

Streamlined Energy Carbon Reporting (SECR)

NCC Group

01/10/24 – 30/09/25



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Executive Summary

This report summarises the energy usage, associated emissions, energy efficiency actions and energy performance for NCC Group under the Government policy Streamlined Energy Carbon Reporting (SECR) as implemented by the Companies (Directors’ Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018.

NCC Group is principally engaged in the assessment, development and management of global cyber and software threats and resilience. The company is incorporated in the United Kingdom, with its registered office at XYZ Building 2 Hardman Boulevard, Spinningfields, Manchester, M3 3AQ. The company has additional global premises and presence in Australia, Canada, the Netherlands, the Philippines, Singapore, Spain and the United States.

Under the SECR legislation NCC Group are mandated to include energy consumption, emissions, an intensity metric and energy efficiency improvements implemented in the most recent financial year. An operational boundary has been applied for reporting purposes. The methodologies utilised for all calculations related to the elements reported under Energy & Carbon are summarised in the Appendix.

Reporting Year: 01/10/24 – 30/09/25

Scope 1 and scope 2 have been reported for the majority of occupied premises. Transport in company vehicles has been reported under scope 1, while employee and hire vehicle activity has been reported under scope 3. During the FY24/25 measurement, fuel consumption in the Netherlands company fleet was incorporated. As this had not previously been captured, FY24/25 results for fleet activity in the Netherlands have been scaled with FTE, and relevant previous measurement figures restated.

Due to a lack of transparency in methodologies used to measure previous periods, a comprehensive comparison with previous reporting years is not possible. Trends in emissions are deemed likely to be caused by a mix of organisational actions and variance in measurement methodologies which cannot be confirmed this year.

Reporting Year	Total tCO ₂ e			tCO ₂ e/FTE			tCO ₂ e/£mil			Annual FTE	Revenue (£mil)
FY24/25	1,320.7	↓	41%	0.62	↓	37%	4.32	↓	17%	2,129.6	305.4
FY23/24	2,250.4	↑	14%	0.99	↑	22%	5.24	↓	11%	2,272.0	429.5
FY22/23	1,981.2			0.81			5.91			2,434.1	335.1

Global SECR Summary: 01/10/24 - 30/09/25

<div>Overall</div> <div>4,928,118.9 kWh</div> <div>1,320.7 tCO₂e</div>		<div>Energy Saving Projects</div> <div>Global landlord engagement for energy data and building credentials. UK ICE fleet eliminated and hybrid/EV policy in place. Training programme created, with Board, Exec Committee & senior team reps engaged.</div>	<div>Organisational Metrics</div> <div>FTE Decrease: -6% (2,272.0 > 2,129.6)</div> <div>0.62 tCO₂e per FTE</div>
Carbon & Consumption			
<div>Natural Gas</div> <div>1,005,459.0 kWh</div> <div>109.5 tCO₂e</div>		<div>Electricity (inc. vehicles) & Purchased Heat</div> <div>2,236,183.1 kWh</div> <div>773.2 tCO₂e</div>	<div>Transport (inc. grey fleet)</div> <div>1,686,476.8 kWh</div> <div>438.0 tCO₂e</div>
Carbon Intensity Metrics			
<div>Natural Gas</div> <div>0.05 tCO₂e per FTE</div>		<div>Electricity (inc. vehicles) & Purchased Heat</div> <div>0.36 tCO₂e per FTE</div>	<div>Transport (inc. grey fleet)</div> <div>0.21 tCO₂e per FTE</div>

Annual Reporting Figures

Figures on the following pages demonstrate the annual kWh consumption and resulting emissions for NCC Group for the most recent reporting year (FY24/25).

Scope 1 relates to direct consumption of fuel utilised for premises heating and transportation, such as boilers and company fleet vehicles (stationary and mobile combustion).

Scope 2 relates to the indirect emissions from the consumption of electricity and heat purchased in day-to-day business operations.

Scope 3 relates to emissions resulting from sources not directly owned or controlled by NCC Group. For NCC Group, this includes grey fleet business travel.

Lack of oversight around previous methodologies makes year-on-year analysis of consumption and emissions data difficult. However, comments have been made throughout this document where insights have been possible.

NCC Group's reporting boundary has been revised for FY24/25, with only SECR relevant categories reported here and wider scope 3 emissions to follow in a separate report once measured. Energy and emissions associated with data centres are not reported here as these are accounted for as scope 3 – Upstream Leased Assets.

Energy and emissions associated with previous years have been restated to align with the revised reporting boundary outlined above, utilising previously produced 3rd party reports to extract relevant data.

Previously reported figures have also been restated following the incorporation of emissions associated with the Netherlands company fleet as part of FY24/25 reporting. This activity has previously not been captured within NCC Groups emissions inventory and as such FY22/23 and FY23/24 figures have been produced by scaling FY24/25 results with regional FTE.

Due to incomplete annual energy reports electricity, district heat and gas consumption have been scaled utilising existing annual data for various offices. For the next reporting year, we aim to maintain this year's methodology and improve data quality, while considering existing emissions figures and any adjustments required to ensure alignment and comparability.

Annual Reporting Figures

Energy Consumption (kWh): Annual Comparisons

Scope & Category	FY24/25			FY23/24*			FY22/23*
	UK	Global (excl. UK)	Total	UK+	Global (excl. UK+)	Total	Total
Scope 1 Total	502,362.3	1,822,373.6	2,324,735.9	Regional data unavailable		3,827,037.0	3,990,616.7
Stationary Combustion	448,749.4	556,709.6	1,005,459.0			1,984,447.0	2,058,290.4
Transport	53,613.0	1,265,663.9	1,319,276.9			1,842,590.0	1,932,326.3
Scope 2 Total	515,560.6	1,720,622.5	2,236,183.1			3,680,210.6	3,194,309.2
Purchased Electricity	515,560.6	1,146,817.4	1,662,377.9			3,564,490.9	3,073,205.5
Purchased Heat	0.0	573,805.1	573,805.1			115,719.7	121,103.7
Scope 3 Total	322,705.6	44,494.3	367,199.9			353,755.8	616,015.3
Transport	322,705.6	44,494.3	367,199.9			353,755.8	616,015.3
Total	1,340,628.6	3,587,490.3	4,928,118.9	2,278,904.9	5,582,098.5	7,861,003.4	7,800,941.2

*Data shown for FY22/23 and FY23/24 periods reflect the data made available through interpretation of previously engaged 3rd party reports.

*As total UK vs Global energy consumption totals previously included GHG categories not in scope for SECR reporting, FY23/24 global vs UK energy consumption figures reported here are apportioned based on previous reporting ratios. No such regional breakdown is available for FY22/23.

Annual Reporting Figures

Location-Based Emissions (tCO₂e): Annual Comparisons

Scope & Category	FY24/25			FY23/24*			FY22/23*
	UK	Global (excl. UK)	Total	UK+	Global (excl. UK+)	Total	Total
Scope 1 Total	94.7	364.1	458.8	Regional data unavailable			868.0
Stationary Combustion	82.1	27.4	109.5				361.5
Transport	12.6	336.7	349.3				506.5
Scope 2 Total	106.8	666.4	773.2				1,002.8
Purchased Electricity	106.8	620.5	727.3				979.8
Purchased Heat	0.0	45.9	45.9				23.0
Scope 3 Total	77.6	11.1	88.7				110.4
Transport	77.6	11.1	88.7				110.4
Total	279.1	1,041.6	1,320.7	652.4	1,598.0	2,250.4	1,981.2

*Data shown for FY22/23 and FY23/24 periods reflect the data made available through interpretation of previously engaged 3rd party reports.

*As total UK vs Global emission totals previously included GHG categories not in scope for SECR reporting, FY23/24 global vs UK emission figures reported here are apportioned based on previous reporting ratios. No such regional breakdown is available for FY22/23.

Annual Reporting Figures

Location-Based Emissions Intensity Metrics: Full-Time Equivalent Employees

Scope & Category	FY24/25			FY23/24*			FY22/23*
	UK	Global (excl. UK)	Total	UK+	Global (excl. UK+)	Total	Total
Scope 1 Total	0.04	0.17	0.22	Regional data unavailable			0.36
Stationary Combustion	0.04	0.01	0.05				0.15
Transport	0.01	0.16	0.16				0.21
Scope 2 Total	0.05	0.31	0.36				0.41
Purchased Electricity	0.05	0.29	0.34				0.57
Purchased Heat	-	0.02	0.02				0.01
Scope 3 Total	0.04	0.01	0.04				0.05
Transport	0.04	0.01	0.04				0.05
Total	0.13	0.49	0.62	0.29	0.70	0.99	0.81

*Data shown for FY22/23 and 23/24 periods reflect the data made available through interpretation of previously engaged 3rd party reports.

*As total UK vs Global emission totals previously included GHG categories not in scope for SECR reporting, FY23/24 global vs UK emission figures reported here are apportioned based on previous reporting ratios. No such regional breakdown is available for FY22/23.

Annual Reporting Figures

Location-Based Emissions Intensity Metrics: Annual Revenue (£million)

Scope & Category	FY24/25			FY23/24*			FY22/23*
	UK	Global (excl. UK)	Total	UK+	Global (excl. UK+)	Total	Total
Scope 1 Total	0.31	1.19	1.50	Regional data unavailable			2.59
Stationary Combustion	0.27	0.09	0.36				1.08
Transport	0.04	1.10	1.14				1.51
Scope 2 Total	0.35	2.18	2.53				2.99
Purchased Electricity	0.35	2.03	2.38				2.92
Purchased Heat	-	0.15	0.15				0.07
Scope 3 Total	0.25	0.04	0.29				0.33
Transport	0.25	0.04	0.29				0.33
Total	0.91	3.41	4.32	1.52	3.72	5.24	5.91

*Data shown for FY22/23 and 23/24 periods reflect the data made available through interpretation of previously engaged 3rd party reports.
 *As total UK vs Global emission totals previously included GHG categories not in scope for SECR reporting, FY23/24 global vs UK emission figures reported here are apportioned based on previous reporting ratios. No such regional breakdown is available for FY22/23.

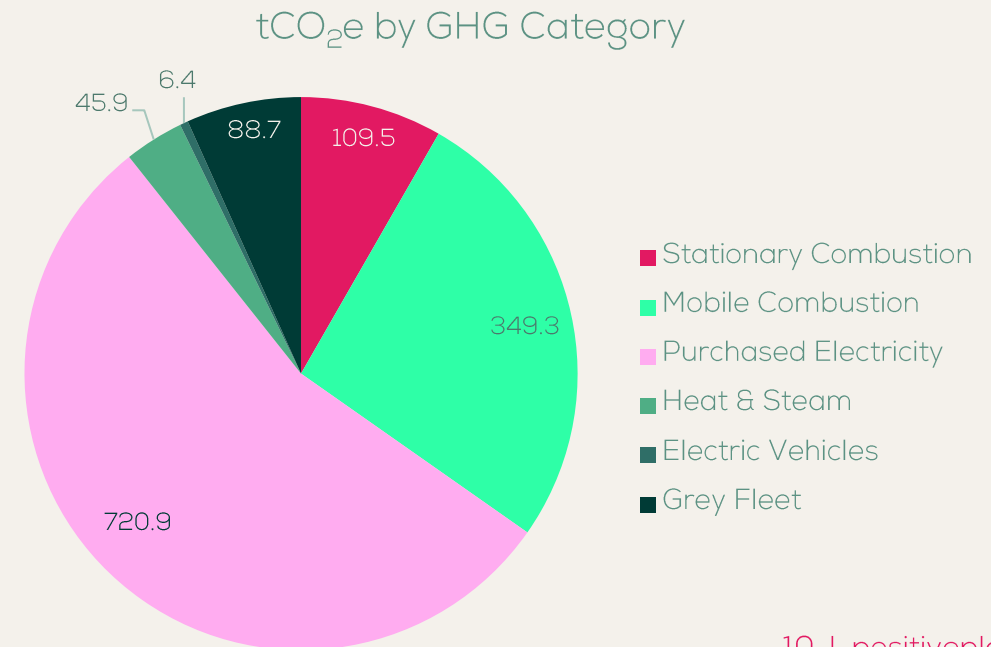
Annual Global Reporting Figures

Location-Based Emissions (tCO₂e): FY24/25 Breakdown

Scope 1 emissions from the combustion of natural gas for heating were 109.5 tCO₂e. NCC Group's Manchester office was responsible for 58% (63.0 tCO₂e) of these emissions. The reduction in total gas emissions compared with previous years is likely driven by a combination of office closures and/or relocations and variance in methodologies between reporting periods. As emission factors and assumptions used to produce previous figures are not accessible, it is not possible to confidently identify the influence of these factors. The primary source of company fleet emissions is the Netherlands fleet, totalling 336.7 tCO₂e (96%), with remaining emissions associated with UK operations (12.6 tCO₂e). Previous years fleet energy and emissions have been restated to incorporate Netherlands operations using regional FTE, comparison of trends is therefore not possible.

Scope 2 indirect emissions (purchased electricity and heat) were 773.2 tCO₂e (59% of total). Electricity supply to occupied premises made up the majority (93%, 720.9 tCO₂e) of scope 2 emissions, with just 1% derived from electricity consumption in the company fleet (6.4 tCO₂e). Remaining scope 2 emissions (5%) were associated with district heating schemes in the Netherlands (45.9 tCO₂e). As with gas-related energy, ascertaining the contribution of methodological differences and reductions achieved through office closure and efficiency improvement is not possible during this reporting period. Future measurements will allow more nuanced conclusions to be drawn.

Scope 3 Grey fleet emissions represent employee mileage in personal and hire vehicles. UK activity accounted for 77.6 tCO₂e (88%) of grey fleet emissions, with remaining activity spanning the United States (6%), Australia (4%) and Europe (3%). The 20% reduction in emissions from grey fleet between the base and current reporting period is deemed likely to be attributable to improved use of public transport over private vehicles.









Annual Reporting Figures

Location-Based Intensity Metrics: Annual Comparisons

Both total tCO₂e and tCO₂e per FTE show a significant decrease in emissions between FY23/24 and FY24/25, following increases in both absolute and FTE intensity in the previous reporting period. As previously discussed, this is partly due to office closures and scaling of historic fleet emissions with FY24/25 figures to FTE, which has decreased annually. The decrease may, however, also be due to differences in data formats, manipulation, scaling and calculation methodologies, including emission factor sources for global activity. The impact of actions taken to decarbonise will become easier to track in following years, once comparable data and measurement approaches can be applied.

NCC Group’s operations have an intensity ratio of 0.62 tCO₂e per full-time equivalent employee for this reporting period based on 2,129.6 FTE average. This demonstrates a relatively low employee:emissions intensity, suggesting good emissions efficiency for the energy-related categories covered within this report.

Despite increased absolute emissions a 28% increase in annual revenue between FY22/23 and FY23/24 caused emissions per £million revenue to decrease by 11%. Conversely, a 29% decrease in revenue between FY23/24 and FY24/25 was outweighed by a 41% decrease in absolute emissions, causing revenue intensity to drop for a second year.

Reporting Year	Total tCO ₂ e	tCO ₂ e/FTE	tCO ₂ e/£mil	Annual FTE	Revenue (£mil)
FY24/25	1,320.7  41%	0.62  37%	4.32  17%	2,129.6	305.4
FY23/24	2,250.4  14%	0.99  22%	5.24  11%	2,272.0	429.5
FY22/23	1,981.2	0.81	5.91	2,434.1	335.1

Efficiency Improvements

NCC Group is committed to year-on-year improvements in its energy efficiency and operational activities.

Measures ongoing and undertaken in FY24/25:

Leased buildings

Active office space was reduced by 40% in 2024. Leading to improved per-employee energy efficiency through reducing associated electricity and heating energy demand. NCC Group continues to engage with landlords across occupied premises to obtain primary energy data, building efficiency credentials and identify energy efficiency opportunities.

UK fleet purchasing policy

Within the UK NCC no longer purchases internal combustion engine (ICE) vehicles and as of August 2025 the entire UK fleet is either hybrid or battery electric vehicles (BEVs).

Carbon Literacy training programme

A training programme has been established, with members of the Board, Executive Committee and senior department representatives amongst the first cohort to gain certification.

Measures prioritised for FY25/26:

Leased buildings

The continued review of leased premises requirements will extend into 2026 and beyond. New leases will also be assessed for energy efficiency credentials and space requirements to ensure they align with long-term emissions considerations.

Carbon Literacy training programme

Carbon Literacy training will be available to all colleagues moving forward, with senior decision makers prioritised during early launch. Additionally, all new joiners will undertake climate awareness training as part of the standard onboarding process.

Employee training programmes are expected to support further reductions in scope 3 transport emissions through increased awareness of NCC's existing travel policy, which encourages low-emission travel as a priority wherever possible. This impact will become evident in future reporting as travel management systems are now in place allowing monitoring of mileage.

Appendix I

Compliance Responsibility

This report has been prepared by Positive Planet for NCC Group by means of interpreting the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 as they apply to information supplied by NCC Group and its energy suppliers.

NCC Group's board are ultimately responsible for complying with the regulations. They must be satisfied that to the best of their knowledge all relevant information concerning NCC Group's organisation structure, properties, activities and available data has been provided to Positive Planet.

This includes details of any complex ownership structures (for example, private equity funds, franchises for private finance initiatives) and electricity/gas usage that is covered by the EU Emissions Trading Scheme (ETS) or Climate Change Agreements (CCA) scheme generated on-site (including Combined Heat and Power (CHP)) or supplied to/from a third party (i.e. not a licenced energy supplier or a landlord/tenant).

Appendix II

Reporting Methodology

- This report has been produced in line with *Environmental Reporting Guidelines: Including Streamlined Energy and Carbon Reporting Guidance* (HM Government, 2019). Scope 1, 2 and 3 emissions accounting methodologies align with *GHG Protocol – A Corporate Accounting and Reporting Standard* (World Resources Institute and World Business Council for Sustainable Development, 2004) in conjunction with supporting guidance; *GHG Protocol – Scope 2 Guidance* (World Resources Institute and World Business Council for Sustainable Development, 2015) and *GHG Protocol – Corporate Value Chain (Scope 3) Accounting and Reporting Standard* – World Resources Institute and World Business Council for Sustainable Development, 2011).
- Consistent with UK Government environmental reporting guidance UK Government Emissions Factors (Greenhouse gas reporting: conversion factors 2024) have been used for all UK activities, utilising the current published kWh gross calorific value (CV) and kgCO₂e location-based emissions factors relevant for the reporting year 01/10/24 – 30/09/25.
- For relevant global activities, a range of conversions and emission factors have been applied to the 01/10/24 – 30/09/25 reporting period, these are detailed on the following page. All calculations are based on total emissions considering Global Warming Potential for 100-year period (GWP100) and expressed in CO₂ equivalent (CO₂e).
- Intensity metrics have been calculated utilising the FY24/25 reportable figures for Full Time Equivalent employees provided by NCC Group and reported annual revenue shared by NCC Group and accessed through Companies House.
- In future reporting any variation between re-calculated and previously reported emissions will be considered as significant if it is more than 5%. In such cases re-statement of previous measured emissions will be undertaken, assuming access to data utilised to produce previous reporting years figures.

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