

Annually

598 tCO₂e

Based on reporting period 01.01.2025 - 31.12.2025

GHG emission source inclusions

As adapted from ISO 14064-1:2018, the emissions sources deemed significant for inclusion in this inventory were classified into the following categories:

- **Direct GHG emissions (Scope 1):** GHG emissions from sources that are owned or controlled by the company.
- **Indirect GHG emissions (Scope 2):** GHG emissions from the generation of purchased electricity, heat and steam consumed by the company.
- **Indirect GHG emissions (Scope 3):** GHG emissions that occur as a consequence of the activities of the company but occur from sources not owned or controlled by the company.

Quantification of emissions

A calculation methodology has been used for quantifying the emissions inventory based on the following calculation approach, unless otherwise stated below:

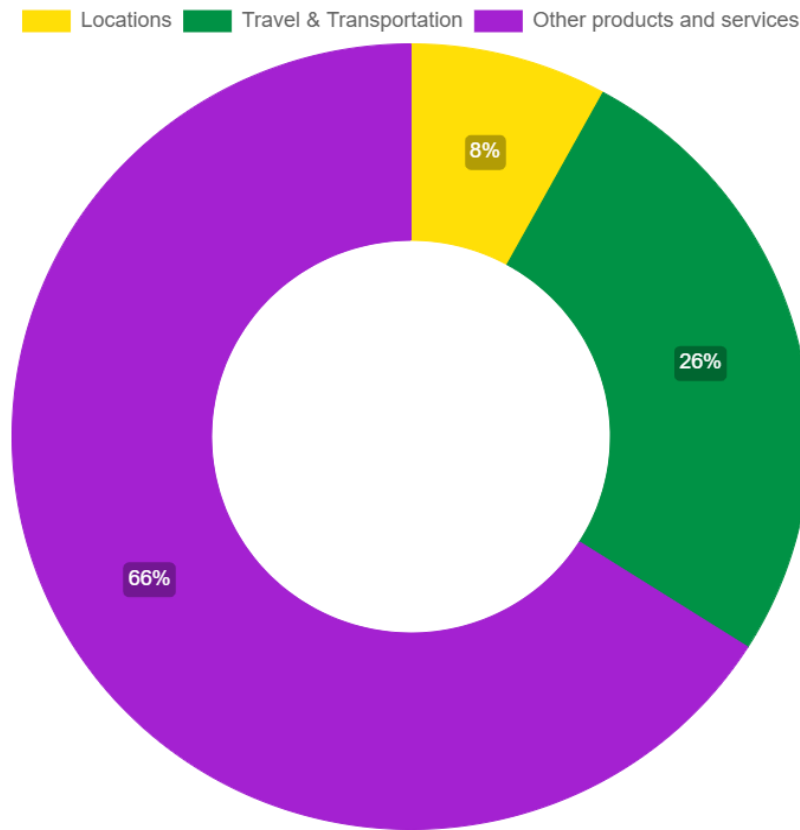
Emissions = activity data x emissions factor

Emission factors were primarily sourced from BEIS (2025), representing the majority of the reporting period. Spend factors for the UK were sourced from UKGOV (2022), inflation adjusted to 2025.

Methodological note and intended use

This report is intended as a practical summary-style greenhouse gas assessment aligned in approach to the GHG Protocol and ISO 14064-1:2018, rather than as a full standalone ISO inventory document or verification statement. Where primary activity data was unavailable, a combination of estimated activity data, building-level allocations, employee survey extrapolation and spend-based emissions factors has been used. As a result, the report should be interpreted as a robust management-level baseline for decision-making and improvement, while recognising that some categories carry greater uncertainty than others.

Executive Summary



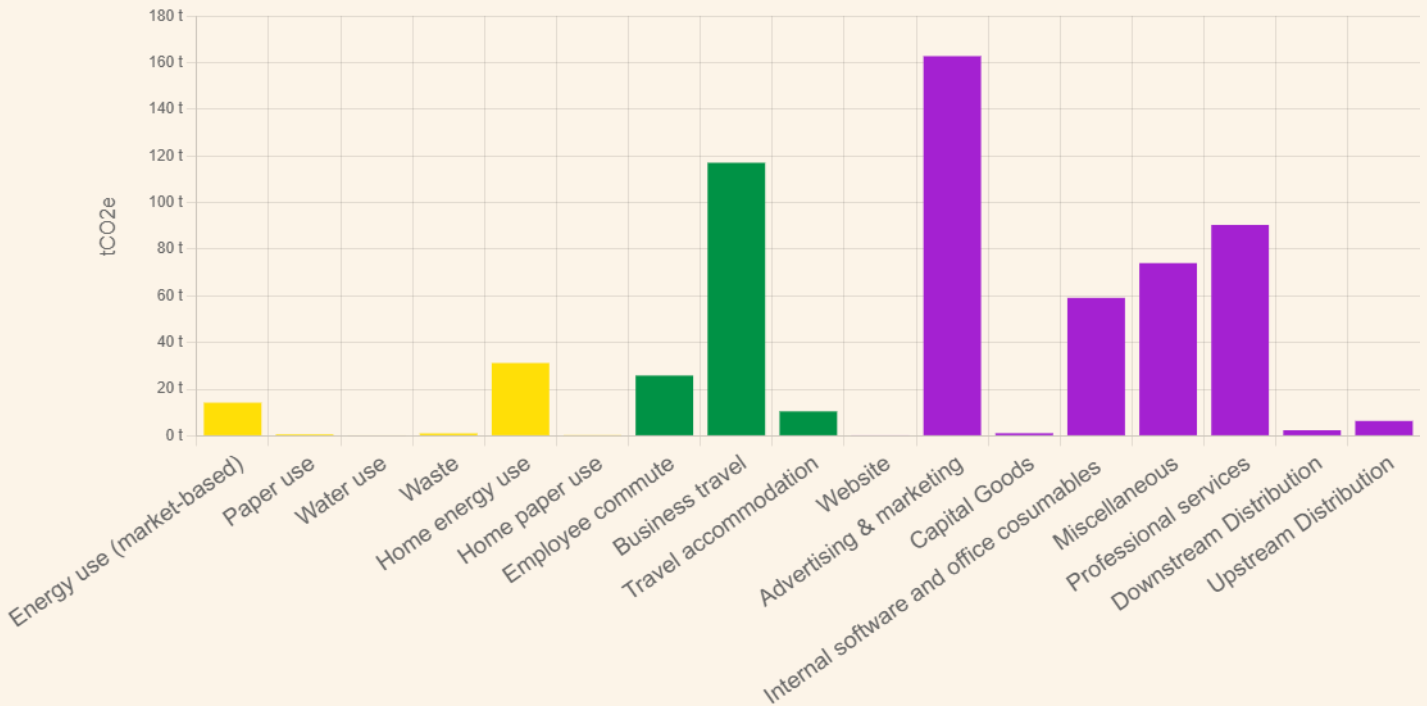
Target for 2029

582 tCO₂e

Commentary

- ActionAid UK's 2025 greenhouse gas footprint was **598 tCO₂e** (not including the out-of-scope banking and pensions assessment). This represents a **meaningful reduction of c.131 tCO₂e (around 18%)** compared with 2024. The reduction has been driven primarily by lower emissions from **business travel** and a further fall in **other products and services**, while operational emissions from offices remain comparatively small in absolute terms.
- As in previous years, the footprint is overwhelmingly concentrated in **Scope 3**, which accounts for **586 tCO₂e**, or about **99%** of the total. Scope 1 and 2 emissions remain low because ActionAid has no fleet, relatively limited direct fuel use, and benefits from renewable electricity arrangements for part of its estate.
- The biggest single emissions block in 2025 is **other products and services** at **391.7 tCO₂e**, followed by **travel and transportation** at **153.4 tCO₂e**, with **locations** contributing **47.8 tCO₂e**. The share shown in the executive summary donut is therefore directionally right: about two-thirds of emissions arise from purchased goods and services, about a quarter from travel, and less than a tenth from locations.
- While ActionAid's direct operational emissions remain low, meaningful progress toward net zero will depend primarily on reducing supply-chain and travel emissions through procurement, supplier engagement and lower-carbon travel choices.
- ActionAid UK's footprint remains dominated by Scope 3 emissions, which total **591.5 tCO₂e** in 2025, compared with **3.0 tCO₂e** in Scope 1 and **3.5 tCO₂e** in Scope 2 on a market-based basis. This reflects the underlying reality of the organisation: direct combustion and purchased electricity are relatively minor, while the most material impacts sit in supply chain activity, business travel, commuting and homeworking.
- Compared with 2024, Scope 3 has fallen from **722.9 tCO₂e (2024 adjusted)** to **586.4 tCO₂e**, which accounts for almost the entire overall reduction. Scope 1 has fallen slightly, while Scope 2 remains low on a market-based basis. On a location-based basis, however, Scope 2 would be **18.7 tCO₂e**, not **3.5 tCO₂e**, which is important context for understanding ActionAid's dependence on renewable electricity claims versus underlying grid electricity consumption.

Reporting period emissions

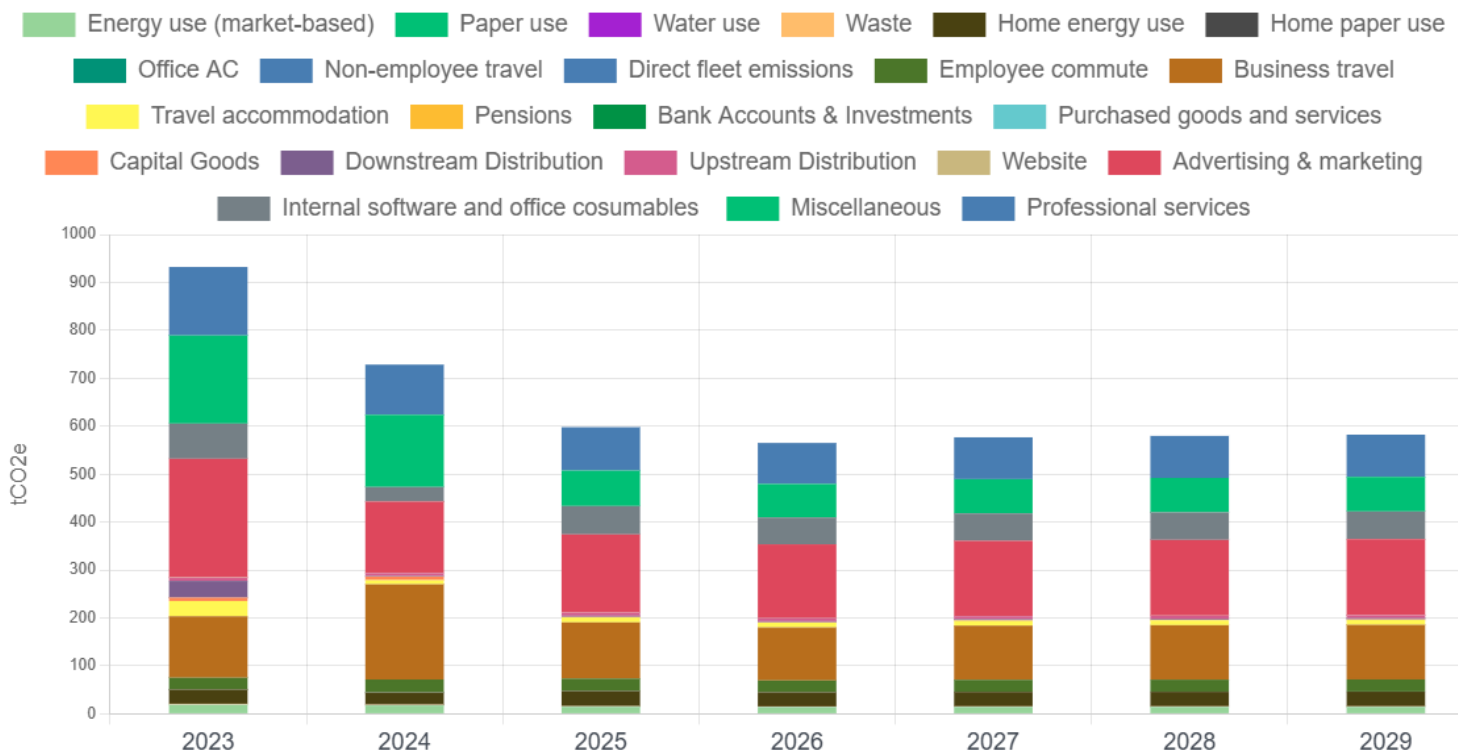


Commentary

- The 2025 inventory represents a pragmatic and decision-useful assessment, but with varying levels of certainty across categories. The highest-confidence categories are those based on direct data or clear activity inputs, such as London electricity readings and recorded business travel. Medium-confidence categories include employee commuting and homeworking, which are based on survey extrapolation from 84 respondents. Lower-confidence areas include shared-building utility allocations in Chard, upstream distribution assumptions carried over from the prior year, and spend-based procurement categories where supplier-specific data is not available.
- Home energy and commute emissions have been estimated from a representative sample of employees, based on 84 responses to the employee survey (representing a 43% response rate), similar to previous year.
- Office water has been estimated, with 15.8 litres assumed per employee per day in the office (Source: Waterwise, 2018)
- Upstream distribution data weights were updated, but distance assumption held consistent as 2024 (4000 miles air freight).
- For purchased goods and services, inflation-adjusted BEIS dataset has been used. Supplier surveys have been sent to key suppliers and primary data has been integrated where possible. Corporate sustainability data has been integrated where possible, based on desk-based research.

- The treatment of freelancers is also a notable methodological step in 2025. Rather than leaving this activity inside generic spend-based factors, ActionAid has translated freelancer spend into estimated working days using a day-rate assumption and applied a homeworking-style emissions model. This is more tailored than generic spend factors, but still conservative and assumption-led, so it would benefit from refinement in future years where better supplier-specific information can be gathered.

Reporting period emissions



What are the GHG scopes?

Greenhouse gas (GHG) emissions are categorised into three groups or 'scopes' by the Greenhouse Gas Protocol.

Scope 1

Covers direct emissions from owned or controlled sources

- Fuel combustion at company facilities
- Company vehicles
- Fugitive emissions

Scope 2

Covers indirect emissions from the generation of purchased energy

- Purchased electricity
- Purchased heat
- Purchased steam & cooling

Scope 3

Covers other indirect emissions related to the value chain of the organisation

- Purchased goods and services
- Business travel
- Employee commuting
- Waste disposal
- Use of sold products
- Transportation and distribution (up- and downstream)
- Investments
- Leased assets and franchises