

Design once, engineer right

2025-2026 Carbon Emissions Report



Tony Gee

Executive Summary

Tony Gee and Partners reported total market-based emissions of 1,973 tCO₂e for the 2025/26 financial year covering UK operations. The corresponding location-based total was 2,057 tCO₂e which is 4% higher than the market-based. The market-based total is about 21% lower than the 2024 reported total and about 33% lower than the 2023 baseline. These comparisons should be read alongside the continued improvement in Scope 3 purchased goods and services data quality.

The main reductions came from lower gas use, lower electricity consumption, improved supplier data for purchased goods and services, and lower emissions from rail, flights (including the wider radiative forcing effect), and hotel stays. Gas consumption reduced by about 32% compared with the previous year, partly due to the electrification of the Ashford and Manchester offices. Overall office electricity consumption reduced by about 6% compared with 2024. Purchased goods and services emissions reduced by about 33%, largely because more accurate supplier data and a hybrid calculation method were used.

Emissions increased in some areas, including company vehicle use and employee commuting. This is mainly due to higher operational use of our company vehicles and the increase in employee numbers linked to business growth. Employee commuting mileage also increased by about 13% year on year. These areas are included in the reduction plan for further review.

This report also reflects the change from calendar-year reporting to financial-year reporting. To support comparability, the report includes the 2025/26 financial-year results, 2025 calendar-year results, and the extended transition period from January 2025 to March 2026.

Residual emissions are addressed separately through carbon avoidance projects. We are developing data capture and monitoring of carbon emissions for Asia and Canada Regional operations. In the absence of carbon estimates in these Regions, we have elected to offset at a rate which is equivalent to more than five tonnes per global FTE employee. As a result, Tony Gee retired 4,000 tCO₂e of carbon credits through two projects in Bangladesh and Uganda for the 2025/26 reporting period. Offsetting was targeted at projects in least developed countries and is reported after the gross emissions position and does not change the gross emissions totals shown in this report.



Director Sign off

Natalie Cropp

Sustainability Director, Tony Gee

June 2026

1. Introduction and Methodology

Tony Gee is an engineering consultancy with more than fifty years of experience in civil, structural and geotechnical engineering design and other specialist technical services. Climate change presents environmental, commercial and operational risks. Reducing emissions requires a clear understanding of where the main impacts occur and which actions are practical.

This report sets out Tony Gee's carbon emissions performance of our UK operations for the 2025/26 reporting period. It explains how emissions are measured and managed across office energy use, business travel, employee commuting, homeworking, purchased goods and services, and other relevant Scope 3 categories. It also records completed actions, actions in progress, and planned measures.

Emissions are calculated and reported in accordance with the GHG Protocol. The reporting approach also supports Tony Gee's obligations and commitments under SECR, Pledge to Net Zero and SBTi-related requirements. Carbon data was collected and uploaded to Sustrax, the carbon reporting platform used for the calculation. This data includes gas, company car fuel, office electricity, purchased goods and services, business travel, employee commuting and homeworking data. Where final supplier data was not available at the time of calculation, appropriate GHG Protocol methods, including average-data or proxy-data approaches were used where applicable.

For operational carbon, the main emissions sources are business travel, purchased goods and services, supply chain emissions and employee commuting. These categories represent the main sources of reported emissions and therefore remain the main focus of the reduction plan.

2. Governance and Reporting Framework

Carbon management is governed through Tony Gee's Sustainability Strategy and Sustainability and Environmental Policy. These documents set the requirements for managing environmental risk, reducing emissions and reporting performance.

Sustainability is overseen by Tony Gee's CEO and the Sustainability Director who lead the implementation of the sustainability strategy with the sustainability team. The sustainability team and office representatives support data collection, review actions and monitor progress across UK and international offices. This structure supports compliance with ISO 14001, SECR, Pledge to Net Zero and other relevant reporting requirements.

The reporting process uses the Sustrax platform for emissions calculations. Internal review focuses on completeness, consistency, changes from the previous year, and the reasonableness of intensity indicators such as emissions per full-time employee and emissions per £m revenue.



3. Reporting Boundaries

The reporting boundary has been set to include all material and available data for the financial year. Scope 1 and Scope 2 are fully reported for direct fuel use, company-owned vehicles and purchased electricity respectively. Scope 3 categories are reported where they are relevant to Tony Gee's operations and where data is available.

Table 1: Carbon Emissions Reporting Boundaries

Category	Status	Boundary
Scope 1	Full	Fuel use and company-owned vehicle fuel are included.
Scope 2	Full	Purchased electricity for offices is included. Location-based and market-based figures are reported.
3.1 Purchased goods and services	Full	Spend-based and supplier-specific data are used where available.
3.2 Capital goods	Full	Capital goods are included where relevant spend categories are identified.
3.3 Fuel and energy related activities	Full	Well-to-tank and transmission and distribution emissions linked to energy use are included.
3.4 Upstream transportation and distribution	Full	Included through supplier and spend data where available.
3.5 Waste generated in operations	Full	Included where waste service data or relevant spend data are available.
3.6 Business travel	Partial	Flights including the wider radiative forcing effect, rail booked through managed systems, hotels, hire vehicles and employee mileage are included. Rail travel claimed through expenses may not be fully captured.
3.7 Employee commuting	Survey-based estimate	Employee commuting and homeworking are calculated using survey data and agreed assumptions.
3.8 Upstream leased assets	Full	Category 8 is included only where emissions are not already captured in Scope 1 and Scope 2.
3.9 to 3.15	Not material	Downstream categories are not material to Tony Gee's consultancy operations, unless a project-specific requirement changes the boundary.

Boundary changes and calculation method changes are explained where they affect comparability with previous years. This is particularly relevant to Scope 3, where supplier-specific and activity-based data have increased the accuracy of the calculation compared with earlier spend-based estimates.

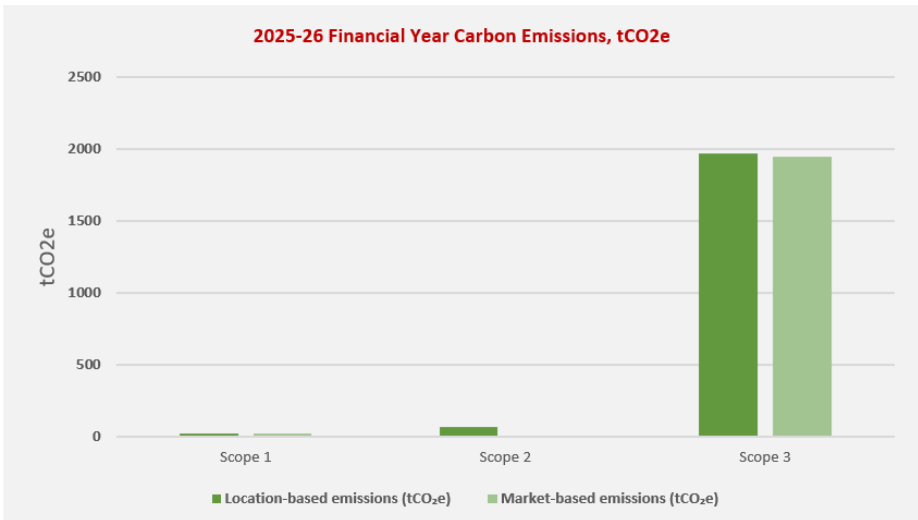
4. Carbon Performance

4.1. Financial-year result

For the 2025/26 financial year, the market-based total was 1,973 tCO₂e and the location-based total was 2,057 tCO₂e. Scope 3 remains the main source of emissions.

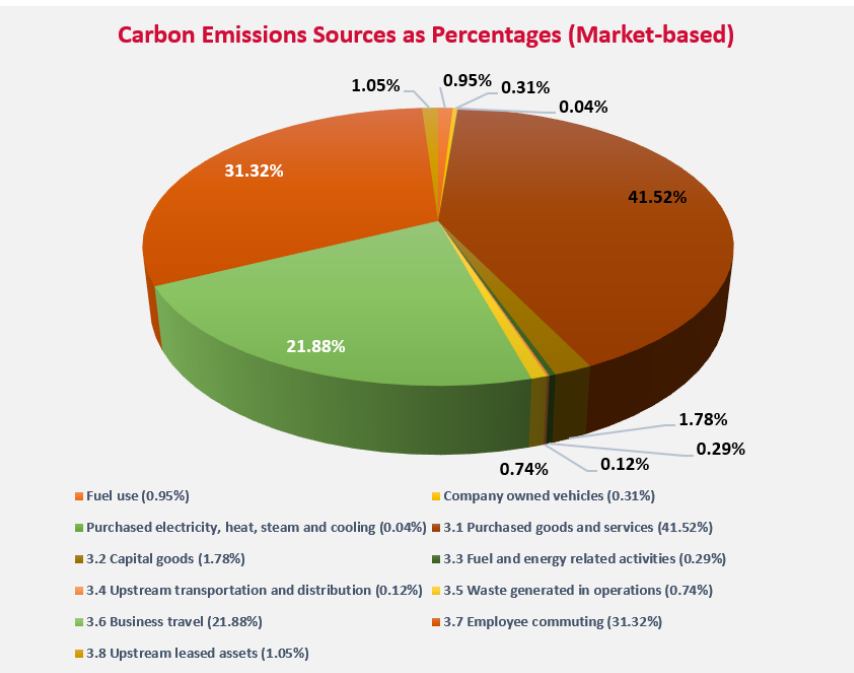
Table 2: FY 2025/26 emissions by scope

Scope	Location-based emissions (tCO ₂ e)	Market-based emissions (tCO ₂ e)
Scope 1	23	23
Scope 2	67	1
Scope 3	1967	1949
Total	2057	1973



The figure opposite explains and compares the three carbon scopes of FY2025/26. Scope 3 represents the largest share of reported emissions.

Figure 1: 2025/26 Tony Gee’s emissions by scope



The figure opposite shows Tony Gee’s carbon emissions with more granularity and according to what each scope includes from the GHG Protocol Scopes

Figure 2: Carbon Sources for 2025/26

4.2. Performance compared with the previous year

The overall emissions of FY 2025/26 showed a reduction of 21% YoY and a 33% reduction compared with the baseline. The main year-on-year changes were as follows:

1. Gas consumption has reduced by about 32%, partly due to the electrification of some of our offices.
2. Office electricity consumption reduced by about 5.4% compared with 2024.
3. Purchased goods and services emissions reduced by about 33%, mainly due to better data quality and increased use of supplier-specific information.
4. Rail, flight and hotel emissions reduced by about 61%, from about 55 tCO₂e in 2024 to about 21.5 tCO₂e in 2025. The wider business travel category also includes employee mileage and other travel items.
5. Employee mileage claims reduced by about 27%.
6. Employee commuting mileage increased by about 13% and will be reviewed further.
7. Company vehicle mileage increased, mainly due to higher use of the Glasgow Office 4x4 vehicles to meet project requirements.

Where supplier data includes offset information, gross emissions should still be reported before offsetting. Offset claims are considered and analysed separately in the residual emissions section but not reported in this report.

This performance was partly supported by the wider decarbonisation of the UK electricity grid. The UK electricity location-based emission factor decreased from 0.207 kgCO₂e/kWh in 2024 to 0.177 kgCO₂e/kWh in 2025, representing a 14.5% year-on-year reduction. This was the largest annual decrease in the period of 2020–2025 as shown in the table below. The Scope 3 transmission and distribution factor, however, increased slightly in 2025, so electricity-related Scope 3 emissions have not reduced at the same rate as Scope 2 location-based emissions.

Table 3: UK Grid Electricity Carbon Factors, 2020 – 2025

Year	Scope 2 electricity factor, kgCO ₂ e/kWh	Electricity Carbon Factor YoY change	Scope 3 T&D losses Carbon Factor kgCO ₂ e/kWh	T&D Factor YoY change
2020	0.233	–	0.020	–
2021	0.212	–8.93%	0.019	–6.28%
2022	0.193	–8.92%	0.018	–5.85%
2023	0.207	7.08%	0.018	1.30%
2024	0.207	–0.01%	0.018	2.12%
2025	0.177	–14.51%	0.019	1.26%

4.3. Carbon intensity

Emissions intensity per FTE

The carbon intensity indicators show a reduction in emissions per employee compared with the previous year. Total carbon per FTE reduced from 4.75 to 3.01 tCO₂e on a location-based basis, and from 4.51 to 2.85 tCO₂e on a market-based basis. This reflects lower reported emissions across the main operational and Scope 3 categories.

Scope 1 and 2 emissions per FTE also reduced. On a location-based basis, the figure decreased from 0.23 to 0.13 tCO₂e per FTE. On a market-based basis, it decreased from 0.06 to 0.04 tCO₂e per FTE, mainly reflecting the continued use of renewable electricity tariffs and reductions in direct fuel use. This reduction in emissions intensity is also influenced by growth in employee numbers, which increased by around 5% year on year. As emissions did not increase at the same rate as headcount, the emissions per FTE indicator reduced.

The available ONS benchmark is 0.6 tCO₂e per FTE for Scope 1 only. Tony Gee's Scope 1 and 2 market-based figure is 0.04 tCO₂e per FTE. As Scope 2 market-based emissions are close to zero due to renewable electricity procurement, this figure is broadly comparable with the ONS Scope 1 benchmark, although the comparison should be treated as indicative because the ONS figure is for all the professional services sector, not only civil engineering design. The figure below presents these carbon intensity factors visually.

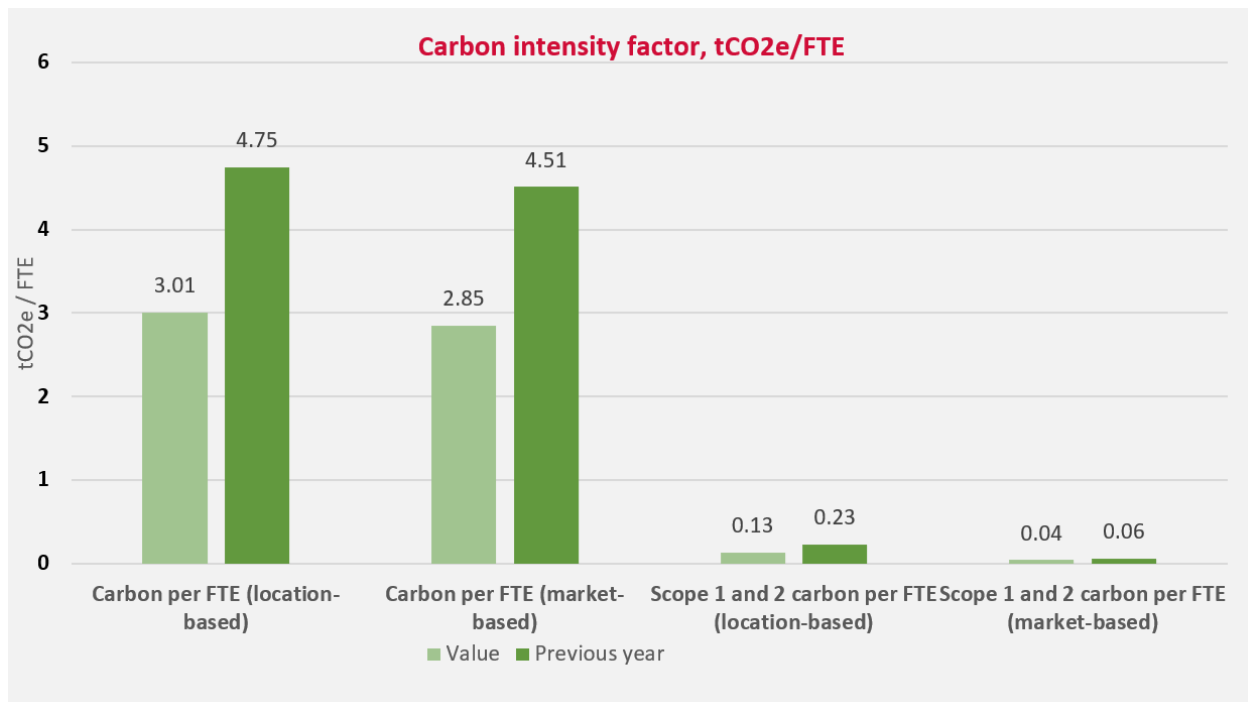


Figure 3: 2025/26 Carbon Intensity Factors of FY 2025/26

The table below shows the carbon intensity factors per £m of revenue for 2025/26 and the relevant year-on-year change.

Table 4: Emissions intensity per £m revenue

Indicator	2025	2024	Change	Approx. YoY % change
Carbon per £m revenue (location-based)	34.35	54.58	-20.23	-37%
Carbon per £m revenue (market-based)	34.05	51.92	-17.87	-34%
Scope 1 and 2 carbon per £m revenue (location-based)	1.58	2.64	-1.06	-40%
Scope 1 and 2 carbon per £m revenue (market-based)	0.41	0.63	-0.22	-35%

4.4. Calendar-year and transition-period tables

Because 2025 is the transition year from calendar-year reporting to financial-year reporting, the following tables are included for comparability and traceability. The financial-year table should be used as the main reporting position for 2025/26.

The table below shows the emissions for January to December 2025. From this year onwards, Tony Gee transitioned to financial year reporting basis, but this is provided for comparability and performance tracking reasons.

Table 5: 2025 calendar-year emissions

GHG category	Location-based emissions (tCO ₂ e)	Market-based emissions (tCO ₂ e)
Scope 1	26	26
Scope 2	70	1
Scope 3	1984	1968
Total	2080	1994

The table below shows Tony Gee's carbon emissions for the overall period between January 2025 and March 2026 which is the total reporting period since the previous carbon report. This is to be taken only for longitudinal carbon calculations (e.g., the last five financial years), but for annual reporting, either the calendar-year or financial-year total should be used, depending on the reporting basis.

Table 6: January 2025 to March 2026 transition-period emissions (15 months)

GHG category	Location-based emissions (tCO ₂ e)	Market-based emissions (tCO ₂ e)
Scope 1	31	31
Scope 2	91	1
Scope 3	2447	2425
Total	2568	2457

5. Pathway to Net Zero

Tony Gee’s 2023 baseline remains the reference year for the current reduction target. The target is to reduce Scope 1, Scope 2 and relevant Scope 3 emissions by 45% by 2029/2030, with a longer-term objective to reach net zero no later than 2050.

Scope 1 and 2 market-based emissions are below the target pathway as shown in Figure 4. The 2025/26 result shows a further reduction from the 2024 position as can be seen in the figure below. This was mainly due to lower gas use, office electrification and continued renewable electricity procurement.

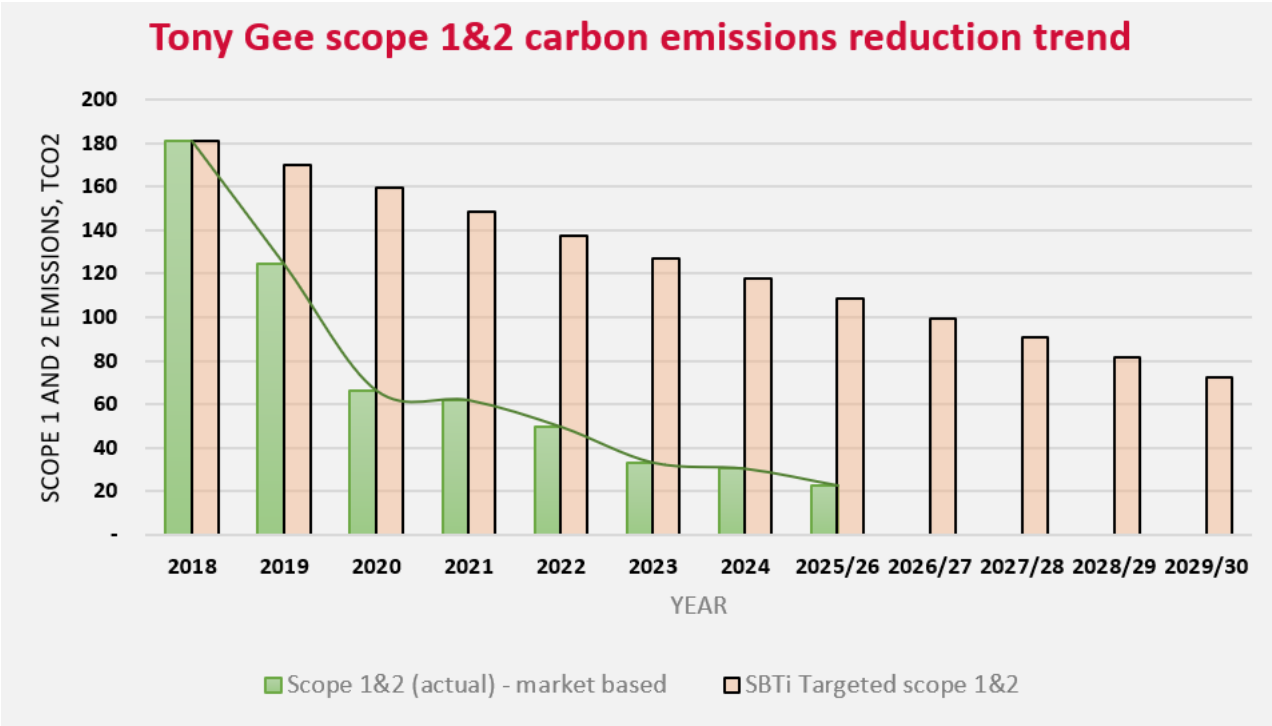


Figure 4: Scope 1 and 2 market-based emissions against target. After 2024, the reporting has changed to financial year basis, therefore the change in the axis

Scope 3 remains more difficult to compare year-on-year because the reporting boundary and calculation methods have improved over time. The expanded-boundary Scope 3 total has reduced from 2023 and 2024. However, the like-for-like trend has increased in 2025/26, mainly because business activity expansion, commuting and the quality of travel-related data have changed. This should be cautiously treated as an area requiring operational review and the emissions per FTE and per £M revenue should also be considered for comparability and traceability purposes. This is shown in Figure 5.

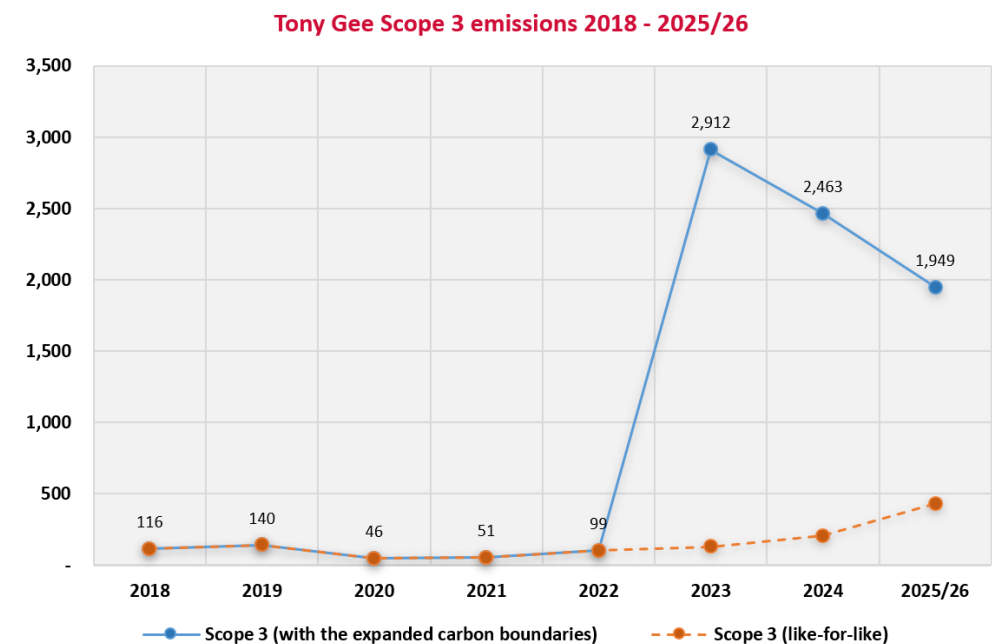


Figure 5: Scope 3 emissions trend under expanded and like-for-like boundaries

6. Carbon Reduction Plan and Targets

Tony Gee Carbon Reduction Plan follows two routes, reducing demand and improving the carbon performance of the energy, goods and services we use. Demand-side actions reduce the amount of energy, travel and materials used. Supply-side actions reduce the carbon impact of the energy, goods and services that are still required.

Tony Gee previously set a target to reduce carbon emissions from office operations by 30% between 2018 and 2023. This target was exceeded, with an 82% market-based reduction achieved in Scope 1 and Scope 2 emissions over that period. In addition, the company achieved a 48% reduction in its wider in-scope carbon emissions.

For the current target period, Tony Gee uses 2023 as the baseline year. The near-term target is to reduce Scope 1 and Scope 2 emissions by around 45% by 2029/2030. This reduction is expected to be delivered through a combination of Tony Gee-led actions, including office energy efficiency, electrification of heating where feasible and renewable electricity procurement, alongside wider system-level decarbonisation. This includes UK grid decarbonisation and the gradual reduction in transport fuel emissions through renewable fuel blending, including bioethanol and other eligible fuels supported by the Renewable Transport Fuel Obligation (RTFO).

Tony Gee is also expanding the coverage and quality of its Scope 3 reporting. The company's Scope 3 target is to reduce relevant Scope 3 emissions by 45% by 2029/2030, also against the 2023 baseline. This includes continued improvement in purchased goods and services data, business travel, commuting, homeworking, and supplier engagement.

In the longer term, Tony Gee's commitment is to reach net zero carbon emissions no later than 2050. Progress against this pathway will be reviewed annually using total emissions, emissions per full-time employee, emissions per £m revenue, and changes in reporting boundary and data quality.

6.1. Planned Demand-side actions

Demand-side actions include reviewing office energy consumption, improving heating and cooling controls, reducing unnecessary printing, and using digital tools such as Bluebeam to reduce paper use. High-consuming offices will be reviewed against office size and CIBSE benchmarks, and weather conditions and occupancy. Where use appears high, the likely causes will be investigated, including heating controls, cooling settings, lighting, server rooms and out-of-hours use.

Travel and commuting remain one of the highest sources of emissions that we can influence. To reduce these emissions, Tony Gee will continue to support the Cycle to Work scheme, Electric Car salary sacrifice scheme, Season Ticket Loan scheme, Summer of Active Travel and National

Walking Month. These schemes provide practical options to reduce private car use where possible. Hybrid working and online meetings will continue where they avoid unnecessary travel. Where travel is needed, rail and public transport will be encouraged where practical.

6.2. Planned Supply-side actions

Supply-side actions include continuing to buy renewable electricity where available, reviewing opportunities to move away from fossil-fuel heating, and assessing solar PV, battery storage, heat pumps and improved controls where there is sufficient control or landlord support.

Energy performance will continue to be considered when moving offices or renewing leases. This includes EPC ratings, heating systems, glazing, insulation, public transport access, and whether the landlord is willing to support lower-carbon operation.

Table 7: Planned carbon reduction actions

Area	Planned action
Office energy	Review high-consuming offices and identify avoidable energy use.
Heating and cooling	Improve control settings and review inefficient systems.
Renewable energy	Continue renewable electricity procurement and assess solar PV opportunities.
Passive load	Smart sockets are planned to be installed in some of our offices to reduce electric passive loads.
Low-carbon heating	Review heat pump and electrification options where technically and commercially viable.
Travel	Continue active travel, EV, public transport and hybrid working initiatives.
Scope 3	Improve supplier data, spend categorisation and activity-based calculations.
Procurement	Give preference to lower-carbon goods and services where reasonable and supported by data.
Reporting	Continue annual reporting and internal review through Sustrax.

Progress will be reviewed against total emissions, emissions per FTE, emissions per £m revenue and progress against the 2023 baseline. The plan will be reviewed annually so that actions can be updated based on actual performance, office changes, energy data, supplier information and available technology.

6.3. Achieved actions

- Completed actions to reduce carbon emissions across Tony Gee’s offices include:
- Continued procurement of renewable electricity;
 - LED lighting upgrades across office areas;
 - Heating and cooling optimisation, including heat pump use where applicable;
 - Installation of water heater timers;
 - Relocation to more energy-efficient offices;
 - Electrification of heating in selected offices;
 - Installation of EV charging points at suitable office locations;
 - Use of solar PV and heat pump technology where available; and
 - Continued staff travel initiatives, including the Summer of Active Travel programme, the EV salary sacrifice scheme and the Cycle to Work scheme.

7. Scope 3 and Supply Chain Management

Scope 3 is the largest part of Tony Gee’s footprint. Purchased goods and services, commuting, business travel and homeworking are the main areas of focus. The 2025/26 calculation used better supplier data than previous years, including supplier-specific information where available. This reduced reliance on broad spend-based emission factors and improved the accuracy of the calculation.

In earlier reporting periods, purchased goods and services were calculated mainly using NAICS and the UK supply chain emission factors. These factors are useful where supplier data is not available, but they may overstate emissions because in some cases they are based on US sector averages or outdated UK averages. For 2025/26, Tony Gee engaged with suppliers to obtain more direct emissions information and used a hybrid method in line with the GHG Protocol Guidelines. This contributed to the reported reduction in purchased goods and services emissions.

The next step is to improve the proportion of supplier-specific and activity-based data. Priority should be given to high-spend and high-carbon categories, recurring suppliers, IT equipment and services, travel providers, office services and any goods or services that materially affect the reported footprint.

8. Scenario Analysis – Climate-related Risks and Opportunities

During 2025, Tony Gee completed a climate scenario analysis to assess how physical climate change and the transition to a lower-carbon economy could affect the business. The analysis considered three International Energy Agency scenarios: the Stated Policies Scenario, the Announced Pledges Scenario and the Net Zero Emissions by 2050 Scenario.

Across all three scenarios, physical risks remain relevant. These include increased flooding, heatwaves, sea-level rise and more severe weather events, which may affect infrastructure performance, project requirements, office operations and supply chains. The severity of these risks is expected to be greater where global emissions reductions are delayed.

Transition risks increase under faster decarbonisation scenarios. These include tighter carbon regulation, whole-life carbon requirements, changes in demand for high-carbon infrastructure, and the need to adopt new materials, digital tools and design methods. These changes may require continued investment in staff capability, carbon assessment, climate-risk analysis and low-carbon design processes.

The analysis also identified business opportunities across all scenarios. These include increased demand for climate-resilient infrastructure, flood and coastal protection, renewable energy, grid expansion, rail electrification, low-carbon materials, whole-life carbon assessment and climate adaptation services. Tony Gee’s existing experience in transport, power and energy, structural engineering and digital design provides a basis for responding to these market changes.

Table 8: Scenario Analysis main risks and opportunities

Scenario	Main risks	Main opportunities
STEPS	Greater physical risks from flooding, heat and sea-level rise; slower policy transition	Adaptation, asset protection, drainage and incremental infrastructure improvement
APS	Faster regulatory and market change; increasing carbon and design requirements	Renewable energy, grid upgrades, resilient infrastructure and low-carbon design
NZE	Rapid policy, technology and market disruption; substantial adaptation still required	Offshore and onshore wind, electrification, nuclear, climate analytics, digital twins and whole-life carbon services

9. Residual Emissions and Offsetting

The gross emissions totals in this report are presented before offsetting. Offsetting is treated as a separate action for residual emissions and does not reduce the reported gross footprint.

For 2025/26, Tony Gee financed carbon avoidance projects in two Least Developed Countries. The programmes included a solar energy project in Bangladesh and an improved cooking stove project in Uganda. Based on the project information provided, these projects support the avoidance of 4,000 tonnes of CO₂e and provide local social benefits through access to renewable energy and lower-emission cooking technology.

The table below shows the details of the projects.

Table 9: Carbon offsetting projects details

Project	Country	Technology	Standard / Project ID	Vintage	Volume retired – tCO ₂ e
Solar Energy Project	Bangladesh	Renewable energy – solar	VCS 4188	2022	2,000
Clean Cooking stoves	Uganda	Improved cooking stoves	VCS 4997	2023	2,000
Total	—	—	—	—	4,000

The certificates below provide evidence of the projects financed in Bangladesh and Uganda to neutralise our residual carbon emissions

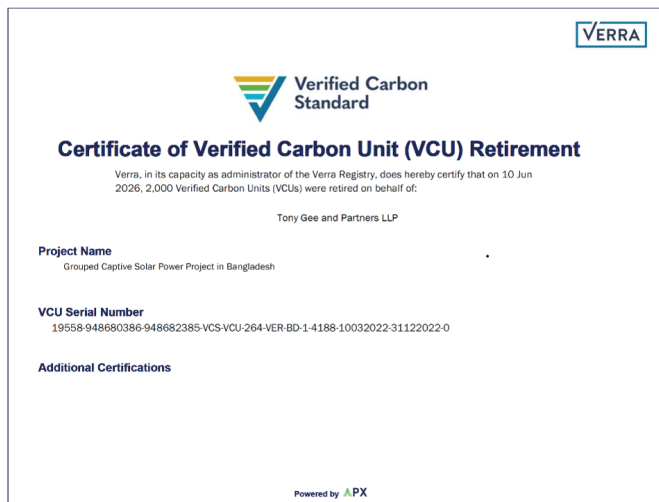


Figure 6: Carbon Offsets Certificate 1 (Solar Power Project in Bangladesh)



Figure 7: Carbon Offsets Certificate 2 (Clean Cooking Stoves – Uganda)

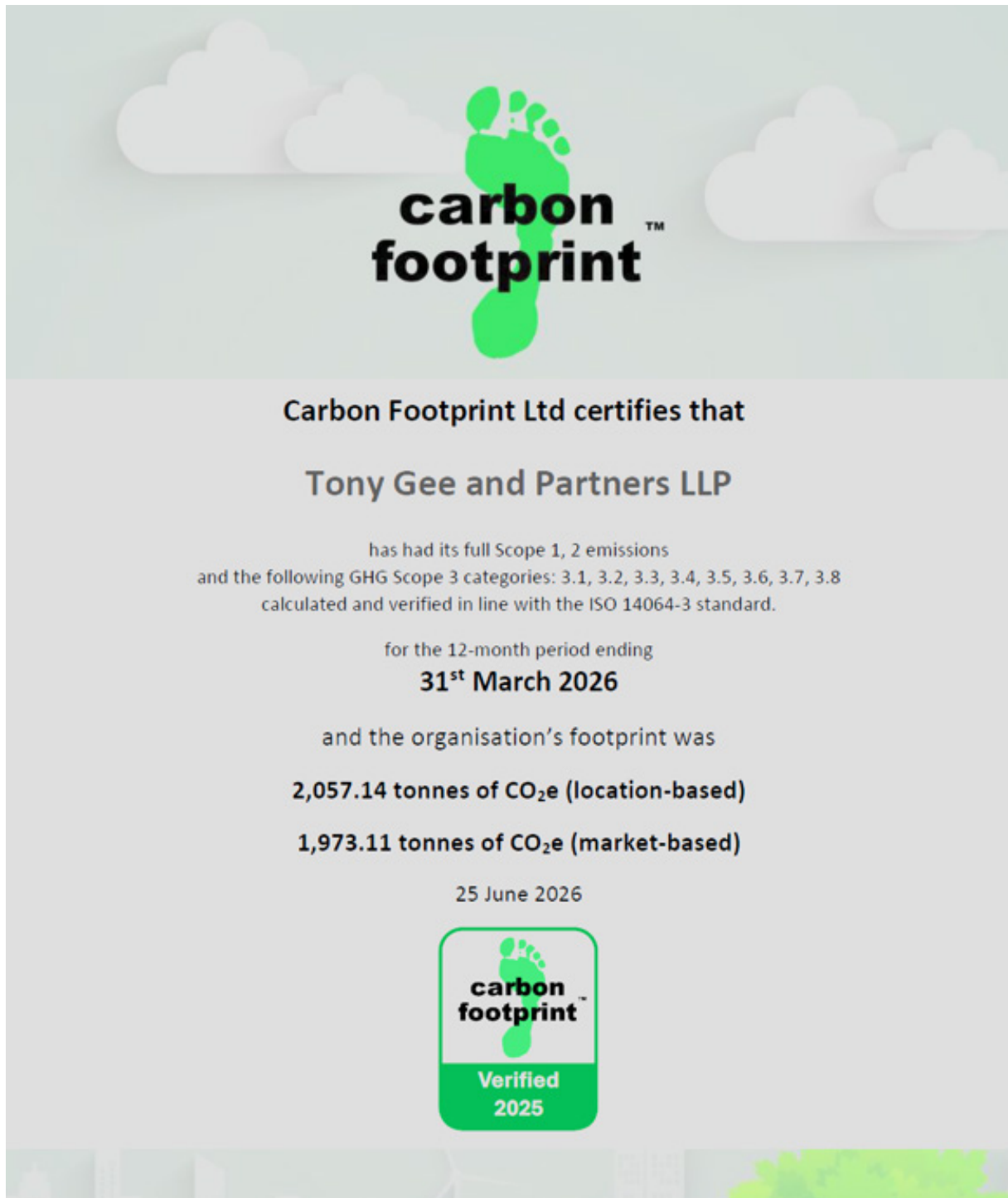


Figure 8: Carbon Offsets Certificate 3 (Clean Cooking Stoves – Uganda)

10. Compliance, Data Quality and Sign-off

Tony Gee's reporting approach supports compliance with SECR and the company's commitments under Pledge to Net Zero. This report has been prepared in accordance with ISO 14064-1 and the carbon emissions in this report have been verified in accordance with ISO 14064-3. The environmental management approach is also supported through Tony Gee's ISO 14001-certified environmental management system.

10.1. ISO 14064-3 Verification Certificate





Tony Gee and Partners

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