



Carbon Reduction Plan

FY2023-2024



Executive Summary

Jestico + Whiles has updated its carbon emissions assessment for the financial year September 2023 to August 2024, following Greenhouse Gas Protocol procedures and Procurement Policy Note 06/21. This assessment will serve as the new baseline year for the practice's operational emissions, following a re-evaluation of assessed categories from the original 2021/22 baseline established for the Carbon Reduction Plan. The new baseline will inform an updated carbon reduction pathway, while maintaining the target of achieving net-zero emissions by 2050.

In 2023/24, the London operations generated approximately 312 tonnes of CO₂ equivalent (normalised as 4.46 tCO₂e/FTE). This figure is not directly comparable to the original baseline due to the inclusion of new Scope 3 categories and entities in the emissions reporting. The primary contributors to emissions are now purchased goods and services, business travel, and electricity consumption (including transmission losses), which collectively account for 85% of total emissions.

0	Scope 1 Direct Emissions
27	Scope 2 Indirect Emissions
285	Scope 3 Other Indirect Emissions
130	Scope 3 - Cat.1* Purchased Goods and Services
14	Scope 3 - Cat.2* Capital Goods
9	Scope 3 - Cat.3* Well-to-tank Electricity Transmission Losses
2	Scope 3 - Cat.4 Upstream Transportation and Distribution
0.3	Scope 3 - Cat.5 Waste Generated in Operations
108	Scope 3 - Cat.6 Business Travel
16	Scope 3 - Cat.7 Employee Commuting and WFH
5	Scope 3 - Cat.8 Upstream Leased Assets
1	Scope 3 - Cat.9 Downstream Transportation and Distribution

* Additional categories not required by PPN 06/21

Key Emission Trends

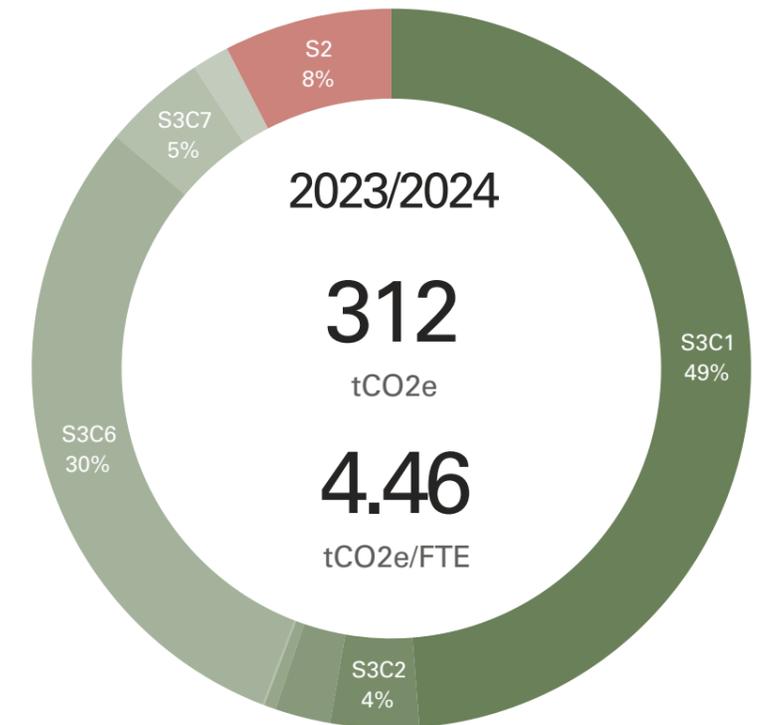
Comparisons across all scopes and categories over the past three years are no longer feasible. However, the following categories remain comparable:

- Business Travel (Scope 3 – Category 6): Emissions remain 210% above the original baseline but have decreased by 20% compared to 2022/23. This reduction is primarily due to increased use of virtual meetings and fewer long-haul flights.
- Indirect Emissions and Capital Goods: Indirect emissions declined by 3%, while emissions from capital goods saw a 45% reduction, reflecting significant progress.
- Downstream Transportation and Distribution: Emissions in this category dropped by 51%.

Baseline Year Re-evaluation

The practice has chosen to reset the baseline year to the 2023/24 financial year for the following reasons:

- COVID-19 Impact: The 2021/22 baseline reflected unusually low emissions due to the COVID-19 pandemic, particularly in business travel, and did not accurately represent the practice's typical carbon footprint.
- Expanded Scope 3 Reporting: New Scope 3 categories and entities have been incorporated into the 2023/24 assessment to improve the accuracy of the practice's emissions profile. These include Hired Business Services, Web & Cloud Hosting, Software, and Upstream Leased Assets, significantly altering the composition of the emissions footprint.
- Science Based Targets Initiative (SBTi): The practice plans to formally commit to the SBTi in the coming months. This commitment will be based on a new carbon reduction trajectory that reflects the most comprehensive view of the practice's emissions.

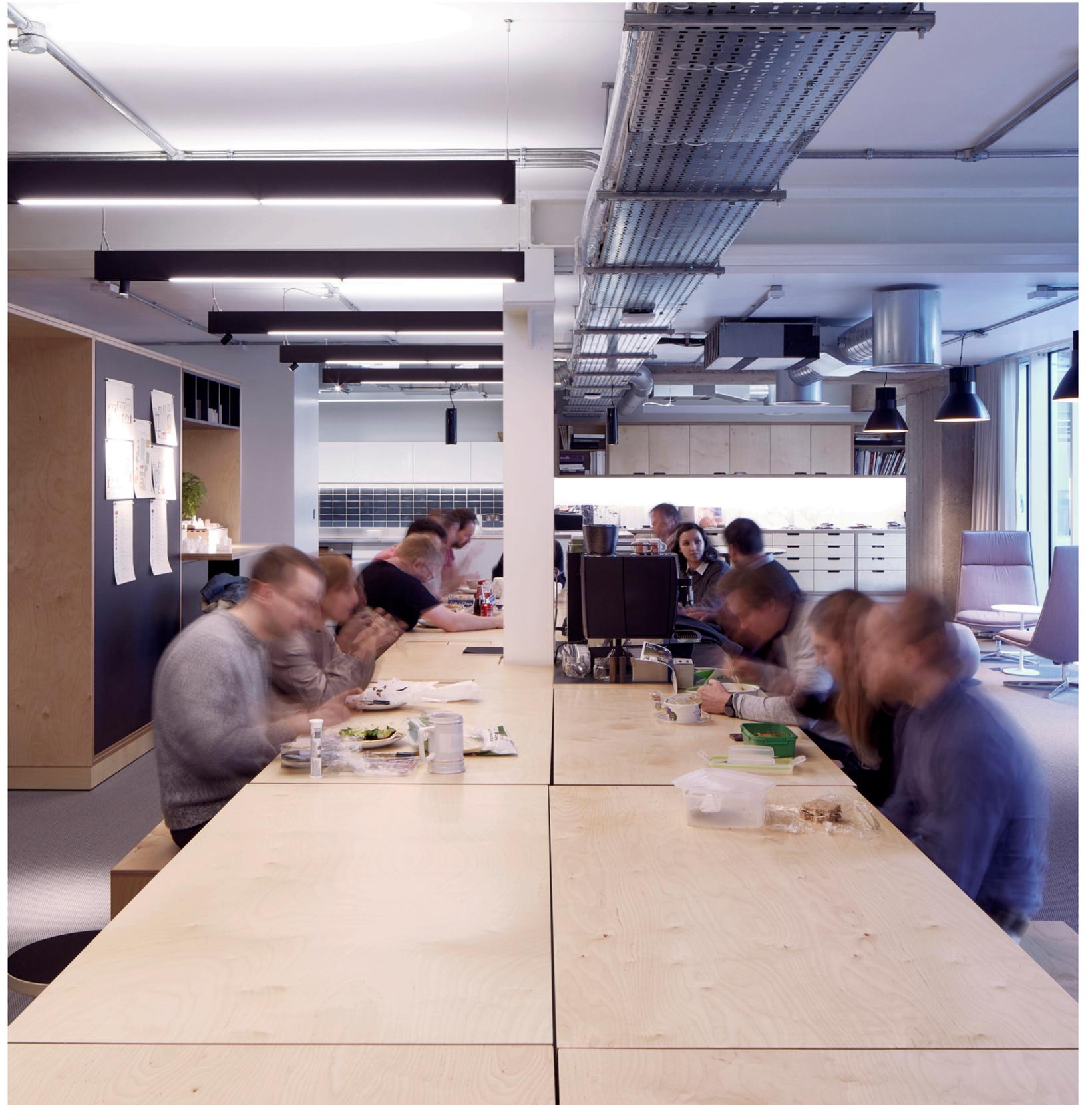


1. Introduction

1.1 About Us

Jestico + Whiles is a renowned employee-owned architecture and design firm with a global presence, having offices in London and Prague, and executing projects in a wide array of sectors, including housing, hotels, education, offices, retail, research, transport, and cultural facilities. We have long been pioneers in sustainable design, placing it at the forefront of our core values. We are proud signatories of Architect's Declare and have committed to the RIBA 2030 challenge, which aims to minimise operational and embodied carbon, and potable water use in all of our designs.

Our plusZero team, bringing together the best in-house knowledge on sustainability, leads our firm's commitment to continuous improvement in sustainability best-practices. This extends beyond design work, and encompasses self-critical analysis of our operations, with the aim of continually reducing our direct and indirect carbon emissions, while still investing in credible programs for 100% carbon offsetting. We also aspire to achieve Carbon Neutral certification (PAS2060) as soon as practically possible and to pursue the broader principles set by our newly acquired B-Corp certification.



1.2 About the Report

This Carbon Reduction Plan for the 2023/24 financial year (CRP) is a part of Jestico + Whiles' commitment to sustainability, and follows a baseline carbon footprint for the 2021/22 financial year, and proposes realistic targets and improvements to achieve our goals.

We have been accounting and offsetting 100% of Scope 2 and some Scope 3 emissions since 2011, through the World Land Trust, as part of the practice's ISO14001 environmental management policies and its commitment to carbon reduction. This comprehensive CRP goes further and considers refrigerant fugitive emissions (Scope 1), and additional Scope 3 categories, such as purchased goods, services, capital goods, employee commuting and working from home.

The CRP's aims and standard methodologies have been set by Procurement Policy Note (PPN 06/21), published as part of UK Government's commitment to becoming Net Zero by 2050. This sets the requirements for data collection on a subset of the Scopes and in line with the methodologies defined in the Greenhouse Gas Protocol (GHG Protocol). All data compilation followed best practice and we used the World Land Trust's Carbon Calculator to establish all the reported emissions.

1.3 Important Considerations

During the reporting year, and previously, the practice operated with a sister office in Prague. From the 2024/2025 financial year onwards, Jestico + Whiles will cease operations in Prague. For the purposes of this document, the reporting boundary encompasses only operations in the London office.¹ All normalised figures are based on the number of employees in the London office only.

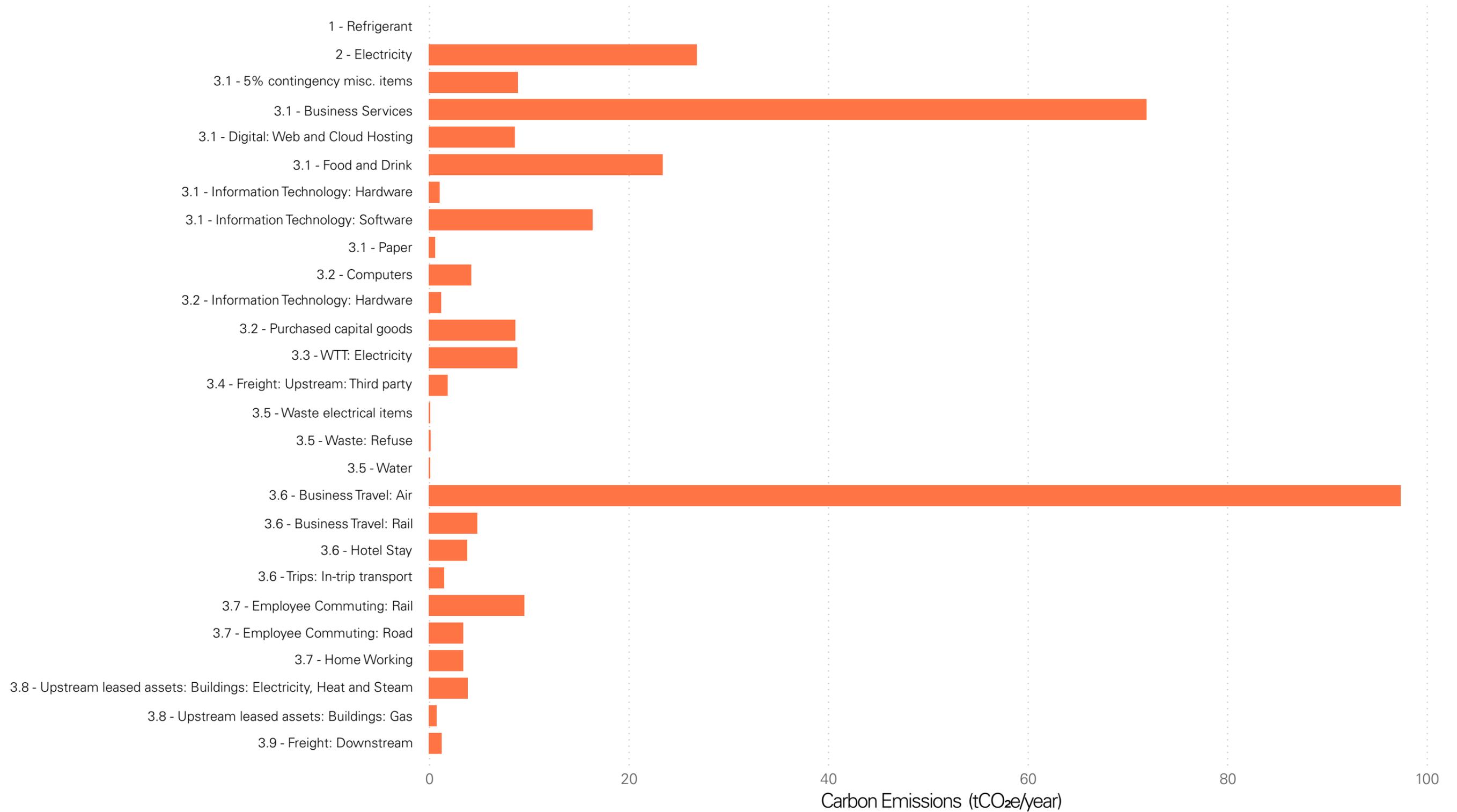
The London office is located on one floor of a seven-storey office building which is managed by a separate building management company. The information provided for this report on utility use in the communal areas is more limited, as it was provided as a total for the entire building without a breakdown per tenant. In such cases, figures for Jestico + Whiles have been assigned proportionally as a percentage of the building's total office floor area.

¹ The GHG Protocol advises reporting on all parts the organisation has operational or financial control over. Jestico+Whiles aims to also include Prague office's operations in future revisions to fully meet the GHG Protocol's best practices.



2. Carbon Emissions

2.1 Reported 2023/24 Carbon Emissions



2.2 Methodology Notes

This section provides a brief description of how we calculated each scope and category. All CO₂ equivalent emissions have been calculated using the World Land Trust's Carbon Calculator.

Scope 1 – Direct Emissions

Although Jestico + Whiles have no emissions from direct combustion of fossil fuels (e.g. natural gas, heating oil), Scope 1 also covers emissions from refrigerant leaks in HVAC systems (fugitive emissions). No leaks have been identified during the reporting period. Only due to damage to the systems or refrigerant maintenance and recharging would emissions occur in the Sutton Yard office.

Scope 2 – Indirect Emissions

Scope 2 covers the emissions resulting from the generation of electricity used within the office. Although all Jestico + Whiles' electricity is backed up by Renewable-Energy Guarantees of Origin (REGO), the data included in this report assumes location-based emissions and therefore is based on the average carbon content of the UK grid. This decision aims to provide a more realistic representation of the emissions resulting from our electricity consumption.

Scope 3: Category 1 – Purchased goods and services

This category considers cradle-to-gate emissions generated in the production of purchased food, drink, office supplies, and emissions from purchased and hired business services used by the office. Where possible, precise quantification was used to calculate emissions (e.g., weight of coffee / paper). However, this has not been possible in all instances and emissions have instead been calculated in terms of related expenses. A 5% contingency was added to the calculated emissions to account for any missed items.

Scope 3: Category 2 – Capital goods

This includes the cradle-to-gate emissions from extraction, production, and transportation of capital goods, such as computers and other IT equipment purchased within the reporting period. As with Category 1, precise information has been used where possible (e.g., number of workstations purchased), with remaining emissions calculated in terms of related expenses. A 5% contingency was added to the calculated emissions to account for any missed items.

Scope 3: Category 3 – Fuel and energy-related activities

This category accounts for energy losses during the transmission and distribution of the electricity consumed by the office. This has been calculated automatically by the World Land Trust's Carbon Calculator from the Scope 2 data submission.

Scope 3: Category 4 – Upstream transportation and distribution

As Jestico + Whiles are a services company, upstream transportation and distribution is limited to deliveries of food, consumables, and materials to the office. There is no current record of transportation distances or vehicles used. This has thus been accounted for by assigning a £2.50 delivery charge to every delivery and converting this to carbon equivalent using the average road freight delivery carbon emissions per £ spend.

Scope 3: Category 5 – Waste generated in operations

This category includes all emissions created from the disposal of waste generated by the practice. This has been calculated using information provided by the waste collection company which serves the office building. Water consumption and wastewater treatment information was estimated from historical data, assuming the last available 5-year average consumption intensity (in m³/person.year). Any additional waste collections are also documented through waste transfer receipts and are included in the assessment.

Scope 3: Category 6 – Business travel

This category includes emissions generated from all travel booked and expensed by Jestico + Whiles during the reporting period, as well as hotel stays. Emissions from travel by plane and train have been calculated by distance, whereas travel by taxi, tube, bus/tram has been accounted for in terms of related expenses. Hotel stays have also been accounted for in terms of numbers of guest nights stay per country.

Scope 3: Category 7 – Employee commuting / teleworking

Although PPN 06/21 only requires emissions from employee commuting to the office be included, we have included information relating to working from home since this has become a significant part of the office working culture. Information for this category was collected as part of an employee survey that asked for information on commuting distances and modes of transport, as well as energy consumption whilst homeworking. The survey had a 70% response rate, the remainder to meet the average FTE number has been extrapolated from the data set.

Scope 3: Category 8 – Upstream Leased Assets

This category includes the emissions associated with the operation of assets that are leased by Jestico + Whiles from another entity, namely the landlord/owner of the Sutton Yard office building. This covers the use of energy, water in the communal parts of the office building, e.g. Lifts and WCs. In the 2023-24 financial year it has been possible to collect data from the Landlords agent, which is then apportioned to Jestico + Whiles based on the ratio of the area of the office relative to the entire building. In future years it may be worth using building occupancy figures to more accurately attribute these emissions.

Scope 3: Category 9 – Downstream transportation and distribution

This category includes emissions generated by the transportation of any items produced by Jestico + Whiles. As a services company, the number of deliveries is minimal and is usually limited to material samples, models, and documents. There is no current record of transportation distances or vehicles used. This category has been calculated based on expenses with courier and postage services. This has been converted to carbon equivalent using the average road freight delivery emissions per pound using World Land Trust's Carbon Calculator.

3. Carbon Emissions Reduction

3.1 Long-term projections and target setting

Jestico+Whiles' ambitions for absolute carbon emissions reduction targets were set as:

2030 - 44% below 21/22 baseline

2040 - 76% below 21/22 baseline

2050 - 90% below 21/22 baseline

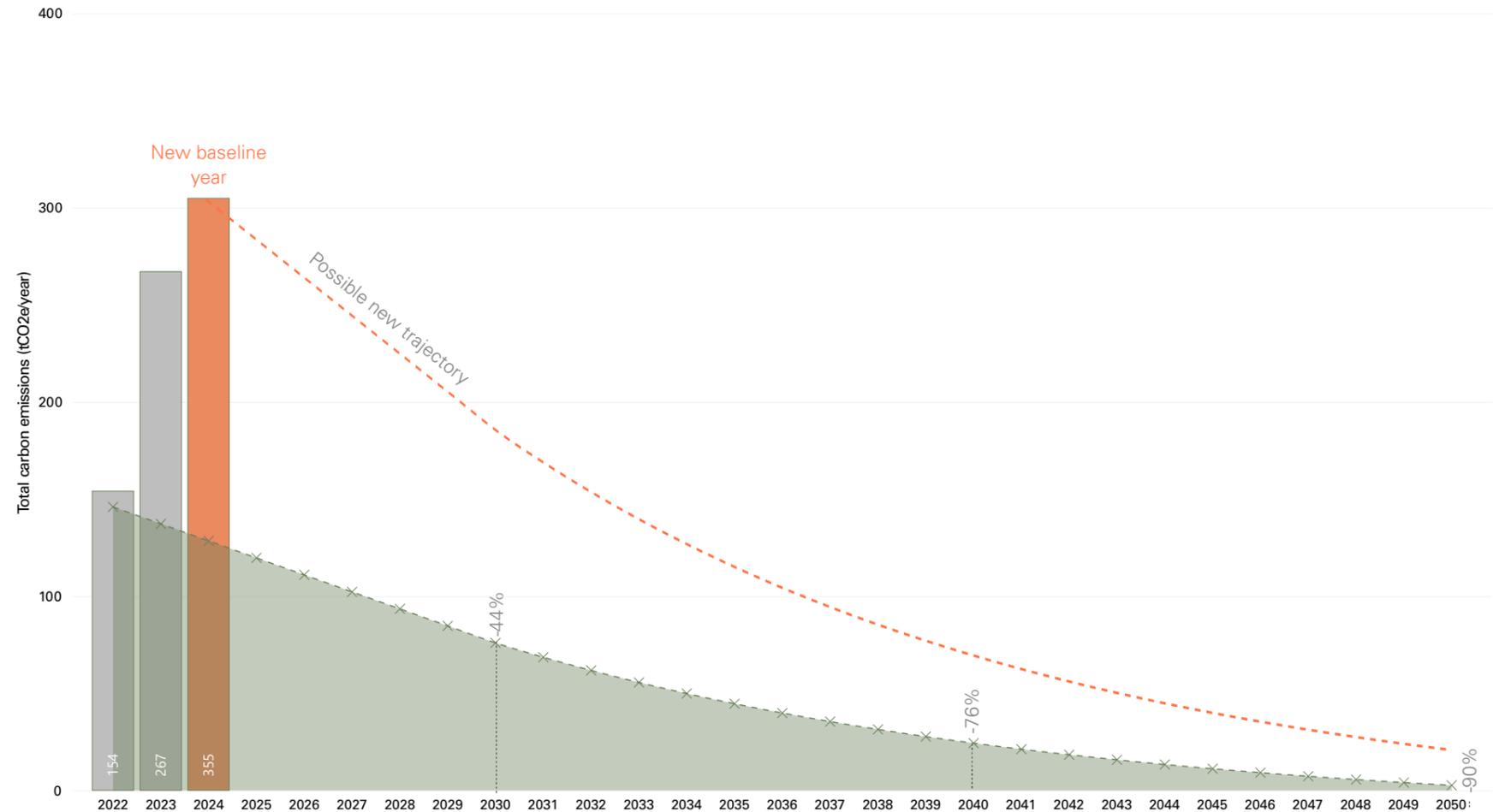
These targets were set following three premises:

1. Initial absolute reduction of 5.5% per year based on recommendations by Science-Based Target Initiative (SBTi). However, Jestico+Whiles chooses to be more ambitious than SBTi's recommendation of 4.2%/year for SMEs to align to the global 1.5°C carbon budget.¹
2. Realistically admit that no plan can achieve 100% total carbon emissions (before offsetting), thus setting out to achieve 90% absolute reduction by 2050.
3. From 2030 onward, aim for a consistent yearly reduction in emissions (relative to the year prior) of 8.3% (i.e., the effort needed to achieve the objective set by premise 2).

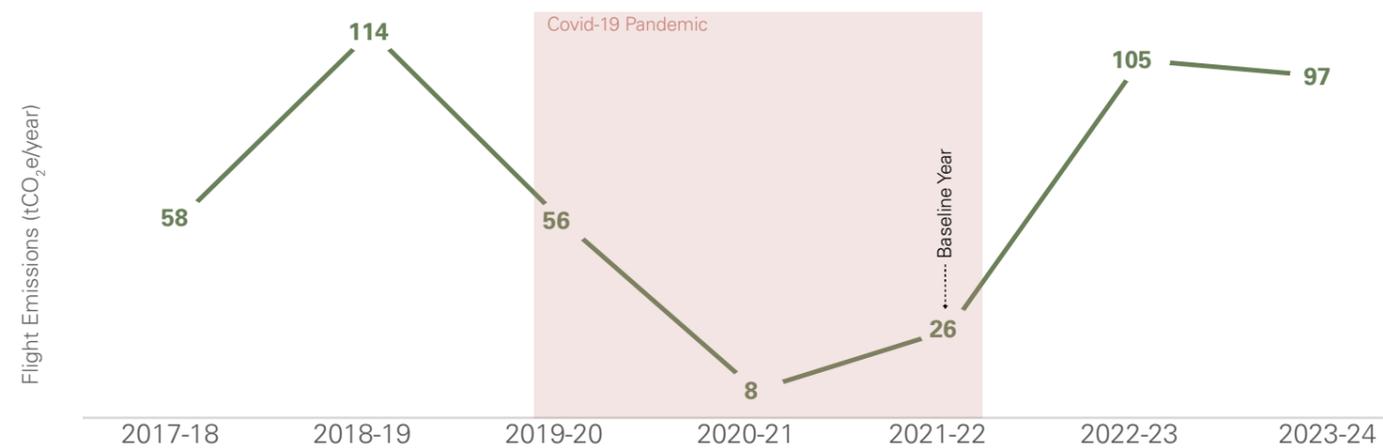
Despite not aiming for absolute zero emissions even in the long-term (practically outside of Jestico+Whiles' control), we will keep the commitment to offset all annual carbon emissions. We will also continuously review the institutions we work with and projects we support, to ensure the highest quality offsetting practices with certified activity and long-term carbon-capture.

Following formal commitment to the SBTi a new trajectory for carbon reduction will be set for the practice. This may feature percentage reductions as proposed in the original baseline (similar to Graph 01), but this will need to be negotiated at point of commital.

¹ Foundations of Science-based Target Setting (April, 2019), Science-based Targets Initiative. Available at: <https://sciencebasedtargets.org/resources/legacy/2019/04/foundations-of-SBT-setting.pdf>



Graph 01 - Original proposed carbon reduction target and actual emissions recorded



Graph 02 - Flight travel emissions since September 2017

3.2 Proposed Carbon Reduction Actions

This 2023/24 carbon assessment enables a better understanding of our current emissions and motivated a discussion around potential actions for improvement on the short-, medium- and long-term. Below are some of the main options identified, and going forwards, the dedicated in-house B-Keepers will be interrogating and implementing the carbon reduction action plan.

Action	Time-frame and Estimated Expected Outcomes
1. Review largest suppliers of hired professional services and interrogate emissions data associated	Short/medium-term - <30% reduction in Scope 3 emissions
2. Further prioritise train over flights in domestic and short-haul business travel	Medium-term - <25% reduction in Scope 3, Cat. 6 emissions
3. Explore options to reuse server-room waste heat	Short-term - <2% reduction in Scope 2 emissions
4. Review HVAC timing and settings programming	Short-term - <3% reduction in Scope 2 emissions
5. Upgrade to single, efficient, larger monitors (instead of dual) for improved material- and energy-efficiency	Medium-term - <1% reduction in Scope 3, Cat.2 emissions
6. Review operation of lighting and IT systems for improved efficiency	Short-term - <5% reduction in Scope 2 emissions
7. Consider thin-client or cloud computing+laptops for improved energy efficiency	Long-term - <20% reduction in Scope 2, and Scope 3, Cat. 7 emissions
8. Improve Environmentally Preferable Purchasing policy and its processes	Short-term - <5% reduction in Scope 3, Cat. 1, 2, 4 & 9 emissions
9. Prioritise hiring electric transport for deliveries and business travel	Short-term - <5% reduction in Scope 3, Cat.4, 6 & 9 emissions
10. Further incentivise electric public transportation (tube/train), instead of conventional bus	Medium-term - <5% reduction in Scope 3, Cat.7 emissions

3.3 PPN 06/21 Compliance Summary

This section is included to clearly demonstrate Jestico + Whiles' compliance with the requirements of Procurement Policy Note (PPN) 06/21 and the Carbon Reduction Plan Technical Standard.

Commitment to Achieving Net Zero

Jestico + Whiles is committed to achieving Net Zero carbon emissions by 2050. This commitment applies to its UK operations and is in line with the UK Government's Net Zero target and the requirements of Procurement Policy Note (PPN) 06/21.

Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that were produced prior to the introduction of targeted carbon reduction measures and serve as the reference point against which emissions reduction can be measured.

Following a re-evaluation of reporting boundaries and the expansion of assessed Scope 3 categories, Jestico + Whiles has established the 2023/24 financial year as its baseline year. This approach reflects the guidance set out in PPN 06/21 and the Greenhouse Gas Protocol, particularly in relation to the distortion of emissions during the COVID-19 pandemic and improvements in data completeness.

Baseline Year	2023/24
Additional details relating to the Baseline Emissions calculations	The baseline year has been reset due to the abnormal reduction in emissions during the 2021/22 financial year as a result of COVID-19 restrictions, and the inclusion of additional Scope 3 categories and entities to improve data accuracy and completeness.

Baseline Year Emissions

Emissions	Total (tCO ₂ e)
Scope 1	0
Scope 2	27
Scope 3 (Included Sources)	285
Total Emissions	312

Current Year Emissions (2023/24)

Emissions	Total (tCO ₂ e)
Scope 1	0
Scope 2	27
Scope 3 (Included Sources)	285
Total Emissions	312

The baseline year (2023/24) also represents the most recent reporting year at the time of publication of this Carbon Reduction Plan.

Emissions Reduction Targets

In order to continue progress towards achieving Net Zero, Jestico + Whiles has adopted the following absolute emissions reduction targets, measured against the 2023/24 baseline year.

We project that carbon emissions will decrease over the next five years to approximately 175 tCO₂e by 2030. This represents a reduction of 44% against the 2023/24 baseline.

Further long-term targets are:

- 2040: 76% reduction in total emissions against the baseline
- 2050: 90% reduction in total emissions against the baseline

These targets have been developed in alignment with Science Based Targets Initiative (SBTi) guidance and will be reviewed and refined following formal commitment to the SBTi. Progress against these targets will be reviewed annually and reported through regular updates to this Carbon Reduction Plan.

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented and will remain in effect when performing public sector contracts:

- ISO 14001-aligned environmental management systems
- 100% renewable electricity procurement (REGO-backed), with emissions reported on a location-based methodology
- Long-standing policy to offset 100% of Scope 2 and selected Scope 3 emissions through verified carbon offset programmes
- Reduction in business travel through increased use of virtual meetings and fewer long-haul flights
- Improvements in capital goods procurement and reduced embodied carbon associated with IT equipment
- Improved waste management and recycling practices

Future Carbon Reduction Initiatives

In the future, Jestico + Whiles intends to implement further measures such as:

- Increased prioritisation of rail over air travel for domestic and short-haul business journeys
- Engagement with key suppliers to improve the quality and transparency of Scope 3 emissions data
- Review and optimisation of HVAC timing, controls, and office energy use
- Enhancement of environmentally preferable purchasing policies and processes
- Increased use of low-carbon and electric transport for deliveries and business travel
- Exploration of energy-efficient IT infrastructure and cloud-based computing solutions

4. Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standards 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.

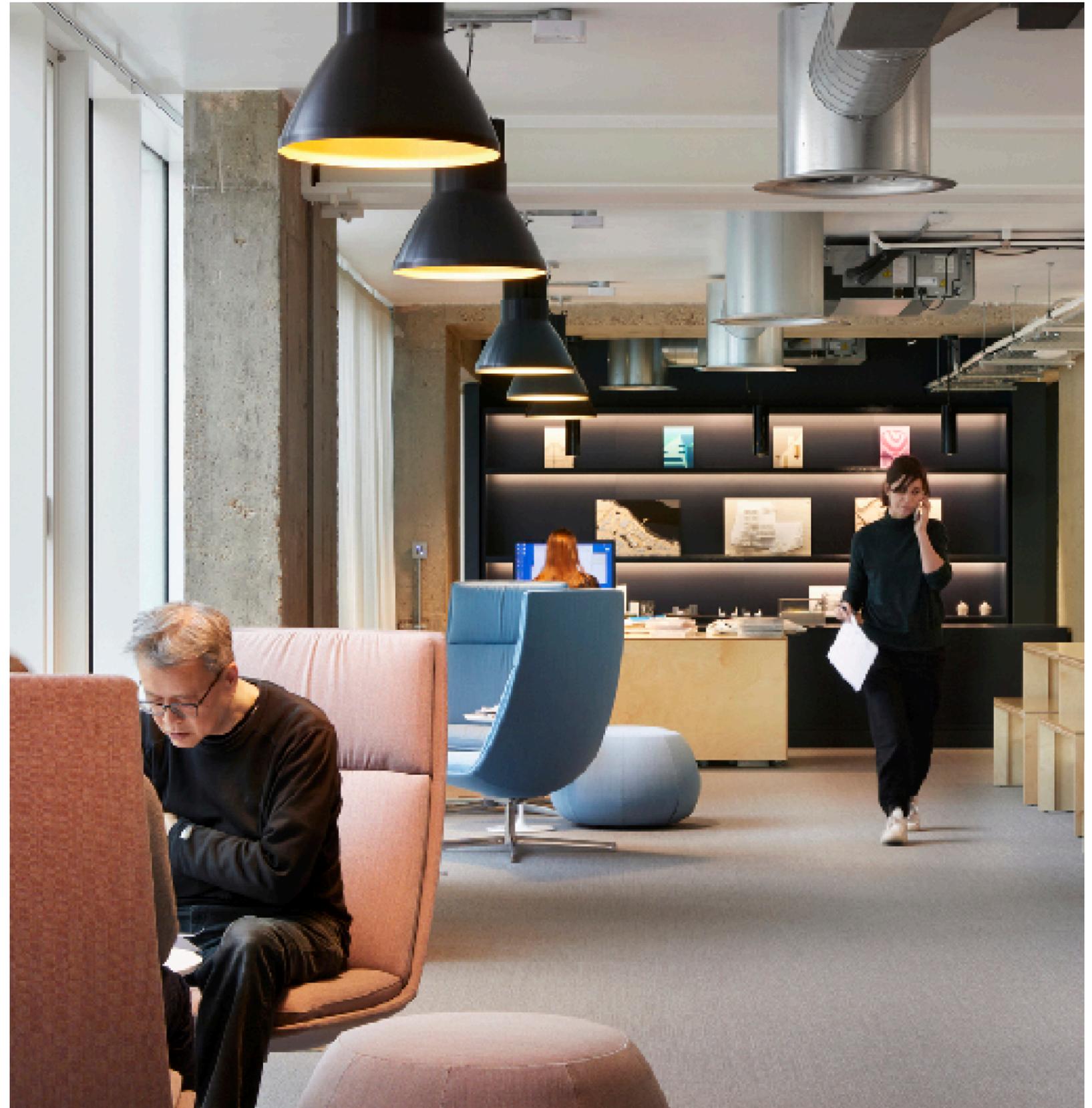
This Carbon Reduction Plan has been reviewed and signed off by the board of directors.

Signed on behalf of Jestico+Whiles:

J. Harris

Jude Harris
Director

Date: 01 July 2025



jestico + whiles

Sutton Yard 65 Goswell Road
London EC1V 7EN

+44 (0) 20 7380 0382

jesticowhiles.com

architecture + interior design

london + prague