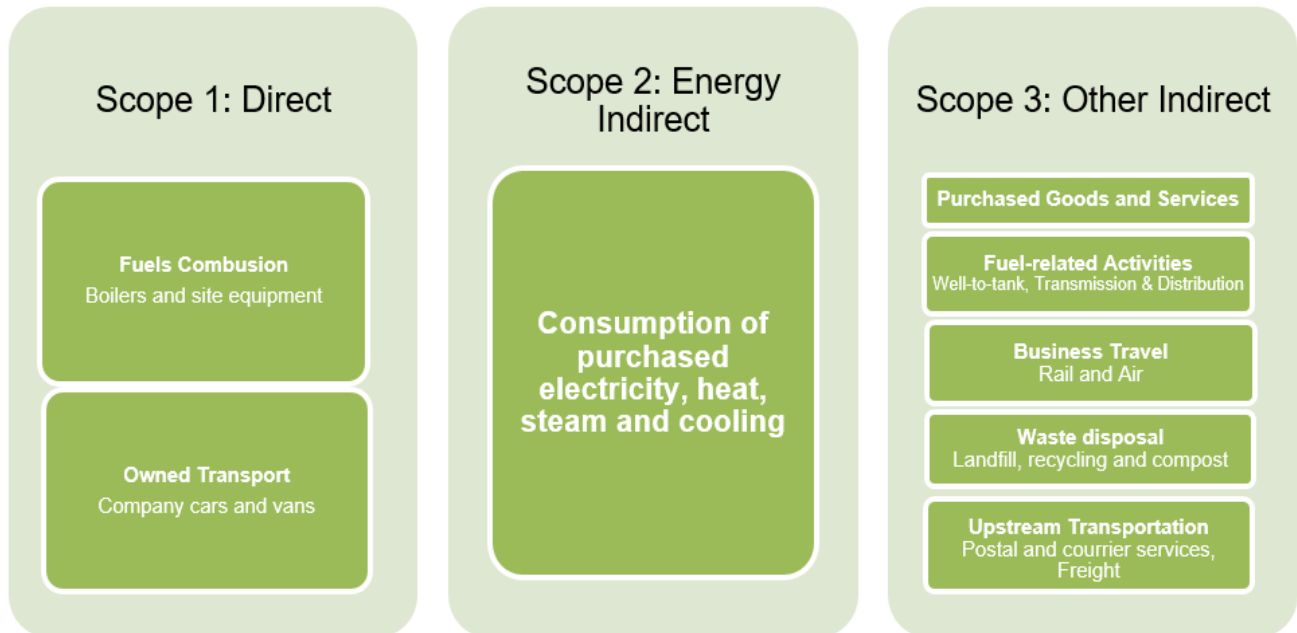
- The offsets we purchase or the allowance credits we surrender represent genuine, additional GHG emission reductions elsewhere.
- The projects involved in delivering our offsets meet the criteria of additionally, permanence, leakage and double counting.
- Our carbon offsets are verified by an independent third-party verifier.
- Our credits from carbon offset projects are only issued after the emission reduction associated to the offset project has taken place.
- Our credits from carbon offset projects are retired within 12 months from the date of the declaration of achievement of carbon neutral status.
- Our credits from carbon offset projects are supported by publicly available project documentation on a registry which provides information about the offset project, quantification methodology and validation and verification procedures.
- Our credits from carbon offset projects are stored and retired in an independent and credible registry.

4 Net Zero Emissions Scenario and Method

4.1 Net Zero Target Boundary

Nurture Landscapes' organisational boundary will be used as the basis for their Net Zero journey.

The scope of the Net Zero plan is as follows:



The relevant scope 1, 2 and 3 emissions have been included within this assessment. The areas not within the scope of the carbon management plan have not been covered for the following reasons:

- The downstream emissions associated with Nurture Landscapes' sold goods and services have not been included in the footprint. As a service provider, this is not applicable.
- Staff commuting has been excluded from the footprint due to the complications associated with gathering the data.
- The upstream emissions associated with the transmission and distribution of electricity, as well as the well-to-tank emissions associated with primary fuels, have been included in this years' report. Although these emissions are measurable, aside from managing the scope 1 and 2 associated with fuels, Nurture Landscapes have no ability to reduce the upstream emissions associated. Therefore, they have been included in reporting, but will be excluded for PAS2060 performance tracking and off-set purposes.
- Rokill were purchased by Nurture Holdings in November 2021. Rokill's November to end of financial year figures were excluded from the previous report. Rokill's scope 1, 2 and 3 emissions have been fully integrated for this full period of reporting.

4.2 Net Zero Emissions Scenario

Net Zero journeys following Science Based Targets aligned with a single emissions scenario: the 1.5DS. This scenario relates to the emissions reductions required to keep global warming below 1.5°C above pre-industrial levels.

The SBTi strongly encourages companies to commit to the highest level of ambition by setting a 1.5°C aligned target. Naturally, this means stricter targets and projections, but leads to a reductions goal that is more strongly aligned with the Paris Agreement and provides the best opportunity for tackling climate change.

4.3 Net Zero Timeframe

Although many companies set their long term target as Net Zero by 2050, other targets may be made prior to this. Nurture Landscapes aims to reach the long term target of Net Zero emissions by 2030. In addition to this, Nurture Landscapes has established near term and medium term targets to be achieved by 2025 and 2030 respectively. The companies 2030 NET zero residual emissions are aligned with the SBTi methodology levels for 2050.

Nurture have aligned their targets with the NET zero residual targets prescribed by the SBTi tool which are to; reduce scope 1 emissions by 90%, scope 2 emissions by 100% and Scope 3 emissions by 97% by the target year.

4.4 Scope 2 Accounting Approach

There are two approaches used to account for Scope 2 emissions, which result from purchased electricity, heat or steam (i.e. district heating).

The location based approach uses emissions conversion factors published by the UK Government. For electricity, the emissions conversion factor reflects the average emissions of the UK electricity grid for the given year. These emissions factors are used for scope 2 under mandatory reporting regulations, such as SECR.

Conversely, the market based approach to Scope 2 calculates emissions based on the fuel mix associated with the supplier. For electricity, suppliers purchase from a range of generating assets, such as renewables, nuclear, coal, oil and natural gas. The emissions factor disclosed by the supplier reflects the sources of energy they purchase electricity from. This allows organisations to account for zero carbon electricity contracts in their footprint. For purchased heat, the emissions factor would relate to the generating facility, i.e. CHP or biomass.

To reflect Nurture Landscapes' energy procurement, market based electricity factors will be used when reporting on Scope 2 electricity. To ensure a consistent approach, the market based approach will also be used for both Scope 2 target setting, and yearly progress tracking.

4.5 Scope 3 Accounting Approach – Purchased Goods and Services

According to the GHG Protocol for Carbon Accounting, companies may use the methods listed in *Figure 1* to calculate scope 3 emissions from purchased goods and services.

The first two methods, supplier-specific and hybrid, require the reporting company to collect data from their suppliers. As shown in *Figure 1* this would include the suppliers' scope 1 and 2 data, as well as their upstream emissions – this is called cradle-to-gate.

Alternatively, the second two methods, average-data and spend-based, use secondary data (i.e. industry average data on CO₂e per tonne of product, or CO₂e per monetary value of goods).

These methods are listed in order of how accurate the calculation is to the individual supplier of a good or service.

- 1) Supplier-specific method – collects product-level cradle-to-gate GHG inventory data from goods or services suppliers;
- 2) Hybrid method – uses a combination of supplier-specific activity data (where available) and secondary data to fill the gaps.

This method involves:

- Collecting allocated scope 1 and scope 2 emission data directly from suppliers;
 - Calculating upstream emissions of goods and services from suppliers' activity data on the amount of materials, fuel, electricity, used, distance transported, and waste generated from the production of goods and services and applying appropriate emission factors;
 - Using secondary data to calculate upstream emissions wherever supplier-specific data is not available.
- 3) Average-data method – estimates emissions for goods and services by collecting data on the weight (e.g., kilograms or pounds), or other relevant units of goods or services purchased and multiplying by the relevant secondary (e.g., industry average) emission factors (e.g., average emissions per unit of good or service).
 - 4) Spend-based method – estimates emissions for goods and services by collecting data on the economic value of goods and services purchased and multiplying it by relevant secondary (e.g., industry average) emission factors (e.g., average emissions per monetary value of goods).

Improving the accuracy of the scope 3 calculations is a long term objective for Nurture Landscapes Holdings and ECA Business Energy. This will allow Nurture Landscapes Holdings to make decisions based on the carbon intensity of their suppliers in future years. ECA are making progress to obtain more industry average cradle to gate data.

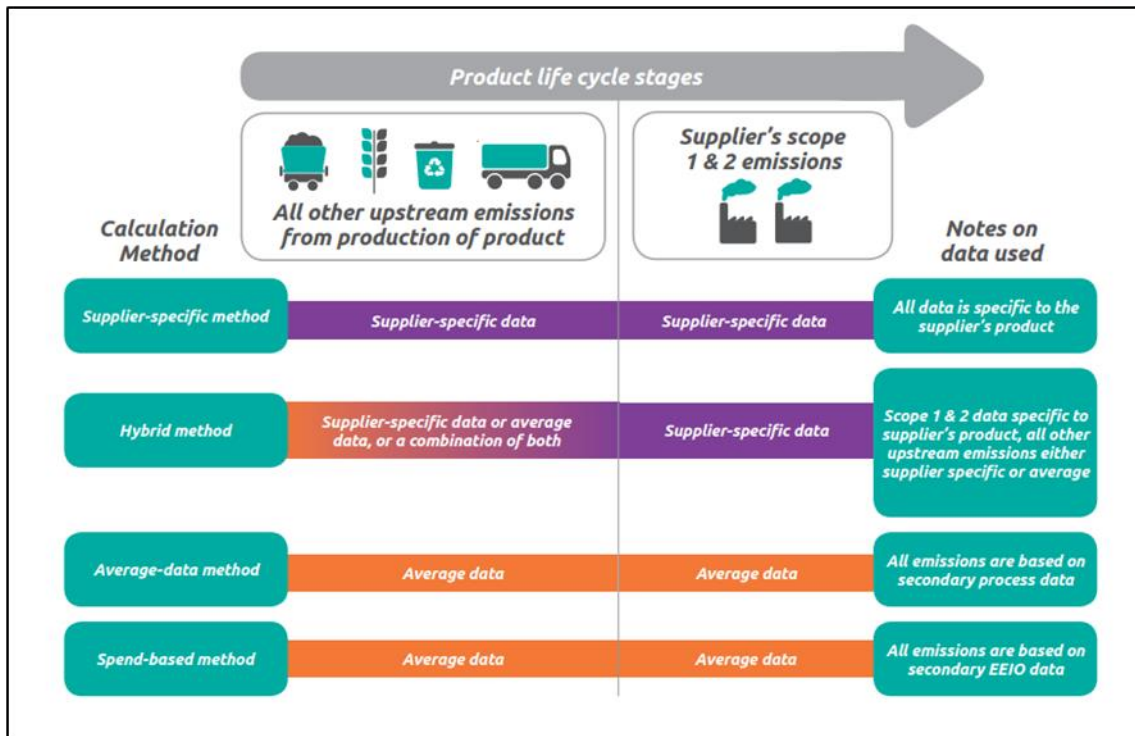


Figure 1: GHG Protocol Scope 3 Calculation Guidance

4.6 Neutralisation of Residual Emissions

Net Zero journeys in line with the PAS2060 require residual emissions (the emissions remaining after a company has reduced as much as practically possible) to be neutralised (or offset) using verified carbon credits. More detail on offset credits can be found in Section 7.

However, the use of carbon credits **cannot** be counted as emission reductions toward the progress of companies' SBTi targets. Carbon credits may only be considered to be an option for neutralising residual emissions or to finance additional climate mitigation beyond science-based emission reduction targets.

4.7 Performance tracking

Two primary characteristics of GHG performance can be reported. One relates to the total GHG impact of a business; referred to as the absolute quantity of GHG emissions emitted. The alternative relates to the company's GHG emissions standardised by a business metric that results in a ratio indicator. The GHG Protocol Corporate Standard requires reporting of absolute emissions; reporting of ratio indicators is optional. Ratio indicators provide information on performance relative to a business.

Companies may choose to report GHG ratio indicators to: Evaluate performance over time and show performance in relation to targets and base years (see chapter 11 of the Green House Gas Protocol Corporate Accounting and Reporting Standard).

Nurture Landscapes will record both absolute emissions and ratio indicators (intensity ratio). For the purpose of year-on-year performance tracking Nurture Landscapes will utilise an intensity ratio based on Tonnes of carbon dioxide equivalent per million pounds sterling turnover (tCO₂e/£m).

5 Carbon Footprint Tracking

5.1 Baseline and Current Carbon Footprint

The baseline year for Nurture Landscapes' Net Zero journey is 01/04/2020 to 31/03/2021. This baseline carbon footprint will be used to set targets, forecast and compare future years in Nurture Landscapes' Net Zero journey. Due to the on-going significant growth of the business the prime method for assessing year on year performance is the company's emissions intensity ratio (tonnes of CO₂e per million pounds turnover).

Scope	Units	Market Based Method			
		Base Year	Second Year	Previous Year	Current year
		2020-21	2021-22	2022-23	2023-24
Scope 1 Combustion	tCO ₂ e	656.2	696.3	112.3	62.4
Scope 1 Facility Operation	tCO ₂ e	-	-	-	-
Scope 1 Transport	tCO ₂ e	3,989.1	4,103.4	5,172.2	7,028.0
Total Scope 1	tCO ₂ e	4,645.2	4,799.7	5,284.4	7,090.4
Total Scope 1	kWh	19,250,803.9	20,127,970.0	22,053,122.9	30,021,306.0
Scope 1 Intensity Ratio	tCO₂e/£m	57.89	49.69	42.97	41.54
Scope 2 Purchased Energy	tCO ₂ e	37.0	59.4	5.9	2.6
Scope 2 EV	tCO ₂ e	-	5.2	13.5	50.7
Total Scope 2	tCO ₂ e	37.0	64.6	19.4	53.3
Total Scope 2	kWh	496,646.5	611,355.3	852,102.5	989,864.9
Scope 2 Intensity Ratio	tCO₂e/£m	0.46	0.67	0.16	0.31
Scope 3 Business Travel	tCO ₂ e	-	54.9	283.3	294.5
Scope 3 Upstream Transport	tCO ₂ e	-	41.3	95.2	30.2
Scope 3 Waste	tCO ₂ e	172.9	145.6	188.6	318.1
Scope 3 Purchased Goods and Services	tCO ₂ e	2,733.9	3,269.4	4,401.1	4,797.0
Scope 3 Well-to-Tank	tCO ₂ e	-	1,223.8	1,284.7	1,770.0
Scope 3 Transmission and Distribution	tCO ₂ e	-	11.0	15.5	13.3
Total Scope 3 (inc. WTT & T&D)	tCO ₂ e	2,906.8	4,746.0	6,268.4	7,223.1
Total Scope 3 (exc. WTT & T&D)	tCO ₂ e	2,906.8	3,511.2	4,968.2	5,439.7
Total Scope 3	kWh	-	-	-	-
Scope 3 Intensity Ratio (inc. WTT & T&D)	tCO₂e/£m		49.13	50.97	42.31
Scope 3 Intensity Ratio (exc. WTT & T&D)	tCO₂e/£m	36.22	36.35	40.40	31.87
Total All Scopes(inc. WTT & T&D)	tCO ₂ e		9,610.3	11,572.3	14,366.8
All Scopes Intensity Ratio (inc. WTT & T&D)	tCO ₂ e/£m		99.5	94.1	84.2
Total All Scopes(exc. WTT & T&D)	tCO ₂ e	7,589.0	8,375.5	10,272.1	12,583.5
All Scopes Intensity Ratio (exc. WTT & T&D)	tCO ₂ e/£m	94.6	86.7	83.5	73.7
Total All Scopes	kWh	-	20,739,325.3	22,929,062.9	31,011,170.9

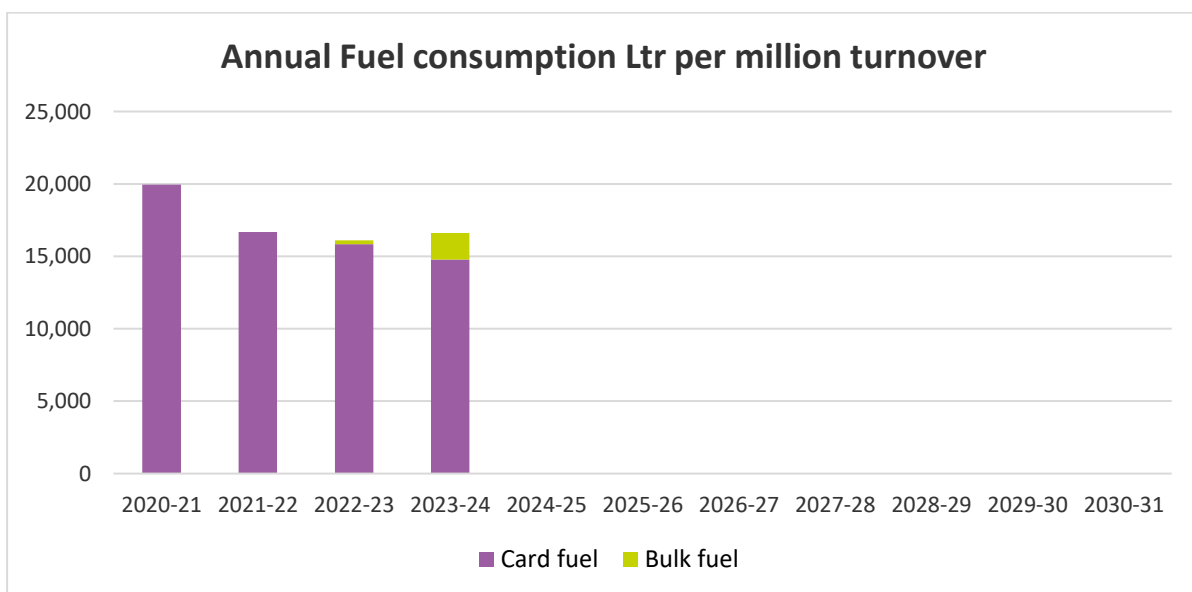
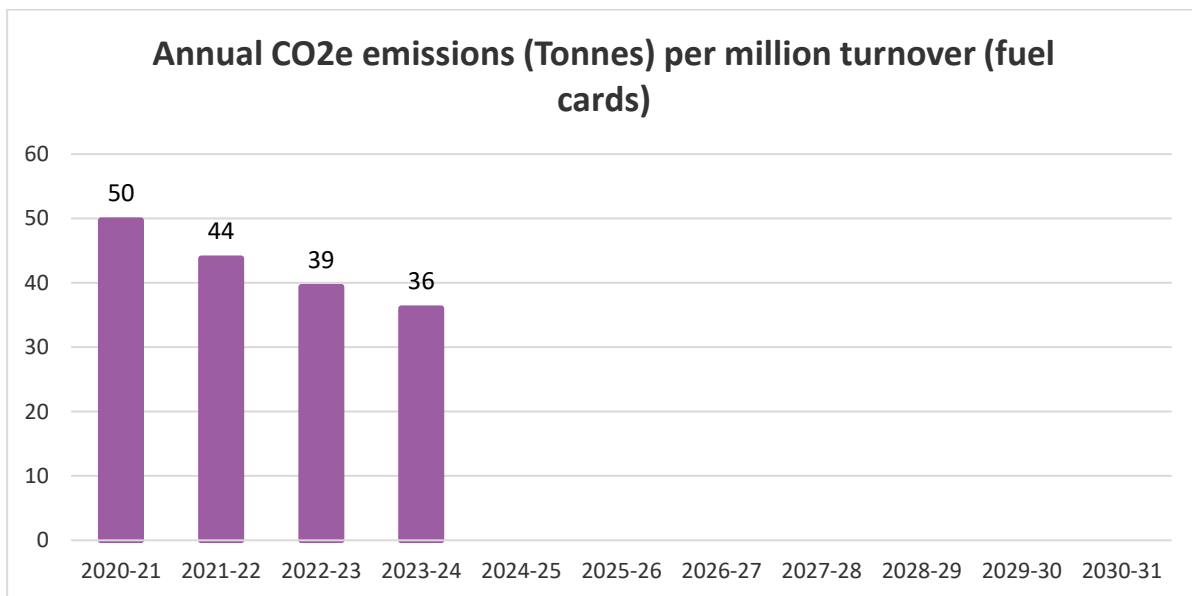
*Emissions factors taken from NL's suppliers; Drax, EDF, Scottish Power, Total Gas & Power.

**A full breakdown of the scope 3 emissions associated with purchased goods and services can be found in annex item 8.1.

*** Well to tank and transmission and distribution calculations have continued to be reported for this period.

5.2 Scope 1 commentary

On an absolute basis, scope 1 increased by 34.18%. On an intensity basis scope 1 decreased by 3.34%. Although overall emissions associated with fuel use increased, when accounting for growth fuel use (petrol pump card usage) dropped both in terms of emissions (down from 39 to 36 tCO₂e/£M) and litres consumed (down from 15,831 to 14,784 l/£M) per revenue unit. This has been achieved due to the continued uptake of electric and hybrid vehicles and the on-going transition of small 2-stroke equipment to battery operated alternatives. It is also possible that increased contract density is a contributing factor resulting in less mileage per revenue unit. Bulk fuel deliveries and expense claims are excluded from fuel card use tracking. Bulk fuel deliveries increased by 1,646 litres per million revenue compared to the previous period. When taking this into account a reduction was not achieved in fuel consumption litres per revenue unit. Fuels claims are excluded from this metric tracking as it is based on spend and not litre data.



NB: Bulk fuel tracking is excluded from the above chart previous to the 22/23 period.

5.3 Scope 2 commentary

On an absolute basis, scope 2 increased by 174.32%. On an intensity basis, scope 2 has increased by 97.62%. 98% of purchased energy was on a renewable tariff, emissions associated with purchased energy dropped by 55.7% (market based method) compared to the previous reporting period.

kWh electricity consumption to charge EV's at home and at roadside charging stations increased 249.6% compared to the previous year and subsequently EV charging emissions increased by 274.40%. The increase in the use of home and roadside charging is the main driver for increases in scope 2 emissions. This increase effectively represents the transition from conventional road fuels. This is also demonstrated by the on-going improvements in the number of electric vehicles in the company fleet. For more detail, please refer to the charts in 7.1.2 Fleet blend to date.

5.4 Scope 3 commentary

On an absolute basis, scope 3 (inc. WTT & T&D) increased by 15.23%. On an intensity basis, scope 3 has decreased by 16.99%. Data used for spend conversion shows that supply chain spend per revenue unit has decreased in the 23-24 period when compared to the previous year, however, overall supply chain spend continued to rise. This has resulted in an increase in the supply chain footprint. Following the large increase in supply chain spend from FYE 22 to FYE 23 (probably by inflation for the most part) the rate of increase has dropped from FYE 23 to FYE 24.

Nurture Landscapes correlate their account codes with SIC codes to ensure year on year repeatability of the scope 3 methodology. This has also allowed Nurture Landscapes to include separate categories for upstream transportation and business travel due to improved data capture.

In 2023/24, waste data was gathered from contractors that represented 66.48% of waste spend. The emissions associated with the remaining 33.52% of suppliers that could not provide data was estimated by applying an extrapolated conversion factor from the collected data set (average data method).

Nurture Landscapes acknowledge that their scope 3 emissions calculation will evolve as they improve their reporting methodology. In some cases, it will not be possible to produce like for like emissions comparisons as the reporting methodology improves in accuracy. For instance, from moving to average data to supplier specific data for scope 3 purchased goods and services. To keep track of the evolution of calculation methodology a change tracker has been created.

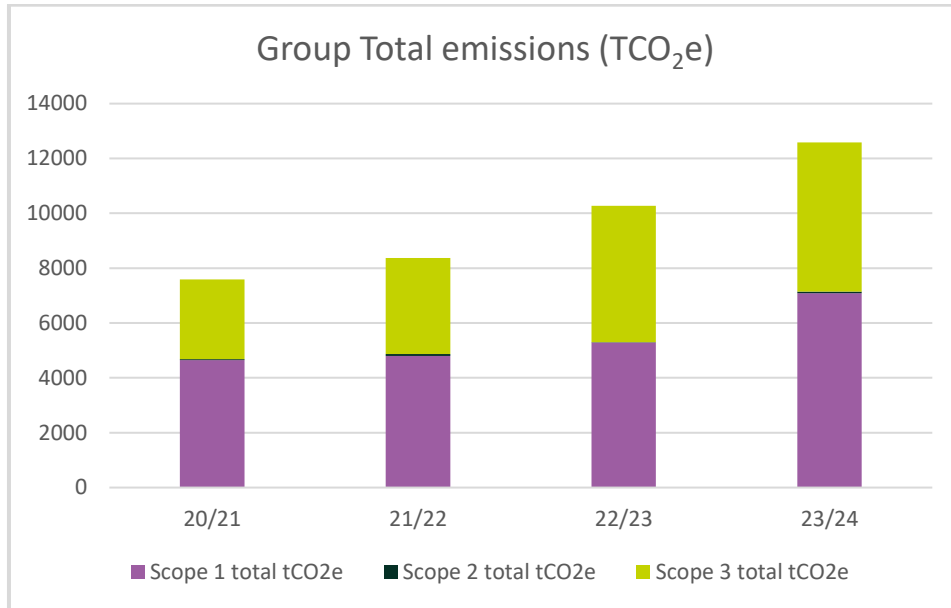
5.5 All scopes commentary

Nurture Landscapes absolute emissions (inc. WTT & T&D) increased by 24.15%. On an intensity basis, the all scopes intensity ratio has decreased by 10.56%. Absolute emissions (exc. WTT & T&D) increased by 22.50%. On an intensity basis, the all scopes intensity ratio has decreased by 11.75%.

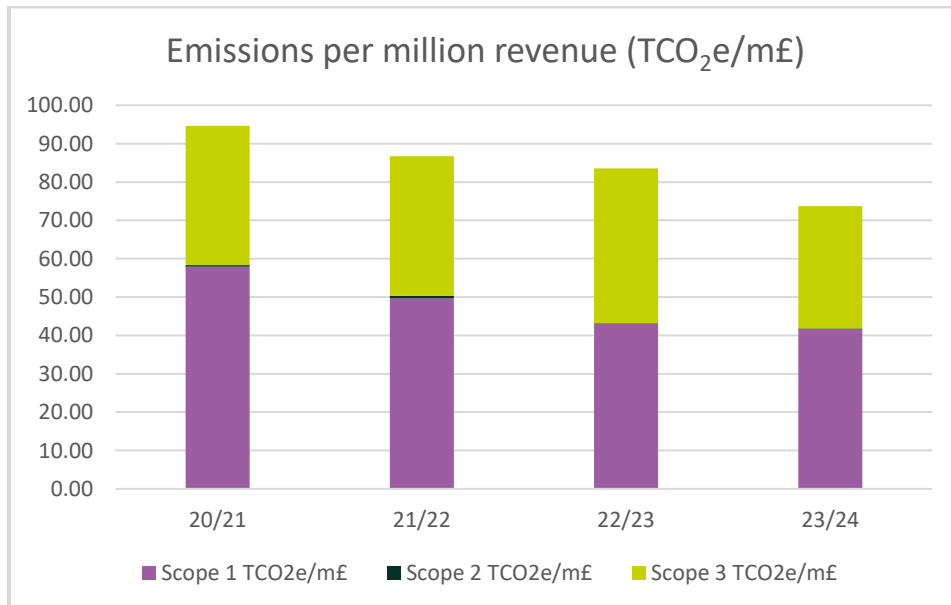
During the same period the company turnover increased by 38.81%. Therefore, it can be seen on both an intensity and absolute basis emissions outputs are not growing at the same rate as revenue.

5.6 Carbon footprint tracking

5.6.1 Absolute emissions year on year performance to date

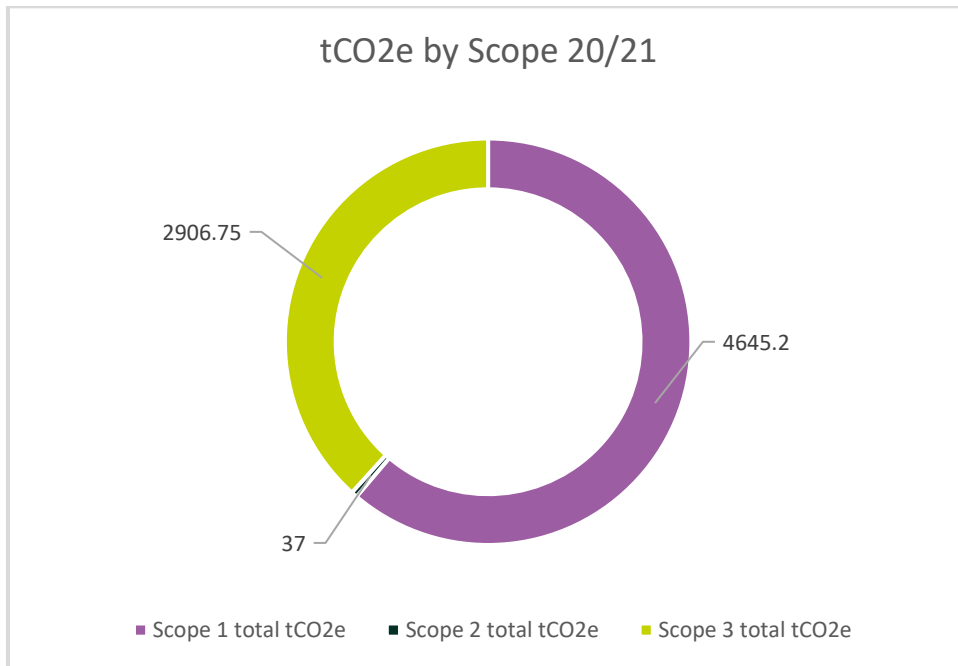


5.6.2 Intensity ratio year on year performance to date



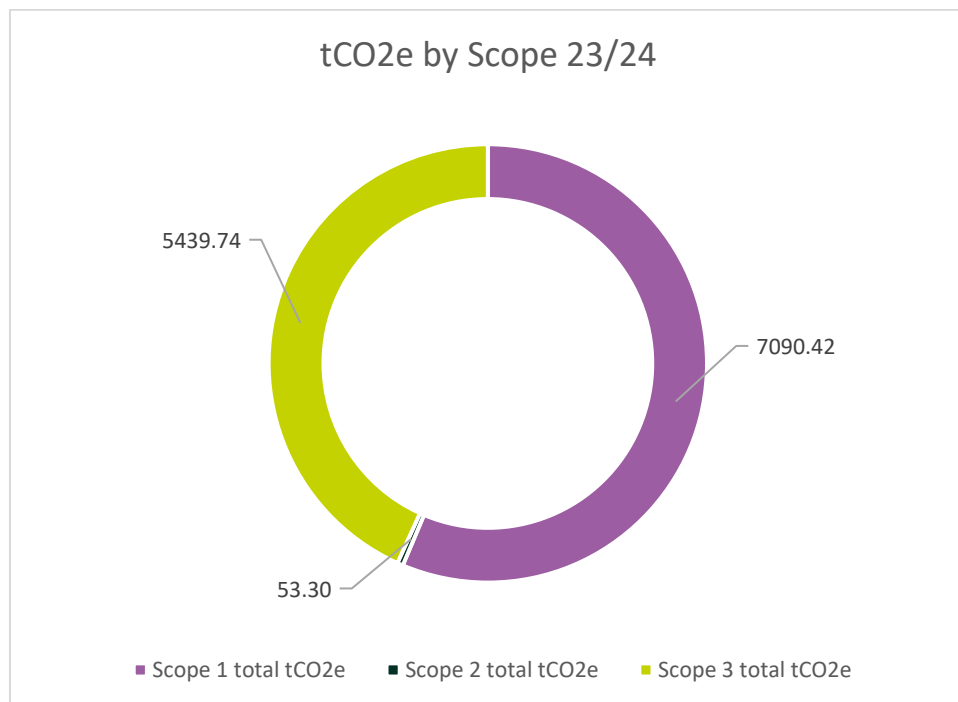
5.6.3 Baseline year breakdown of scopes

Nurture Landscapes carbon footprint for the baseline year (01/04/2020 to 31/03/2021) was 7,588.95 tCO₂e.



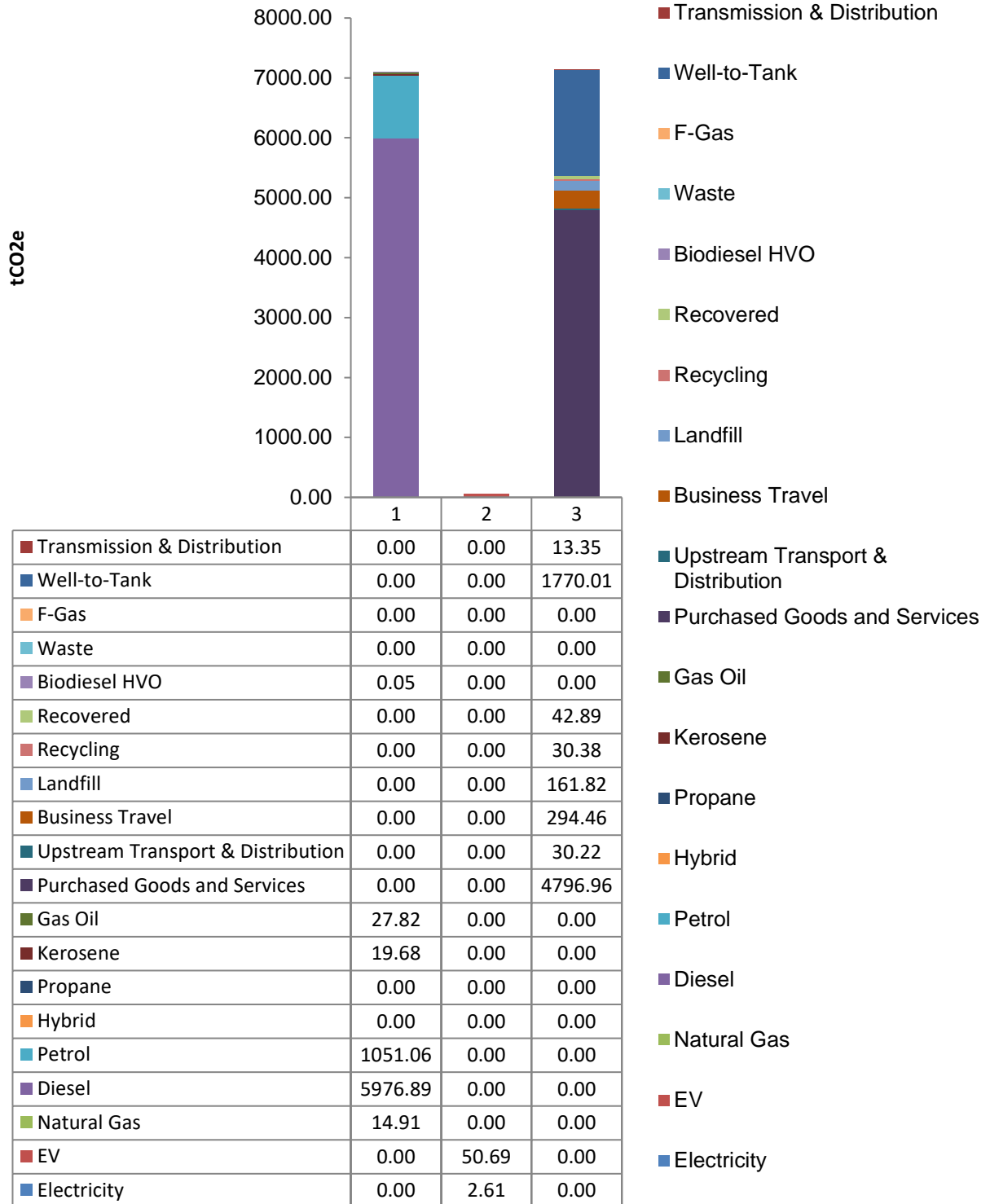
5.6.4 Reporting year breakdown of scopes

Nurture Landscapes carbon footprint for the most recent year (01/04/2023 to 31/03/24) was 12,583.46 tCO₂e.



5.6.5 Emissions detail by fuel type 2023-24

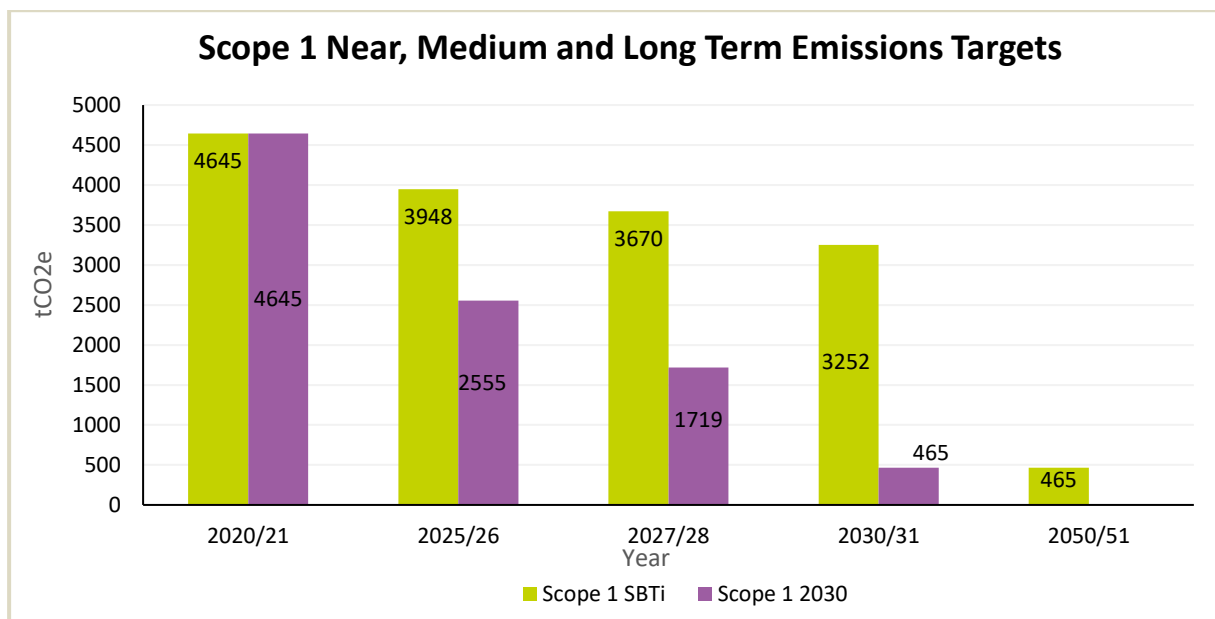
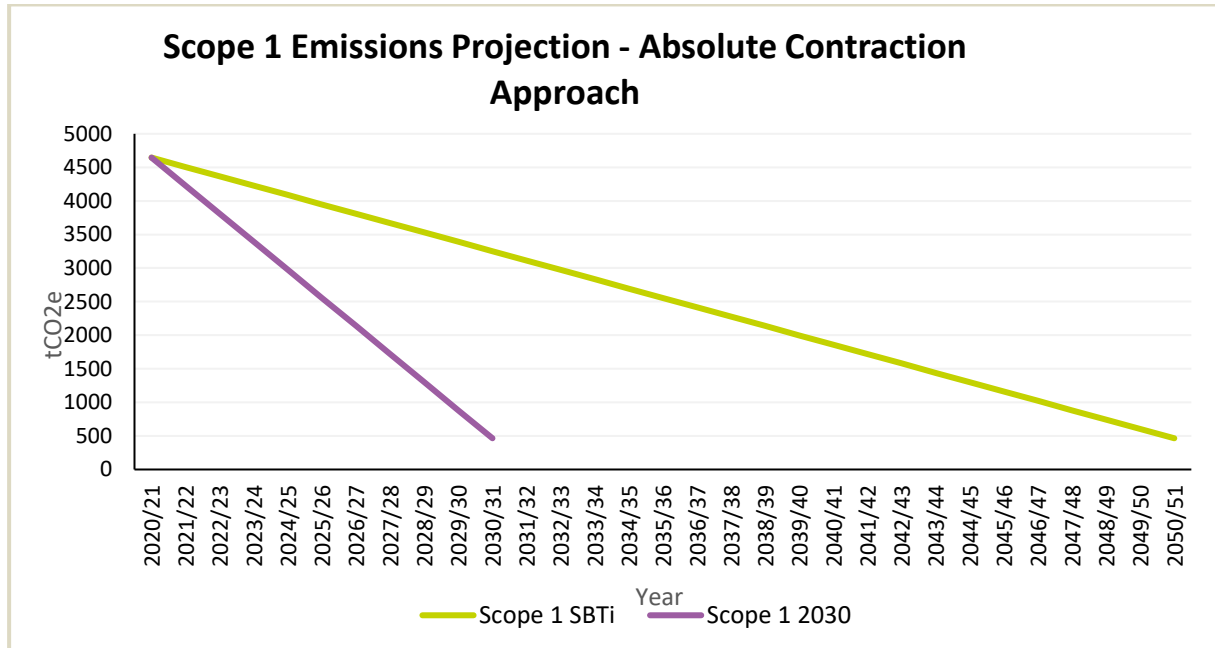
Emissions Detail by Activity Type 2023-24



6 SBTi aligned Net Zero Targets and Projections

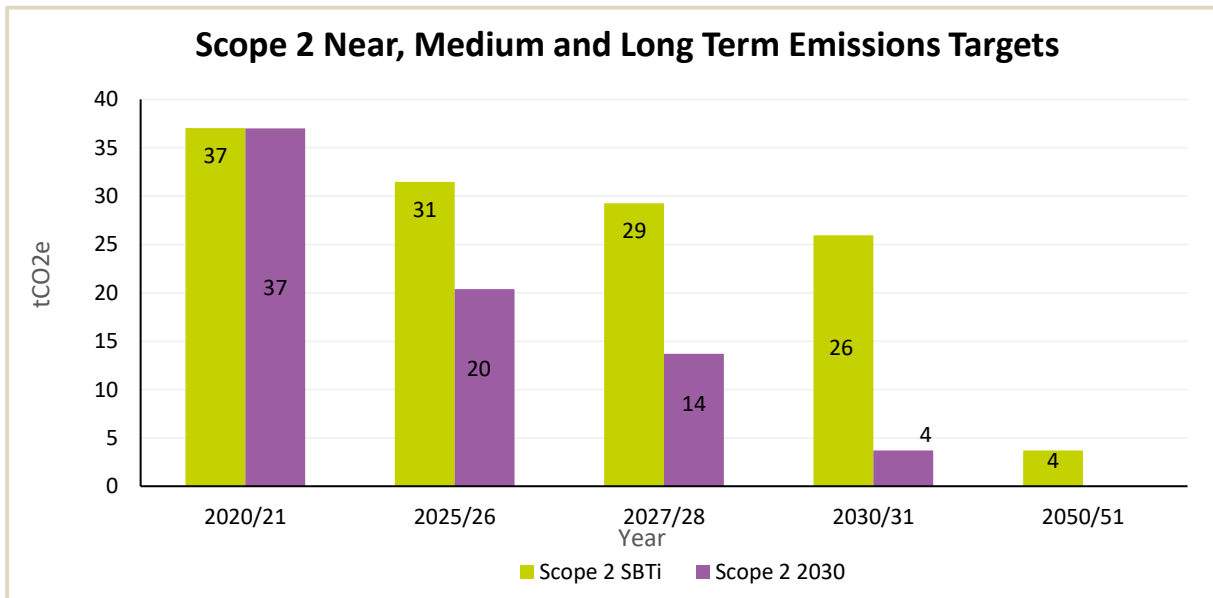
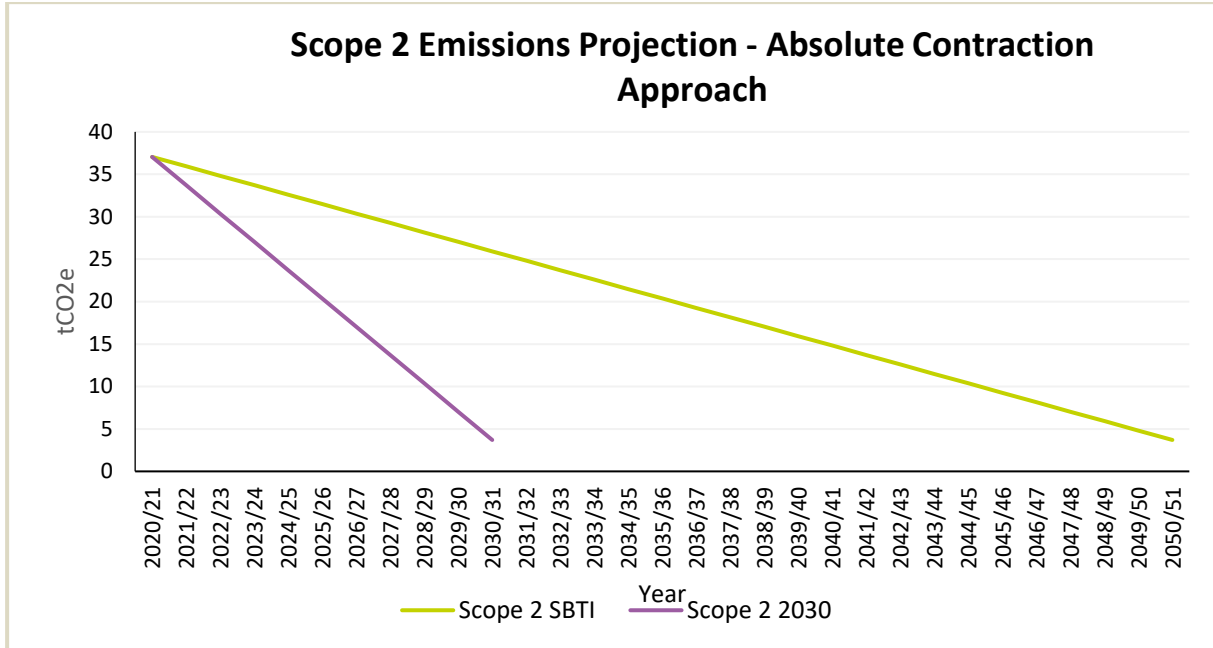
6.1 Scope 1 Projections & Targets

Nurture Landscapes' projected Scope 1 reductions using the SBTi Absolute Contraction Approach are shown below. This graph can be updated throughout Nurture Landscapes' Net Zero journey with yearly emissions progress.



6.2 Scope 2 Projections & Targets

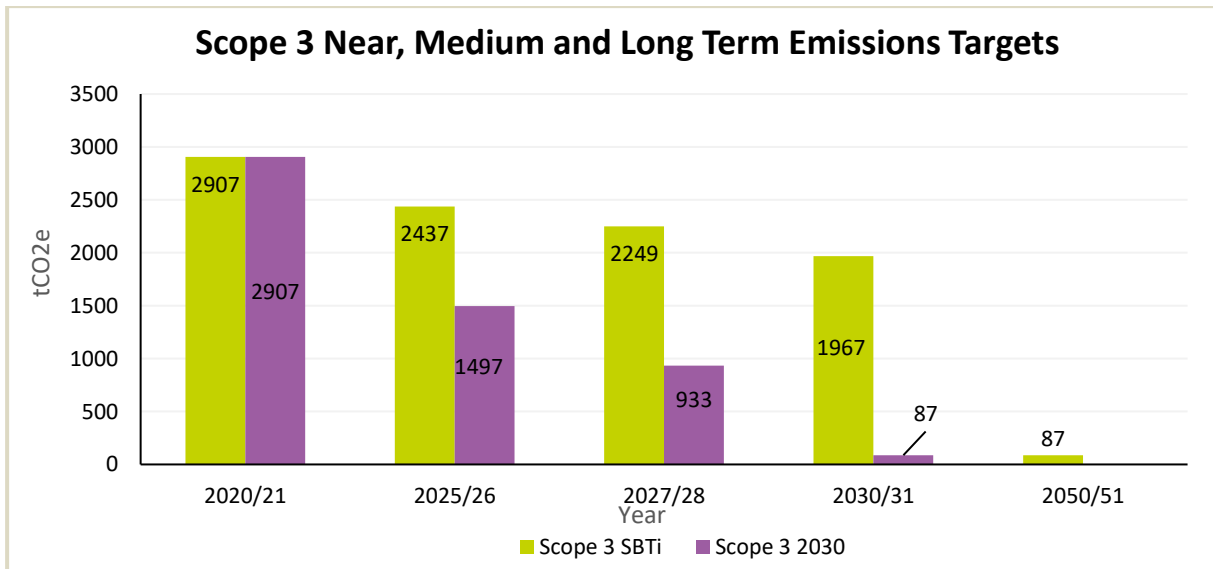
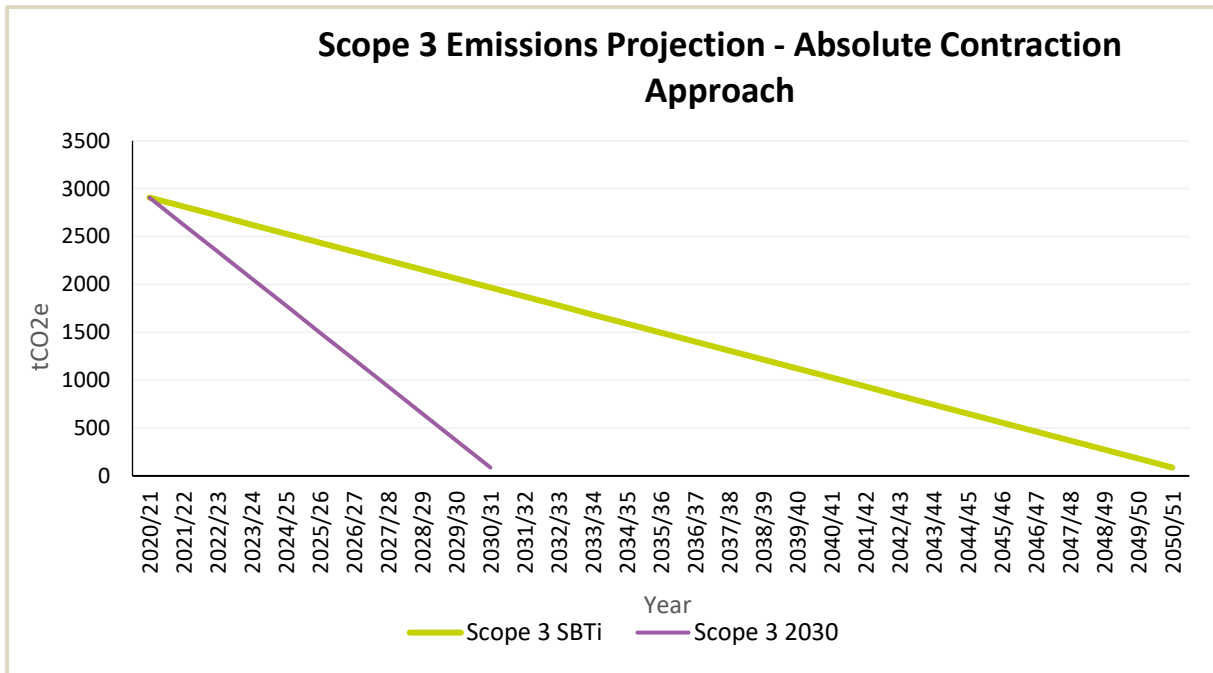
Nurture Landscapes' projected Scope 1 reductions using the SBTi Absolute Contraction Approach are shown below. This graph can be updated throughout Nurture Landscapes' Net Zero journey with yearly emissions progress.



6.3 Scope 3 Projections & Targets

Calculated using the Physical Intensity Contraction Approach, Nurture Landscapes' Scope 3 emissions projections are shown below. This graph can also be updated throughout Nurture Landscapes' Net Zero journey to track progress towards near, medium- and long-term targets.

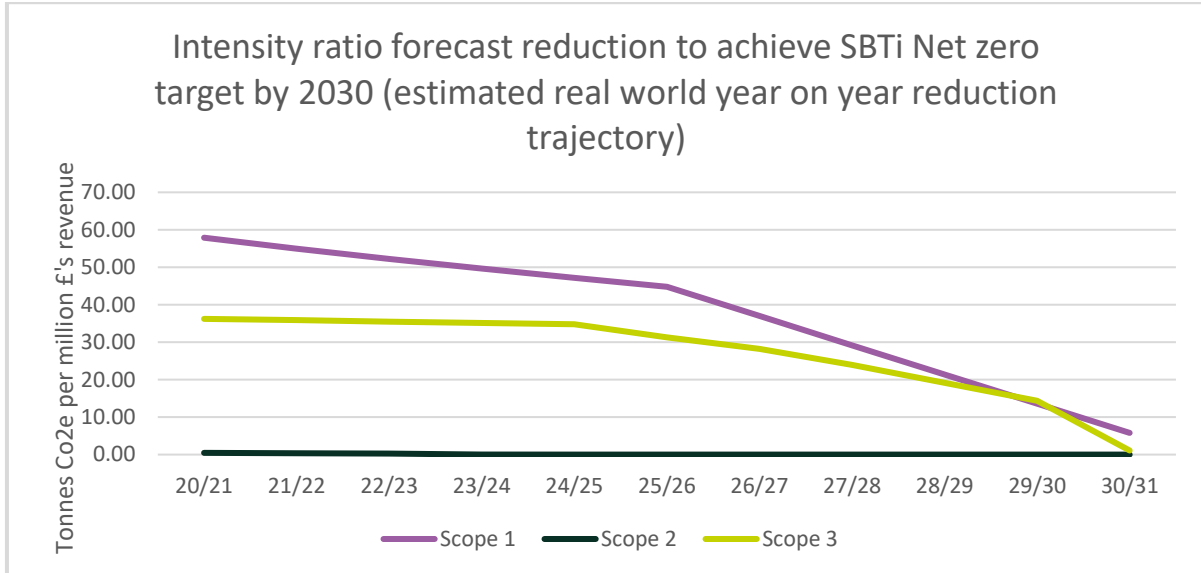
Nurture Landscapes have produced their scope 3 projections based on the current reporting period (2022/23) due to the improved methodology for scope 3 reporting.



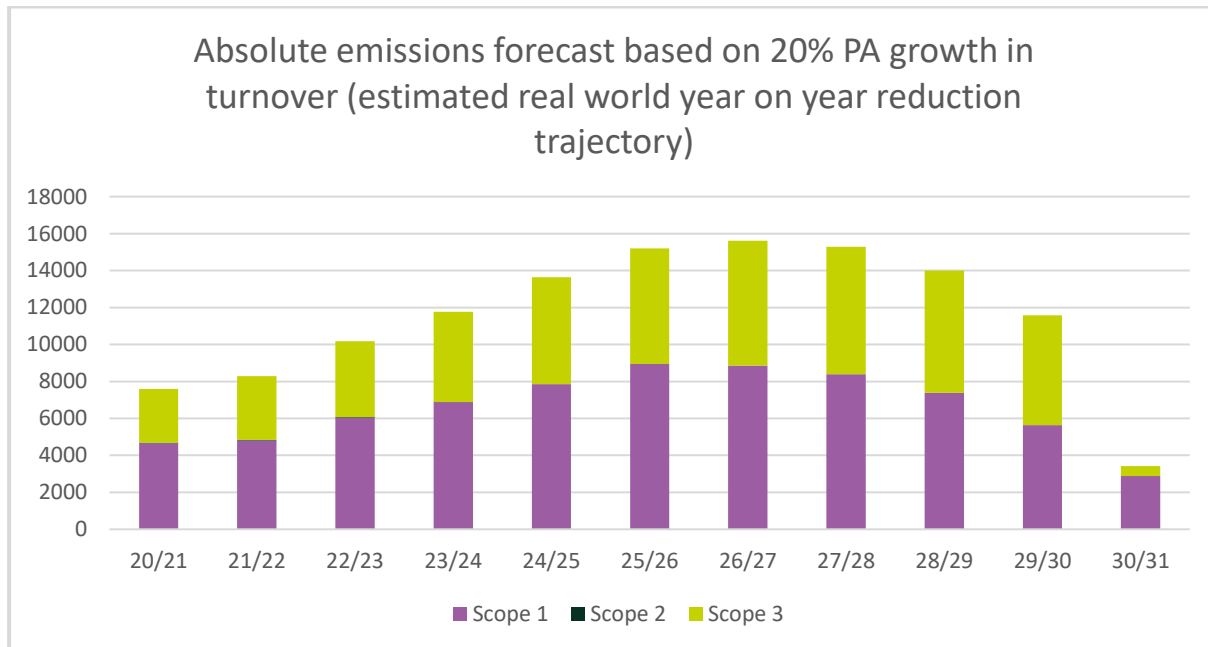
The preceding charts represent a scenario where reductions are implemented at the same percentage every year. In real-world delivery of carbon reductions, it is not envisaged that this is a realistic representation of Nurture's carbon reduction journey. Therefore, Nurture have created forecasts of the anticipated actual carbon reduction journey. The forecasting model allows for assumptions on variables such as the availability of viable commercial

vehicle technology and the transition of supply chain to lower carbon offerings. Projections based on 20% growth PA.

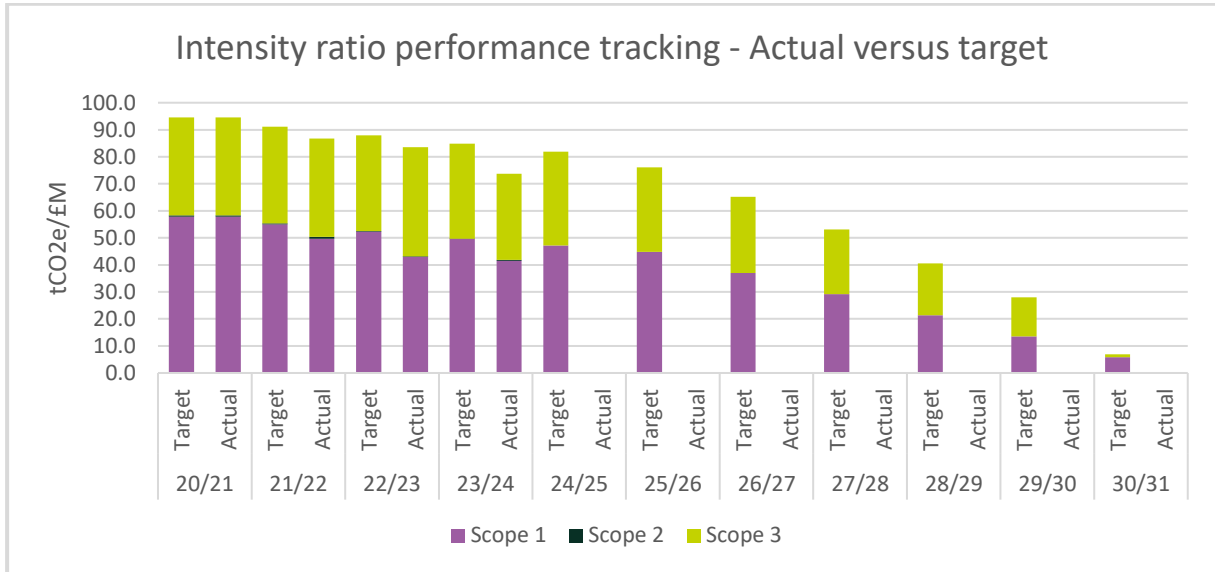
6.4 All scopes intensity ratio trajectory (“real world scenario”)



6.5 All scopes absolute emissions trajectory (“real world scenario”)



6.6 All scopes intensity ratio performance tracking - Actual versus target (“real world scenario”)



7 Net Zero Carbon Reduction Plan

Carbon reduction actions are designed to help our company reduce our carbon emissions and meet our target.

7.1 Travel (TL)

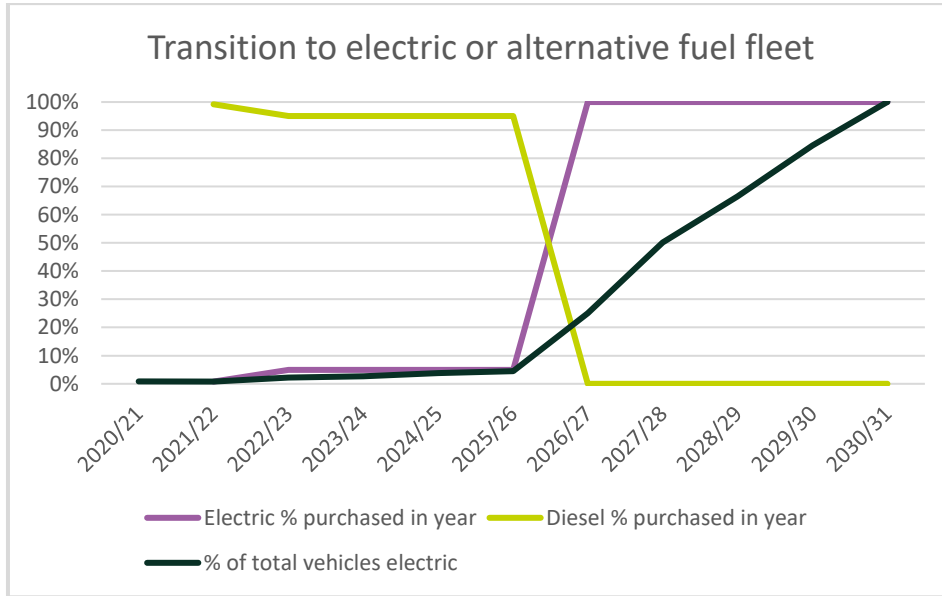
Action Number	TL - 01
Action description	Review company car policy in line with the advances in electric & plug in hybrid vehicles.
Allocated to	Nurture Landscapes
Performance – 21-22	New company car list issued on 06/04/22, the revised list only has options for plugin hybrid or electric vehicles for company car users.
Performance – 22-23	No change
Performance – 23-24	Policy introduced covering the fully funded install of domestic EV charge points at operational colleagues properties.

Action Number	TL - 02
Action description	Review the requirements for the installation of electric vehicle charging points across the portfolio. (Energy source to be 100% renewable energy)
Allocated to	ECA Business Energy & Nurture Landscapes
Performance – 21-22	In the 2021/22 financial period 25 charge points were installed across Nurtures depots. Nurture have now created a £75,000 annual budget which is ring-fenced for site sustainability improvements including charger installs. There are plans in place to continue the roll out of charge points at depots as well as improving infrastructure on sites that already have chargers. Work has been undertaken with Nurtures fleet supplier using vehicle tracker telematics data to identify applicable vehicles that could be transitioned to electric in two test regions. To progress these trials charging infrastructure will be required to be in place, this is currently being planned, once chargers are installed the trials will be rolled out. Nurture continues to find difficulties in establishing a suitable replacement for large box and flatbed vans that are viable for the business. There have been continued improvements in the makeup of the company car fleet with the blend of vehicles changing from 46.81% diesel, 10.64% petrol, 42.55% Hybrid in 2020/21 to 27.85% diesel, 3.8% petrol, 16.46% electric and 51.9% hybrid in 2021/22. Please refer to Company car fleet vehicle blend chart for detail.
Performance – 22-23	24 additional charge points have been installed at our depots in the FYE 23 period. Plans are in place to continue the roll out of chargers at depots funded by Nurtures Green Capital Expenditure fund. Nurture are currently trialling a national home charger installer, home charging has been identified as an essential element of the companies charging blend. Nurture are currently undertaking viability assessments on home charging to evaluate how it may work for the business. Incorporated with the installer trials they are trialling software which allows payment of colleague home charging costs direct to their electricity suppliers.

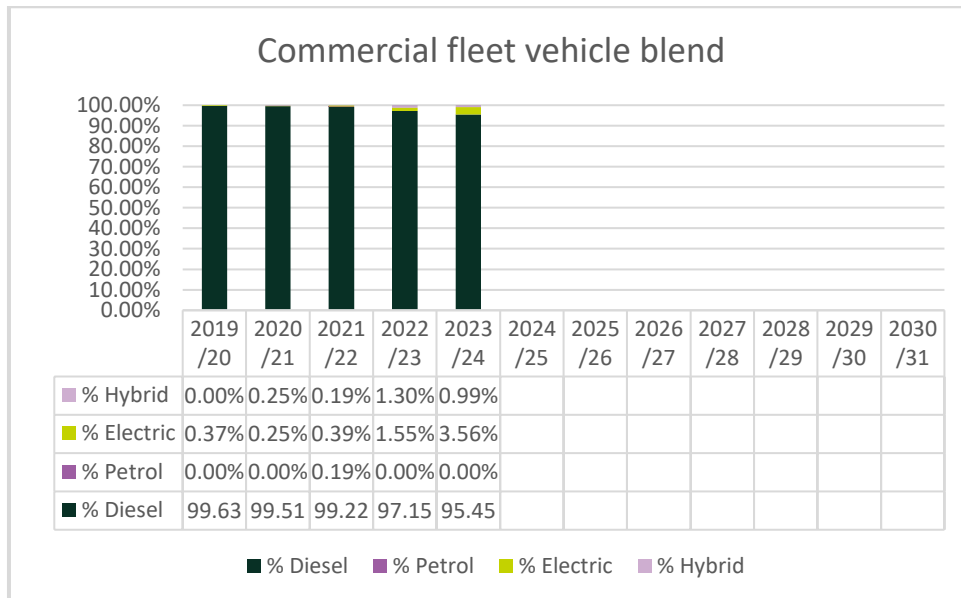
<p>Performance – 23-24</p>	<p>18 additional charge points have been installed at depots in the FYE 24 period. National supplier established for home charger installations. Home charging remuneration package now fully incorporated into company policies for home charging. New policy introduced for commercial EV drivers to have fully funded chargers installed at their private residences.</p>
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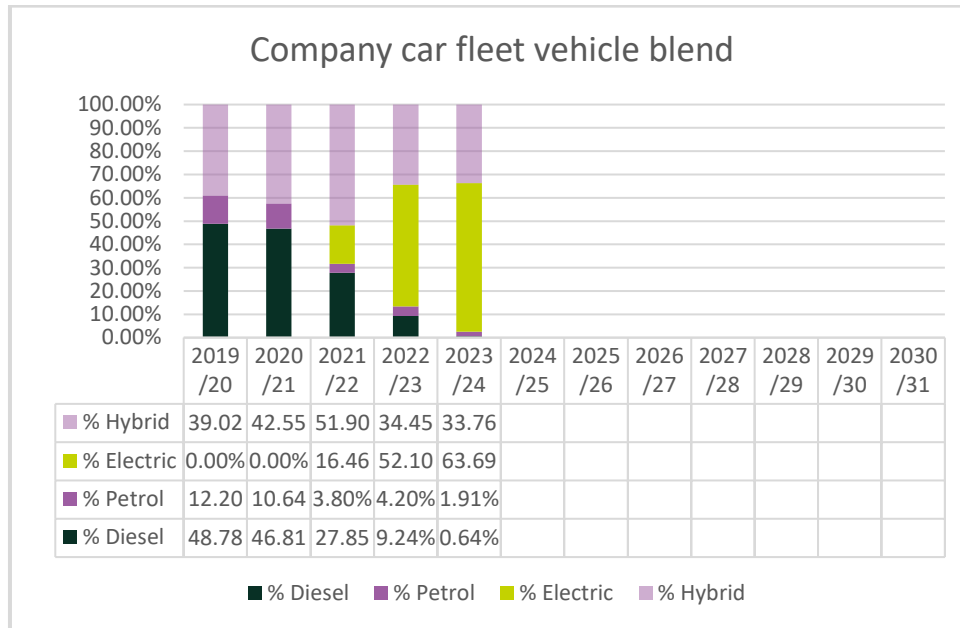
<p>Action Number</p>	<p>TL - 03</p>
<p>Action description</p>	<p>Review company policy for commercial vehicles and vans in line with advances in electric and plug-in hybrid vehicles.</p>
<p>Allocated to</p>	<p>ECA Business Energy & Nurture Landscapes</p>
<p>Performance – 21-22</p>	<p>Northgate telematics to identify vehicles that could be transitioned now. Roll out trials at viable locations. Successful trials to be changed to EV (availability pending).</p>
<p>Performance – 22-23</p>	<p>Further work has been undertaken with vehicle telematics for commercial vehicles and Nurture have now looked at a years' worth of daily trip data to identify vehicles that do less than 150 miles a day which makes them viable for transition to EV. Out of this identified group we are now undertaking further analysis to evaluate other parameters that make vehicles viable for EV replacement. Parameters include; whether the vehicle tows, where it is stored overnight (depot or home) and when home whether the colleague's property would be suitable for a home charger install. There have been continued improvements in the makeup of the company car fleet with the blend of vehicles changing from 27.85% diesel, 3.8% petrol, 16.46% electric and 51.9% hybrid in 2021/22 to 9.24% diesel, 4.2% petrol, 52.1% electric and 34.45% hybrid in 2022/23. Please refer to Company car fleet vehicle blend chart for detail.</p>
<p>Performance – 23-24</p>	<p>There have been continued improvements in the makeup of the company car fleet with the blend of vehicles changing from 9.24% diesel, 4.2% petrol, 52.1% electric and 34.45% hybrid in 2022/23 to 0.64% diesel, 1.9% petrol, 63.7% electric and 33.8% Hybrid. Please refer to Company car fleet vehicle blend chart for detail. In this reporting period electric vans have become much more viable as alternatives to standard DERV options, as a result there has been an improved uptake of electric vans into the commercial fleet. The blend of commercial vehicles has changed from 97% diesel, 1.5% electric, 1.5% hybrid to 95% diesel, 4% electric, 1% hybrid.</p>

7.1.1 Forecast of electric vehicle roll out



7.1.2 Fleet blend to date





Action Number

TL - 04

Action description	Review the commercial fleet to identify vehicles that can run on HVO biodiesel.
Allocated to	ECA Business Energy & Nurture Landscapes
Performance – 21-22	Nurture Landscapes’ fleet supplier has identified over 100 vehicles that can operate on HVO biodiesel. Nurture Landscapes are investigating the feasibility of storing HVO biodiesel at larger facilities with storage capacity as well as the cost implications.
Performance – 22-23	Currently on hold due to prioritisation of EV transition.
Performance – 23-24	First commercial landscaping project delivered at which the equipment was entirely run on HVO.

7.2 Site energy management

Action Number

EM - 01

Action description	Energy Reporting – usage compared to previous period to identify increase or decreases in consumption patterns.
Allocated to	ECA Business Energy
Performance – 21-22	ECA instructed for energy procurement, as part of the package Nurture now have access to an energy monitoring portal. Consumption data is now being uploaded onto the portal for every depot where we have control over the energy contracts (21 meters). Once a years’ worth of complete data is available analysis will be possible. In terms of general energy consumption it is anticipated that electricity usage will increase over the next 8 years as we transition out the use of fossil fuels in preference of electric equipment and

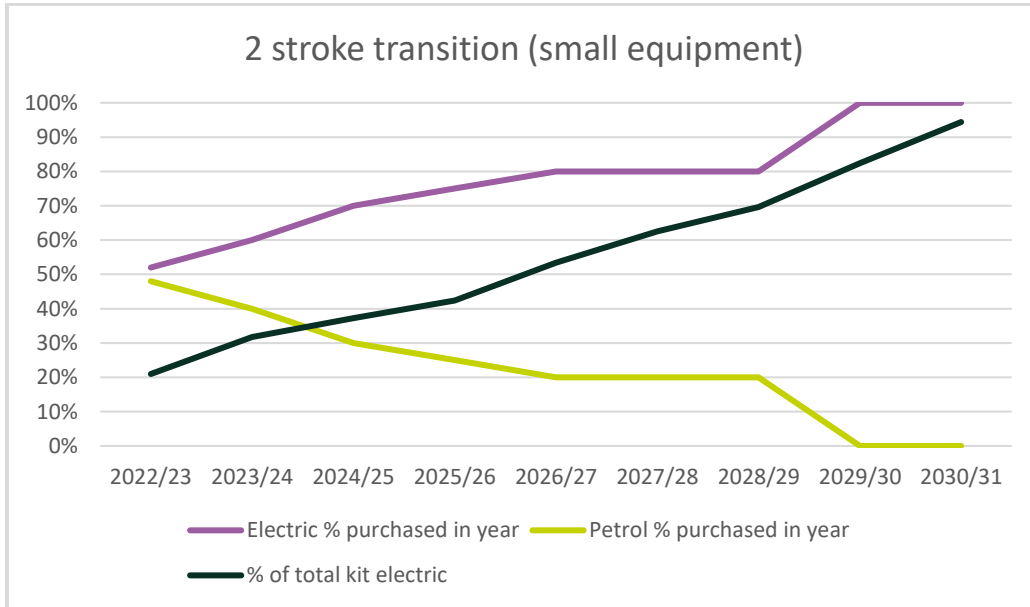
	vehicles. This increased usage may make identifying savings achieved through energy efficiency schemes hard to identify.
Performance – 22-23	In the most recent years electricity usage there has been an upward trend in consumption. This may be in part due to much better data capture than Nurture have historically had. As all contracts are now being recorded accurately via an energy portal this should now settle into a more consistent state. Increased electricity consumption is likely also to be driven by the greater number of electric vehicles and equipment Nurture are now running and the increased number of chargers available at depots.
Performance – 23-24	Although no formal energy saving incentives have been implemented in the reporting period the overall group electricity consumption has dropped from 782,093 kWh to 745,085 kWh in comparison to the previous reporting period. Nursery Court ((Head Office) 186309 kWh), Rishton (130249kWh) and Mirfield (58233kWh) are Nurtures highest consuming sites. All of these locations usage decreased in this reporting period compared to the previous.

Action Number	EM - 02
Action description	Energy Purchasing (electricity) - explore REGO backed 100% renewable energy based on full market & price review. To be applied across the estate, including any new sites when contract renewals are due.
Allocated to	ECA Business Energy
Performance – 21-22	ECA instructed for energy procurement. Between March and May 22, 12 of 18 electricity contracts were moved to renewable energy contracts. The remaining 5 contracts will be transitioned to renewable sourcing on the contract expiry dates all of which fall within 2022. The remaining legacy contract (Rokill HQ) is already on a renewable energy tariff. NB: Rokill footprint currently excluded from reporting.
Performance – 22-23	As of November 2022, all of Nurtures electricity contracts were transferred to REGO backed renewable energy contracts. Some short periods of brown energy supply may still occur with contract inheritance at new depots. Any new sites are co-termed with existing renewable contracts as soon as possible.
Performance – 23-24	Consolidated energy contracts were tendered as a group for the first time with a significant saving made on annual spend. Contract start dates on the new contract are due to start in the next reporting period. All renewed contracts will be on REGO backed renewable energy tariffs, one contract out of 24 remains on a non-renewable supply which will move to a renewable tariff on the contract anniversary in Jan 25.

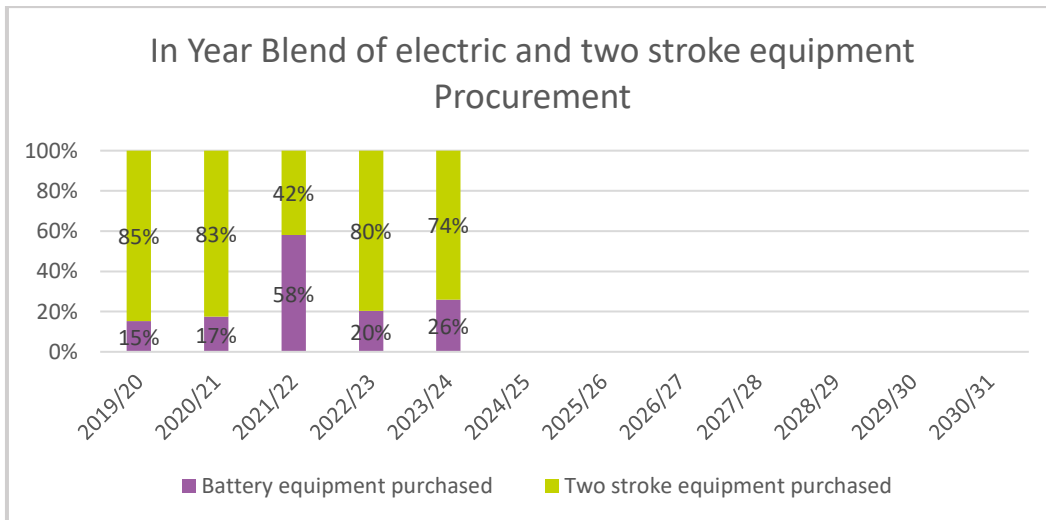
Action Number		EM - 03
Action description	Investigate carbon neutral fuel options for site fuel.	
Allocated to	Nurture Landscapes Holdings	
Performance – 21-22	Nurture have looked into alternative fuel options. The main difficulty associated with using alternative fuels is the effect which it has on manufacturer's warranties often cancelling any cover, which presents a significant risk to the business. Further research to be conducted. Nurture Landscapes are investigating the feasibility of storing HVO biodiesel at larger facilities with storage capacity as well as the cost implications.	
Performance – 22-23	On-going.	
Performance – 23-24	As per TL - 04. No further action in this period.	

Action Number		EM - 04
Action description	Explore alternative site equipment – procure electric equipment to reduce emissions associated with on-site gas oil.	
Allocated to	Nurture Landscapes Holdings	
Performance – 21-22	In the past year Nurture have had a strong push on transitioning 2-stroke small equipment to battery powered alternatives. Please refer to Blend of electric and two stroke equipment chart which shows how the procurement strategy has changed over the past year. Procurement of electric equipment to replace conventional 2 – stroke equipment has undergone an uptake with the percentage of purchased electric equipment increasing from 17% in 2020/21 to 58% in 2021/22. Nurture continues to trial electric alternatives for other sizes of machinery such as ride-on-mowers, pedestrian mowers etc. Currently they have not found viable solutions that will allow phasing out petrol and diesel machinery at this stage.	
Performance – 22-23	In the latest year Nurture have seen a drop in performance on uptake. This has primarily resulted due to delays in their main capital expenditure event causing orders to roll over into the 23/24 financial period and therefore not being captured in this year's performance figures.	
Performance – 23-24	Currently the most viable electric equipment available is in small hand held ranges to replace two stroke equipment. In the past 2 years our procurement rates for moving to electric alternatives from 2 stroke traditional equipment were 20% of equipment bought in FYE23 was electric, in FYE 24 28% of small equipment bought was electric. Overall, 24% of the small equipment operated by Nurture is now electric. The sector has seen an increase in the availability of both pedestrian and ride on grass cutting equipment as well as developments in robotic cutting options. Nurture now have several electric ride-ons being used on contracts (10 fully electric ride-ons and 12 fully electric robo mowers are now in service).	

7.2.1 Forecast of electric equipment roll out



7.2.2 Electric equipment in year procurement rates to date



Action Number	EM - 05
Action description	Energy Purchasing (Gas) to investigate Green Gas or carbon offset gas generation with UK suppliers in line with next supply contracts.
Allocated to	ECA Business Energy
Performance – 21-22	To be confirmed based on energy markets.
Performance – 22-23	80% of Nurture's gas contracts are now on green gas, new depot contracts are automatically being transferred onto green gas contracts when transferring to

	Nurtures control. The remaining brown gas supply will be moved onto green gas when the contract renewal comes up.
Performance – 23-24	All gas contracts will be moving to green gas supply in June 24.

7.3 Staff engagement in reductions

Action Number	SM - 01
Action description	Review & implement companywide energy policy and energy reduction campaign across all sites. Including staff awareness to impact of energy waste
Allocated to	ECA Business Energy
Performance – 21-22	Focus has been on procurement. Energy consumption represents a small percentage of Nurture's over-all carbon footprint and therefore energy saving incentives have been de-prioritised in favour of carbon saving incentives.
Performance – 22-23	Energy saving tip posters have been put up on notice boards at main offices and depots. A large investment has been made this year to review the potential for a data-based approach to work delivery. This project is taking multi-factoral data inputs and combining them to analyse the efficiency of routes and rounds to maximise on contract density opportunities. This project is still in its early stages, but we hope to be able to make savings via this approach over the mid-term. For the winter period FYE24 we are currently reviewing potential trials at our head office of moving from space heaters to air conditioning units for heating to assess energy saving impacts this could have.
Performance – 23-24	A review was carried out of Nurtures ISO 50001 documentation which was streamlined for reporting under the standard. An audit was carried out by accrediting body and certification approved for a renewed term. ESG depot surveys were sent out to all major depots. The survey captured data on 169 criteria for each depot relating to the wider sustainability of the facilities. Within the questionnaire was an energy section. Completed questionnaires have been returned for all major locations nationally. Nurture are now carrying out analysis of the responses to implement a programme of sustainability improvements. As part of the process a balanced score card has been created in order to compare locations to each other, rank performance and to track improvements.

7.4 Waste

Action Number	WS - 01
Action description	The recording of waste & recycling across the portfolio to identify further opportunity to lower environmental & carbon impact.
Allocated to	Nurture Landscapes
Performance – 21-22	Top 20 spend suppliers contacted to provide waste processing data. Of the 20 contacted 13 were able to provide data that would facilitate more accurate carbon reporting. The data supplied has been added to a newly created waste tracker. Data has been collected for the full reporting year 20/21 from these suppliers (which represented 71% of spend on waste processing) and the associated carbon footprint from waste processing has been calculated based on UK Government Conversion Factors for greenhouse gas (GHG) reporting. This has resulted in a significant drop in Nurture's carbon footprint associated with waste processing. Nurture's on-going plan is to reduce the number of

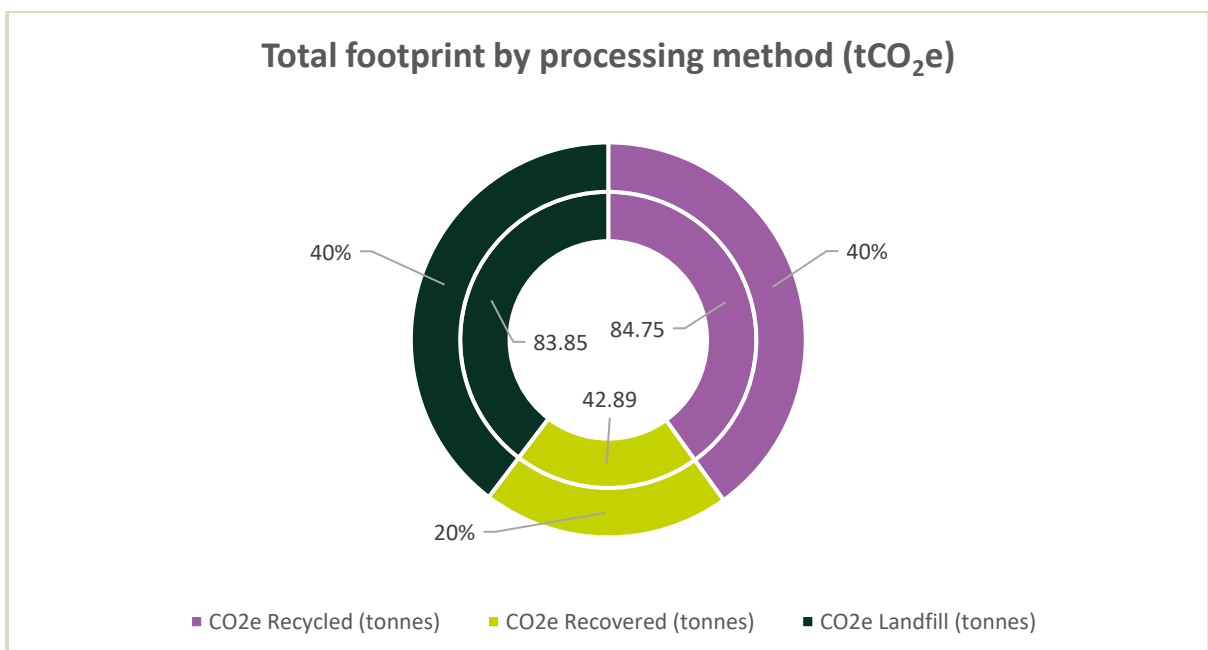
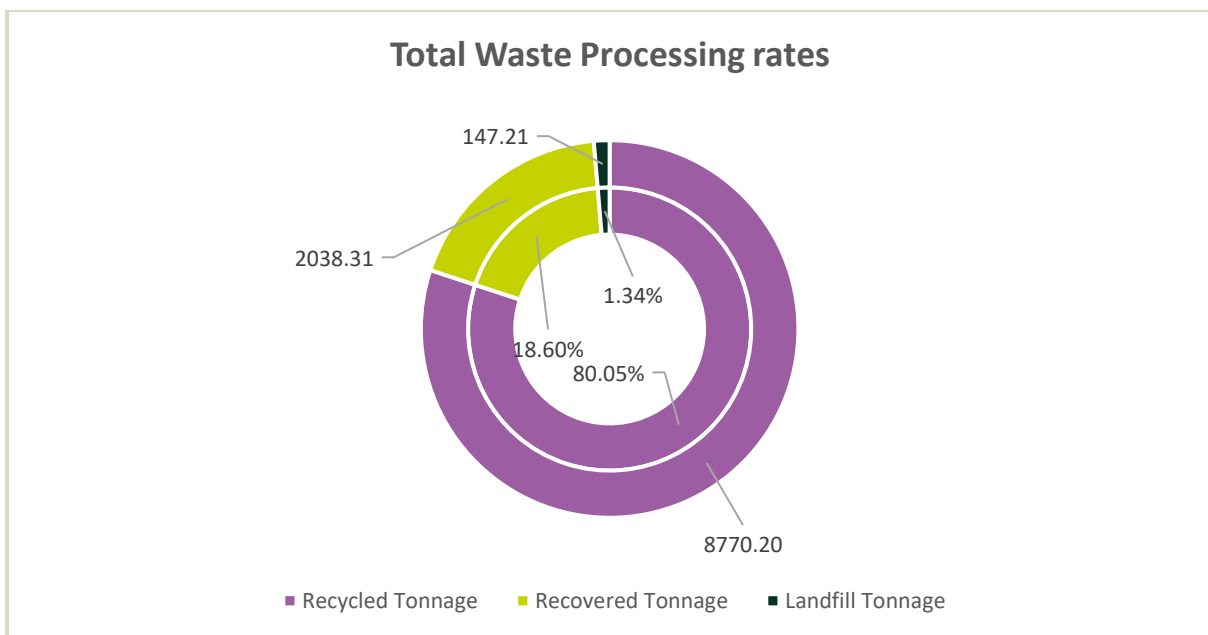
	waste suppliers used and transition all waste processing services to suppliers that can provide data which will support carbon calculations.
Performance – 22-23	Data collection has continued over the reporting period. Nurture now has 2 years' worth of data and are now able to start looking at data trends. The most standout statistic observed with these data sets is the contribution which waste going to landfill makes to the overall waste associated carbon footprint. In Fy21/22 2.26% of waste went to landfill but it contributed 42% of the waste footprint. In 22/23 landfill represented 2.28% of total waste processing weight and it represented 44% of the waste carbon footprint. Therefore, reductions in the percentage of waste going to landfill would have a very positive effect on the waste associated carbon footprint. Over the longer term, once waste suppliers are more consolidated, Nurture will look to reduce the amount of waste going to landfill to reduce the associated emissions as well as waste diversion being the more sustainable option.
Performance – 23-24	Data collected for waste tracking in this period represented 66.5% of spend compared to 68% in the previous reporting year. Compared to the previous period the amount of waste processed (which data was collected for) increased by 121%. Total emissions associated with waste processing increased by 69% on the previous period (data + spend). Waste associated emissions increased by 21% on an intensity basis. Green waste is Nurtures highest tonnage waste stream followed by mixed commercial waste. Refer to total waste processing chart to see a breakdown of the processing rates achieved.

Action Number	WS - 02
Action description	Reduce number of suppliers to only those that can provide data. No new waste suppliers added that cannot provide data.
Allocated to	Nurture Landscapes
Performance – 21-22	
Performance – 22-23	Via Nurtures supplier on-boarding process the addition of new waste suppliers unless operationally necessary is blocked. Wherever feasible operations are now procuring waste processing services from one preferred waste supplier that has the capability to provide reliable data. Nurture have also reviewed existing waste supply chain and have targeted lowest spend suppliers to be removed from usage. This is an on-going process.
Performance – 23-24	Work has continued on refining the waste supplier supply chain, although overall a limited number of suppliers have been removed from use. Despite the prevention of the addition of new suppliers via on-boarding and the removal of approx. 5 suppliers, overall supplier numbers have not reduced. It is probable this has resulted from organically acquired suppliers from acquisitions. Nurture have almost doubled business through their preferred supplier. Work will continue on reducing the supply chain and directing business to preferred suppliers. This will improve the percentage of spend covered by reliable data and reduce the percentage of spend that extrapolated conversion factors have to be applied to.

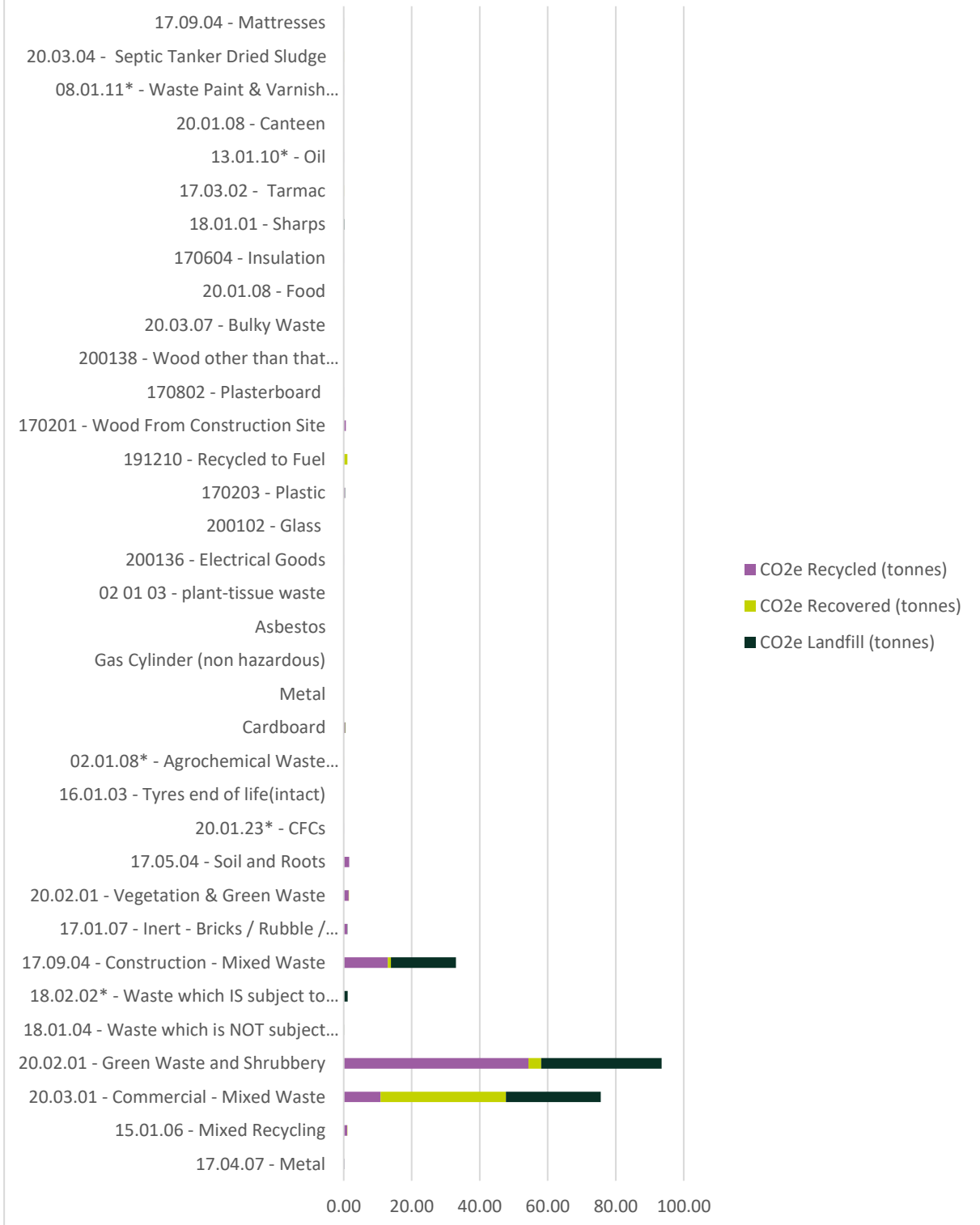
Action Number	WS - 03
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Action description	Once WS - 02 is completed work with waste supply chain to reduce landfill percentage
Allocated to	Nurture Landscapes
Performance – 21-22	N/A
Performance – 22-23	N/A
Performance – 23-24	N/A

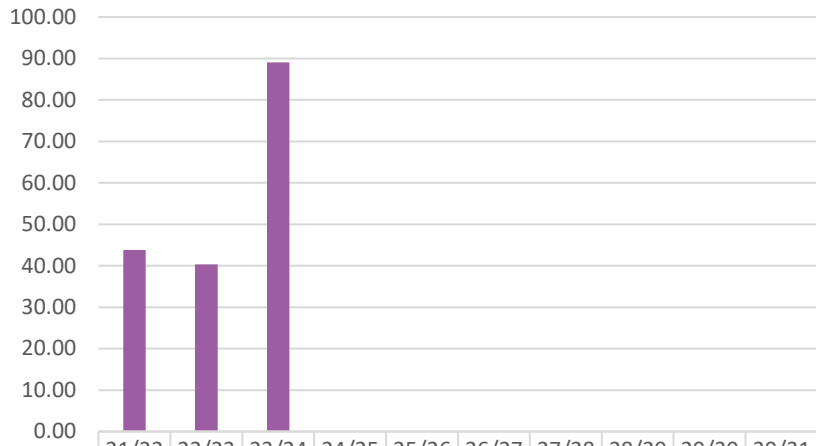
7.4.1 Reporting period waste tracking data (tonnes)



Emissions by waste stream and processing type

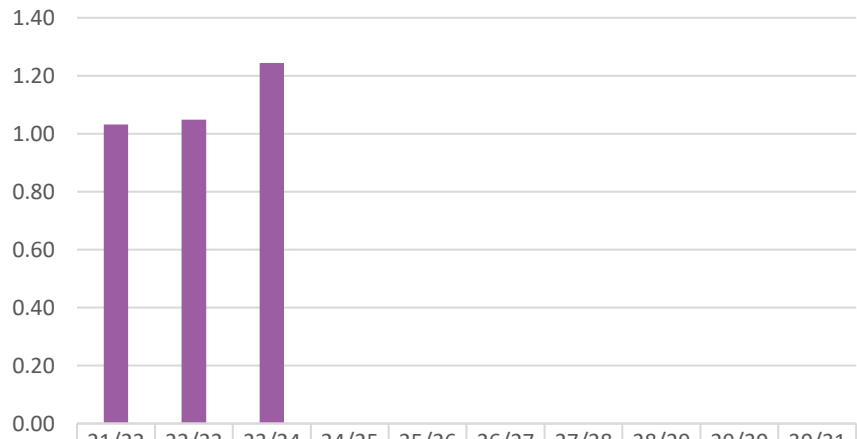


Tonnes of waste produced per million revenue



■ Tonnes of waste per million revenue	43.76	40.28	89.09							
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Waste processing emissions per million revenue



■ Emissions per million revenue	1.03	1.05	1.24							
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7.5 Upstream Transportation and Business Travel

Action Number		UT – 01
Action description	Engage with suppliers to record activity data for Scope 3. Nurture Landscapes should gather transport data from any 3 rd party courier and haulage services.	
Allocated to	Nurture Landscapes	
Performance – 21-22		
Performance – 22-23		
Performance – 23-24		

7.6 Scope 3 Purchased Goods and Services

Action Number		SC – 01
Action description	Green products & suppliers. To review current suppliers to the group to see if carbon footprint via the supply chain can be improved. Identify other categories that the activity or supplier specific data-based approach could be applied to and investigate suppliers' ability to provide reporting.	
Allocated to	Nurture Landscapes	
Performance – 21-22	Nurture focussed on waste data in 21/22. In 22/23 Nurture plan to contact their top spend suppliers and suppliers associated with the largest percentage sectors of scope 3 emissions to identify existing suppliers that may already be or have plans to be carbon neutral or net zero. When on-boarding new suppliers, we will take into account their carbon credentials. We have identified with some early engagement that the availability of carbon neutral or net zero suppliers in the current market is extremely restricted.	
Performance – 22-23	Nurture have contacted top spend and carbon emission contributing suppliers. None of the companies contacted are currently reporting their scope 1, 2 & 3 emissions. Some were collecting limited scope 1 & 2 data. None of the companies contacted had a NET zero target date or were carbon neutral at present. Several of the companies contacted did, however, comment that they were looking to improve their reporting in the 23/24 period.	
Performance – 23-24	Nurture have carried out early-stage discussions with 3rd party providers to identify a platform to capture supplier data for scope 3 reporting. Further research into this area will continue into the next reporting period.	

Action Number		SC – 02
Action description	Engage with suppliers to record activity data for Scope 3. Review 21-22 scope 3 breakdown and analyse suppliers within largest % SIC groups to target for reductions.	
Allocated to	Nurture Landscapes	
Performance – 21-22		
Performance – 22-23		

	As per SC-01 contacted suppliers have not been able to provide data. In the 22/23 reporting period we have moved from a spend based conversion factor to calculate the footprint associated with purchasing gritting salt to a government weight-based conversion factor.
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Performance – 23-24	As per SC-01
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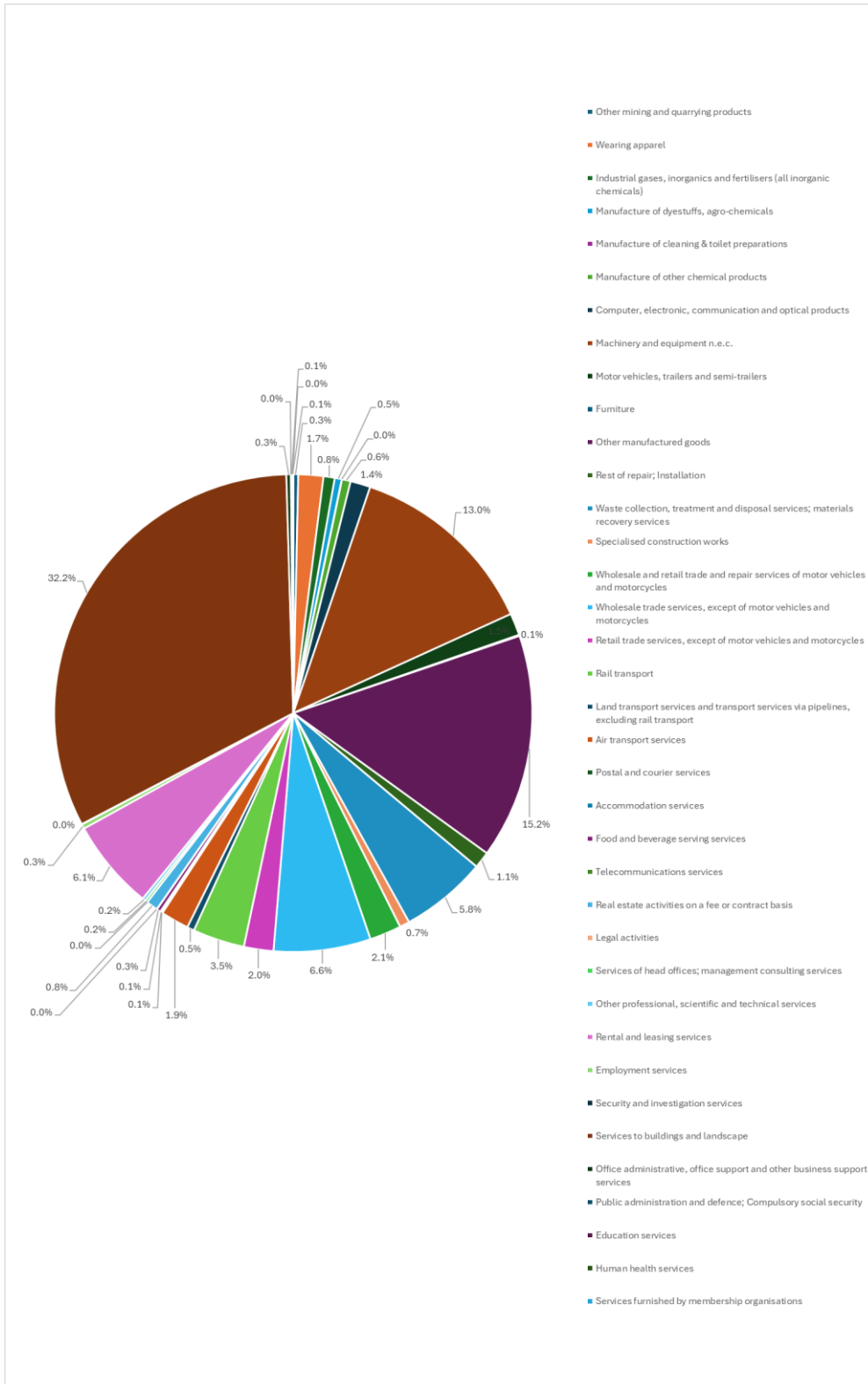
Action Number	SC – 03
Action description	SIC code accounting code correlation. On-going review and updating of coding and conversion factors to ensure continuity and accuracy of reporting
Allocated to	Nurture Landscapes
Performance – 21-22	On-going
Performance – 22-23	On-going
Performance – 23-24	On-going

7.7 Target Dates

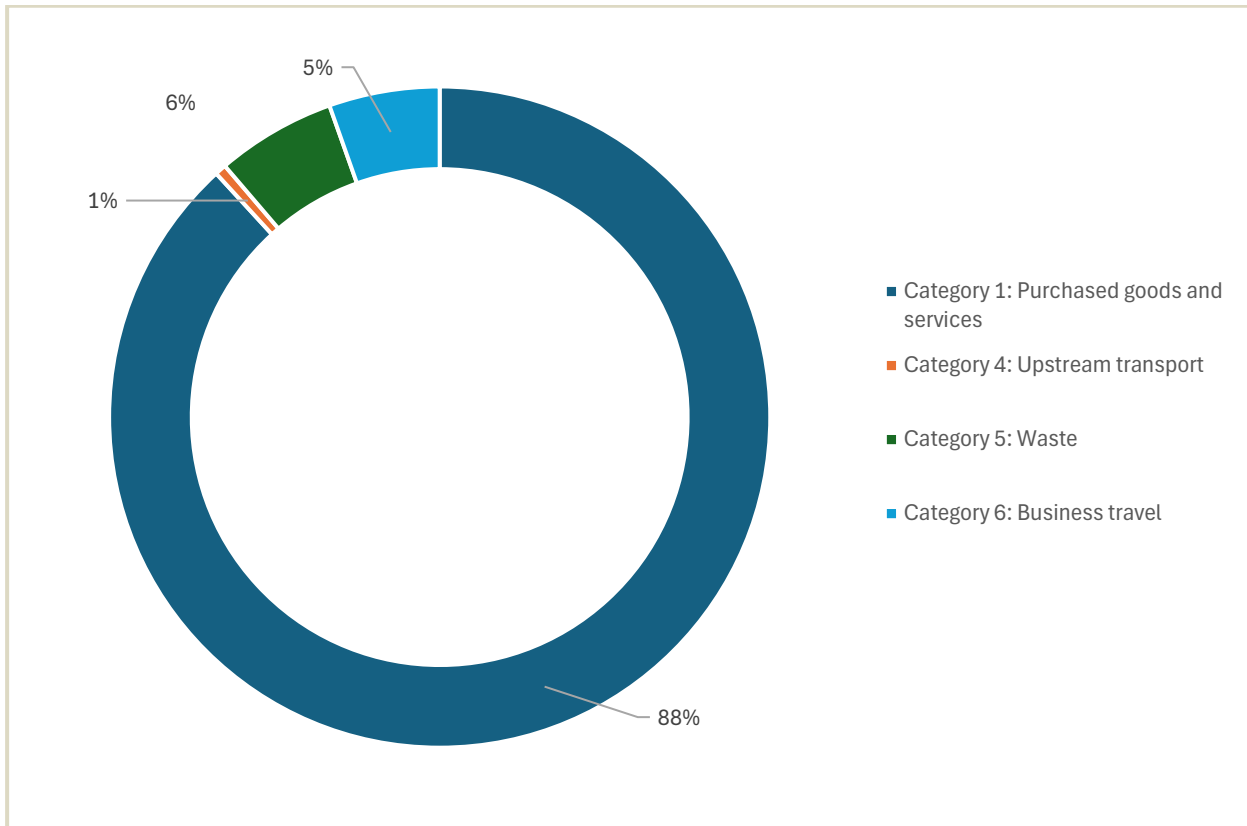
Reduction Action	Scope	Near Term (2025/26)	Medium Term (2027/28)	Long Term (2030/31)	Status
TL - 01	1	x			Complete
TL - 02	1			x	In progress
TL - 03	1		x		In progress
TL - 04	1	x			On hold
EM - 01	2	x			In progress
EM - 02	2	x			In progress
EM - 03	1		x		In progress
EM - 04	1		x		In progress
EM - 05	2	x			In progress
SM - 01	2		x		In progress
WS - 01	3	x			In progress
WS - 02	3		x		In progress
WS - 03	3			x	Not started
UT - 01	3		x		In progress
SC - 01	3			x	In progress
SC - 02	3		x		In progress
SC - 03	3	x			In progress

8 Annex

8.1 Pie Chart Purchased Goods broken down by SIC code



8.2 Pie chart scope 3 broken down by SBTi classification (excluding fuel-related activities)



8.3 Data Sources

Emissions Source	Scope	Data Source	Emissions Factor	Estimations and Assumptions?
Natural Gas	1	Invoice Data	DESNZ 2023	N/A
Company Cars – (Petrol, Diesel, EV, Plug-in Hybrid)	1	Mileage Claims BP Fuel Card	DESNZ 2023	6,032 litres of diesel and 6,669 litres of petrol were estimated using average UK pump rates of the respective fuels based on spend figures. 34,097 litres of assumed petrol was estimated using annual mileage estimate (based on known mileage claim rate) divided by government average MPG as outlined for middle-sized engines. These estimations accounted for 0.7% of total scope 1 activity.
Company Vans	1	BP Fuel Card/Silvey Fuel Card	DESNZ 2023	N/A
Site Fuels (Petrol, Diesel, Gas Oil, Kerosene, Propane)	1	Invoice Data and Accounts Data	DESNZ 2023	N/A
Electricity	2	Invoice Data	Drax, EDF, Scottish Power, Total Gas & Power	
Public EV Charge Points	2	Expenditure on public charge points	DESNZ 2023	Estimations were made for the consumption of electricity in electric vehicles under mileage claims at public charge points using the roadside average of 64p per kWh for Gavin Jones & Nurture annual spend datasets where mileage rates were known, and the expense claims kWh rate for ROKILL business travel datasets where rates were not known. . This accounted for 4% of total scope 2 kWh consumption.
Waste	3	Data on tonnage of waste gathered from 66.5% of waste spend	DESNZ 2023	To estimate the emissions associated with the remaining waste suppliers, Nurture Landscapes have applied a hybrid approach. The tCO2e per £m spent was calculated for suppliers that provided waste data. This emissions factor was applied to expenditure on the remaining suppliers.
Business Travel	3	Sic Code Accounts Report	ONS Emissions Intensity by Industry 2021	

			(CPI 2023-24 adjusted)	
Upstream Transportation	3	Sic Code Accounts Report	ONS Emissions Intensity by Industry 2021 (CPI 2023-24 adjusted)	
Purchased Goods and Services	3	Sic Code Accounts Report & CAPEX	ONS Emissions Intensity by Industry 2021 (CPI 2023-24 adjusted)	<p>CAPEX on second-hand equipment has been excluded from the report. This is because there were no appropriate emissions factors available. It is also known that most embodied emissions associated with a product are associated with the extraction of materials and manufacturing process.</p> <p>The emissions factor for wholesale trade services has been applied to the following products: mulch, aggregates, indoor plants, and furniture.</p> <p>This ensures that the tier 1 emissions are captured. Nurture Landscapes and ECA will seek upstream emissions factors for these products for future reports.</p> <p>The emissions category for 'other manufactured goods' has been applied to miscellaneous tools and construction materials, where no other appropriate emissions factor was available.</p>
Purchased Goods and Services (cont.): Road Salt & Grit	3	Supplier Data	ICE Database V3: Miscellaneous > Grit: "Road Salt/Grit"	N/A