

iprs group

Greenhouse Gas Inventory Report

Base Year 2022-23 Scopes 1 & 2

February 2024



Published in February 2024 by IPRS Group Limited. This inventory has not been verified by an accredited third party.

Copyright © 2024 IPRS Group Limited. IPRS Group is part of the handl Group. Registered Office: Speed Medical house, Matrix Park, Chorley, Lancashire, PR7 7NA. Registered in England No. 04432265.



Table of Contents

| 1. | Introduction4 |
|----|---|
| 2. | Statement of intent4 |
| 3. | Organisation description4 |
| 4. | Organisational boundaries included for this reporting period5 |
| 1 | Figure 1: Organisational Boundaries5 |
| 5. | Operational Boundaries6 |
| | Table 1: GHG emission sources included in the inventory7 |
| 6. | Information on Emissions – Base Year 2022-238 |
| | Table 2: Information on emissions (mt = metric tonnes)8 |
| | Table 3: Emissions disaggregated by business unit8 |
| | Table 4: Emissions disaggregated by source type. 9 |
| | Table 5: Base year ratio performance indicators9 |
| 7. | Additional Information10 |
| 8. | Data collection and uncertainties10 |
| 9. | Methodologies and emission factors10 |
| 10 | . References |



1. Introduction

This report is the baseline greenhouse gas (GHG) emissions¹ inventory report for IPRS Group Limited (IPRS). The inventory is a complete and accurate quantification of the amount of GHG emissions that are directly attributable to IPRS operations within the declared boundary and scope for the specified reporting period and has been prepared in accordance with the requirements of the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

2. Statement of intent

This inventory underpins IPRS Group's commitment to measure, monitor, reduce, and report its GHG emissions to achieve near-term carbon reduction targets and net zero before 2050.

IPRS is committed to energy-efficient operation and recognises its carbon management as the main component of its environmental objectives and sustainability strategy. IPRS aims to establish itself as an environmentally responsible organisation and a staunch contributor to national and global carbon reduction targets. By fostering an energy-conscious culture within the company, IPRS aims to balance its business objectives with environmental and other sustainable development goals towards the triple bottom line – people, planet, profit.

3. Organisation description

The IPRS Group is a group of four subsidiary companies and is itself part of the handl Group of companies. IPRS has a combined turnover of approximately \pm 26m, employs less than 500 permanent staff, and has its main operational centres in southeast England. The company's core activities are providing diverse and bespoke health-related services in an out-patient setting: at client sites, in IPRS' own facilities, and via a national value chain.

IPRS acknowledges that its operations will have a direct impact on the environment, so makes environmental management an integral part of its management system and is working towards implementing of a formal environmental management system (EMS) in accordance with the ISO 14001 standard.

No IPRS Group facilities, operations or emission sources are excluded from this inventory.

The reporting period covered by this inventory is IPRS Group's business year 01/06/2022-31/05/2023, which also forms the base year for reporting.

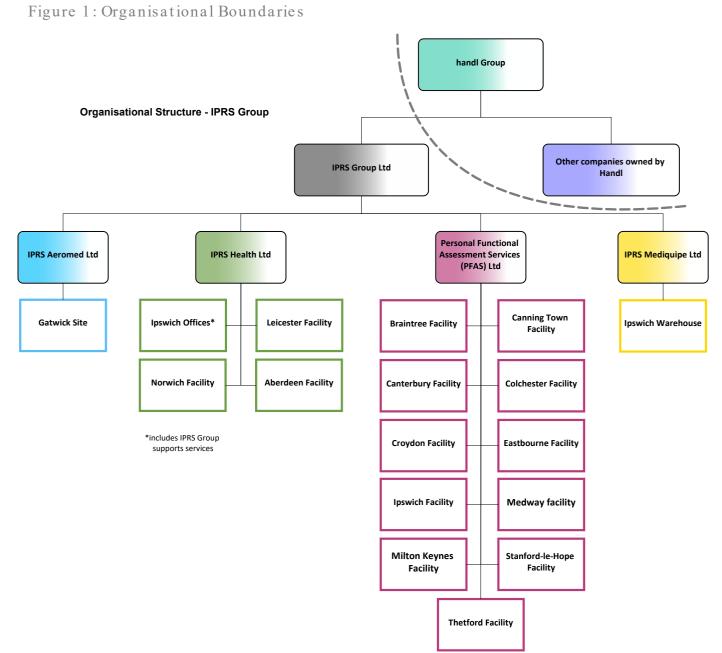
¹ Throughout this document 'emissions' means greenhouse gas emissions



4. Organisational boundaries included for this reporting period

Organisational boundaries were set in accordance with the methodology described in the GHG Protocol. The GHG Protocol outlines two distinct approaches to consolidate GHG emissions: the equity share and control approaches, the latter defined by operational or financial control.

IPRS has used an **operational control** consolidation approach in its GHG accounting. <u>Figure 1</u> shows the legal structure of the organisation. Handl Group and its other subsidiaries are shown for transparency of the organisational boundary, to show the relationship to the parent company.



The reporting structure for IPRS Group is based on the distribution of the physical sites between the business units, as shown in Figure 1. Site unit data are rolled up to a business unit level and business unit data to corporate level. www.IPRSGroup.com Page 5 of 11



5. Operational Boundaries

The GHG emissions sources included in this inventory were identified with reference to the methodology in the GHG Protocol and classified under the following categories:

- **Direct GHG emissions (Scope 1):** emissions from sources that are owned or controlled by the company.
- Indirect GHG emissions (Scope 2): emissions from the generation of purchased electricity consumed by the company.

Scope 3 emissions are not included in this base year inventory but will be included in subsequent years.

Table 1 shows the emissions sources included in the IPRS GHG emissions inventory.



Table 1: GHG emission sources included in the inventory.

| Business unit | GHG emission source | GHG emissions level scope | Data source | Data collection unit | Uncertainty (description) |
|---|------------------------------------|---------------------------------|---|----------------------------|--|
| IPRS Group support services, IPRS Health, and PFAS | Natural Gas | Scope 1 | Consumption reports from gas suppliers | kWh | The consumption reports are generated from both estimated and actual readings, which have been compared to provide as accurate measurements as possible. |
| IPRS Health | Car – petrol, medium (1.4-2.0l) | miles | It is assumed the mileage reported by the vehicle users is accurate. | | |
| IPRS Aeromed | Van – petrol, class II | Scope 1 | Mileage record provided to car lease company | miles | It is assumed the mileage reported by the vehicle users is accurate. |
| IPRS Mediquipe | Van – diesel, class II | Scope 1 | Mileage calculation from vehicle milometer. | miles | The mileage is rounded up to the nearest 100 miles. |
| IPRS Aeromed and IPRS Mediquipe | Van – diesel, class III | Scope 1 | Mileage record provided to car lease company or milometer calculation | miles | It is assumed the mileage reported by the vehicle users is accurate. Where milometer calculation is used, the mileage is rounded up to the nearest 100 miles. |
| IPRS Aeromed and IPRS Mediquipe | Van – diesel, average | Scope 1 | Mileage record provided to car lease company or milometer calculation | miles | It is assumed the mileage reported by the vehicle users is accurate. Where milometer calculation is used, the mileage is rounded up to the nearest 100 miles. |
| All business units | Electricity | Scope 2 | Consumption reports from electricity suppliers | kWh | The consumption reports are generated from both estimated and actual readings, which have been compared to provide as accurate measurements as possible. |



6. Information on Emissions - Base Year 2022-23

Table 2: Information on emissions (mt = metric tonnes)

| Emissions | TOTAL (mtCO₂e) | CO ₂ (mt) | CH₄ (mt) | N₂O (mt) | HFCs (mt) | PFCs (mt) | SF₀ (mt) | |
|--------------------------|-------------------|-------------------------|-------------|-------------|--------------|--------------|-------------|--|
| Scope 1 | 71.10 | 70.705 | 0.002 | 0.001 | 0 | 0 | 0 | |
| Scope 2 (location-based) | 25.00 | 24.715 | 0.005 | 0.001 | 0 | 0 | 0 | |

Table 3: Emissions disaggregated by business unit.

| Emissions | Emissions CO ₂ | | CH₄ | | N ₂ O | | HFCs | | PFCs | | SF ₆ | | Total |
|--------------------------|---------------------------|----------|-----------------------|----------|-----------------------|----------|--------|---------|--------|---------|-----------------|---------|---------|
| Scope 1 | mt CO₂ | mt CO₂e | mt CH₄ | mt CO₂e | mt N₂O | mt CO₂e | mt/HFC | mt CO₂e | mt/PFC | mt CO₂e | mt SF₀ | mt CO₂e | mt CO₂e |
| IPRS Health ² | 23.21894 | 23.21894 | 0.00159 | 0.03332 | 0.00006 | 0.01864 | 0 | 0 | 0 | 0 | 0 | 0 | 23.27 |
| IPRS Aeromed | 19.74853 | 19.74853 | 0.00032 | 0.00676 | 0.00038 | 0.11931 | 0 | 0 | 0 | 0 | 0 | 0 | 19.87 |
| IPRS PFAS | 2.91182 | 2.91182 | 0.00019 | 0.00400 | 0.00001 | 0.00160 | 0 | 0 | 0 | 0 | 0 | 0 | 2.92 |
| IPRS Mediquipe | 24.82621 | 24.82621 | 0.00003 | 0.00071 | 0.00069 | 0.21300 | 0 | 0 | 0 | 0 | 0 | 0 | 25.04 |
| Scope 2 ³ | | | | | | | | | | | | | |
| IPRS Health ⁴ | 10.176 | 10.176 | 0.002027 | 0.042575 | 0.000235 | 0.07291 | 0 | 0 | 0 | 0 | 0 | 0 | 10.29 |
| IPRS Aeromed | 8.040381 | 8.040381 | 0.001602 | 0.03364 | 0.000186 | 0.057609 | 0 | 0 | 0 | 0 | 0 | 0 | 8.13 |
| IPRS PFAS | 6.363373 | 6.363373 | 0.001268 | 0.026624 | 0.000147 | 0.045593 | 0 | 0 | 0 | 0 | 0 | 0 | 6.44 |
| IPRS Mediquipe | 0.135185 | 0.135185 | 2.69x10 ⁻⁵ | 0.000566 | 3.12x10 ⁻⁶ | 0.000969 | 0 | 0 | 0 | 0 | 0 | 0 | 0.14 |

² Including Group support services

³ Only location based, market-based methodology not applicable.

⁴ Including Group support services



Table 4: Emissions disaggregated by source type.

| Emissions | C | O ₂ | C | H4 | N | 20 | н | FCs | P | FCs | | SF ₆ | Total |
|-----------------------|----------|----------------|---------|---------|---------|---------|--------|---------|--------|---------|--------|-----------------|---------|
| Scope 1 | mt CO₂ | mt CO₂e | mt CH₄ | mt CO₂e | mt N₂O | mt CO₂e | mt/HFC | mt CO₂e | mt/PFC | mt CO₂e | mt SF₀ | mt CO₂e | mt CO₂e |
| Natural Gas | 21.94645 | 21.94645 | 0.00143 | 0.03011 | 0.00004 | 0.01205 | 0 | 0 | 0 | 0 | 0 | 0 | 21.99 |
| Petrol | 9.71493 | 9.71493 | 0.00065 | 0.01361 | 0.00007 | 0.02151 | 0 | 0 | 0 | 0 | 0 | 0 | 9.75 |
| Diesel | 39.04412 | 39.04412 | 0.00005 | 0.00106 | 0.00103 | 0.31899 | 0 | 0 | 0 | 0 | 0 | 0 | 39.36 |
| Scope 2 | | | | | | | | | | | | | |
| Purchased Electricity | 24.71494 | 24.71494 | 0.00492 | 0.10340 | 0.00057 | 0.17708 | 0 | 0 | 0 | 0 | 0 | 0 | 25.00 |

IPRS Group does not have any direct CO₂ emissions from Biogenic combustion.

Table 5: Base year ratio performance indicators.

| Indicator | Scope 1 mtCO ₂ e | Scope 2 mtCO ₂ e | Total mtCO ₂ e |
|---------------------------------|-----------------------------|-----------------------------|---------------------------|
| Emissions (mtCO2e) per employee | 0.16 | 0.06 | 0.21 |
| Emissions per FTE | 0.18 | 0.06 | 0.25 |
| Emissions per £1m turnover | 2.69 | 0.95 | 3.63 |

7. Additional Information

- 7.1 <u>Table 5</u> shows key ratio performance indicators for the base year 2022-23. IPRS will also be measuring, monitoring, and publicly reporting these and additional performance indicators (7.1.4 and 7.1.5) in following years:
 - 7.1.1 Emissions (mtCO₂e) per employee and change over time compared to base and previous years.
 - 7.1.2 Emissions per FTE and change over time compared to base and previous years.
 - 7.1.3 Emissions per £1m turnover and change over time compared to base and previous years.
 - 7.1.4 Emissions per sales/productivity unit and change over time compared to base and previous years.
 - 7.1.5 % emissions of base and previous years.
- 7.2 As part of its commitment to its decarbonization strategy, IPRS has submitted its near-term carbon reduction target to SBTi, for which it is currently awaiting validation and inclusion in the SBTi companies list:
 - 7.2.1 Near term target: 42% from a 2022 base year
 - 7.2.2 In June 2024, IPRS Group will be submitting its Net Zero target to SBTi.
- 7.3 In addition to its carbon reduction programme, IPRS has also worked with <u>tree-nation</u> since 2021 on the IPRS Forest. The <u>impact</u> to date is the sequestration of 1293.1 tonnes of CO_2 from 1.99 hectares of reforestation.

8. Data collection and uncertainties

<u>Table 1</u> gives an overview of how data were collected for each GHG emissions source, the source of the data and an explanation of any uncertainties or assumptions made during the calculation.

9. Methodologies and emission factors

The calculation methodology used for quantifying the emissions inventory is as described in the GHG Protocol using the Estimate Emissions approach.

ACTIVITY DATA X EMISSION FACTOR = METRIC TONNES OF EMISSIONS

METRIC TONNES OF EMISSIONS X GLOBAL WARMING POTENTIAL (GWP) = CARBON DIOXIDE EQUIVALENT (CO_2e) OF EMISSIONS

All emission factors were sourced from the UK government's Greenhouse gas reporting conversion factors 2022. These factors incorporate the GWP for each GHG, therefore, to identify the disaggregated emissions for each GHG, CO₂e was divided by the GWP used by the authors, drawn from the IPCC Fourth Assessment Report.

10. References

World Resources Institute and World Business Council for Sustainable Development (2004) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (revised edition)*. Available at: https://ghgprotocol.org/corporate-standard.

Department for Energy Security and Net Zero (2022) *Greenhouse gas reporting: Conversion factors 2022: full set*. Available at: <u>https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022</u>.

Solomon, S. et al (2007) *Climate Change 2007: The Physical Science Basis. Contribution of Working Group I* to the Fourth Assessment Report of the Intergovernmental Panel on Climate Change. Available at: <u>https://archive.ipcc.ch/publications_and_data/ar4/wg1/en/contents.html</u>.