

EY UK LLP GHG emissions report: FY2020

GHG emissions report for EY UK LLP						
	FY2020	% of data estimated	Specific exclusions	% of scope excluded	Notes	
Scope 1	Natural gas - consumption	1	0%	None		
	Biogas - consumption	1	0%	None		
	Diesel for generators - consumption	0	0%	None	Diesel only purchased for MLP back-up generators	
	Fugitive emissions (refrigerants)	677	0%	Channel Islands	< 1%	
	Scope 1 total tCO2e	679				
	Scope 1 total tCO2e per FTE	0.046				
	Scope 1 total tCO2e per m2	0.006				
Scope 2	Electricity - generation	4,445	5%	None		
	Scope 2 (location-based) total tCO2e	4,445				
	Scope 2 (location-based) total tCO2e per FTE	0.299				
	Scope 2 (location-based) total tCO2e per m2	0.042				
	Scope 2 (market-based) total tCO2e	2,499	5%	None	See narrative below in section entitled 'Market-based scope 2 emissions reporting'	
Scope 1 + 2	Scope 1 + 2 total tCO2e	5,124				
	Scope 1 + 2 total tCO2e per FTE	0.345				
	Scope 1 + 2 total tCO2e per m2	0.048				
Scope 3	Purchased goods and services - paper consumption	143	0%	⁴ Channel Islands	< 1%	Excluded data unavailable. We have not tried to quantify other emissions of this type yet.
	Capital goods	Not quantified	N/A	N/A		We have not tried to quantify these emissions yet.
	⁵ WTT - Natural gas	0	0%	None		
	⁵ WTT - Biogas	460	0%	None		
	⁵ WTT - Diesel for generators	0	0%	None		
	Electricity - transmission and distribution	382	5%	None		
	Upstream transportation and distribution	Not quantified	N/A	N/A		We have not tried to quantify these emissions yet.
	⁶ WTT - Electricity generation	613	5%	None		
	⁶ WTT - Electricity transmission & distribution	53	5%	None		
	Waste generated in operations (activities included: solid waste treatment)	36	0%	⁴ Channel Islands		Excluded data unavailable.
	^{1,2} Business travel - air	41,960	18%	None		Distance calculations via extrapolation for directly invoiced air travel and flights booked via non-standard channels.
	^{1,5} WTT - business travel - air	4,594	18%	None		Distance calculations via extrapolation for directly invoiced air travel and flights booked via non-standard channels.
	² Business travel - rail	731	82%	None		Estimated data via extrapolation process based on known travel pattern data.
	⁵ WTT - business travel - rail	140	82%	None		Estimated data via extrapolation process based on known travel pattern data.
	^{2,3} Business travel - road	1,767	3%	None		Distance calculations via extrapolation for directly invoiced taxi travel and car hire booked via non-standard channels.
	^{3,5} WTT - business travel - road	450	3%	None		Distance calculations via extrapolation for directly invoiced taxi travel and car hire booked via non-standard channels.
	Employee commuting	Not quantified	N/A	N/A	N/A	We have not tried to quantify these emissions yet.
	Upstream leased assets	Not quantified	N/A	N/A	N/A	Not relevant - we do not lease any assets.
	Downstream transportation and distribution	Not quantified	N/A	N/A	N/A	We do not transport or distribute physical products.
	Processing of sold products	Not quantified	N/A	N/A	N/A	Not relevant - we do not sell physical intermediate products.
	Use of sold products	Not quantified	N/A	N/A	N/A	We have not tried to quantify these emissions yet.
	End-of-life treatment of sold products	Not quantified	N/A	N/A	N/A	Not relevant - we do not sell physical products.
Downstream leased assets	Not quantified	N/A	N/A	N/A	Not relevant - we do not own assets that are leased to other entities.	
Franchises	Not quantified	N/A	N/A	N/A	Not relevant - we do not operate franchises.	
Investments	Not quantified	N/A	N/A	N/A	Not relevant - we have no applicable investments.	
	Scope 3 (business travel only) total tCO2e	49,642				
	Scope 3 (business travel only) total tCO2e per FTE	3.34				
	Scope 3 (business travel only) total tCO2e per £m revenue	19.338				
	All scope 3 total tCO2e	51,329				
	All scope 3 total tCO2e per FTE	3.454				
Total gross GHG emissions tCO2e (scopes 1 + 2 + 3)		56,453				
	⁷ Outside of scopes	731	0%	None		Measured emissions relate to biogas consumption.
	Exported renewable electricity reduction	0	N/A	N/A	N/A	See 'Electricity' section below for details.
	Offsets	0	N/A	N/A	N/A	See 'Carbon offsets' section below for details.
	Green tariffs	0	N/A	N/A	N/A	See 'Green tariffs' section below for details.
	Woodland Carbon Units	0	N/A	N/A	N/A	See 'Woodland Carbon Units' section below for details.
	Total net tCO2e	57,184				
	tCO2e per £m revenue - Scopes 1, 2 & 3	22.28				
	tCO2e per FTE - Scopes 1, 2 & 3	3.85				

Notes to emissions data for Ernst & Young UK LLP

Kyoto Protocol listed gases are based on the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4) over a 100-year period. Values for the non-carbon dioxide (CO2) greenhouse gases - CH4 and N2O - are presented as CO2 equivalents (CO2e) using Global Warming Potential (GWP) factors. GWP for CO (Carbon Dioxide) = 1, CH4 (Methane) = 25, GWP for N2O (Nitrogen dioxide) = 298 - this is to remain consistent with UK GHG Inventory reporting under the Kyoto Protocol.

- All scope 3 emission relating to 'Business travel - air' include the effects of radiative forcing (RF), in line with DEFRA / DECC's recommended approach and provided conversion factors.
- The 'control' approach (as defined in the 'Business travel - land' tab of 'UK Government Conversion Factors for Company Reporting (Year: 2020, Expiry: 01/06/2021, Version 1.0) - DBEIS / DEFRA, 'Waste disposal' tab and Annex A ('Organisational boundary') of 'HM Government,
- Road emissions include the following travel modes: car, taxi, motorbike.
- Channel Islands offices: one office located in Jersey and one office located in Guernsey.
- Well to Tank' or 'WTT' factors account for the emissions associated with extracting, refining, and transportation of raw fuel to the vehicle, asset or process under scrutiny.
- Well to Tank' or 'WTT' factors account for the emissions associated with extraction, refining and transportation of primary fuels before their use in the generation of electricity.
- Outside of scopes account for the direct CO2 impact of burning biofuels (i.e. biogas). They are labelled 'outside of scopes' because the Scope 1 impact of these fuels has been determined to be a net '0' (since the fuel source itself absorbs an equivalent amount of CO2 during the growth phase as the amount of CO2 released through combustion).