

Carbon Reporting and Accounting Standard

HSE-STD-100059

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Revision 3



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Purpose and Scope

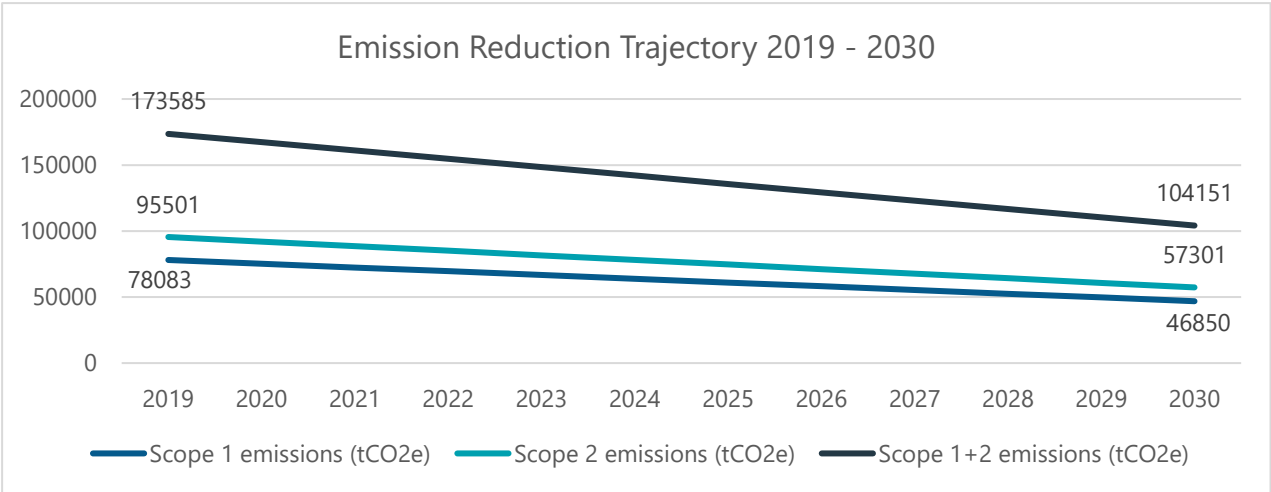
This standard sets out Wood’s requirements for the collection, collation, and reporting of carbon emissions globally to allow appropriate discharge of legal and voluntary reporting requirements.

Ever increasing scrutiny and the emergence of stronger environmental legislation and policies designed to result in a reduction in greenhouse gas (GHG) emissions globally makes it a management issue which is recognised by the board and Executive Leadership Team (ELT).

Wood adopted a “science-based” target in 2020, in line with the requirements detailed by the Science Based Target Initiative (SBTi) at that time, which aligned corporate targets to the goals of the Paris Agreement. Our target commits Wood to a 40% reduction target on scope 1&2 emissions by 2030 from our 2019 base year. Delivery of the targets will be regularly tracked, and all publicly stated carbon targets will be reviewed annually by the ELT and oversight given by the Board. Whilst we report both location and market-based emissions, progress towards our reduction targets will be tracked against market-based emissions as this approach reflects the impact of transitioning to procuring electricity solely from renewable sources, which is a key element of our carbon reduction strategy.

Understanding our emissions is the first step in reducing the associated liabilities and risk, providing the necessary information to assist the company in effectively and transparently reducing its carbon footprint.

This standard has been prepared in line with the principles of the Greenhouse Gas Protocol (internationally recognised GHG accounting and reporting standards) and provides a standardised approach to ensuring that Wood’s carbon footprint is reproducible and comparable on a like for like basis, year on year, enterprise wide.



Roles and Responsibilities

The Chief Executive Officer (CEO) and wider ELT hold ultimate accountability for any carbon reduction target set by the business and will provide leadership and guidance as the target ambition evolves.

The President of Sustainability provides final sign off to any reporting requirements, such as SECR, ESOS or CDP. They will provide strategic direction on reporting, target setting and disclosures to ensure Wood remains in line with stakeholders' expectations.

The President of Sustainability is also responsible for ensuring compliance and sign off with all legislation relating to carbon whilst the Group Sustainability Manager is responsible for ensuring all voluntary reporting requirements are met. In both cases the Vice President of ESG Governance is responsible for ensuring adequate processes and controls are in place to provide assurance over disclosures, including appropriate carbon reporting and accounting processes to be able to meet the relevant legal and voluntary requirements.

The Business Unit HSES Presidents will be responsible for ensuring appropriate local management system requirements are implemented and appropriate resources are in place to address the requirements of this document including the appointment of appropriate personnel to support data collation.

Each Business Unit Sustainability Director is responsible for the data being recorded for their relevant Business Unit, ensuring all data which should be accounted for is being reported into the carbon reporting system. Where any data gaps are identified, they will ensure that the data is obtained, or if not possible, a resolution is agreed with the Sustainability Function. The BU Sustainability Director will also be responsible for feedback of carbon performance to the various management levels of their Business Unit.

Those identified as data providers must ensure all data they have been appointed to collect, is as accurate as reasonably practicable and has been provided in a timely manner, in line with the reporting timelines set out in this document, directly into the carbon reporting system. The relevant data provider is responsible for advising the Sustainability function of any changes which may affect the data provision (e.g. additions / changes to the fuel types used on site, new sites they are aware of and site closures)

The Real Estate Services (RES) function will maintain an enterprise-wide overview of active real estate. This will be provided to the Sustainability Function monthly to ensure all offices listed are captured in the carbon reporting system as well as relevant metrics such as square footage and site usage kept up to date.

The BU Sustainability Directors are responsible for with identifying and investigating whether new projects and contract awards should be included in the carbon reporting and confirm to the group sustainability function in a timely manner, providing a completed New Site Form (HSE-FOR-100702) for each project to be added.

Introduction

Legislative Compliance

John Wood Group plc is required to report its carbon emissions globally under the Companies Act 2006 (Strategic Report and Directors Report) Regulations, requiring Wood to disclose its carbon emissions in its annual report and accounts.

Additionally, there are several other legislative requirements placed upon Wood to report carbon emissions and energy usage by varying jurisdictions globally including:

- Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018
- Streamlined Energy & Carbon Reporting framework (SECR)
- Taskforce for Climate-related Financial Disclosures (TCFD)
- EU Energy Efficiency Directive (Article 8) – varying requirements in each member state

Additional External Reporting

Wood chooses to publicly disclose its carbon emissions through the Carbon Disclosure Project (CDP) on an annual basis. The CDP climate change response submitted by Wood, ensures transparency of our emissions for investors, customers, employees and members of the public alike.

In addition, Wood's global emissions are publicly reported through our Annual Sustainability Report and ESG datasheet, providing additional transparency around our processes and reporting metrics. Summarised and specific details are also included in disclosures and submissions to:

- Ecovadis
- MSCI
- UN Global Compact

Carbon Reduction

As well as having a legal responsibility to report our carbon emissions Wood recognises its moral responsibility to understand the sources and quantity of carbon emitted as a result of our operations. Wood accepts the current scientific understanding of how carbon and other greenhouse gas emissions impact the global climate and as a responsible business strive to reduce carbon emissions where possible.

Wood adopted a "science-based" target in 2020, in line with the requirements detailed by the Science Based Target Initiative (SBTi) at that time, which aligned corporate targets to the goals of the Paris Agreement. Our target commits Wood to a 40% reduction target on scope 1&2 emissions by 2030.

A carbon reduction strategy has been developed by Wood's Climate Change Focus Team (a group made up of key BU and functional stakeholders tasked with the delivery of Wood's carbon reduction targets) and details the steps required to achieve these targets, including a strategic action plan. The BU Sustainability Directors are responsible for the development and delivery of BU tactical action plans. These plans should be aligned to the strategic plan but very much focusing on the individual carbon reduction roadmap for the BU. Each BU tactical plan will focus on the issues unique to the BU's operation, region and/or location. Each plan will align with group wide actions and seek to identify and implement further measures to reduce carbon emissions across all scopes.

Reporting Requirements

Carbon Inventory

We break down our inventory of emissions as far as is reasonably practicable to enable the identification of the biggest contributors of emissions and cost in our business, allowing reduction efforts to be focused and prioritised to gain the greatest impact.

Our carbon accounting and reporting process is based on the following principles:

- **Relevance** - Ensuring the carbon inventory appropriately reflects the GHG emissions of Wood and serves the decision-making needs of users (both internally and externally).
- **Completeness** - We account for and report on all GHG emission sources and activities where Wood has operational control. Any exclusions to reporting must be disclosed, justified and agreed with the group Sustainability function.
- **Consistency** - Using a consistent methodology allows for meaningful comparisons of emissions over time. Any significant changes to data, inventory boundaries, methods or any other relevant factors over the reporting period must be documented.
- **Transparency** - All relevant issues must be addressed in a factual and coherent manner based on a clear audit trail with all relevant assumptions, calculation methodologies and data sources used to be traceable.

- **Accuracy** - Wherever possible uncertainties, including the level of estimation included in the data set, must be reduced as far as practicable.

Wood reports emissions for sources falling within the company's operational control. We do not account for the emissions from operations where we own an interest but have no management control. See Appendix.

Our emissions inventory is divided down into the following three globally recognised categories:

- **Scope 1** – Direct emissions, those from sources that are owned or controlled by Wood
- **Scope 2** - Indirect emissions, those from the generation of electricity and steam purchased by Wood
- **Scope 3** – Other indirect GHG emissions, those emissions which are a consequence of Wood's operations but occur from sources not owned or controlled by the company. In line with the Greenhouse Gas protocol, organisations are not required to report all scope 3 emissions but those that are deemed material to the business. An independent materiality assessment has been undertaken on Wood's scope 3 emissions and the most relevant emission sources identified for reporting (see scope 3 materiality section on page 8).

Reporting Requirements

Wood requires the following emission sources to be reported to meet our legal and voluntary reporting requirements:

Scope 1:

- Natural Gas
- Fuel for use in generators, plant and equipment (e.g. diesel, gasoline / petrol)
- Fleet vehicle mileage (including both company cars, vans and non-road vehicles)
- Heating Oil

Scope 2:

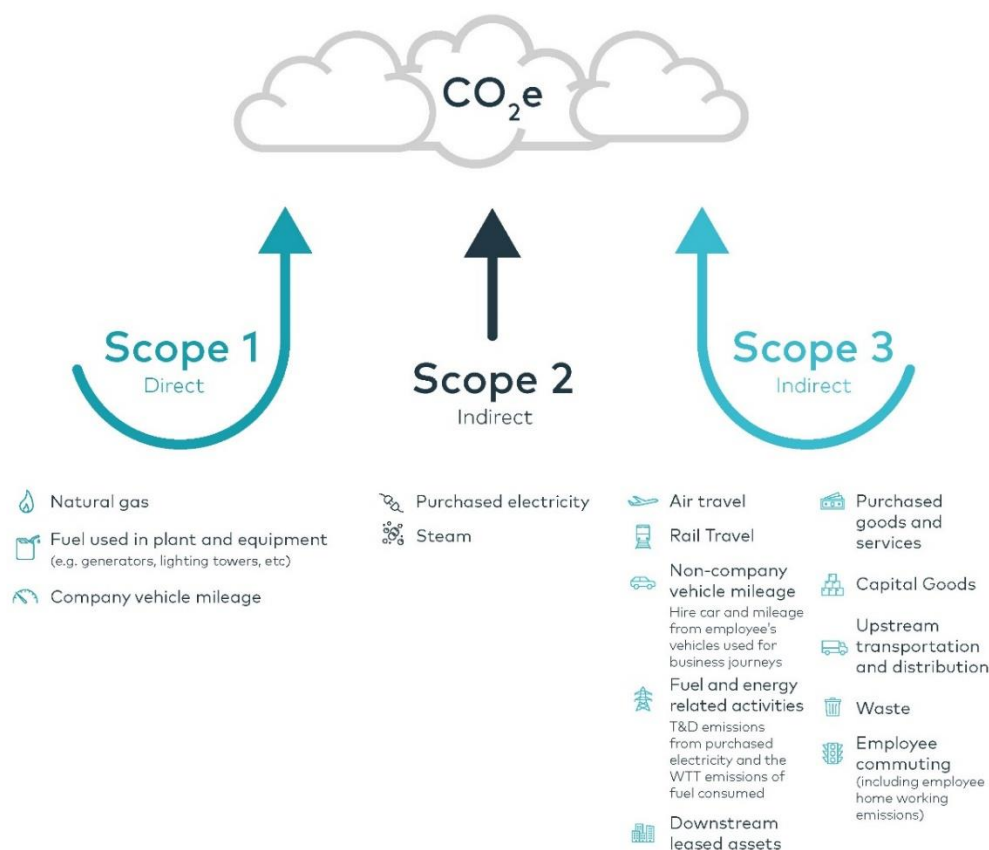
- Electricity
- Steam

Scope 3:

- Air travel
- Rail travel

- Non-company vehicle mileage (hire car and mileage from employee's vehicles used for business journeys)
- Fuel and energy related activities relating to the transmission and distribution emissions of purchased electricity and the well to tank emissions of fuel consumed (this is calculated from the units of electricity and fuel purchased and reported under scope 1 and 2, no additional information needs to be provided)
- Purchased goods and services: tangible products (goods) and intangible products (services) procured.
- Capital goods: procurement of fixed assets that have an extended life such as plant, property and equipment.
- Upstream transportation and distribution; transportation and distribution of products purchased.
- Waste (generated in operations), the disposal and treatment of solid waste and wastewater.
- Employee Commuting & Working from home

Figure 1: Emission Sources Reported



Reporting Requirements

The reporting requirements for each emission source are detailed in the appendices section. There are both minimum reporting and supporting information requirements detailed. The minimum reporting requirements are mandatory and must be provided within the set timescales whilst the supporting information is not mandatory but is encouraged to be provided wherever possible. The collation of cost information specifically is very useful in identifying areas for focusing reduction efforts. Cost data should be submitted in local currency, conversions will be made by Group Sustainability to ensure consistency in the conversion factors utilised. The costs recorded should be the total cost including all taxes / levies. Wherever possible it is important that invoices and source data are uploaded as an attachment as evidence of the figures reported. This information is important to ensure effective assurance of the data set.

Scope 3 Materiality

The GHG Protocol Standard and Science-based Target Initiative request that companies perform a relevance assessment to justify their Scope 3 reporting boundary. Wood employed an independent third party to undertake a materiality assessment to ensure our scope 3 reporting was an accurate and truly transparent reflection of our relevant emission sources.

The following scope 3 categories were identified as being relevant to our business:

- Purchased goods and services
- Capital goods
- Fuel and energy related activities
- Upstream transportation and distribution
- Waste generated in operations
- Business Travel
- Employee commuting (including home working)

Business travel and fuel and energy related activities are the only sources of emissions where actual data is currently available. For all other sources of scope 3 emissions, until actual data is available, all data will be

estimated by the Group Sustainability function and input into the carbon reporting system on an annual basis.

Estimation of Small Office Energy Use

To ensure efforts remain focused on our most material emissions, natural gas and electricity consumption associated with offices under 5000 square feet will be estimated unless there is a legal or business requirement to record actual data, or the location chooses to do so. This does not apply to residential properties, projects sites, warehouses or laboratories who are still required to report actual data regardless of the size of the area occupied by Wood. This process only applies to natural gas and electricity consumption. Electricity will be estimated for all offices in this category. Natural gas will only be estimated for sites that have confirmed it is used on site. Onsite fuel usage, fleet mileage and business travel data are still required to be reported if relevant to the location.

New Sites and Offices

The BU Sustainability Directors are responsible for ensuring all locations within their BU are assessed for the requirements detailed in this standard and must inform Real Estate Services and the Group Sustainability Function of any new offices / sites, they become aware of, falling under Wood's operational control.

Monthly reviews of the Real Estates Sustainability Tracker will be undertaken by the Group Sustainability Function with details of any new offices identified to be passed to the BU Sustainability Director to confirm if these locations fall within the reporting boundary detailed in this standard.

Business Acquisitions / Divestment

Where a new company is acquired by Wood, the Group Sustainability Function will develop a plan with the relevant HSES VP, detailing the necessary steps required to incorporate the new business into our carbon reporting process, within the relevant reporting period.

Calculation of Emissions

Recalculation of the Baseline

If the business undergoes significant structural changes (for example acquisitions, mergers or divestments) the baseline year may require recalculation. The following changes may result in a requirement for recalculation of our baseline year:

- The discovery of a significant error(s)
- Changes in the calculation methodology or improvements in the accuracy of emission factors
- Structural changes within the business such as the transfer of ownership or control of emissions generating activities from one company to another, e.g., divestment

In line with the GHG Protocol, a change of greater than 10% to the total footprint would trigger the requirement for a recalculation of the baseline.

Any recalculation of the baseline would be undertaken by the Group Sustainability Function in line with the GHG Protocol Corporate Reporting and Accounting Standard.

Reporting Period

Carbon emissions are reported on an annual basis that begins on the 1st of October – 30th September. For example, our 2019 emissions cover data from the 1st of October 2018 – 30th September 2019. This is to allow a full year's data to be recorded in sufficient time that meets both internal and external reporting deadlines.

Reporting Software and Emission Factors

Sphera is the reporting software chosen to manage our carbon reporting globally and the use of the system is mandatory for all Wood business units. Use of Sphera globally ensures a clear, auditable record of our carbon emissions data and usage; it ensures that all data is comparable and accurate for both public and internal reporting.

The Sphera system houses all the emission factors applied to source data to generate the associated quantity of emissions. This common framework ensures the correct emission factors are applied to meet Wood's reporting requirements. The group Sustainability function are responsible for identifying the appropriate emission factors to be utilised. Occasionally a deviation to this approach may be required for certain operational sites, this will be assessed as required by the Group Sustainability Function.

Reporting Schedules

All data should be uploaded to the carbon reporting system on a monthly basis unless otherwise agreed with the Group Sustainability Function.

Where the monthly data is not reflective of a calendar month (e.g. 15 February – 14 March), the data should be entered for the month when the bill was issued. If data covers more than a month (e.g. quarterly bills are received), the data should be divided into the months it covers and entered monthly (e.g. a quarterly bill should be divided into three and entered against three months in the system). The comments section in the carbon reporting software should be utilised for any additional explanation required, such as how an invoice has been broken down.

Monthly data collection status reports will be sent by the Group Sustainability Function to data providers. Data providers will then have a further month to upload the required data. If, for whatever reason, this is not possible, the data provider must contact the group Sustainability team to agree what action is to be taken.

Where data providers are not submitting the required data in a timely manner the appropriate BU Sustainability Director will inform the relevant HSES President, and a plan will be agreed with the Sustainability function to ensure compliance with the requirements of this document.

Data Gaps

Where actual data is not available or has not been reported for a legitimate reason, estimation techniques will be utilised. Set methods for estimations are set out in the appendices section as previously mentioned to ensure a consistent methodology. Estimations will only be undertaken by the Group Sustainability Function and not those providing data. Data providers should not input a 0 unit where data is not available, the period must be left blank. The system will only estimate where there is a missing entry, if 0 is entered the site will assume that is the actual usage. A 0 value should only be entered where no energy has been consumed. If a questionnaire has been enabled for a location which does not have these emission sources, e.g. a natural gas questionnaire is switched on for a site that does not have natural gas, the Group Sustainability Function should be informed and this can be deactivated, in the meantime a 0 should be entered to ensure data is not flagged as incomplete and escalated within the BU.

Every effort should be made to collect and report actual data in its entirety. The higher the level of estimation in the dataset the lower the accuracy. However, there may

Calculation of Emissions

be instances where this is simply not possible. In these instances, an agreement must be made between the data provider and the Group Sustainability Function collectively to estimate.

Where a material data gap (more than 5% of the total footprint) is identified, for example after an acquisition where data is not immediately available, this will be disclosed in the annual report and the annual sustainability report.

Currency

All currency data should be provided in the locations native currency, any conversions will be carried out in the carbon reporting system. Standard currency rates will be uploaded to the carbon reporting system annually by the Group Sustainability Function.

Additional Site Information

The BU Sustainability Directors are responsible for ensuring the floor area of each location is known and provided to the group Sustainability Function. The gap fill and estimation techniques built into the reporting system require floor area to be known, if this is blank an estimation will not be populated for this location.

Data providers are required to complete a location details review form in the system on an annual basis. This provides additional information which is required to ensure estimations can be ran and aids in the verification of the emission factors being applied.

Assurance

Assurance will be periodically undertaken by the Group Sustainability Function on the data held within the carbon reporting system.

As a minimum, a biannual data check will take place in June and November reviewing both the energy usage and emissions for the same period in the current and previous year. The Group Sustainability function will generate reports for the BU Sustainability Directors to examine and address any anomalies, providing a tracker so data changes and queries can be followed and documented. Group Sustainability function will provide a holistic and spot check review of the figures and issue a final sign off sheet for each business unit.

Emissions disclosed in the Group Annual Report and Accounts will be audited as part of the overall audit report as well as a full independent third-party verification of the emissions totals reported.

Definitions

Carbon: Used to describe CO₂e, a term for describing different greenhouse gases in a common unit. For any quantity and type of greenhouse gas, CO₂e signifies the amount of CO₂ which would have the equivalent global warming impact.

GHG: Green House Gas

Operational control: Wood is considered to have operational control where it, or one of its subsidiaries has the full authority to introduce and implement its operating policies. See appendix for a more detailed definition of operational control.

Location Based Emissions reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data).

Market Based Emissions reflects emissions from electricity that companies have purposefully chosen, allowing companies to use specific emission factors relevant to the specific energy tariff they have selected.

Emission Factor: A factor allowing GHG emissions to be estimated from a unit of available activity data (e.g., tonnes of fuel consumed) and absolute GHG emissions.

Company car: Vehicles owned or leased by Wood (the company controls and determines how the vehicles are used/ assigned). One or more of the following apply:

- Leases are for extended periods of time and may extend to useful life of vehicle.
- Wood has direct control over the vehicle(s) and selects the vehicles to be leased.

- Vehicles are leased by Wood.
- Wood is responsible for ongoing maintenance and repair of the vehicle.
- May be subject to Wood Fleet Management Program
- Fuel cards are assigned to vehicle

Hire car: Vehicles rented by Wood personnel to conduct business. One or more of the following would apply:

- Leases would typically be short term i.e., 1 day / week
- Wood likely does not have control over the selection of vehicle beyond a vehicle class code.
- Wood is not responsible for maintenance and repair of the vehicle.
- Arrangements typically booked through travel agent with a preferred supplier (e.g., Enterprise)

Personal vehicle: Vehicles owned by Wood employees and used for business purposes. One or more of the following would apply:

- Employee has claimed business mileage expenses through business expense system
- Wood does not have control over the selection of vehicle.
- Wood is not responsible for maintenance and repair of the vehicle.

Downstream leased assets: Assets leased to third parties.

Abbreviations

CCL Climate Change Levy

References

[New Site Form](#) HSE-FOR-100702

Revision History

Rev no.	Rev date	Summary of changes
R1	11-December-2018	Draft for Review
0	13-December-2018	Issued for Use, replaces SUS-PRO-100002 and HSE-GDS-100045
1	8-July-2021	Full Review
2	18 July 2022	Full Review, key changes made within Roles & Responsibilities, Estimation of Small Office Energy Use, New Sites and Offices and Reporting Schedules
3	06 October 2023	Full Review, new appendix Operational Control Clarifications

Appendices

Wood Global Carbon Reporting Requirements

Emission type	Minimum reporting requirements	Supporting information	Data to be provided by
Scope 1	Units of natural gas consumed and cost	None	Business unit (unless covered by a master agreement contract)
	Units of on-site fuel purchased and cost		Business unit
	Units of heating oil consumed and cost		Business unit
	Units of fuel purchased for fleet vehicles and cost		Business unit
	Distance driven in a company vehicle (including leased company cars) and cost (including taxes), or quantity of fuel consumed	Fuel type (petrol, diesel, LPG, etc.) Size of Engine	Business unit (unless covered by a master agreement contract or Voyageur or iexpense)
Scope 2	Units of electricity consumed and cost	Usage of electricity from non-renewable sources Usage of electricity from renewable sources	Business unit (unless covered by a master agreement contract) or an office less than 5000sqft where estimations will be applied.
	Units of steam consumed and cost	None	Business unit (unless covered by a master agreement contract)
Scope 3	Distance travelled by aeroplane and cost	Class of travel taken	Business unit (unless covered by a master agreement contract)
	Distance travelled by train and cost	None	Business unit (unless covered by a master agreement contract)
	Distance travelled on business in employee's own vehicle and cost	Fuel type (petrol, diesel, LPG, etc.) Size of Engine	Business unit (unless covered by a master agreement contract)
	Distance travelled by rental car and cost (including taxes and fuel)		Business unit (unless covered by a master agreement contract)
	Distance travelled by employees commuting and cost (including home working)	None	Group Sustainability (estimated)
	Transmission and distribution emissions from electricity purchased and Well to Tank emissions from fuel	None	Group Sustainability (generated by Sphera based on energy usage)
	Purchased goods and services	Supplier spend	Supply Chain
	Capital goods	Supplier spend	Supply Chain
	Upstream transportation and distribution	Supplier spend	Supply Chain
	Waste	Tonnage (where known)	Business unit (where known) Group Sustainability (estimated)

Cost data should be the full cost including taxes

Appendices

Standard Estimation Techniques (undertaken by Group Sustainability Function)

Electricity and Gas

Reason for estimation	Estimation methodology
The Wood office is in a multi-tenanted building and electricity and gas data is only available for the entire building.	The usage should be estimated based on the percentage of square footage leased versus the total square footage of the building. If the size of your office is unknown contact your regional real estate's team.
Utility costs included in a service agreement.	The landlord should be contacted to see if this data can be obtained. If this is not possible then an estimation will be carried out by the Sustainability Function to estimate usage based on square footage and actual data from other offices in the region.
Only usage data available.	Cost can be estimated taking an average cost per unit for the region during that reporting period.
Only cost data available.	Usage can be estimated based an average cost per unit for the region during that reporting period.
Office is less than 5000 square foot in size.	Both costs and usage for these offices will be estimated by the Group Sustainability Function based on the average usage / cost per square foot in that country / region.
Data is incomplete over the reporting period.	If the previous month has a non-zero value, then this is used. If the previous month value is not known, but there is a value for the same month of the previous year then this is then used. If neither of the above is known, then the average monthly value will be utilised for any of the months which have been completed in the previous 12 months and apply that as the monthly value
No access to usage or cost data.	An estimate will be generated from the square footage of the office and the average intensity for that region / country (whichever is deemed to be the most appropriate) by the Sustainability Function.

Air Travel

Reason for estimation	Estimation methodology
Journey taken recorded but not the distance.	Distance will be estimated by group Sustainability Team by based on airport codes.
The class of travel is unknown.	An average air travel emission factor will be applied to the distance travelled.

Rail

Reason for estimation	Estimation methodology
Journey taken recorded but not the distance.	If the journey is within the same city use an average of 10km per journey. If not, the following website should be utilised, http://www.geobytes.com/citydistance

Car Travel

Reason for estimation	Estimation methodology
The cost of fuel for company fleet vehicles is not available from finance but mileage details.	An average cost per litre/ gallon should be utilised to calculate the volume of fuel.
Employee mileage claimed on expenses is only available as a cost, no mileage details are available.	The reimbursement rate (cost per mile / km) should be utilised to estimate the mileage.
The fuel type and engine size are unknown.	An average car emission factor will be utilised.

Any scenarios not detailed will be dealt with on a case-by-case basis, the basis of estimation will be decided by the Group Sustainability team.

Appendices

Operational Control Clarifications

The following table will help to determine whether Wood has operational control of a site or asset.

Operational Control	Electricity/Natural Gas Bill in Wood's name	Electricity/Natural Gas Bill in Landlord/ Building Owners/ Lessee name
Wood Owned (including any investment property)	Yes, Operational Control	N/A
Wood Leased	Yes, Operational Control	Yes, Operational Control Wood can select energy efficient equipment being used and encourage energy saving behaviours.
Client Facility	Yes, Operational Control	Not Operational Control
Wood managed property that is subleased to a 3 rd party	Yes, Operational Control	Not Operational Control. Wood is not consuming the energy or can influence the move to renewable energy

Note the legal, commercial and day to day operation of a site, project or location may be different from the operational control defined for carbon reporting.

Due to the complex nature of the SAGE and CATS processing plants a review of fuel reporting was undertaken and the following treatment for carbon reporting was agreed with the President of Sustainability.

Reported in Sphera	SAGE	CATS	Reasoning
Fuel Gas	✗	✗	Wood will continue to exclude fuel gas from carbon reporting. Fuel gas is part of an inline process built into the way the overall infrastructure, owned by the client, operates. Wood has no ability to change how this functions. On a trajectory to net zero there are no actions Wood could take to reduce associated emissions.
Onsite Fuel	✓	✓	Wood will continue to report onsite fuels for carbon reporting. Onsite fuels are used in equipment and vehicles chosen and operated by Wood personnel. Wood can make operational choices regarding equipment and fuel, e.g. Wood could switch to electric vehicles for fleet used onsite
Electricity	✗	✓	Wood will continue to report electricity in carbon reporting for CATS. Wood manages the electricity contract and control decisions relating to emissions reductions e.g. purchasing renewable electricity. Wood will exclude electricity from carbon reporting for SAGE from Oct 22 due to a change in contract scope. Ancala the client took over control of the bill in Aug 2022 so Wood can no longer effect decisions relating to emissions reductions e.g. purchasing renewable electricity.

Appendices

Electricity generated onsite	N/A	✖	<p>Wood will continue to exclude electricity generated onsite from carbon reporting. Electricity generated onsite is part of an inline process built into the way the overall infrastructure, owned by the client, operates. Wood has no ability to change how this functions.</p> <p>On a trajectory to net zero there are no actions Wood could take to reduce associated emissions.</p>
Venting & Flaring (fugitive emissions)	✖	✖	<p>Wood will continue to exclude venting & flaring from carbon reporting. Venting & flaring is part of an inline process built into the way the overall infrastructure, owned by the client, operates. Wood has no ability to change how this functions.</p> <p>On a trajectory to net zero there are no actions Wood could take to reduce associated emissions.</p>