Mtech Access GHG Emissions Methodology Document

Prepared by: **Rawstone Consulting Ltd**
For: **Mtech Access Ltd**
Date: **10th February 2026**

Introduction

Mtech Access is committed to measuring, managing and reducing their GHG emissions with the overall aim of limiting climate change.

This document sets out the methodology that Mtech Access Ltd used to calculate their carbon emissions for 2024.

Scope

GHG emissions have been measured for Mtech Access Ltd and its sole subsidiary, Delta Hat Ltd. There are no joint ventures.

Reporting Period

Emissions for 2024 cover those from 1st January 2024 – 31st December 2024 inclusive.

Method

GHG emissions for the company have been measured in accordance with the GHG Protocol Corporate Standard, with reporting boundaries defined by the operational consolidation (control) approach.

Scope 2 emissions have been measured using both the location-based and market-based method, with the latter being used for performance tracking against targets.

Conversion Factors

GHG emissions have been calculated using conversion factors for carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O). There are no known emissions of other greenhouse gases. Emissions factors have been sourced from:

- UK Government conversion factors for 2024.
- CEDA database by Watershed.

Emission Sources and Methodology

Emissions reported cover all relevant scope 1, 2 and 3 emission sources with no known exclusions. A description of all emission sources and the methodology used is presented in Table 1.

Scope	Emissions source	Description	Relevant?	Measured?	Methodology
Scope 1	Gas	Gas used in the company's leased offices.	Y	Y	Based on utility bills direct from the supplier (where available), or estimations based on average use per m^2.
	Refrigerant leaks	Emissions arising from leaks in air conditioning units.	N	N	No air conditioning units are the responsibility of Mtech Access.
Scope 2	Electricity	Electricity used in the company's leased offices.	Y	Y	Based on utility bills direct from the supplier or landlord information (where available), or estimations based on average use per m^2.
Scope 3	Cat 1: Purchased goods and services	Emissions from all company purchases, including IT software, facilities and professional services	Y	Y	Emissions have been calculated based on the spend-based method – allocated industry emission factors to individual spend categories.
	Cat 2: Capital goods	Capital goods, including IT equipment, office furniture and other assets.	Y	Y	The spend-based method has been applied.
	Cat 3: Fuel- and energy-related activities	Well-to-tank emissions from gas and the transmission and generation emissions for electricity	Y	Y	Based on scope 1 and 2-related fuel and energy use.
	Cat 4: Upstream transportation & distribution	Transport-related emissions relating to category 1 and 2 purchases.	Y	Y	The spend-based method has been applied. Directly purchased transportation is reported in category 4 but supply-chain related transportation was not able to be disaggregated and has been reported in categories 1 and 2.
	Cat 5: Waste generated in operations	Waste generated in the company offices.	Y	Y	Estimated based on standard waste collections at the main office and scaled to reflect other office locations.
	Cat 6: Business travel	All business travel in vehicles not owned/leased by the company, including well-to-tank emissions.	Y	Y	Mostly though actual journey (mode/distance) information, but for Delta Hat subsidiary spend data was applied to an average cost per km travelled.
	Cat 7: Employee commuting	Emissions associated with employees commuting to/from Mtech Access office locations including well-to-tank emissions.	Y	Y	Employee survey to assess habits over a two week period, scaled to apply to the whole year.
	Cat 8: Upstream leased assets	Emissions associated with refrigerant leaks from landlord controlled air conditioning	Y	Y	No activity data available and so estimated based on office size.

Table: Emission sources and methodology

Scope 3 categories 9 (upstream transportation and distribution), 10 (processing of sold products), 11 (use of sold products), 12 (End-of-life treatment of sold products), 13 (Downstream leased assets), 14 (Franchises) and 15 (Investments) are not relevant and have not been calculated.

Emission Figures and Baseline

Mtech Access' total scope 1, 2 and 3 emissions for 2024 were 349 tCO_2e (market-based method).

Scope	Emissions source	2024 tCO_2e
Scope 1 & 2 GHG emissions, location-based method		
Scope 1	Gas	1.4
Scope 2	Electricity	22.2
Total		**23.7**
Scope 1 & 2 GHG emissions, market-based method		
Scope 1	Gas	1.4
Scope 2	Electricity	0.3
Total		**1.7**
Scope 3 GHG emissions		
Scope 3	Cat 1: Purchased goods and services	172.1
Scope 3	Cat 2: Capital goods	2.6
Scope 3	Cat 3: Fuel- and energy- related activities	7.5
Scope 3	Cat 4: Upstream transportation & distribution	0.3
Scope 3	Cat 5: Waste generated in operations	4.2
Scope 3	Cat 6: Business travel	77.9
Scope 3	Cat 7: Employee commuting	75.8
Scope 3	Cat 8: Upstream leased assets	6.7
Total		**347.2**
TOTAL SCOPE 1, 2 & 3, location-based method		**370.9**
TOTAL SCOPE 1, 2 & 3, market-based method		**348.9**

Table 2: Mtech Access' scope 1, 2 and 3 GHG emissions

Recalculation Policy

The GHG emissions for 2024 form the baseline against which reduction targets will be set. Should these change significantly due to merger, acquisition, change of calculation methodology or discovery of significant errors, the baseline will be retrospectively recalculated and externally published. The significance threshold for this is set as a cumulative impact (increase or decrease) of >=5%.