Carbon Footprint Appraisal
for
Roof-link Commercial and Industrial Ltd

Assessment Period:
1st September 2024 – 31st August 2025

Carbon Footprint Ltd, Belvedere House, Basing View, Basingstoke, RG21 4HG, UK
+44 (0)1256 592 599 | info@carbonfootprint.com | www.carbonfootprint.com

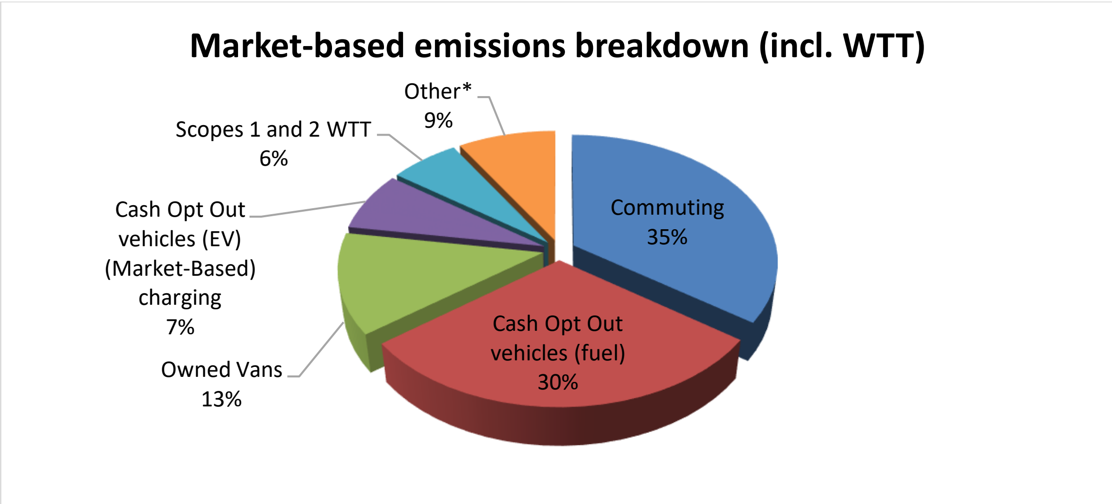
Executive Summary

Current Performance

- Roof-link's total market-based emissions are 18.23 tCO_2e (with a location-based emissions of 18.69 tCO_2e).
- The most significant market-based emission source is commuting, accounting for 35% of Roof-link's carbon footprint.
- The estimated market-based error margin is not a significant aspect (+/- 0.66 tCO_2e) but should be included in any offsetting of emissions.

Recommendations

- Install electric vehicles (EV) charging points at work. This will encourage and enable staff to switch to low carbon electric vehicles.
- Carry out a detailed transport audit focussing on driver behaviour and new alternative fuel types.
- Utilise a salary sacrifice scheme to encourage employees to use more sustainable transport such electric vehicles and/or a cycle-to-work initiative.
- Transition the company diesel van to a lower emission alternative like an electric van.
- Switch to a renewable energy tariff to reduce the emissions associated with electricity use.
- Compensate carbon emissions caused via high integrity removals/reductions projects – please see www.carbonfootprint.store
- Carry out a Net Zero target setting and supply chain screening to facilitate your reduction strategy and increase the scope of your assessment.



*Other= Cash Opt Out Vehicles (Ev) (Market-Based) Charging, Natural Gas, Transmission & Distribution (Market-Based), Cash Opt Out Ev Vehicles T&D (Market-Based), Water, Wastewater, Refrigerants.

Year/Element	Location based	Market based
Total number of employees	4	
Turnover in £ million	1.30	
Tonnes of CO_2e	18.69	18.23
Tonnes of CO_2e per employee	4.67	4.56
Tonnes of CO_2e per £ million turnover	14.34	13.98

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Quality Control

Report issue number: 1.0
Date: 02 February 2026

Calculations completed by: James Holland
Calculations reviewed by: Olivia Hollos

Report produced by: James Holland
Report reviewed by: Aaron Aaltonen

Director approval: Dr. Wendy Buckley

1. Introduction

1.1. Company Overview

Roof-Link Industrial and Commercial Ltd (Roof-Link) specialise in providing roofing and cladding for refurbishment and building repairs. The company has one office with five employees based in Waltham Abbey, Middlesex, and operates one company owned van. Roof-Link has been assessing their emissions for a number of years and are also engaged in voluntary environmental initiatives such as supporting UK tree planting for every large order completed by the organisation.

1.2. Data supplied for the Carbon Footprint Appraisal

A summary of the data supplied by Roof-link for the appraisal can be provided on request.

1.3. Methodology for the Carbon Footprint Appraisal

The methodology document can be downloaded using this link,
https://www.carbonfootprint.com/docs/carbon_footprint_appraisal_-_methodology_document.pdf

1.4. Abbreviations

AC	Air Conditioning
CO_2e	Carbon Dioxide Equivalent
Defra	Department for Environment, Food and Rural Affairs
EV	Electric Vehicle
GHG	Greenhouse Gas
ISO	International Standards Organisation
IWA	International Workshop Agreement
km	Kilometres
kWh	Kilowatt Hours
T&D	Transmission & Distribution
TTW	Tank-To-Wheel
WTT	Well-To-Tank
WTW	Well-To-Wheel

2. Calculation Scope and Accuracy

2.1. Scope of this work

Carbon Footprint has assessed the GHG emissions from 1st September 2024 to 31st August 2025 resulting from the energy consumption at Roof-link's facilities and its business transport activities.

Roof-link's baseline year data and emissions can be found in the 0 report.

2.2. Organisational & reporting boundaries

Figure 1 shows the full boundaries of the *Greenhouse Gas Protocol Corporate and Value Chain Standards*. The organisation has accounted for all quantified GHG emissions and/or removals from facilities over which it has operational control. This assessment covers the reporting boundaries shown in Table 1, in line with the Greenhouse Gas Protocol Accounting and Reporting Corporate Standard.

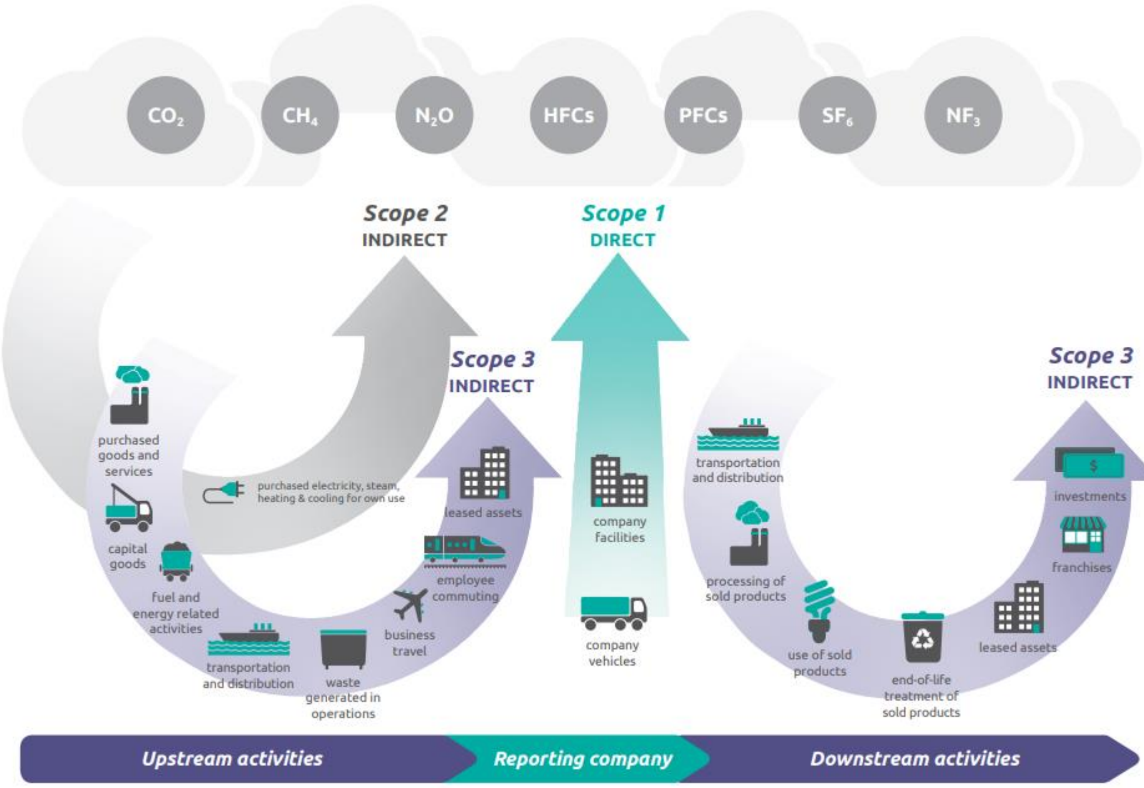


Figure 1: Overview of emissions scopes (GHG Protocol - Scope 3 Calculation Guidance v1.0 - 2013)

Table 1: Roof-link's GHG Assessment boundary based on the Greenhouse Gas Protocol Accounting and Reporting Corporate Standard

(All green rows have been included in this assessment; all grey rows are not applicable; orange rows have been excluded)

Scope	Activity	Calculation Type	Completion Status	Justification
1	Electricity, heat or steam generated on-site		Not relevant	Not applicable
	On-site fuel use		Complete	
	Company owned vehicles		Complete	
	Fugitive emissions (incl. Refrigerant gases and AC)		Complete	
2	On-site Consumption of purchased electricity, heat steam and cooling		Complete	
3	1. Purchased goods and services		Excluded	Relevant and recommended to include in future assessments
	2. Capital goods		Excluded	Relevant and recommended to include in future assessments
	3. Fuel- and energy related activities (not included in scope 1 or scope 2)		Complete	
	4. Upstream transportation and distribution		Excluded	Relevant and recommended to include in future assessments
	5. Waste generated in operation		Complete	
	6. Business travel (not included in scope 1 or scope 2)		Complete	
	7. Employee commuting		Partial	Homeworking has not been assessed
	8. Upstream leased assets		Not relevant	Not applicable
	9. Downstream transportation and distribution		Not relevant	Not applicable
	10. Processing of sold products		Not relevant	Not applicable
	11. Use of sold products		Not relevant	Not applicable
	12. End-of-life treatment of sold products		Not relevant	Not applicable
	13. Downstream leased assets		Not relevant	Not applicable
	14. Franchises		Not relevant	Not applicable
	15. Investments		Not relevant	Not applicable

2.3. Calculation uncertainty assessment & materiality

The result of a carbon footprint calculation varies in accuracy depending on the data set provided. The more accurate the data supplied, the more accurate the final result. Materiality is determined by the percentage contribution of each element to the overall footprint.

Based on the accuracy of the data provided (Table 2), a simple uncertainty analysis has been used to estimate the potential error margin for the appraisal results.

Table 2: Assessment accuracy, materiality and simple error analysis

Emission Source	Data source / comments	Materiality	Uncertainty	Market-based Error Margin (tCO_2e)
Owned Vans	Van make, model and annual mileage were provided from internal records.	Medium (5-20%)	10%	0.29
Cash Opt Out vehicles (fuel)	Vehicle fuel type and annual mileage has been provided from internal records.	High (20-40%)	5%	0.27
Commuting	One-way commuting mileage was provided along with fuel type for each employee.	High (20-40%)	1%	0.06
Electricity (Market-Based)	Invoices to cover the whole assessment period were provided, detailing kWh consumption.	Medium (5-20%)	1%	0.02
Natural Gas		Low (1-5%)	1%	<0.01
Cash Opt Out EV vehicles T&D (Market-Based)	Vehicle fuel type and annual mileage has been provided from internal records.	Very Low (<1%)	5%	<0.01
Cash Opt Out vehicles (EV) (Market-Based) charging		Medium (5-20%)	5%	<0.01
Water	Invoices to cover the whole assessment period were provided, detailing consumption in M3.	Very Low (<1%)	1%	<0.01

Emission Source	Data source / comments	Materiality	Uncertainty	Market-based Error Margin (tCO_2e)
Wastewater	A standard assumption that 95% of water is returned to sewers as wastewater has been used.	Very Low (<1%)	1%	<0.01
Waste	No Evidence was provided. It was assumed that the waste data was the same as last year's assessment.	Very Low (<1%)	5%	<0.01
Refrigerants	No refrigerant gas leaks were recorded.	Very Low (<1%)	1%	0.00
Total			**+/-3.6%**	**+/- 0.66**

3. Carbon Footprint Results

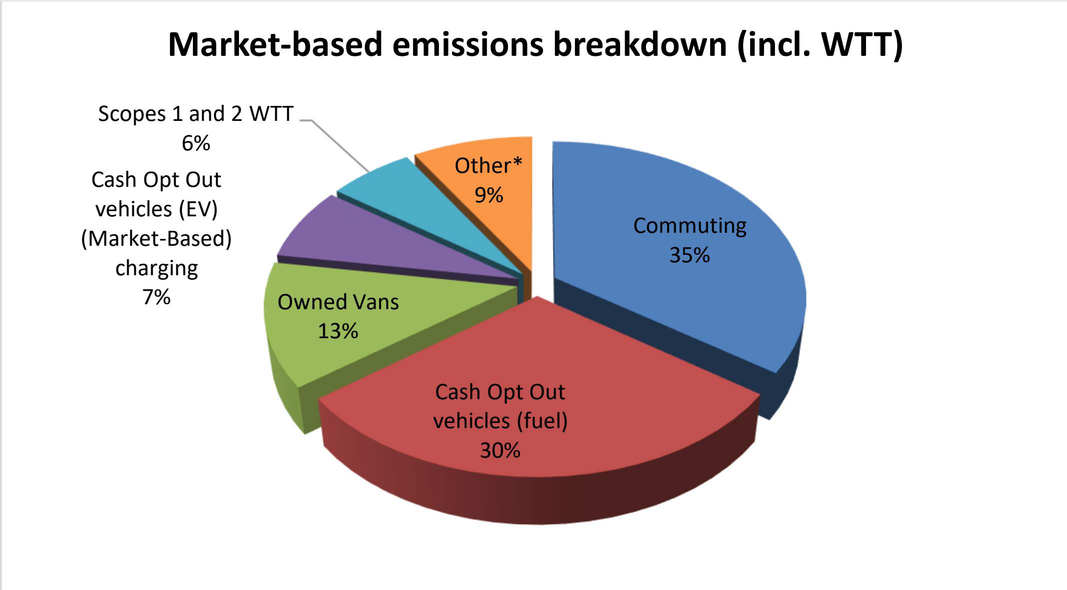
3.1. Summary of results

The total location-based carbon footprint for Roof-link for the period ending 31st August 2025 is 18.69 tonnes CO_2e, and the market-based total is 18.23 tonnes CO_2e.

Table 3: Results of Roof-link's carbon footprint assessment by scope and GHG Protocol emission categories

Scope	Emission Source	Location-Based (tCO_2e)	Market-Based (tCO_2e)
1	Owned Vans	2.32	2.32
	Natural gas	0.34	0.34
	Refrigerants	0.00	0.00
Scope 1 Total		**2.66**	**2.66**
2	Electricity	2.00	0.92
Scope 2 Total		**2.00**	**0.92**
3.1	Water	0.00	0.00
3.3	Scopes 1 and 2 WTT	1.13	1.13
	Transmission & Distribution	0.25	0.25
	Cash Opt Out EV vehicles T&D	0.07	0.07
3.5	Waste/wastewater	0.06	0.06
3.6	Cash Opt Out vehicles (fuel)	5.44	5.44
	Cash Opt Out vehicles (EV) charging	0.74	1.36
3.7	Commuting	6.32	6.32
Scope 3 Total		**13.97**	**14.59**
All	**Tonnes of CO_2e**	**18.69**	**18.23**
	Tonnes of CO_2e per employee	**4.67**	**4.56**
	Tonnes of CO_2e per £ million turnover	**14.34**	**13.98**

A full breakdown of emissions by source has been provided in Annex A.



*Other= Cash Opt Out Vehicles (Ev) (Market-Based) Charging, Natural Gas, Transmission & Distribution (Market-Based), Cash Opt Out Ev Vehicles T&D (Market-Based), Water, Waste, Wastewater, Refrigerants.

Figure 2: Percentage contribution of each element of Roof-link's market-based carbon footprint

3.2. Emissions from business travel

Total emissions from business travel are responsible for 50.0% of total market-based emissions, with 49.3% of this total coming as a result of emissions associated with Cash Opt Out vehicles (fuel). A further 31.8% arises from company-owned vans, whilst Cash Opt Out electric vehicles account for only 8.2% of business travel emissions, reinforcing their role as the lowest-impact travel option within the fleet.

Table 4: CO_2e emissions associated with business travel

GHG Protocol Emission Category	Emission Source	Well-to-Tank (tCO_2e)	Tank-to-Wheel (tCO_2e)	Well-to-Wheel (Total) (tCO_2e)
Company owned vehicles	Owned Vans	0.56	2.32	2.88
6. Business travel (not included in scope 1 or scope 2)	Cash Opt Out vehicles (fuel)	1.05	4.39	5.44
	Cash Opt Out vehicles (EV) (Location-Based) charging	0.15	0.59	0.74
Total		1.76	7.30	9.06

- Well-to-Tank (WTT): refers to the upstream emissions of getting the fuel/energy to the point of use (extraction, refining and distribution to a fuel station)
- Tank-to-Wheel (TTW): emissions generated during operation (while fuel/energy is being used)
- Well-to-Wheel: full lifecycle combined emissions from source to consumption (WTT and TTW combined)

3.3. Emissions from Well to Tank

Well-to-tank emissions relate to the upstream emissions of fuel and energy; accounting for extraction, processing, and transport of fuels/energy. **Roof-link can reduce these emissions by reducing fuel and energy usage.**

Table 5: Well-To-Tank CO_2e Emissions breakdown

Emission Source	Location-Based (tCO_2e)	Market-Based (tCO_2e)
Commuting	1.26	1.26
Cash Opt Out vehicles (fuel)	1.05	1.05
Owned Vans	0.56	0.56
Electricity	0.52	0.52
Cash Opt Out vehicles (EV) charging	0.15	0.15
Natural Gas	0.06	0.06
Transmission & Distribution	0.04	0.04
Cash Opt Out EV vehicles T&D	0.01	0.01
Total	3.65	3.65

4. Comparison, Publication, and Benchmarking

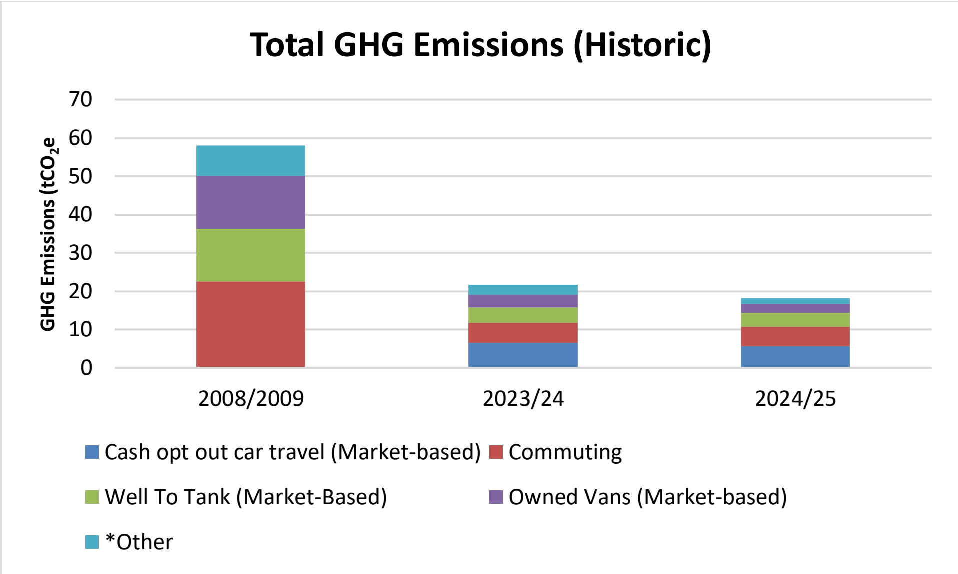
4.1. Comparison to base year emissions

The table below shows historical emissions per activity, as well as the total carbon footprint and carbon intensity metrics (tonnes of CO_2e per employee and tonnes of CO_2e per £M turnover[1]).

Table 6: Roof-link's carbon footprint comparison and percentage change

Element	2008/09	2023/24	2024/25	% change on baseline year (2008/2009)	% change on previous year
Cash opt out car travel (Market-based)	0.00	6.53	5.66	n/a	-13.4%
Commuting	22.59	5.19	5.06	-77.6%	-2.5%
Well To Tank (Market-Based)	13.66	4.07	3.65	-73.3%	-10.3%
Owned Vans (Market-based)	13.75	3.33	2.32	-83.1%	-30.3%
Site electricity (Market-based)	3.42	2.21	1.13	-67.0%	-48.9%
Site gas	3.08	0.30	0.34	-89.0%	+13.3%
Waste	0.01	0.08	0.06	+ >100%	-25.0%
Water (and wastewater)	0.00	0.00	0.01	n/a	1st year
Rail travel	0.39	0.00	0.00	-100%	n/a
Flights	1.15	0.00	0.00	-100%	n/a
Total Tonnes of CO_2e (Market-based)	**83.40**	**21.71**	**18.23**	**Of**	
Tonnes of CO_2e per employee	**6.95**	**4.34**	**4.56**	**-34.4%**	**+4.7%**
Tonnes of CO_2e per £ M turnover	**19.68**	**12.77**	**13.98**	**-29.0%**	**+9.5%**

[1] Adjusted for inflation.



*Other = Site electricity (Market-based), Site gas, Water (and wastewater), Rail travel, Flights, Waste

Figure 3: Detailed emissions comparison for the various aspects of Roof-link's emissions

Benchmarked against employee numbers and company turnover (adjusted for inflation) the carbon emissions statistics show an increase in both intensity metrics since the baseline year and previously assessed year. Despite an increase in emissions benchmarked against intensity metrics there has been a decrease in absolute emissions since the previously assessed year and baseline year. This is the result of a reduced turnover and employee count.

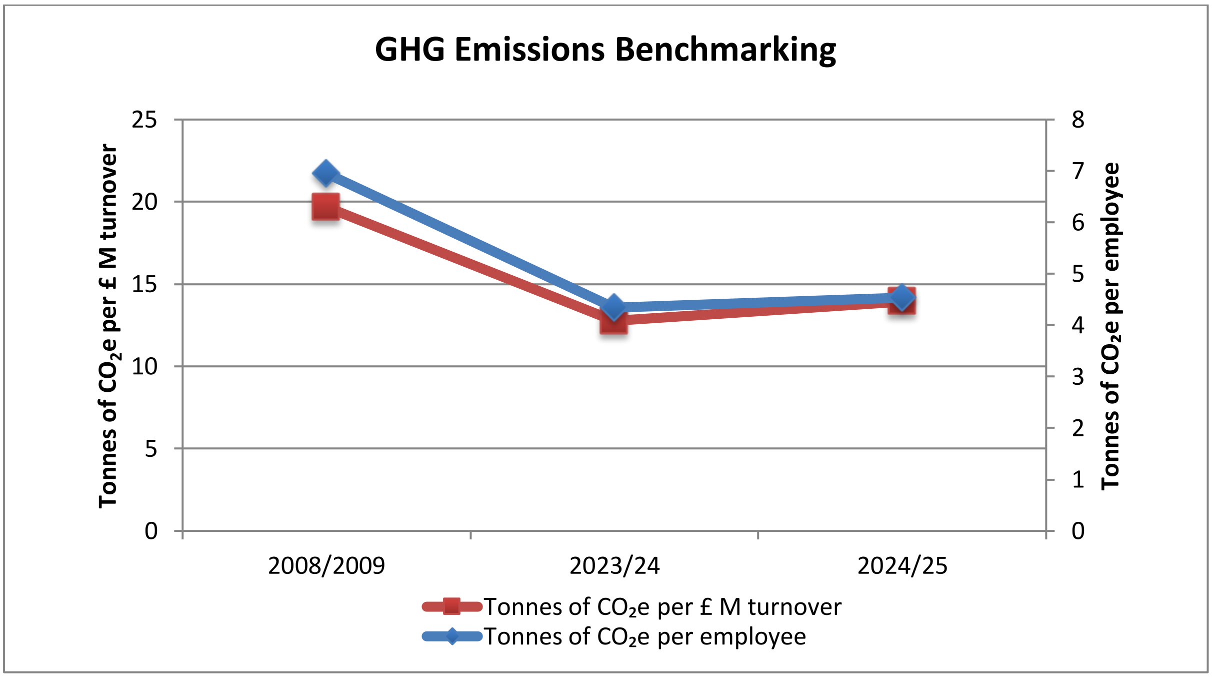


Figure 4: Carbon footprint of Roof-link for internal benchmarks

4.2. External Publication and Benchmarking of Your Carbon Footprint

We strongly encourage you now to **publish your carbon footprint results on Carbon Database Initiative (CaDI)** – our new global platform. Follow this link to grant us permission to publish your results automatically.

CaDI

https://carbondi.com/

External publication demonstrates your commitment to carbon management and to responsible transparency. Your results will also be endorsed on CaDI as 'Verified' for additional peace of mind for you and viewers of the data.

Using CaDI, you can also search other organisations that have reported their emissions to benchmark your performance.

Many companies report Scope 1 & 2 emissions for comparison against others as elements included in Scope 3 can vary greatly. Table 7 summarises the emissions across these Scopes, along with metrics showing emissions per unit turnover and per employee, to help your benchmarking.

Table 7: Roof-link's benchmarked GHG emissions

Year/Element	Location based	Market based
Total number of employees	4	
Turnover in £ million	1.30	
Tonnes of CO_2e	18.69	18.23
Tonnes of CO_2e per employee	4.67	4.56
Tonnes of CO_2e per £ million turnover	14.34	13.98
Scope 1 & 2 Emissions		
Tonnes of CO_2e	4.67	3.58
Tonnes of CO_2e per employee	1.17	0.89
Tonnes of CO_2e per £ million turnover	3.58	2.74

5. Conclusion

Roof-link, in conjunction with Carbon Footprint Ltd, has assessed its carbon footprint and has achieved a reduction in absolute emissions of 78.1% and 16.0% since the baseline year and previously assessed year respectively. By achieving this Roof-link has qualified to use the Carbon Footprint Standard branding. This can be used on all marketing materials, including website and customer tender documents, to demonstrate your carbon management achievements.

6. Recommendations

6.1. Carbon & sustainability targets

6.1.1. Improving the accuracy of future carbon footprint assessments

The estimated overall error margin is +/- 3.6% (which represents +/- 0.66 tCO_2e of the total assessed emissions).

To improve the accuracy of future assessments, we recommend the following:

- Implement a monthly data and carbon tracking system, such as Carbon Footprint Ltd's Sustrax MX platform.

6.1.2 Expand the Scope of the Assessment

We recommend that the scope of the assessment is expanded in future to include the aspects that are identified as excluded in Table 1.

The most material element would likely be purchased goods and services, due to the nature of your business, so we recommend you focus on capturing data for this ready for next year's appraisal.

6.1.3 Target setting for net zero

Roof-link should set targets based on per employee and/or per £M turnover, which will account for business growth. Many organisations are now setting targets based on typical mid-term and longer terms goals to reach net zero (ISO's International Workshop Agreement on Net Zero Guidance - IWA 42:2022[2]):

- A 50% reduction in emissions per £M turnover/employee by 2030.
- A 90% reduction in emissions per £M turnover/employee by 2045.

All targets set should be reviewed regularly and amended accordingly (i.e. target increased if it is met ahead of schedule). A clear roadmap for individual emissions sources should be in place. This will ensure the strategy for reducing CO_2e emissions and tracking toward a net zero target is appropriate for the business.

A hyperlink to Carbon Footprint Ltd's whitepaper on target setting can be found below:
https://www.carbonfootprint.com/docs/2021_12_cfp_practical_target_setting_-_white_paper_v10.pdf.

[2] ISO - Net Zero Guidelines

6.2. Reducing emissions

To reduce GHG emissions, we recommend the following:

- Install EV charging points at work. This will encourage and enable staff to switch to low carbon electric vehicles. Providing electric charging facility shows your staff and stakeholders that your business is serious about reducing emissions and will support other staff behavioural change initiatives.
- Encouraging employees to commute via public transport or a cycle to work scheme to reduce commuting emissions.
- Transition the single company owned van to an electric alternative for a reduction in owned van emissions.
- Switch to a renewable energy tariff to reduce emissions associated with electricity use.

6.3. Carbon offsetting

Carbon offsetting provides a practical solution for compensating for emissions that cannot be reduced by supporting projects that achieve an equivalent reduction in carbon dioxide elsewhere.

Global net-zero 2050 targets cannot be met solely through current reduction commitments. This is why the Voluntary Carbon Market exists and the reason why your support of carbon offset projects is vital to bridge the gap.

Projects are categorised as either 'reductions' or 'removals':

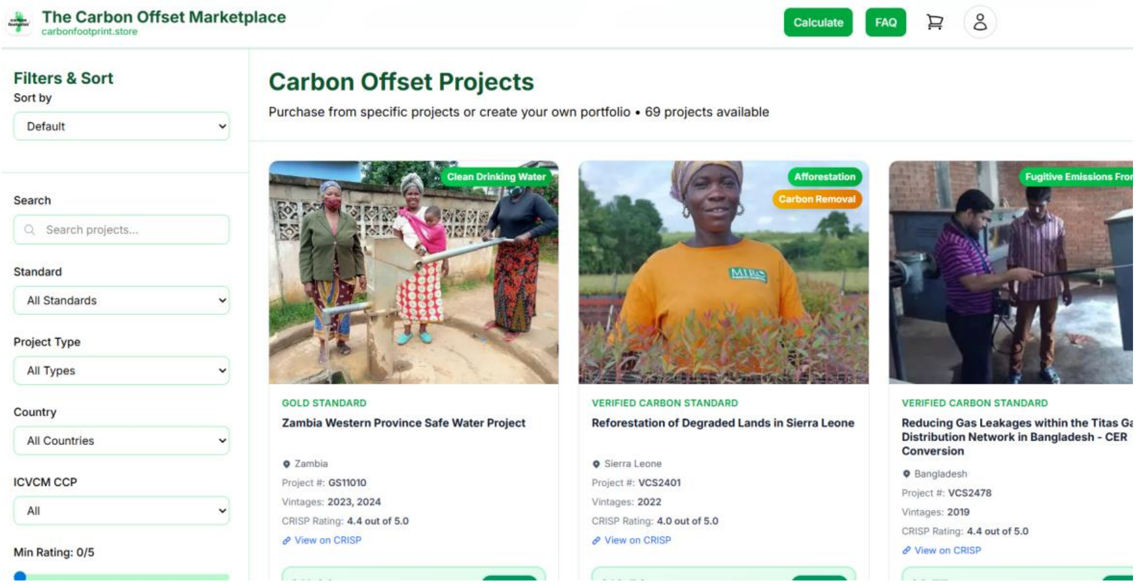
- **Reductions**: These projects aim to reduce emissions by preventing them from occurring in the first place. Examples include renewable energy projects and energy efficiency improvements.
- **Removals**: These projects focus on removing existing carbon dioxide from the atmosphere. Examples include afforestation, reforestation, and carbon capture and storage.

In addition, many projects place a strong emphasis on both social and environmental benefits (satisfying UN Sustainable Development Goals). It's essential to note that global net-zero targets cannot be met solely through emission reductions. Support from the voluntary carbon market through carbon offsets plays a crucial role in reaching these targets.

All Carbon Footprint's projects score highly across the key criteria of additionality, permanence, measurability, and leakage. Increasing numbers of projects are also gaining ICVCM CCP status, reflecting their high integrity.

You can view and compare the ratings of ca 2000 projects on CRISP – CRISP – Carbon Ratings InSight Platform

You can purchase your required offset credits by selecting from a range of high-quality verified projects on the [Carbon Offset Marketplace (COMP)]



Annex A

A full breakdown of Roof-link's emission sources is given below. This aligns with the GHG Protocol classification methodology and provides each associated emission source:

Scope	GHG Protocol Emission Category	Emission Source	Location-Based (tCO_2e)	Market-Based (tCO_2e)
1	On-site fuel use	Natural Gas	0.34	0.34
	Company owned vehicles	Owned Vans	2.32	2.32
	Fugitive emissions (incl. Refrigerant gases and AC)	Refrigerants	0.00	0.00
Scope 1 Total			**2.66**	**2.66**
2	On-site Consumption of purchased electricity, heat steam and cooling	Electricity	2.00	0.92
Scope 2 Total			**2.00**	**0.92**
3.1	1. Purchased goods and services	Water	0.00	0.00
3.3	3. Fuel- and energy related activities (not included in scope 1 or scope 2)	Scopes 1 and 2 WTT	1.13	1.13
		Transmission & Distribution	0.25	0.25
		Cash Opt Out EV vehicles T&D	0.07	0.07
3.5	5. Waste generated in operation	Wastewater	0.00	0.00
3.6	6. Business travel (not included in scope 1 or scope 2)	Cash Opt Out vehicles (fuel)	5.44	5.44
		Cash Opt Out vehicles (EV) charging	0.74	1.36
3.7	7. Employee commuting	Commuting	6.32	6.32
Scope 3 Total			**13.97**	**14.59**
All	**Tonnes of CO_2e**		**18.69**	**18.23**
	Tonnes of CO_2e per employee		**4.67**	**4.56**
	Tonnes of CO_2e per £ million turnover		**14.34**	**13.98**