

GHG EMISSIONS

At the end of each fiscal year we perform a Greenhouse gas (GHG) assessment to understand the carbon impact from our operations. The Greenhouse Gas (GHG) Protocol is the world's most widely used greenhouse gas accounting standard that provides guidance for businesses and governments to measure and manage climate-warming emissions.

WHAT IS A GHG ASSESSMENT?

The Greenhouse Gas (GHG) Protocol was used to determine applicability and boundary for emissions associated with Summertown's operations. We have continued to expand the operational boundary of our carbon reporting to provide a more detailed and accurate representation of our carbon impact. In 2025 we expanded our scope 3 categories to include purchased goods, waste, and business travel.

CO₂

N₂O

HFCs

PFCs

SF₆

CH₄

Scope 2
Indirect

Scope 3
Indirect

Scope 1
Direct

Scope 3
Indirect

Fuel and energy related
activities (not included
in scope 1 or 2)

Purchased electricity,
cooling for own use

Leased facilities
(gas/red diesel)

Company facilities
(generator diesel/
refrigerator)

Processing of
Sold Products

transportation
and distribution

Waste generated
in operations

Employee Commuter

Company
vehicles

Use of sold
products

Leased assets (to
others) Franchises

Purchased goods
and services
Capital goods

Transportation
and distribution

Business travel

End of life treatment
of sold products

GOVERNANCE & COMPLIANCE

**474,617
kgCO₂e**

LANDFILL (SCRAP)

161,788

SCOPE 1

63,588

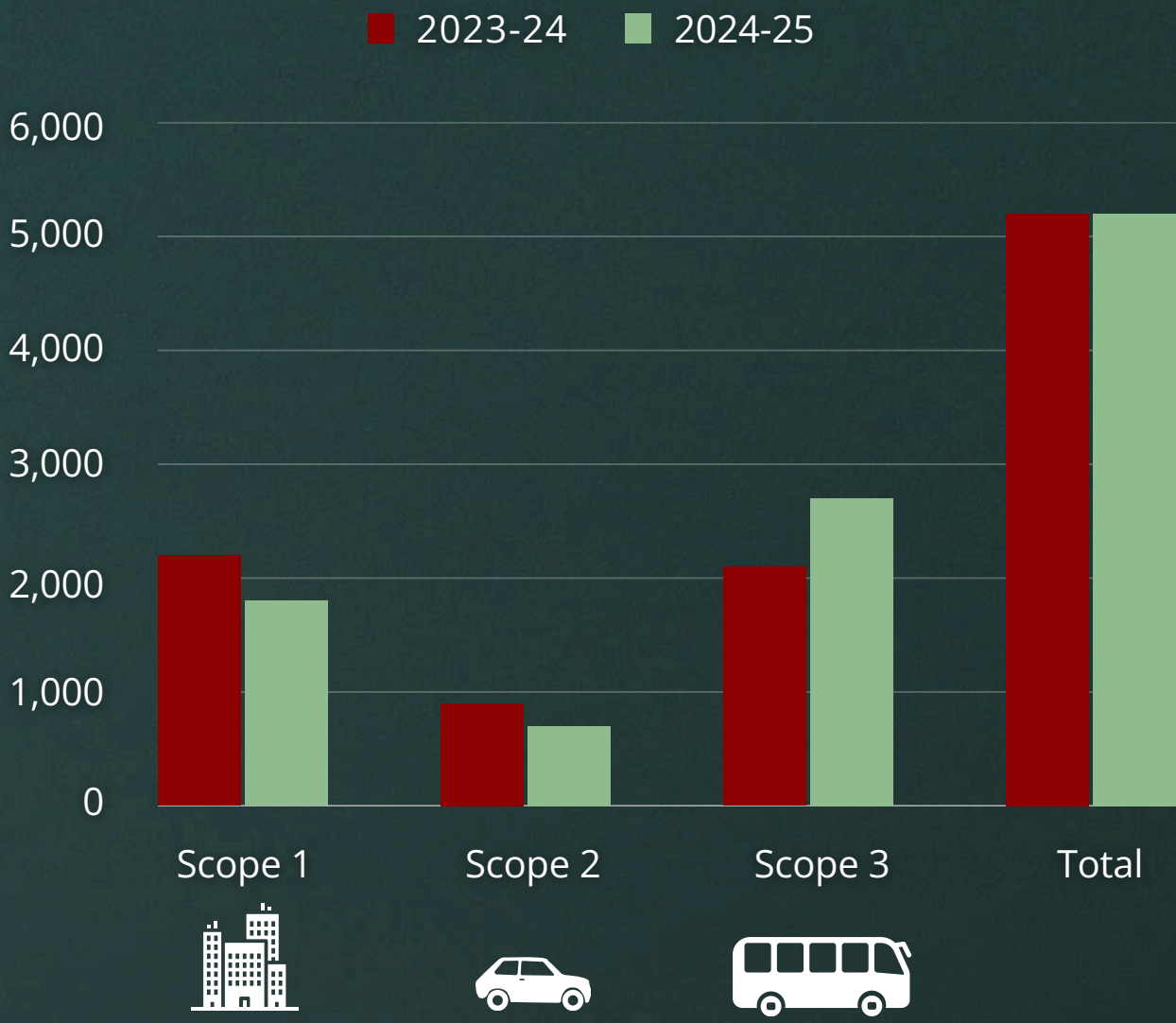
SCOPE 2

47.6 KG

SCOPE 3

TOTAL PER EMPLOYEE

Given our increase in employee numbers and continuous expansion of our carbon assessment scope, we choose to assess our emissions by employee count in order to understand the changes in our emissions profile in light of business growth and changes. While the data shows that absolute emissions have increased in most areas, there have been reductions across Scope 1, Scope 2, and employee commuting emissions per employee.



| Scope | Category | Total (kg CO ₂ e) 2023-24 | Total (kg CO ₂ e) 2024-25 |
|--|--|---|---|
| Scope 1 emissions | Fugitive emissions | -- | -- |
| | Mobile and stationary combustion sources | 2,227 | 2,227 |
| | | -- | -- |
| Scope 2 emissions | Office electricity | 941 | 707 |
| Scope 3 emissions | Employee commuting | 2,115 | 1,860 |
| | Purchased goods | -- | 189.5 |
| | Business Travel | -- | 212,951 |
| Total emissions from Summertown's operations and assets per employee = | | 348,647 kg CO ₂ e | 623,050 kg CO ₂ e |

UNDERSTANDING THE NUMBERS

We implement a comprehensive Hazard Identification & Risk Assessment system, led by our HSE Manager, and supported by:

- ★ The emissions per employee in all categories have decreased from last year.
- ★ The total emissions (kg CO₂e) per employee has also decreased from last year.
- ★ Significant increases in emissions has been experienced across Scope 1, 2 & Employee Commuting.
- ★ The smallest contributor to the GHG emissions was office waste.
- ★ The largest contributor to the GHG emissions was employee commuting.

Influences that have impacted the results

- ★ As there have been more categories added to Scope 3 this year, the increase in total emissions is expected.
- ★ Summertown has grown from 66 employees to 90.
- ★ Scope 3.4: business travel is a large component of the new emissions. This is due to the extent of emissions generated by air travel. Our assessment has based all air travel on economy flights, however it is important to note that Premium or Business class flights would further increase business travel emissions.
- ★ The number of Summertown's workers accommodations increased between 2024-25.

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