SPRING
ENVIRONMENTAL

Healthcare Research Worldwide Carbon Footprint

December 2025

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1. Executive Summary

This report presents Healthcare Research Worldwide's (HRW) carbon footprint for the 24/25 financial year. Total emissions for the reporting period were 1,424.4 tCO_2e, all of which fall under Scope 3.

The majority of emissions arising from Purchased Goods and Services (91.6%) reflects HRW's reliance on professional research providers. Business Travel (2.6%), Employee Commuting (2.0%) and Upstream Leased Assets (2.1%) make up most of the remainder. Waste and Capital Goods collectively account for less than 2% of the total.

Footprint category	Scope	Tonnes CO2e		
		Locational Based Footprint	Market Based Footprint	% of market-based footprint
SCOPE 1		**0.0**	**0.0**	**0.0%**
Gas	1	0.0	0.0	0.0%
SCOPE 2		**0.0**	**0.0**	**0.0%**
Indirect emissions (electricity, steam)	2	0.0	0.0	0.0%
SCOPE 3		**1427.2**	**1424.4**	**100.0%**
Purchased Goods & Services	3.1	1304.9	1304.9	91.6%
Capital goods	3.2	9.0	9.0	0.6%
Waste	3.5	15.3	15.3	1.1%
Business travel	3.6	36.5	36.5	2.6%
Employee commuting	3.7	31.1	28.3	2.0%
Upstream leased assets	3.8	30.4	30.4	2.1%
Total		**1427.2**	**1424.4**	**100%**

Table 1. HRW's carbon footprint 2024/25 (market and locational)

Notable differences arise when comparing 24/25 with the previous reporting year. Emissions previously reported under Scope 1 and 2 have now been correctly reclassified as Scope 3.8 (Upstream Leased Assets), as HRW does not have operational control of the buildings occupied. In addition, a review of the 23/24 dataset found that several emission factors, particularly within Purchased Goods & Services, could not be reconciled, and additionally, UK-specific factors had been applied to non-UK activities.

In contrast, the 24/25 footprint applies geographically-specific emission factors across all relevant Scope 3 categories, providing a more accurate representation of HRW's global operations. Given these improvements, and inability to validate the previous year's data, HRW are advised to re-baseline and review its Science Based Targets initiative commitments using the 24/25 footprint.

Looking ahead, HRW are also recommended to strengthen supplier engagement for Purchased Goods & Services, improving access to landlord-metered data for leased offices, and standardising the collection of waste data across sites. These improvements will further enhance data quality and support HRW's long-term net-zero strategy.

2. Introduction

2.1. Background

Healthcare Research Worldwide (HRW) is a global healthcare market-research agency specialising in evidence-based insight to support clients across the life-sciences and pharmaceutical sectors. The company operates from offices in Wallingford (Oxfordshire), London and New York.

HRW has committed to a near-term science-based target aligned with the 1.5°C pathway, aiming to reduce Scope 1 and Scope 2 emissions by 42% by 2030 and to measure and reduce Scope 3 emissions.

HRW have pledged to improve data quality, expand Scope 3 coverage, enhance supplier engagement, and transition to renewable electricity where possible, with other wider commitments to continually reduce their environmental impact through annual footprint assessments, sustainability training, improved travel management, and a long-term shift toward more sustainable operational practices.

HRW asked Spring Environmental (SEL) to perform a carbon footprint analysis, covering April 2024 to March 2025 financial year.

3. Carbon Footprint

3.1. Scope

The scope of the footprint covers all operations where HRW analysed the Greenhouse Gas Protocol's Scope 1, 2 and 3 categories and determined the relevance of the category to their activities based on previous carbon footprints. A summary of these can be found in Table 2 below. Changes in relevance are discussed in section 3.2 and 7.1: Comparison with 23/24 Footprint.

Footprint category	Scope	Expected to be relevant?	Calculated in 23/24?
Fossil fuel use in company facilities	1	No – no operational control	Yes
Fossil fuel use in company transport	1	No – no company vehicles	Yes

Footprint category	Scope	Expected to be relevant?	Calculated in 23/24?
Fugitive emissions	1	No – no direct air con systems	Yes
Imported energy consumption (electricity & steam)	2	No – no operational control	Yes
Purchased Goods and Services	3.1	Yes	Yes
Capital Goods	3.2	Yes	Yes
Upstream transport and distribution	3.4	N/A	No
Fuel and transport related activities	3.3	No	Yes
Waste generation in operations	3.5	Yes	Yes
Business travel	3.6	Yes	Yes
Employee commuting	3.7	Yes	Yes
Upstream leased assets	3.8	Yes	No
Downstream transportation and distribution	3.9	N/A	No
Processing of sold products	3.10	N/A – HRW does not sell goods.	No
Use of sold products	3.11	N/A – HRW does not sell goods.	No
End of life treatment of sold products	3.12	N/A	No
Downstream leased assets	3.13	N/A - HRW is not a franchisor business.	No
Franchises	3.14	N/A - HRW has no joint ventures or investments in other companies outside the group.	No
Investments	3.15	N/A	No

Table 2: GHG Protocol category - assessment of relevance

3.2. Calculation basis

The carbon footprint has been calculated in accordance with the GHG protocol, with reporting boundaries defined by an operational control basis.

Under this approach, the company accounts for 100% of the GHG emissions from operations over which it has the full authority to introduce and implement operating policies.

For this assessment, emissions from office energy use (previously Scope 1 & 2) have been reclassified as Scope 3.8 (Upstream Leased Assets). This is aligned with Appendix F to the GHG Protocol Corporate Standard (Categorising GHG Emissions Associated with Leased Assets). This guidance permits tenants under operating leases to report emissions as Scope 3 if they demonstrate they lack the authority to introduce or implement operating policies regarding the building's technical systems (e.g., HVAC schedules or plant retrofits).

If HRW acquires or disposes of any entities, the carbon footprint will need to be re-baselined to ensure the footprint can be compared from year to year. Previous footprints have placed a recalculation threshold of 5% in the event of errors or methodology changes.

4. Carbon Analysis

4.1. Overview

HRW's carbon footprint between April 2024 and March 2025 is found in Table 3 below.

Footprint category	Scope	Tonnes CO2e		
		Locational Based Footprint	Market Based Footprint	% of market-based footprint
SCOPE 1		**0.0**	**0.0**	**0.0%**
Gas	1	0.0	0.0	0.0%
SCOPE 2		**0.0**	**0.0**	**0.0%**
Indirect emissions (electricity, steam)	2	0.0	0.0	0.0%
SCOPE 3		**1427.2**	**1424.4**	**100.0%**
Purchased Goods & Services	3.1	1304.9	1304.9	91.6%
Capital goods	3.2	9.0	9.0	0.6%
Waste	3.5	15.3	15.3	1.1%

Business travel	3.6	36.5	36.5	2.6%
Employee commuting	3.7	31.1	28.3	2.0%
Upstream leased assets	3.8	30.4	30.4	2.1%
Total		**1427.2**	**1424.4**	**100%**

Table 3: HRW's carbon footprint 2024/25 (market and locational)

Purchased Goods and Services represent the vast majority at 91.6% (1,304.9 tCO_2e). Business Travel, Employee Commuting and Upstream Leased Assets were the next largest contributors, contributing just under 7% in aggregate. The remaining 1.7% comprised of Waste (15.3 tCO_2e) and Capital Goods (9.0 tCO_2e).

The "locational" footprint is defined as "a method to quantify Scope 2 greenhouse gas emissions based on average energy generation emission factors for defined geographic locations, including local, subnational, or national boundaries." The main limitation of locational-based calculations is that they do not reflect differences arising from procurement decisions.

In contrast, the "market-based" footprint reflects procurement decisions, such as renewable energy tariffs. Instead of using the average grid intensity, it derives emission factors from contractual instruments, allowing the footprint to reflect the carbon benefit of purchasing low-carbon electricity.

While HRW did obtain evidence of Renewable Energy Certificates for the London office, it fell outside of the reporting period for this analysis as they started from October. However, individual homeworking emissions are influenced by employees' personal electricity choices did fall into the period. The commuting survey therefore asks whether staff purchase renewable electricity or have onsite renewable generation. Where applicable, homeworking emissions are reduced to reflect these choices. This can be seen in the small reduction in the staff commuting category in Table 3.

4.2. Scope 1 & 2 Emissions

Most notable is that Scope 1 & 2 reported zero emissions in this reporting period; this is a significant shift from last year's footprint, where Scope 1 and Scope 2 emissions were reported. The change reflects an updated methodological approach more closely aligned with the GHG Protocol and other reporting standards - recognising that HRW operates fully within leased office spaces without operational control of energy or maintenance. Further detail on this change can be found in section 7.1: Comparison with 23/24 Footprint.

4.3. Purchased Goods and Services

Figure 2 below highlights the major contributors to the Purchased Goods and Services footprint (PGS), including various professional services, research, recruitment and software. Categories contributing less than 0.5% to the total PGS footprint have been grouped under 'Other'.

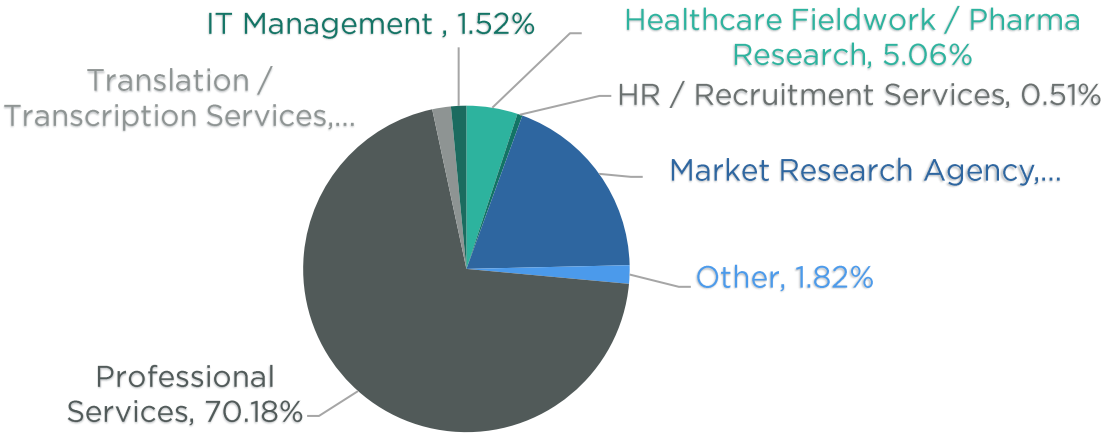


Figure 1: Breakdown of purchased goods and services.

All PGS categories have been defined based on the supplier's SIC code. Professional services generally include companies offering a combination of services such as M3, HRW's top supplier, who provide a variety of services including market research, medical education, clinical trial support, and physician recruitment. Majority of 'professional services' category are businesses focused on market research support, surveying, focus groups, fieldwork, studies and so on.

4.4. Waste

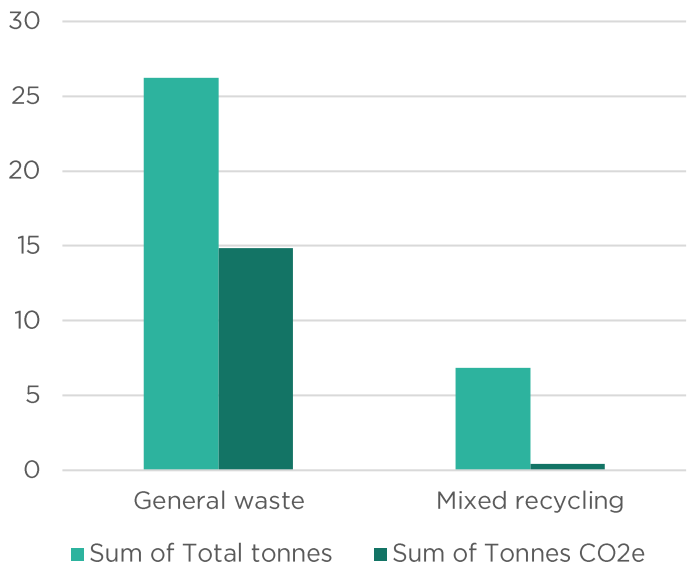


Figure 2: Breakdown of Waste - total weight and emissions by waste type (tco2e and tonnes)

General waste sent to landfill accounted for the majority of HRW's waste footprint, with 26.25 tonnes of landfilled material generating 14.84 tCO_2e. Mixed recycling totalled 6.85 tonnes, contributing only 0.42 tCO_2e, reflecting the significantly lower emission factor for recycled materials.

78% of emissions (11.92 tCO_2e) arose from the New York office, due to a predominance of landfill disposal and the higher emission factor associated with landfill disposal in New York State.

4.5. Capital Goods

A spend of £46,557 was attributed to computer and office machinery from Dell, accounting for 9.0 tCO_2e.

4.6. Business Travel

Business travel generated 36.51 tCO_2e in total, with flights dominating the category's footprint at 30.92 tCO_2e (84.7%). Train travel contributed 3.56 tCO_2e (9.8%), while taxi use accounted for 1.39 tCO_2e (3.8%). Emissions from hotels (0.59 tCO_2e), buses (0.03 tCO_2e), and other minor travel -related activities (0.02 tCO_2e) were comparatively small, together

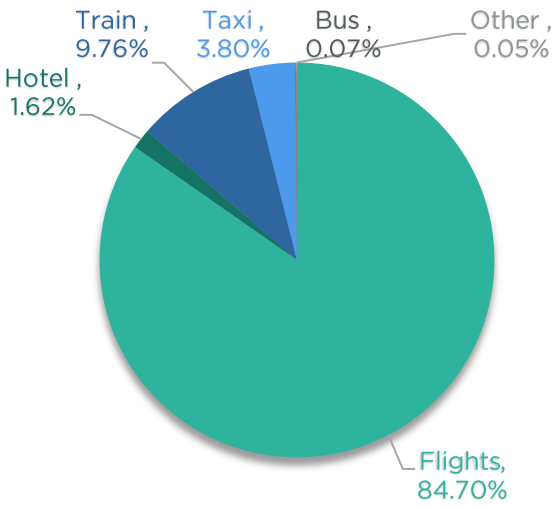


Figure 3: Breakdown of business travel emissions by travel mode.

representing less than 2% of the total business travel footprint.

4.7. Employee Commuting

Figure 4 shows the emissions associated with Employee Commuting by location. New York accounts for the largest share of emissions at 45%. In Wallingford, 89% of all commuting miles were completed by car, compared with only 2% in London and 3% in New York, where public transport is used extensively.

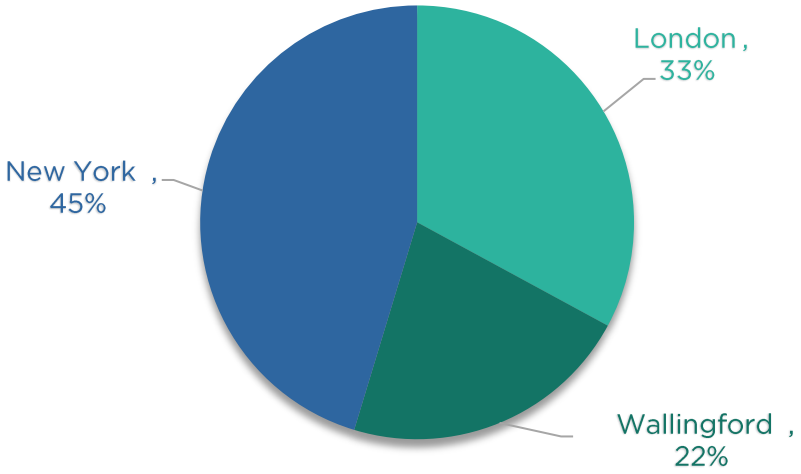


Figure 4: Emissions by location for Employee Commuting

4.8. Upstream leased assets

Emissions from HRW's leased office spaces totalled 30.4 tCO_2e in 2024/25. This category captures emissions from landlord-controlled energy use (heating and

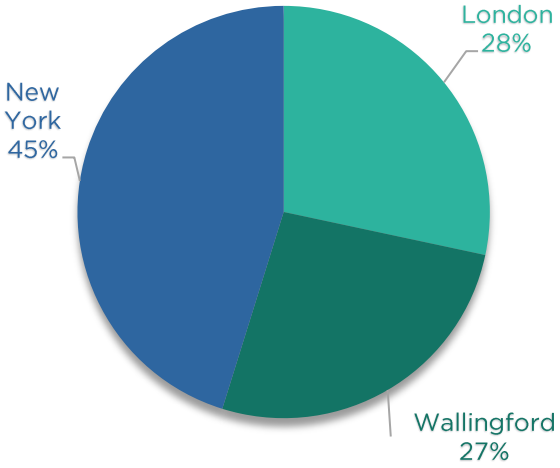


Figure 5: Emissions from leased office spaces by location.

electricity) where HRW occupies the space but lacks operational control over the technical systems.

The New York office was the largest contributor at 13.73 tCO_2e (45%), driven primarily by steam-based heating, followed by Wallingford at 8.04 tCO_2e (27%) and London at 8.61 tCO_2e (28%), both of which rely on electric and gas heating, respectively. As detailed in the *Calculation Basis*, these emissions are reported under Scope 3 rather than Scope 1 & 2 to align with the GHG Protocol guidance for fully serviced assets.

5. Data Quality and Sources

Footprint category	Data Type Data Source	Confidence Rating
SCOPE 1	N/A	N/A
SCOPE 2	N/A	N/A
SCOPE 3		
Purchased Goods & Services	Spend Analysis	Medium
Capital Goods	Spend Analysis	Medium
Waste	Wallingford - frequency of lift and container size from waste collector portal (estimated) London - Waste collector's report (estimated) New York- Waste collectors report (estimated)	Medium
Business travel	Staff expense claims and detailed booking history from suppliers	Medium
Employee commuting	Commuting survey	High
Upstream leased assets	Wallingford - meter readings for gas & electric London - kWh/m2 per year from EPC extrapolated to floor area for electricity New York - Proxy data created steam & electric based on another Spring Environmental client office data of a similar spec located 1 mile away	Low

Table 4: Data type and confidence rating

Table 4 shows the data type and confidence rating for each category in the carbon footprint. The data sources have been marked as high, medium, or low depending on their quality.

5.1. Purchased Goods and Services

The spend-based methodology used for all Purchased Goods and Services categories relies on applying average emission factors to financial data. The PGS category also presents inherent data limitations due to the service-based nature of HRW's procurement. While spend-based calculations are an appropriate starting point under GHG protocol, there is a reasonable level of uncertainty and should ideally be improved over time.

Future improvements should focus on supplier engagement to gather supplier-specific emissions data, the highest-quality data source for Scope 3 under GHG protocol. This could include a supplier's annual Scope 1 and Scope 2 emissions, any available scope 3 data and, if available, supplier-specific emission intensities such as kg CO_2e per number of staff, number of projects delivered or interview completed.

HRW should adopt a targeted supplier engagement strategy, focusing engagement on the top 5–10 suppliers (by spend or emissions contribution) to maximise return on effort. This prioritisation of high-impact vendors, and gradual adoption of supplier-specific or hybrid data sources will materially reduce uncertainty.

5.1. Capital Goods

The spend-based methodology was also applied to capital goods spend. To enhance the quality of capital goods data, life cycle assessments (LCAs) could be employed to evaluate the environmental impacts of a specific product from raw material extraction through to disposal. This approach would allow for more accurate carbon attribution. However, the current scope of carbon factors remains broad, which limits the accuracy of the data. That said, since capital goods account for only 0.6% of the overall footprint, the impact of this limitation is relatively minor and a lower priority than the higher impact categories such as PGS.

5.2. Waste

In London, the waste collector provided an estimated weight of waste collected, and similarly for the New York office, high-level estimated figures were available from the

waste contractor, whereas in Wallingford, emissions were derived from the frequency of waste collections and container size using the contractor's online portal, resulting in a volume-based estimate.

The estimates provided this year appear significantly higher than previous reporting years, but without visibility of the contractor's calculation methods or access to consistent measurement approaches across sites, it is difficult to validate or refine these figures.

5.3. Business Travel

This category was calculated using a hybrid approach that combined spend-based data with activity-based booking information. Spend-based calculations accounted for 75.82% of emissions, while 24.18% of emissions came from detailed journey records; station-to-station and airport-to-airport. This activity-level data significantly improves accuracy as it directly reflects distance travelled and transport mode rather than financial proxies. Based on the data provided, HRW appears to be progressing toward higher quality reporting: dedicated internal booking portals for flights, trains and taxis provides a strong foundation for capturing consistent, journey-level information. Continued use of these systems will enable more activity-based methodology in the future, reducing uncertainty and strengthening data quality in this category.

5.4. Employee commuting

Data quality for the employee commuting category is considered high, with survey completion rates of 90% for London, 90% for Wallingford and 81% for New York. These responses provide a reliable representation of staff travel and homeworking behaviour across all locations.

5.5. Upstream Leased Assets

5.1.1 London

Emissions for the London office were estimated using commercial EPC benchmark intensities (kWh/m^2), applied to the floor area occupied by HRW. This approach provides a reasonable proxy for energy consumption where metered data is not available, but introduces uncertainty because the values are based on building characteristics rather than actual usage. As HRW does not have operational control over the building's energy systems or direct access to metered data, obtaining more

accurate activity-based information is challenging. This also limits HRW's ability to implement targeted reduction measures at this site.

5.1.2 Wallingford

The Wallingford office was able to provide activity-based meter readings for both gas and electricity. This results in higher-quality data and significantly improved accuracy compared with proxy or EPC-derived estimates. The availability of metered consumption also enables more reliable year-on-year comparison.

5.1.3 New York

The New York office, like the London site, has limited operational control and no direct access to energy consumption data. This year marks the first time the building's use of steam for space heating was identified and accounted for; in previous years, natural gas was assumed as the heating source. To estimate electricity consumption, a proxy intensity ($lbCO_2/MWh$) was applied based on a comparable office previously assessed by SEL within one mile of the HRW location. The same office also provided proxy data for steam consumption (kgCO2e/mmBtu). While proxy data is inherently lower quality, it remains the most feasible method given the lack of direct metering or visibility over building operations.

Across all sites, activity-based data (such as metered electricity, gas and steam consumption) would significantly improve accuracy and reduce uncertainty. HRW should seek access to metered data where possible through discussions with landlords or building managers, even if pro-rated by occupied floor area. Where this is not feasible, continued transparency about data limitations and the use of clearly justified proxies remains aligned with the GHG Protocol for upstream leased assets.

6. Benchmarking

6.1. Comparison with the 2023/24 footprint

Footprint category	tonnes CO2e		
	24/25 Market based Footprint	23/24 Market-based footprint	Change from 23/24
SCOPE 1	**0.0**	**14.7**	**-14.7**
Gas	0.0	14.7	0.0
SCOPE 2	**0.0**	**2.4**	**-2.4**
Indirect emissions (electricity, steam)	0.0	2.4	-2.4
SCOPE 3	**1424.4**	**2630.4**	**1427.2**
Purchased Goods & Services	1304.9	2518.7	-1213.8

Footprint category	tonnes CO2e		
	24/25 Market based Footprint	23/24 Market-based footprint	Change from 23/24
Capital Goods	9.0	15.0	-6.0
Fuel & energy related activities	0.0	4.1	-4.1
Waste	15.3	0.8	14.5
Business travel	36.5	78.4	-41.9
Employee commuting	28.3	41.4	-13.1
Upstream leased assets	30.4	0	30.4

Table 5: Comparison between 23/24 and 24/25 footprint

Table 5 shows the change of all the reported categories when compared with the 2023/24 carbon footprint. The most significant change compared to last year's report is that 100% of emissions now come from Scope 3. Last year, emissions from office buildings were included in Scope 1 & 2, whereas this year, due to a category correction, they have been moved into Leased Assets (3.8). This change is based on information received from HRW for all 3 locations, where there is no direct HRW metered consumption. The responsibility of bill payment to the utility provider, availability of consumption data and responsibility for operation and maintenance of the building lies with the landlord. According to the US Government's General Service Administration's

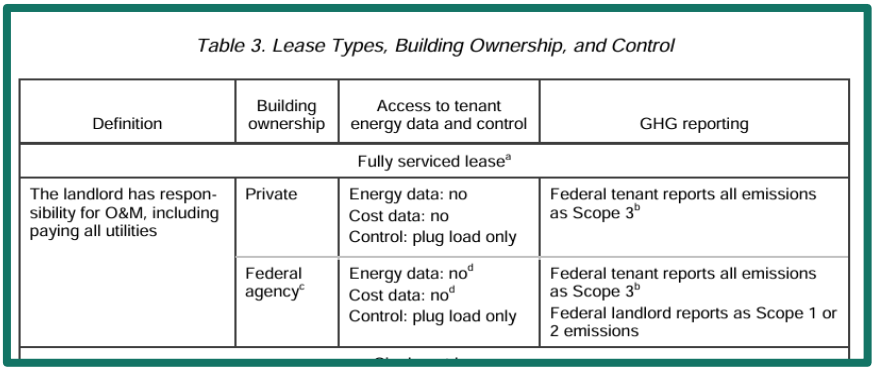


Table 3. Lease Types, Building Ownership, and Control

Definition	Building ownership	Access to tenant energy data and control	GHG reporting
Fully serviced lease[a]			
The landlord has responsibility for O&M, including paying all utilities	Private	Energy data: no Cost data: no Control: plug load only	Federal tenant reports all emissions as Scope 3[b]
	Federal agency[c]	Energy data: no[d] Cost data: no[d] Control: plug load only	Federal tenant reports all emissions as Scope 3[b] Federal landlord reports as Scope 1 or 2 emissions

Figure 6. Image of table 3 - "lease types, building ownership, and control" (Source: GSA Leased Asset Energy and GHG Reporting Interpretive Guidance, 2013).

guidance on leased assets (see Figure 8), this demands the tenant to report all emissions as scope 3. This method also closely aligns with GHG protocol guidance for operational control approach.

Moving office energy consumption out of Scope 1 & 2, results in fuel and energy related activities becoming irrelevant and new reporting in the upstream leased assets category.

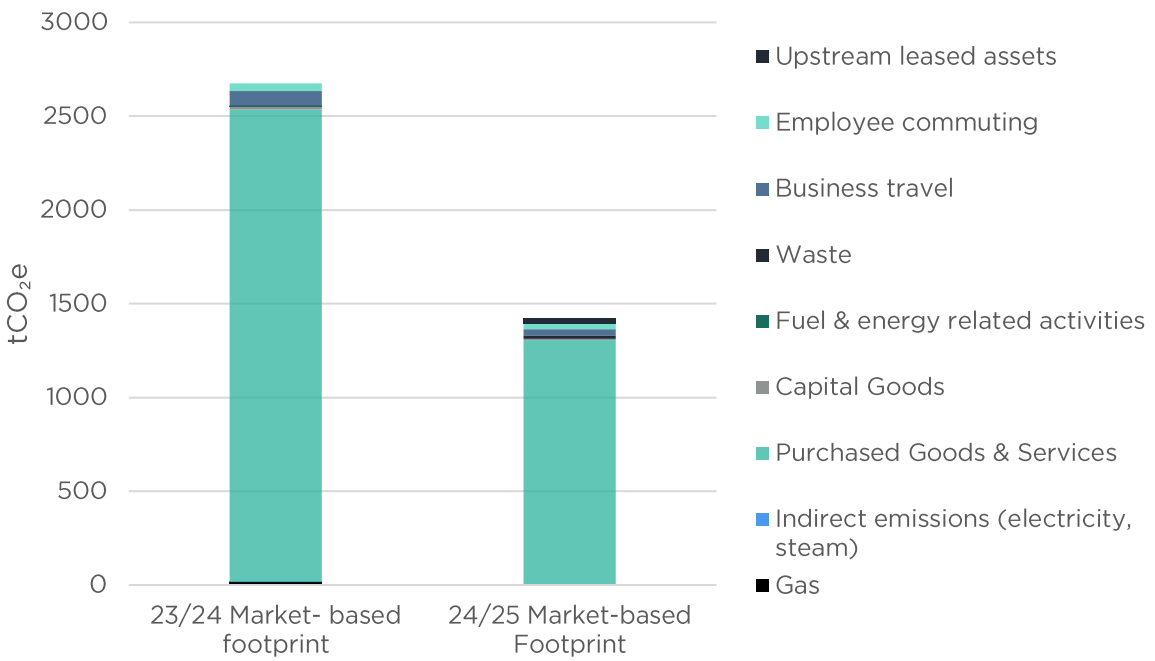


Figure 7: Year-on-year comparison of carbon by category.

Figure 9 above shows a year-on-year comparison of carbon emissions by category. Purchased Goods & Services have remained HRW's most significant sources of emissions, which are typically among the most challenging to reduce due to their indirect nature and reliance on third-party activities and supply chains. This highlights the need for engagement with suppliers.

6.1.1.Purchased goods and services.

Purchased Goods and Services shows a substantial reduction of 1,213.8 tCO_2e compared with 2023/24, despite total spend slightly increasing (£6.77m last year vs. £7.70m this year).

Unlike 23/24, where UK emission factors were applied to US and other international activities, 24/25 emissions were calculated using country-specific data from SEL's preferred spend-based dataset, Exiobase. To ensure a consistent and verifiable basis for the footprint this year, cross-checks against the CEDA dataset (used for 23/24) were performed, returning results within approximately 100 tCO_2e of the Exiobase output.

By contrast, it has not been possible to reconcile the emission factors used in the 23/24 footprint with either Exiobase or CEDA. For example, in the PGS category *"All other miscellaneous professional, scientific and technical services,"* the 23/24 factor applied (0.40991 $kgCO_2e$/£) does not match any value in either dataset, nor can it be replicated

through adjustments for inflation or the GBP–USD exchange rate applied to the CEDA data set value (0.148 $kgCO_2e/\$$). This discrepancy illustrates a wider pattern across several categories, where the factors used last year cannot be traced to a recognised source or reproduced, and as such, SEL concluded that the 23/24 dataset cannot be reconciled.

As a result, this year's figures are considered more consistent with current best practice, and provide a more reliable baseline for future reporting and comparison.

6.1.2. Capital Goods

Spend in 23/24 totalled £39,305.70, compared to £46,557 in 24/25, meaning spend increased while emissions reduced by 6 tCO_2e This change is due to the inability to reconcile the emission factors and categorisations used in the 2023/24 footprint. For example, IT equipment was previously assigned the factor for *"Computer terminals and peripheral equipment manufacturing"* (0.38 $kgCO_2e/£$), a category relating to ATM machinery, joysticks, keyboards and other peripherals. The more appropriate category for laptops and computers, *"Electronic computing equipment manufacturing,"* carries a significantly lower factor (0.15 $kgCO_2e/£$). The resulting tonnage for 23/24 would have been approximately 5 tCO_2e, rather than the higher value reported of 11 tCO_2e. In addition, the 23/24 data included £8,241 of office furniture spend, accounting for 3 tCO_2e; office furniture does not appear anywhere in the 24/25 datasets provided.

As these factors and inputs cannot be traced to recognised datasets or reproduced through recalculation, the 23/24 Capital Goods emissions cannot be reconciled, and the 24/25 results should be considered a more accurate representation of this category.

6.1.3. Fuel & energy related emissions

Emissions in this category have decreased to 0. This category typically captures the Transmission & Distribution (T&D) losses associated with Scope 2 electricity. As office electricity has been reclassified from Scope 2 to Scope 3 (Leased Assets), the associated T&D emissions have also moved, resulting in a zero value for this specific category.

6.1.4. Waste

Waste emissions increased from 0.8 tCO_2e last year to 15.3 tCO_2e in 2024/25, primarily due to changes in methodology rather than a material change in HRW's waste generation. The updated approach applies location-appropriate emission factors, such as the high landfill factor used in New York State. The Wallingford office alone was calculated to emit 2.3 tCO_2e in 24/25 using the volume-based approach, directly from waste supplier-provided collection rates, which by itself is higher than the entire waste from 23/24.

6.1.5. Business Travel

For business travel, the emissions reduced from 78.4 tCO_2e for 23-24 to 36.5 tCO_2e for 24-25, and this was predominantly due to a reduction in international flights recorded on the booking portal, which reduced from 172,846km in 23/24 versus 46,601km in 24/25.

6.1.6 Employee Commuting

Employee commuting also saw a reduction of 13.1 tCO_2e from 23/24 to 24/25. Due to the higher-quality dataset, with response rates of 81–90% across all offices and detailed mode-by-mode reporting, the current figure is considered more accurate and representative of actual commuting patterns, and provides a more robust basis for future comparison. Conversion factors used were specific to the location, with the 24/25 footprint using US EPA data for New York commuting rather than UK factors.

6.1.7 Upstream Leased assets

As outlined earlier, emissions from office energy use have been reclassified under Upstream Leased Assets (Scope 3.8) because HRW does not have operational control over building energy systems, utility procurement, or maintenance activities. Since HRW can only influence plug-load consumption within these spaces all associated energy emissions have been moved out of Scope 1 and Scope 2. A further methodological improvement relates to the New York office, where previous reporting assumed natural gas heating; this year's assessment correctly reflects the building's connection to the New York steam district.

7. Next steps

7.1. Carbon Targets and re-baselining

Given the methodological corrections applied this year and the improved data quality across several footprint categories, HRW should re-baseline their corporate carbon footprint using the 2024/25 results. The existing Science Based Targets (SBTi) were set against a previous baseline that cannot be fully reconciled and therefore no longer reflects a reliable starting point.

Re-baselining will ensure that future targets are aligned with accurate and representative emissions data. Once the new baseline year is confirmed, HRW's near-term and long-term SBTi-aligned targets should be reviewed and updated accordingly. This process will be discussed in more detail as part of any upcoming Net Zero Progress Report.

7.2. Methodological and Data Improvements

To improve the calculation methodology next year, we recommend carrying out the following actions:

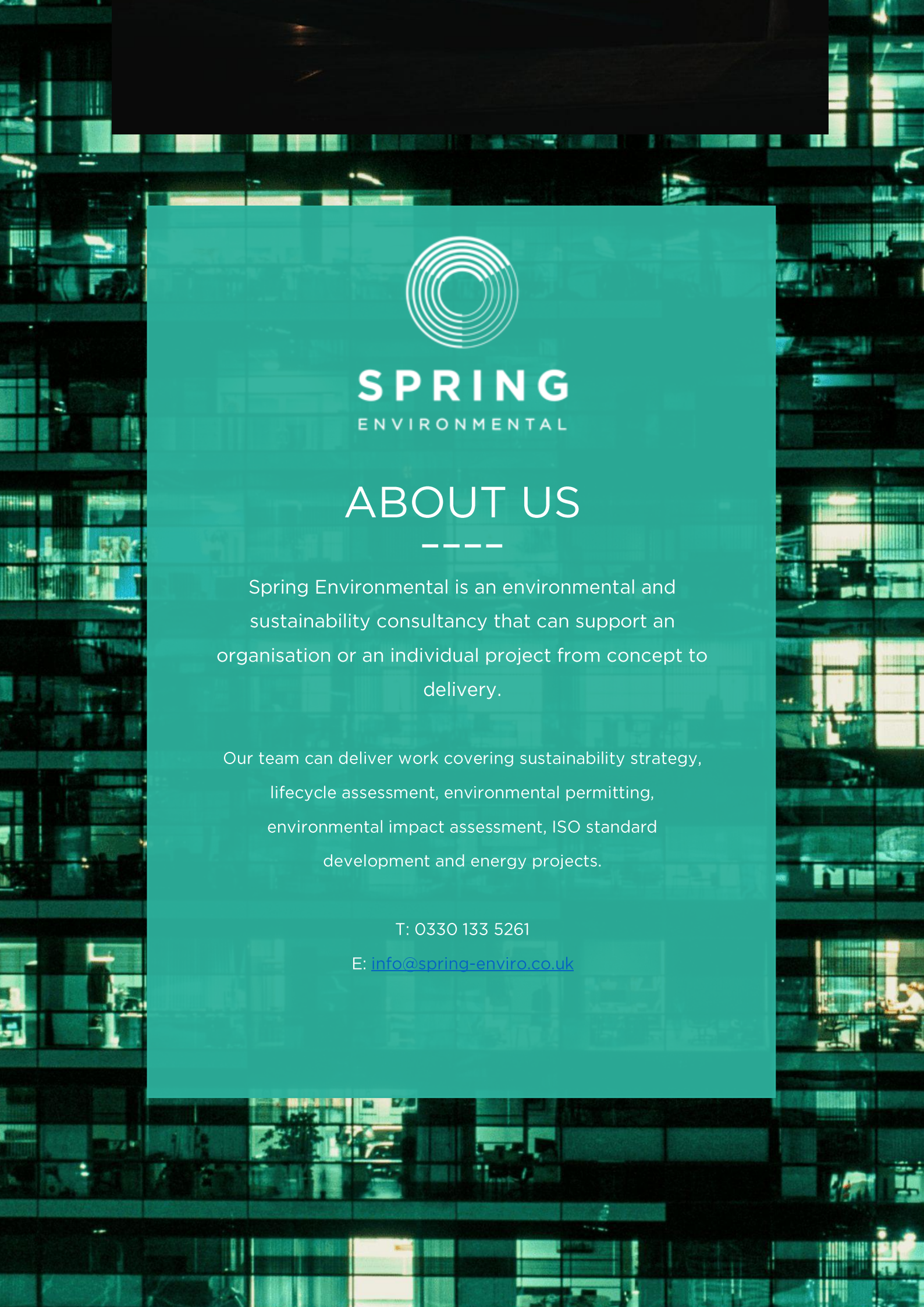
1. Enhance supplier engagement to improve the accuracy of Purchased Goods & Services data through collecting supplier-specific emissions data (including annual Scope 1 and 2 footprints, relevant Scope 3 disclosures, and service-level emission intensities) from the top 5-10 highest impact suppliers. As this category represents 91.6% of the overall emissions, this should be priority.

The following 3 areas are the next largest contributors (not including Employee/commuting and homeworking as there is already a high level of public transport use and high quality data for reporting purposes).

2. Business Travel - use of internal booking portals for travel provides a strong foundation for activity-based emissions calculations. Continued development of journey-specific reporting will reduce uncertainty and further improve accuracy.
3. Leased assets - engage building owners and facility managers to request access to actual metered consumption (electricity, gas, and steam) wherever feasible. Better building-level data would allow HRW to move away from proxy models, reducing methodological uncertainty and more accurately reflect energy consumption at each office location

4. Waste - all three offices currently rely on estimated or volume-based waste data, with no visibility into contractor calculation methods. HRW should work with landlords and waste providers to obtain weight-based data and disposal methods. Consistent measurement approaches would significantly improve confidence in this category and better support any future waste-reduction initiatives.

These data improvement areas are broadly aligned with the requirements for tracking progress against HRW's Science-Based Targets.



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ABOUT US

Spring Environmental is an environmental and sustainability consultancy that can support an organisation or an individual project from concept to delivery.

Our team can deliver work covering sustainability strategy, lifecycle assessment, environmental permitting, environmental impact assessment, ISO standard development and energy projects.

T: 0330 133 5261

E: info@spring-enviro.co.uk