

# Facilities management and cleaning services with a sustainable business model

Sustainability Report 2022-2023



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This report has been prepared by Total Eco Management Ltd; GRI Certified Professionals, for the sole use of Smarter Services Ltd. All Data referred to has been kindly provided by Smarter Services.

# About This Report

We are pleased to present Smarter Services Ltd's first sustainability report.

Smarter Services Ltd (SSL) is a facilities management and cleaning business that takes sustainability seriously. We are committed to working with our stakeholders to improve business value and be a positive force in pursuit of a more sustainable society.

SSL provides highly personalised services of excellent quality. Our business-to-business services are dependable, consistent, and competitive. We are committed to transparently reporting our sustainability performance and proactively building strong relationships that create social, economic, and environmental value.

Facilities management and cleaning organisations have the potential to positively impact the environment, make a significant difference in the workplace, and deliver social value to local communities and beyond. We also recognise that facilities management has a significant energy and carbon impact, and generates a need to safeguard all those who work with us.

This report shows how we recognise, learn from, and mitigate the impacts of our operations, including energy and carbon footprint, waste, health and safety risks, and effects on local communities. We are changing our business practices in collaboration with stakeholders to increasingly influence sustainability practices across the facilities management and cleaning sector. SSL continues investing in sustainable innovations to reduce chemical and plastic use.

We are committed to improving sustainability performance, as the success of our business relies on creating a sustainable future that mitigates risks and capitalises on the opportunities a more sustainable model offers. This report communicates our current sustainability performance, provides data, trends, and comparisons, and aims to drive internal and external engagement for continuous

improvement. It evidences our dedication to being a sustainable, responsible business backed by strong leadership.

This sustainability report is based on measuring and analysing SSL's activities over the past year (March 1, 2022 to February 28, 2023) in relation to past performance, sector benchmarks, and sustainability context. It discusses the prioritised issues, why they are relevant, and how our approach is evolving. The report data is checked and monitored through management control systems by department leads and their teams.

By transparently documenting our environmental, economic, and social impacts, achievements, and methods, this report formalises SSL's sustainability initiatives. It provides a robust platform to engage customers, clients, investors, board members, and employees with information to collaboratively guide continuous improvement and performance across our sustainability priorities.

Comprehensive reporting demonstrates our commitment to sustainability and accountability in a rapidly changing world. Key drivers include climate change, carbon accounting, resource scarcity, inequality, shifting generational values, and ensuring a habitable planet for future generations.

## Statement of Use

Smarter Services Ltd has reported in accordance with the GRI Standard for the period 1st March 2022 to 28th February 2023. We will report annually (GRI 2-3)

## Feedback (GRI 2-3)

We welcome your feedback on this report. Please send any feedback you might have to [hello@smarterservices.co.uk](mailto:hello@smarterservices.co.uk). This report can be found online at [www.smarterservices.co.uk/sustainability](http://www.smarterservices.co.uk/sustainability)

# We Take Sustainability Seriously (GRI 2-22)

Sustainability is at the core of our decision-making, culture, and actions in the short, medium, and long term. Our everyday business activities are heavily influenced by commitments to learning, climate change, circularity, human rights, and stakeholder engagement, underpinned by solid governance and management control. We are dedicated to contributing to the 2030 Agenda United Nations Sustainable Development Goals through our actions, and by encouraging like-minded organisations to do the same.

I am pleased to present our first Smarter Services Ltd Sustainability Report, furthering our tradition of performance measurement to improve the services we provide. Our targets actively pursue our 'Carbon Reduction Plan,' aiming to reduce emissions by 22% by 2027, decrease green waste, and minimise overall waste. We're keenly focused on reducing packaging and plastic waste, using biodegradable plastics, and ensuring recyclability. Health and Safety is a top priority, and our management controls are in place to keep colleagues and customers safer.

The report reflects our vision and values for authenticity, strengthening our integrity toward stakeholders, encouraging cultural diversity, and fostering creativity in critically assessing our business needs for ongoing success.

Founded in 2006, Smarter Services Ltd has long recognized the mutual benefits of embracing sustainability for the environments and communities in which we operate. This report focuses on business performance data to evidence the magnitude of our contribution and impact, emphasising critical information for Smarter Services Ltd and its stakeholders.

Just as importantly the report provides a wealth of information for our staff to use in everyday business to identify better and more efficient ways

to operate and highlight areas for improvement.

In running Smarter Services Ltd, we focus on the risks and opportunities that create, preserve, or erode value, providing added visibility for our management team over the core issues in which we invest our time and energies. Our efforts to create a more sustainable business model contribute significantly to our corporate strategy and inspire others in the built environment to engage in the need for change.

Smarter Services' board-agreed vision is 'To be the most sought-after facilities management and cleaning business in the south of England.' We understand our current success is derived from our ability to innovate, change, and continuously improve sustainability.

We recognize how private equity can facilitate 'Impact Investing' and drive better leadership, management, corporate resilience, and sustainable growth, making Smarter Services Ltd an attractive partner and pioneering investment opportunity.

The Directors at Smarter Services agree on the organisation's corporate direction. We commend this report to our internal and external stakeholders as a concise communication on our sustainability impacts and aspirations. We believe reporting is doing the right thing, we believe it is the best way of building a successful business. I would like to take this opportunity to thank my Board and colleagues for their enthusiastic support of our sustainable values.



Kye Gbangbola MBA  
Interim Chairman  
Smarter Services Ltd

# Our Commitment (GRI 2-22)

At Smarter Services we do more than facilities management and cleaning. We are also working to enhance the health of our environment, and improve quality of life for our people, customers and communities, both now and for generations to come. Our commitment to ESG underpins everything we do as a business, including how we deliver for our customers, support our people, work with local communities and protect the planet.

The building and construction industry accounts for more than **40% of all emissions**. The link between the health of our environment and people is increasingly clear, and our built environment has a powerful impact on our lives, it is where **most of us spend a staggering 90% of our time**.

For these reasons it is incumbent on all organisations working in the construction and real estate sector to be sustainable and operate responsibly and with accountability, reporting their impacts and finances transparently, so stakeholders can engage and be an integral part of organisational change.

From the very beginning in 2006, my wife and I wanted our business to genuinely care for its people and the planet. To a certain extent, this report simply formalises the sustainability journey we have been on, articulating where we stand in 2023 and robustly planning our path forward towards a sustainable future. Embracing the fourth industrial revolution, we leverage technology and AI to further our business by gaining insights from raw data and optimising workflows. Perhaps it is

these aspects of our character and culture that set Smarter Services apart as a partner of choice.

From managing risk to driving growth opportunities, Environment, Social and Governance (ESG) initiatives form a key part of how Smarter Services does business, appreciating our most important resource is our people, financial control, and leadership.

Smarter Services employs 366 colleagues, working with a diverse range of customers. Through the work we do, we make a positive difference to the lives of thousands of people, and we take that responsibility very seriously. We understand reporting has operational, reputational, and financial implications; the business case being approved by the Board at the outset.

This report emphasises our ability to measure, disclose, and be accountable for our sustainability impacts, we provide key measures of success across the strategic goals developed with our stakeholders, we map our most material issues to the United Nations Sustainable Development Goals driving value creation and supporting sustainable decision-making processes.

At SSL, we understand the importance of actions, not words, as the real currency of sustainability. We thank you for taking the time to read about our sustainability journey, and we welcome any challenge, and insights or questions from all interested parties.



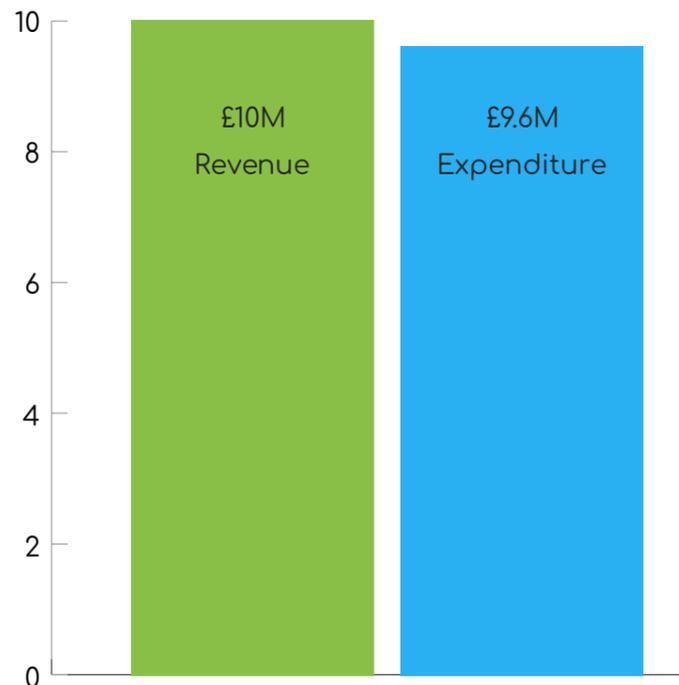
Jason Southwell  
Managing Director | Smarter Services Ltd

# Introduction and Performance Highlights

We have been recording and monitoring our consumption of natural resources, seeking to provide an excellent service for our clients. Innovations at Smarter Services include our Carbon Reduction Plan, reduced waste on site, including plasterboard and wood fire door offcuts, reduction of single-use plastics, better recycling practices, and the use of chemical-free cleaning products. We have transitioned to water-based products, which are less harmful to the environment, to reduce chemical usage, stopping the use of pesticides, herbicides, and weedkillers. 100% of our green waste is composted, eliminating the need for purchased compost. The compost we generate is sold, and we also use it to grow plants and flowers, including chillies, which we have turned into products for sale at farmers' markets.

The rise of online and digital technologies during the COVID-19 pandemic resulted in reduced travel emissions. Our drive towards an electric fleet is underway, with 6% of our vehicles being hybrid and 15.6% being electric cars.

At Smarter Services, we seamlessly connect our clients and their occupiers to the ceiling of sustainable facilities management practices. We do not consider financial profit and loss to be the sole measure of our commercial success.



Economic	2022 £	2023 £
Revenue	£8,437,000	£10,190,000
Expenditure	£7,950,000	£9,603,000
Profit before Tax	£487,000	£587,000
Community Support provided	£5,000	£8,000

# Sustainability Context



Smarter Services embrace the United Nations 2030 Agenda and its Sustainable Development Goals (GRI 2-23), which aim to protect the planet and ensure prosperity for all and calls on governments and business to contribute towards that achievement. We recognise that we must adopt positive social impact strategies to improve

## Environment

The climate emergency is humanity's biggest challenge. At SSL, we believe this is a key way to understand the consequences of our environmental impact.

## People

People are SSL's biggest asset, and we have a duty of care to ensure they are supported to make SSL a great place to work

## Community

We are an active part of the communities in which we operate, helping deliver social value commitments, not only for Smarter Services but also for our customers.

## Responsible supply chain

SSL has a robust, diverse, and responsible supply chain, which is trained in social value and engaged in creating positive social impacts across all areas of business.

health and education, reduce inequality and spur economic growth, while tackling climate change and working to preserve our planet.

SSL has evolved from perception based corporate social responsibility reporting to evidence-based sustainability reporting with defined data collection processes using internationally authoritative Global Reporting Initiative (GRI) Standards. Placing sustainability at the heart of the business, building on business performance, and creating social, environmental, and financial value has required specialist training of executives and senior management, integrated departmental working, defining data collection processes and management responsibilities and controls, whilst engaging stakeholder feedback.

Sustainability context grounds SSL's impacts to the wider context of 'Sustainable Development', entailing knowledge of authoritative measures and scientific research, so that reporting meets the expectations set out in authoritative instruments. This provides assurance that what is being reported respects global, national, regional, local, and stakeholder perspectives and needs. Our report enables us to be transparent about our impacts and contributions to sustainable development and the high standards we employ to achieve it, adhering to an internationally agreed 'Gold Standard,' rather than standards set by us, to contribute to changing the world from where it is, to where it needs to be.

# Smarter Services In Numbers

## What we create in numbers

Our comprehensive environmental data management system continues to develop enabling greater accuracy of our data, and enabling greater efficiency in the reporting process.

The classifications of energy and emissions are stated in the table below.

## Our Company In Numbers

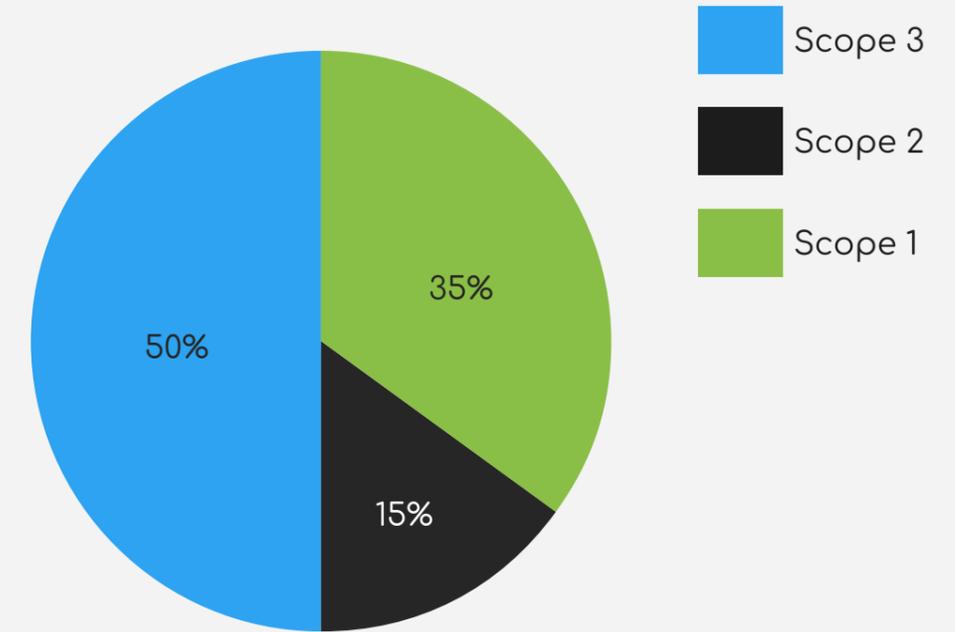
**366** Employees  
**51%** Male  
**49%** Female

At Smarter Services the Gender Pay Gap amongst Operatives is less than 2%

Energy Type	Emissions
<b>Direct</b>  Energy consumed as a consequence of the activities in the facilities/ equipment owned or controlled by SSL	<b>Scope 1</b>  Emission resulting from the organisation's consumption of direct energy
<b>Indirect</b>  Energy consumed from purchased electricity, cooling and steam	<b>Scope 2</b>  Emissions resulting from the heating and consumption of indirect energy
<b>Direct &amp; Indirect</b>  Energy consumed outside of the organisation and indirect activities	<b>Scope 3</b>  Emissions resulting from business travel consumed through upstream and downstream activities

## Total Emissions generated

**153.5**  
Tons CO<sub>2</sub>e



Environmental Impacts	2023 Base Year	Change	Target 2027	Target 2045
Direct Energy Scope 1 (43 Car fleet) kWh	443,891 (61.4%)			
Indirect Energy Electricity and gas Scope 2 (8 EV) kWh	47,715 (6.6%)			
Energy Scope 3 kWh	231,344 (32%)			
Total Energy	722,950			
Energy Intensity MWh/m <sup>2</sup>	5,648			
Emissions Scope 1 tCO <sub>2</sub> e	54.28 (35.4%)	22%	42.34	Zero
Emissions Scope 2 tCO <sub>2</sub> e	22.47 (14.6%)	22%	17.53	Zero
Emissions Scope 3 tCO <sub>2</sub> e	76.75 (50%)	22%	60	Zero
Total Emissions	153.5	22%	119.72	Zero
Emission Intensity tCO <sub>2</sub> e/m <sup>2</sup>	1.2	22%	0.936	Zero

# Sustainability Governance

Good governance is integral to how SSL operates, including the wealth of professionals who serve on the Board (GRI 2-9). Additionally, strong leadership, rigorous measurement, and oversight of reporting processes are required. Transparent disclosure to a gold standard such as GRI will encourage greater sustainable investment across all our operations.

The Board sets the corporate strategy, approves the business case for reporting, defines the Material topics, and oversees the public report with information about our impacts. Sustainability is a standing item for performance review at each Board meeting. The Sustainability Strategy Group comprises the Smarter Services Managing Director, Chairman, and global sustainability experts who set policy plans, detailed timelines, and practices. The Senior Management Team,

comprising executives trained and certified in GRI reporting (GRI 2-17), leads this cross-departmental group, coordinating operational delivery and verification. At this stage of the journey, our Managing Director, who leads our sustainability efforts, sits on three of the main parts of the structure.

The Sustainability Operations Team are the data and evidence gatherers, collecting the necessary information related to Material Topic disclosures.

SSL has a culture of continuous improvement and is positioned to influence both its upstream and downstream supply chains, making a difference in combating environmental, economic, social, and human rights issues in the communities where we operate.



# Engaging Stakeholders

## GRI 2-24 , GRI 3-1

At Smarter Services executives and managers were given GRI Certified Training to embed sustainability thinking, vision, and strategy. This is reinforced across the organisation with employees being a key part of stakeholder engagement. Externally the Board, executive, and senior employees advocate for sustainability with external stakeholders through SSL business relationships.

## GRI 2-29

Smarter Services Stakeholder engagement has been with internal and external stakeholders. We understand the sustainability context of construction and real estate, we will be a beacon of sustainability not just by aspiration, but by action, evidence and data.

Decision science was utilised to determine which stakeholders to engage with. Stakeholders were identified and formed into groups, these were then prioritised, and a threshold set to determine which stakeholders to engage with. We used various means of engagement including face to face, social media, meetings and away days etc.

The question we asked stakeholders was 'which topics do you consider most important for our company to monitor and report on for potential and actual impact and risks?'

We appreciate the importance of incorporating external stakeholders. It also increases accountability and strengthens trust in reporting outcomes with stakeholders.

Smarter Services Senior Management Sustainability Leads, working in collaboration with experts in Sustainability Strategy Group, identified and mapped stakeholder groups. They prioritised staff, clients: commercial property landlords, registered social landlords, build to rent landlords, student accommodation landlords, developers, suppliers, sustainability experts, shareholders, investors and subcontractors, etc, as priority stakeholders to engage with due to their ability to strongly influence and be influenced by the work of Smarter Services. This initial work will be further developed to prioritise specific stakeholders for engagement, determine the questions to ask, and identify the appropriate communication platforms, such as the intranet, website, social media, etc, in accordance with GRI 2-29 to 2-30.



The Board and Executive incorporates sustainability into our culture and operations throughout the business through its governance structure GRI 2-9.

# Stakeholder Prioritisation

Stakeholders (Consultation method)	Which performance is effected by this group			Which performance is strongly influences by this group			Will this group influence or be strongly influenced in the future	Total
	Econ	Social	Env	Econ	Social	Env		
Employees (survey, emails, train, procedures)	1	1	1	1	1	1	1	7
Owners (Email)	1	1	1	1	1	1	1	7
Major RSL Clients (Email, Face to face)	1	1	1	1	1	1	1	7
Developers (Email and Face to Face)	1	1	1	1	1	1	1	7
Commercial Property Owners (email, face to face),	1	1	1	1	1	1	1	7
Clients( Email, Face to face, events)	1	1	1	0	1	1	1	6
Suppliers (mtgs, train, Induction, audit)	0	1	1	1	0	1	1	5
Subcontractors (Email, Face to Face, newsletters)	1	1	0	1	0	1	0	4
Investors (Email, Face to Face)	1	0	0	1	0	1	1	4
Local Community (local/nat & foreign media, interview wkrs)	0	0	0	1	1	1	1	4

# Negative Impacts

Negative Impacts	Actual Negative Impacts (Remediation) Severity		Potential Negative Impacts (Prevention & Mitigation) Severity/Likelihood		Comments
	Scale (how grave)	Scope (how Widespread)	Scale	Scope	
Fatalities	10 (0)	1 (0)	10	1	No fatalities
Serious injury	9	2	9	1	None
Slips Trips or falls	6	2	6	1	Rare
Occupational Illness	6	2	6	1	Rare
Near misses	1	2	1	1	monitored
Mental Health	6	2	6	1	monitored
Fossil Fuel use	5	6	5	5	reducing
Energy Consumption	5	6	5	5	reducing
Scope 1,2, Energy use	5	6	5	5	reducing
CO2 Emissions	6	6	5	5	reducing
Scope 3 Energy use	5	6	5	5	reducing
Transport to and from sites	5	6	5	5	reducing
Tools and equipment operational use	2	6	2	5	reducing
Electrical and Equipment disposal	2	6	2	5	reducing
Transport to and from offices	2	6	2	5	reducing
General Waste to landfill	2	6	1	5	reducing

# Positive Impacts

Positive Impacts	Actual Positive Impacts		Potential Positive Impacts Likelihood		Comments & SDG Mapping
	Scale (how beneficial)	Scope (how Widespread)	Scale	Scope	
Training	5	5	7	7	SDG 4 Monitored
Switch from non-renewables	2	2	5	5	SDG13 Monitored
Electric cars	4	2	6	3	SDG13 Monitored
Energy efficient ventilation	2	2	5	3	SDG 13
Working with Clients on Energy efficiencies	2	2	4	4	SDG 7
Injecting green public Realm	3	2	4	3	SDG15
Improve Biodiversity	1	1	2	2	SDG 15
Diversity	2	2	3	3	SDG 10



## Impacts, Risks and Material Topics

Smarter Services' Material Topics are determined by engaging with our stakeholders to identify the impacts generated from our activities and relationships (GRI 3-1, GRI 3-2).

Board executives and senior managers underwent training and certification for a comprehensive understanding of sustainability reporting, ESG, and GRI (GRI 2-17). This enabled the positioning of integrated structures and operations, strong leadership, and cross-organisational buy-in. Additionally, working with experts who have a good understanding of our sustainability context helped embed efficient reporting practices.

The prioritised impacts and stakeholder engagement have resulted in the following grouped topics shown on the table on the next page.

To focus on what matters most, a materiality threshold was set to report on the most relevant topics of energy, emissions, occupational health and safety, diversity and equal opportunity, and local communities. As a result, some topics such as Waste, Water, Income Generated and Distributed, Employment, Training, Biodiversity, that are relevant and important to us as a reporting organisation fall below this threshold, nonetheless they are actively managed GRI 3-2.

The topics above the threshold enable compliance with legal requirements under the Companies Act 2013 Amendment, Climate Change Act 2019 Climate Crisis Amendment, and Government policies for Greening Investment, where companies operate in ways that are good for the planet and with a deeper understanding of why this is crucial to economies.

# Material Topics

Topics	Stakeholder Groups						
	EM	OW	MR	DE	CP	SU	SC
302 Energy	10	10	10	10	10	30	10
305 Emission	10	10	10	10	10	30	10
403 Occupational Health & Safety	10	10	10	10		20	
405 Diversity & Equal Opportunities	10	10	10	10	10	20	10
413 Local Communities		10	10	10		20	
306 Waste	10			10	10	20	
303 Water					10	10	

# Materiality Matrix

Our Materiality Matrix, below, provides a visual representation of Smarter Services most significant impacts on the economy, environment, and people. For clarity the Topics of Energy, Emissions, Occupational Health and Safety, Local Communities, and Diversity and Equal Opportunity are based on significance as the sole criterion for determining whether a topic is material, as required by GRI 3-2.



# Environment

## GRI 300 Environment

Smarter Services considers the environment throughout our value chain and is taking positive steps to reverse the effects of climate change, ensuring future generations live in a more sustainable world. We adopt a 'Do, Lead, Deliver' approach where we do it for ourselves, lead the industry, and then use our in-house expertise to deliver exceptional services for our customers. This way, we ensure our processes are in order and use our influence to impact the wider industry where appropriate.

SSL's Sustainability Strategy aims to minimise the negative impact on the environment and promote responsible resource management. We recognise the finite nature of resources and the need to protect them for future generations.

We promote responsible resource management and environmental protection by eliminating fossil fuel use and improving energy efficiency. At Smarter Services, we are making the necessary investments to transition to an all-electric fleet as

part of our Carbon Reduction Plan to achieve Net Zero by 2045. We are pleased to report that 15% of our fleet has already transitioned to electric. We will be developing stronger relationships with our suppliers and subcontractors to embed sustainability throughout our supply chain.

We believe reporting well demonstrates our super corporate citizenry. It also makes us more resilient in a world that is rapidly changing across multiple fronts, which will profoundly impact our way of life. We understand the concept of 'Impact Investing' and are organised across all functions to leverage its benefits, positioning ourselves to thrive amidst these transformative global shifts.

The growth of digital technologies post-pandemic has prompted Smarter Services Ltd and others to reduce Scope 2 and 3 emissions while enhancing societal responsibility. Coupled with evolving legislation, incentives for sustainable businesses, and evidence of anthropogenic environmental harm; we champion the need for short, medium, and long-term corporate and governmental change towards a sustainable future.

# Energy

## GRI 302 Energy

As organisations gear up for the Net Zero 2050 deadline, there is a pressing need for progress and delivery by customers, the public, investors and employees alike.

Smarter Services total energy consumption; Scope 1, 2, and 3 is 722,950 kWh. GRI 302-1 Direct consumption or Scope 1 is 61.4% of energy use, whilst Indirect is 6.6% of energy use, and Scope 3

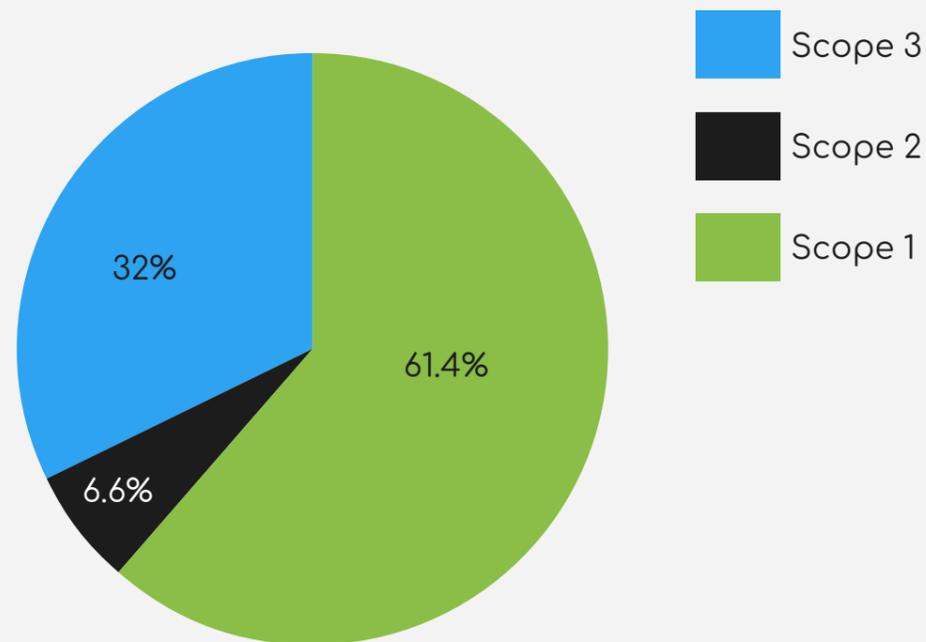
external energy use from Smarter Services up and downstream value chain is 32%, arising from the creation of products used in the delivery of our services.

The 'pie chart' profile reflects an organisation using energy while delivering services in the field, and offices that consume relatively small amounts of energy.



## Total Energy Consumption

722,950 kWh



Relatively speaking Smarter Services consumes significant energy for fuel, but is not a large consumer of energy. Nevertheless, energy has been identified as one of the Material Topics that needs to be prioritised when addressing sustainability. As part of a sector that accounts for more than 40% of all energy use and emissions, it is crucial that our Sustainability Strategy incorporates working practices that reduce embodied energy and seek to minimise operational energy consumption within this contextual framework.

Smarter Services requirement for energy is unavoidable if we are to continue to keep staff comfortable and deliver cleaning, maintenance, and groundwork services. Energy is a core element with significant cost and security implications, so we recognise the benefit of active management and continuous improvement of this business-critical resource.

Smarter Services total scope 1, 2, 3 energy consumption is equivalent to 64 homes of average energy use using energy at a rate of 11 kWh per annum per home.

We provide services that look after built environment assets at any stage of its life cycle, except disposal. We consider environmental

aspects through the operational phase of any assets.

We are considering the installation of automatic sub metering for the management of common areas; these enable real time energy data checking and audit, whilst tracking the story of our energy use so decisions can be made on its control.

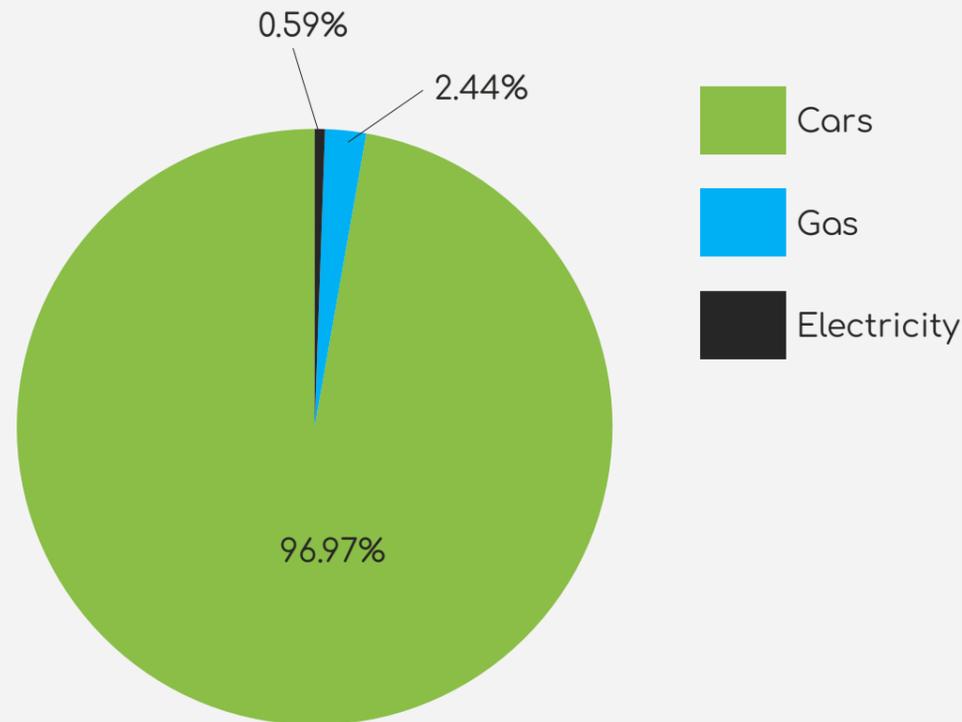
We measure energy in order to look for opportunities to improve that reduce our use of scarce resources, reduce operational costs, improve operational effectiveness and generate accountable and authentic, medium and long-term sustainable growth.

### GRI 302-5

Over time there will be a reduction in the energy requirements needed for the services we provide. This will be evident across various areas of SSL business but the conversion of the fleet to electric cars and vans generate significant reductions.

Smarter Services are committed to reducing energy use across the organisation and supply chain.

## Main areas of Energy consumption



### GRI 302-2

Energy consumption consumed outside of the organisation includes scope 3 consumption, business travel, employee commuting, transportation, upstream and downstream activities, and other indirect activities.

When considering various sustainability reports and studies; including CDP, scope 3 emissions can account for up to 50 - 80% of a company's energy consumption. As a soft FM company with a simple supply chain, scope 3 at 50% would be 245,950 kWh delivering total scope 1, 2, and 3 energy use of 722,950 kWh. It is important to establish a methodology to establish a company's overall environmental footprint.

Based on our complement of 128 full time staff SSL energy intensity GRI 302-3; across scope 1, 2, and 3 is 5,648 kWh per person.

With the current energy crisis, and rising energy costs, reducing energy consumption is not just the right thing to do environmentally, it is also business critical to keeping costs down and maintaining business operations. Reducing our energy use impacts our emissions as we take the actions to transition to a low carbon economy. Having established the base year, the SSL plan is Net Zero operations by 2045.

## Emissions

### GRI 305 Emissions

Smarter Services is committed to achieving Net Zero by 2045, five years ahead of the UK Climate Change Act's requirement of Net Zero by 2050.

SSL's performance accords with its Cabinet Office 'Carbon Reduction Plan' (CPR) <https://www.gov.uk/government/publications/carbon-reduction-policy/carbon-reduction-plan> and the GRI Requirements for Emission Disclosure, aligned by Memorandums of Understanding with The Carbon Disclosure Project and The Task Force on Climate-Related Financial Disclosure, providing double materiality for impact and financial disclosure.

Baseline emissions are a record of the greenhouse gases produced in the past, prior to the introduction of any emission reduction strategies. They serve as a reference point against which emission reductions can be measured.

2022/23 was our first year for assessment of carbon emissions figures. The appropriate GHG conversion factors (2022) have been used across all calculations.

From a 2022 pioneering base year, our emission performance has been as follows:

### Scope 1

54.28 tCO<sub>2</sub>e 35.4% (GRI 305-1)

### Scope 2

22.47 tCO<sub>2</sub>e 14.6% Includes Electric Cars (GRI 305-2)

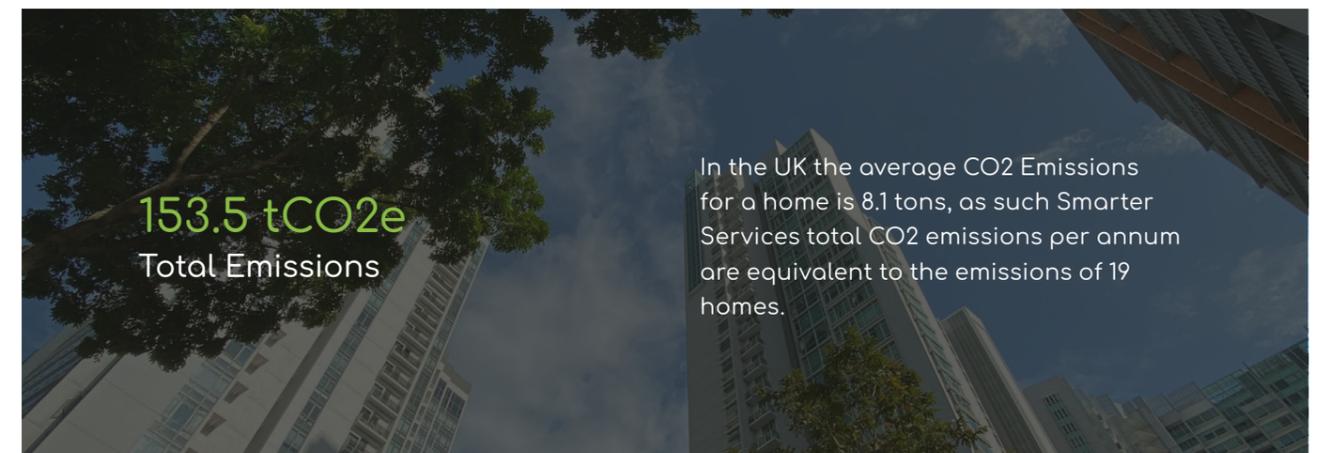
### Scope 3

76.75 tCO<sub>2</sub>e 50% (GRI 305-3)

### Scope 4

Reductions Emission that occur as a result of the use of a product or service – 0 tCO<sub>2</sub>e

It is noted appropriate GHG Emission Conversion factors (2022) have been used across all calculations see <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>



Delivery on Net Zero objectives are underway including the switch to electric vehicle (EV's) where 15% of the fleet are fully electric, including scope 1 emissions from combustion in owned and controlled vehicles, and electric cars are scope 2.

The average car in the UK generates emissions at a rate of 4.8 Tons per annum. SSL Diesel vehicle generate 5.2 tonnes PA, Hybrids 3.85 tons PA, and EV's 0.89 tonnes PA.

By reducing our emissions, Smarter Services can decrease the consumption of scarce resources, lower operational costs, enhance operational effectiveness, and contribute to accountable and authentic sustainable growth in the short, medium, and long term.

Smarter Services Green House Gas Emissions Intensity; GRI 305-4, based on 153.5 tCO2e February 2023, and 128 FT staff, results in a carbon intensity is of 1.2 tons of CO2 per person. Ongoing GRI reporting will evidence year on year reductions in emissions; GRI 305-5. For GRI reporting purposes of GRI 305- 6 and GRI 305-7, SSL do not produce, export or import Ozone Depleting Substances

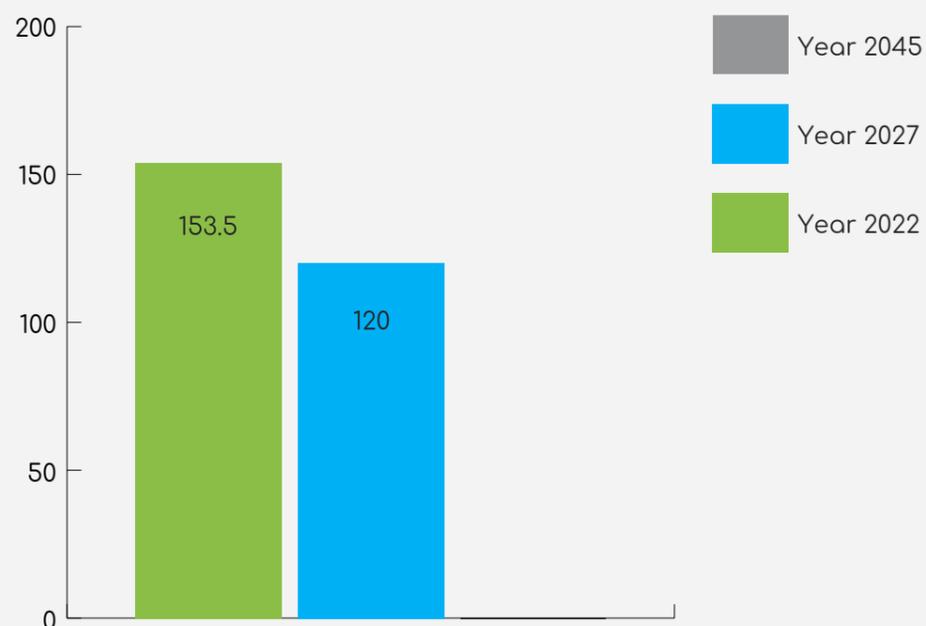
(ODS) , and SSL generate no significant air emissions of NOx and SOx, Persistent organic pollutants (POP), Volatile organic compounds (VOC), Hazardous air pollutants (HAP), or Particulate matter (PM).

Carbon offsetting schemes have done wonders to raise awareness of our impact on the environment. But they're not 'get out of jail free' cards. At Smarter Services reducing our reliance on fossil fuels is our focus – not offsetting the impact.

<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022> states EV are Scope 2

“We project that carbon emissions will decrease over the next five years to 120 tCO2e by 2027. This is a reduction of 22%

## Emissions tCO2e/yr



## Water

### GRI 303 Water and Effluents

Water is a scarce resource with only 2% of the world's water being drinkable. Smarter Services uses municipal water supplies and where possible collected grey or rainwater, boreholes are also used if available.

While water was not prioritised as a Material Topic by our stakeholders for Smarter Services, as a responsible corporate citizen, we are committed to reducing our water consumption at every opportunity. Currently, we utilise some of the least water-intensive cleaning systems in the industry.

We measure our water usage to identify opportunities for improvement, reduce the use of this scarce resource, lower operational costs, improve operational effectiveness and generate accountable and authentic short, medium and long term sustainable growth.





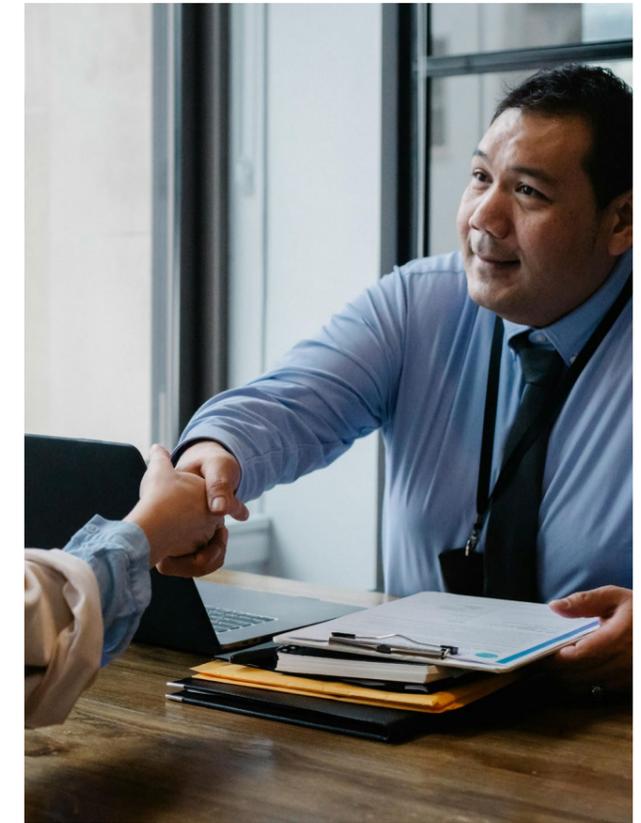
# Social

This sustainability report is born out of leadership, and our capacity to embrace learning, equality, diversity and inclusion. Our actions build social value across our employees and stakeholders alike.

Health, safety, and well-being, as integral human rights, are fundamental to our workforce and the communities in which we operate.

We will develop talent through skills-based learning strategies that help us create and retain quality jobs. We will act to attract and retain a diverse workforce where everyone can bring their true selves to the workplace.

While the cornerstone of this report is based on the Senior Management Team, the Board, and Directors being trained and certified in sustainability and its reporting, at Smarter Services, we appreciate that being educated in these essential business practices is the solid, robust platform businesses need for a successful sustainable future.



# Waste

The construction sector is responsible for generating 40% of the waste in the UK each year. SSL is reducing waste at the source and removing chemicals from building operations. Smarter Services is introducing natural, eco-friendly cleaning products to replace traditional cleaning chemicals. We have introduced new sachet cleaning products that do not use single-use or virgin plastics.

Although waste was not prioritised by stakeholders as a Material Topic for Smarter Services, as a responsible corporate citizen, we are committed to reducing our waste sent to landfills.

Sustainable office paper has been in use for many years, and increasingly, sustainable washroom paper (Metsä Tissue) is contributing to eradicating non-sustainable waste.

By embracing the principles of the circular economy, we help our customers divert waste from disposal paths to recycling journeys.

We are actively reducing supplier packaging waste and considering environmental aspects

through design, operation, and disposal for our waste. We encourage and facilitate the provision of segregated waste receptacles for recycling and diverting waste from landfills. We carefully set up waste carrying licences for Smarter Services to recycle operational waste. Encouraging our subcontractors to recycle is crucial because it conserves resources, saves energy, and helps protect the environment while reducing landfill waste.

We measure our waste to pinpoint areas for improvement, enabling us to reduce the use of scarce resources, lower operational costs, bolster operational effectiveness, and generate accountable and authentic short, medium, and long-term sustainable growth.

Our gardening waste is diverted from landfills and turned into compost, eliminating our need to buy compost and generating a surplus. We sell some of this compost and use the rest to grow plants and flowers. Chillies grown through this process are being made into products and can be sold at farm shops, providing a potential source of income.



# Health and Safety

## GRI 403 Occupational Health and Safety

The safety of our employees is our number one priority. Given the nature of the service we provide and the activities carried out, Smarter Services takes its responsibilities to employees and workers very seriously, as do our stakeholders who identified Occupational Health and Safety (OH&S) as a Material Topic.

SSL is certified to ISO 45001, an international standard that specifies requirements for a structured and systemic OH&S management system. It provides a framework for the Board and Senior Management Team to manage risks and improve OH&S performance.

The standard establishes criteria for an OH&S policy, objectives, planning, implementation, operation, independent auditing, and review. Key elements include leadership commitment, worker participation, hazard identification, risk assessment, legal and regulatory compliance, emergency planning, incident investigation, and continuous improvement.

Our key safety principles recognise that all injuries and occupational illnesses are preventable, everyone is responsible for safety, everyone has the right to challenge anyone, and we must continually strive for improvement.

We employ specialists in our business who have the responsibility of ensuring that any changes to legislation, such as the Health and Safety at Work etc. Act 1974 and RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013), are understood, processes are amended, and necessary training is provided.

Workers include contractors, subcontractors, consultants, agency workers, self-employed individuals, and homeworkers on sites across the region. We appreciate our leverage enables us to

exert some management control over our workers to keep their activities safe.

The Smarter Services Board also oversees major incidents with health and safety implications. A central part of our sustainability strategy is to nurture and train, promote health and well-being, and take actions that mitigate occupational health and safety impacts, including fatalities, work-related injuries, and work-related ill health. For GRI 403-9 Work-Related Injury, there have been no work-related fatalities, high-consequence injuries, and recordable injuries. The data relates to both workers and employees per 200,000 hours worked. The main types of injury are slips, trips, and falls, which we seek to mitigate through training.

For GRI 403-10 Work-related Ill-Health, there have been no work-related fatalities, high-consequence injuries, recordable injuries, and work-related ill health, as well as the number of accidents logged. The data relates to both workers and employees per 200,000 hours worked. The main types of injury are slips, trips, and falls, which we seek to mitigate through training and the successful operation of ISO 45001, which operates in conjunction with GRI's disclosure requirements.



# Local Communities

## GRI 413 Local Communities

We are an active part of the communities in which we operate, helping deliver social value commitments, not only for Smarter Services but also for our customers.

Our assessments of Local Communities (GRI 413-1) have identified some vulnerable groups, such as residents who are economically challenged, living with serious disrepair, experiencing damp and mould, all needing a more tenant-centred approach to our work. This would advance our clients' regulatory performance through the tenant satisfaction and feedback systems we are beginning to incorporate.

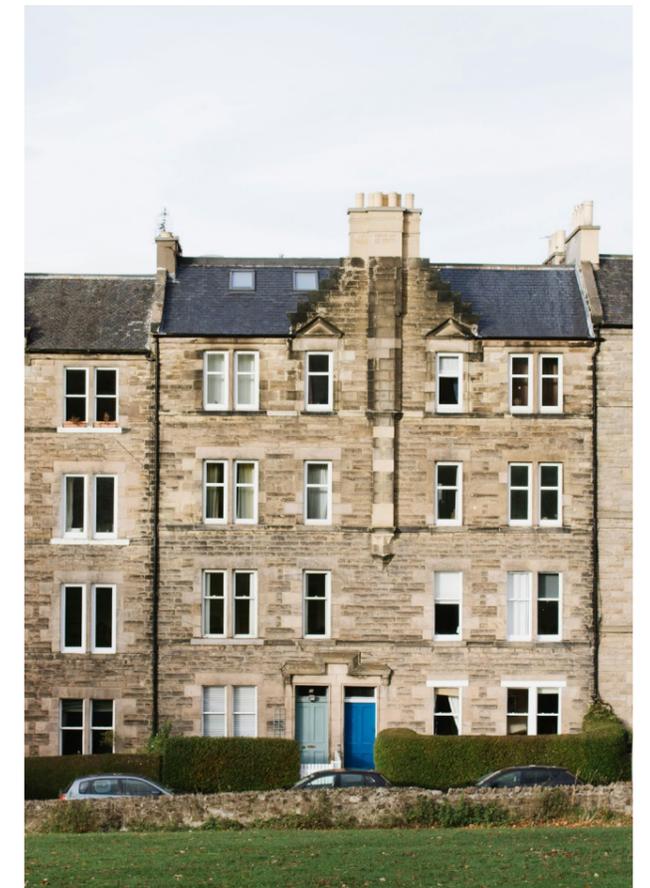
Smarter Services embraces the United Nations 2030 Agenda and its Sustainable Development Goals (GRI 2-23), which aim to protect the planet and ensure prosperity for all, calling on governments and businesses to contribute towards that achievement. We recognize that we must adopt positive social impact strategies to improve health and education, reduce inequality, spur economic growth, while tackling climate change and working to preserve our planet.

SSL has evolved from perception-based corporate social responsibility reporting to evidence-based sustainability reporting with defined data collection processes using the internationally authoritative Global Reporting Initiative (GRI) Standards. Placing sustainability at the heart of the business, building on business performance, and creating social, environmental, and financial value has required specialist training of executives and senior management, integrated departmental working, defining data collection processes and management responsibilities and controls, while engaging stakeholder feedback.

Sustainability context grounds SSL's impacts in



the wider context of 'Sustainable Development,' entailing knowledge of authoritative measures and scientific research, so that reporting meets the expectations set out in authoritative instruments. This provides assurance that what is being reported respects global, national, regional, local, and stakeholder perspectives and needs. Our report enables us to be transparent about our impacts and contributions to sustainable development and the high standards we employ to achieve it, as proper integrity to the cause of changing the world from where it is to where it needs to be, not by standards set by us, but to an internationally agreed 'Gold Standard.'





# People

## GRI 405 Diversity and Equal Opportunities

At Smarter Services, we are committed to creating a great workplace. We understand that our employees perform at their best when they feel valued. In the face of the immense challenges posed by the pandemic and the escalating cost of living, demonstrating our care for our colleagues has become more crucial than ever.

Education is the foundation of progress for a sustainable future. We will develop talent through skills-based learning strategies that help us create and retain quality jobs. At SSL we create environments where individuals can thrive. We are dedicated to fair pay, being a real living wage employer, and advocate for these principles throughout our supply chain.

Equality, diversity, and inclusion is an integral part of how we work at Smarter Services, through stakeholder engagement, Diversity, which is covered under GRI 405, was identified as a Material Topic. SSL excels in addressing the requirements of Topic Management and Disclosure, boasting a gender pay gap among our operatives of less than 2%. As highlighted by GRI Disclosures GRI 2-6 to GRI 2-8, we employ 366 people; comprising 128 FT, 192 PT, and 46 non fixed hours, split almost evenly between genders (49% women and 51% men) as of February 2023. GRI 405 confirms that we have an experienced workforce with high levels of service tenure, alongside a healthy mix of younger individuals being developed and nurtured as part of our continuous growth. Our board is diverse and inclusive, encompassing various races and disabilities, including representation for wheelchair users. For SSL, diversity transcends mere recognition, extending far beyond events like Black History Month or Disability Month.

A diverse team brings a range of experiences, perspectives, and skills to the workplace, leading

to more creative and innovative solutions, and a vibrant inclusive culture of business growth.

By encouraging our colleagues to disclose diversity data, we can gain a deeper understanding of our workforce's demographics, enabling us to provide the appropriate level of support and development. We will act to attract and retain a diverse workforce where everyone feels comfortable bringing their authentic selves to the workplace.

At Smarter Service we never forget our achievements are the collective results of our people, and the brilliant workplace environment they have helped create.

This sustainability report is a product of leadership, our sustainability governance structure, and our capacity to embrace learning, equality, diversity and inclusion. Our actions build social value for both our employees and stakeholders alike.



### Environment

The climate emergency is humanity's biggest challenge. At SSL, we believe this is a key way to understand the consequences of our environmental impact. We are reducing waste sent to landfills by composting it and using the compost to grow flowers, from which we make sauces. Thus, we generate income from the sale of compost and food products derived from waste.

### People

People are SSL's biggest asset, and we have a duty of care to ensure they are supported to make SSL a great place to work. We also engage with clients and increasingly their residents to obtain vital feedback about the work SSL provides. We keep this under monthly review through our Senior Management Team Meetings, with a strong focus on Health and Safety.

### Responsible supply chain

Smarter Services has a robust, diverse, and responsible supply chain, which is trained in social value and engaged in creating positive social impacts across all areas of business, as intended by GRI 413-2. Alongside a Registered Social Landlord (RSL) client, A2 Dominion, we carry out a range of activities, including support with vulnerable residents' gardening and cleaning. We involve residents and their children in planting, flower-growing competitions, and environmental workshops. SSL also makes charitable contributions and provides business advice to resident committees.



# Supply Chain

At Smarter Services, we actively engage with our supply chain to not only identify our material topics but also to cultivate relationships that support mutual sustainability objectives, fulfil the requirements of the Smarter Services Sustainability strategy <https://www.smarterservices.co.uk/sustainability>, and drive continuous improvement through innovation and cost efficiencies.

Engaging with our supply chain is essential for safeguarding human rights, enhancing health and safety standards, establishing expectations of conduct, combating modern slavery, mitigating environmental impacts, and bolstering supply chain resilience. We aim for responsible supply chains that prioritise local delivery and embrace the principles of circular economies to minimise consumption and waste.

Smarter Services advocates for responsible management of environmental and social issues within the supply chain. This includes initiatives such as removing harmful chemicals to protect the environment and embracing eco-friendly products like those offered by Biohygiene, a UK

manufacturer of biotech and plant-based sachet cleaning products. These efforts align with our customers' goals to reduce single-use plastics within the supply chain. The adoption of chemical-free cleaning products has increased to 28%, up from 5% the previous year.

Carbon reporting within the supply chain plays a crucial role in addressing climate change and reducing emissions. Our approach to working with suppliers is increasingly pivotal to our sustainability achievements, social value delivery, and emissions reduction.

We conduct an annual review of our suppliers as part of our due diligence process to ensure they continue to meet Smarter Service standards. This review helps us identify any potential supply issues, gather performance feedback, and explore innovations where appropriate.

For Smarter Services, sustainability is a fundamental metric in supplier engagement, providing resilience and long-term value beyond mere cost savings.

# Resource Use

Smarter Services' energy, emissions, waste, and travel policies, along with efficiency initiatives, are designed to enhance environmental performance. Continuous improvement in data monitoring and collection is a key focus. Additionally, we stay ahead of sector changes and energy efficiency ideas through ongoing research.

Operating within a cohesive corporate governance structure, which includes management and training, we have established a robust sustainability network across functional areas. These structures are organised with the support of the Managing Director and the Board to effectively implement Smarter Services' sustainability strategy.

User interfaces aimed at enhancing customer satisfaction are being developed to collect data on aspects crucial to Smarter Services' sustainability strategy, including sub-metering for electricity.

Smarter Services is fully committed to maintaining the highest standards of honesty and integrity in its activities. As a company we truly believe in transparency and providing balanced, open information. Our Code of Conduct guides all employees, consultants and suppliers, who conduct activities on behalf of Smarter Services.





# Connected Reporting Framework

Smarter Services is focused on creating long-term value across our environmental, economic, and people activities, including human rights considerations.

We recognise the importance of integrating sustainability across all business functions and throughout our supply chains. The supply chain should mirror Smarter Services' aspirations, and we are increasingly requesting sustainability information and data from our suppliers. This is crucial for our journey towards greater sustainability in the future.

Regarding Risk Management, the Companies Act 2006 outlines critical components of good governance, which a sustainability report can capture. This includes details of impacts, finances, organisational culture, and risk management. Material Topics consideration includes sustainability risks, as well as other risks such as economic cycles, investment strategies, disaster recovery, and responses to increased demand. Our integrated approach at Smarter Services ensures that business risks are embedded with sustainability risks, further safeguarding our operations.

As part of our integrated risk strategy moving forward, we will conduct a supply chain survey to understand current practices among our suppliers and ensure they adhere to a Code of Conduct. Suppliers will have the opportunity to complete a survey to assess their commitment to building sustainable relationships, receiving feedback on areas for improvement.

Our 'Double Materiality' approach to reporting combines impact materiality and financial materiality, directing investments towards more sustainable and resilient solutions. This approach aligns with authoritative international sustainability frameworks, including the Task Force on Climate-Related Financial Disclosures (TCFD). This report provides the depth and

We focus on five key areas:

- Corporate Responsibility**  
Policies, reporting, and communications
- Environmental Management**  
Impact identification and management
- People**  
Training, diversity, and equality
- Supply Chain**  
Managing supply chain risks
- Financial Control**

breadth of disclosure that key stakeholders require, addressing sustainability concerns that are material to Smarter Services' business both now and in the future.

We believe that better reporting will enable better partnerships with suppliers and subcontractors on their sustainability journey, while engaging clients and customers on theirs. Smarter Services understands its role in creating a more sustainable future, supporting improved business performance, EBITDA, and growth, ultimately reflected in a higher enterprise value. It takes responsible ownership and stewardship to deliver a robust, resilient, and demonstrably sustainable business.



## Operating Safely

Smarter Services employs a highly integrated approach to ensuring safe and efficient operations across all its services and projects.

Risk management is at the core of our operations and is seamlessly integrated into our daily activities. Within the construction sector, the success of our initiatives is measured by the frequency and severity of injuries sustained by our workforce. We have implemented preventative and early intervention measures to effectively manage risks, with a strong emphasis on compliance to safeguard our team and provide a secure working environment.

In a post-COVID world, we will increasingly disclose our performance on sustainability issues that drive both risk and opportunity, both internally for the business and externally for surrounding society, the economy, and the environment.

Smarter Services has incurred no environmental fines or penalties for non-compliance with any

laws and regulations, including those pertaining to the environment.

Our employees at Smarter Services are guided by legislation and the staff handbook, which emphasises the applicable laws in the jurisdictions in which they operate. Our staff handbook is regularly updated to ensure its relevance, and we hold compliance seminars periodically to keep relevant staff informed about changes to legal requirements and procedures.

Smarter Services provides sustainability training to all staff and hosts training events focusing on developing brand awareness of sustainability. Additionally, we provide training to consultants, suppliers, and contractors. We also offer training aimed at raising awareness of bribery and corruption among stakeholders.



## Data Coverage

Smarter Services harnesses the power of data to reduce energy expenditure and drive efficiencies, utilising market-leading technology to decrease carbon emissions and ensure energy supply security, including the design and implementation of renewable power systems.

In recent years, Smarter Services has been diligently recording and monitoring its consumption of natural resources. The year 2022 will serve as a baseline for performance measurement, management, and change. We continuously strive to enhance the accuracy and scope of our data collection. The primary goal of this monitoring is to understand our dependencies, ensuring critical resources remain available whenever needed while minimising the resource footprint necessary to achieve the desired commercial outcomes.

Smarter Services utilises a company-wide data management system to support its sustainability program. The analysis derived from this system will serve as a foundation for potential future certification to other impact-based and financial standards. Our disclosures are balanced,

encompassing challenges alongside positive impacts.

The information collected can be utilised for environmental data reporting, budget setting, and supporting customer awareness, fostering more sustainable business practices.

The Directors and relevant staff have thoroughly reviewed all the information presented herein and believe it accurately represents Smarter Services' performance. While external assurance of this report was not conducted, we are open to considering external assurance for future reports (GRI 2-5).

By 2030 Smarter Services would like to be the facilities Management Company that inspires its customers and stakeholder through our uncompromising commitment to excellence and sustainable business.

We welcome your feedback on this report, please send any you might have to [hello@smarterservices.co.uk](mailto:hello@smarterservices.co.uk). This report can be found at [www.smarterservices.co.uk/sustainability](http://www.smarterservices.co.uk/sustainability).

## Stronger Together

I'd like to take the opportunity to acknowledge some key partners that have been essential in the delivery of this report. Their skills and expertise ensure quality, impact and reach.



Jason Southwell  
Managing Director | Smarter Services Ltd

## Acknowledgements

### Total Eco Management Ltd

Thank you to Nicole Lawler, Sustainability Consultant, and Global Reporting Initiative Certified Training Partners, author of Gold Standard ESG and Sustainability. We couldn't have done this report without you.

### The Typeface Group

Thank you to the team at The Typeface Group our communications and design partner. We are so thankful for their support to create this report and for their continuous support over the years.

# Content Index

Statement Of Use	Smarter Services Ltd has reported in accordance with the GRI Universal Standards for the period 1st March 2022 to 28th February 2023.				
Gri 1 Used	Gri 1: Foundation 2021				
Applicable Gri Sector Standard(S)	Not Applicable				
Gri Standard/ Other Sources	Disclosure	Location	Omission		
			Requirement(S)	Reason	Explanation
<b>General Disclosures</b>					
Gri 2: General Disclosures 2021	2-1 Organizational details - Smarter Services Ltd (SSL), privately owned, HQ in London, operating in the UK	Back page	A grey cell indicates that reasons for omission are not permitted for the disclosure or that a Gri Sector Standard reference number is not available.		
	2-2 Entities included in the organization's sustainability reporting - SSL	About page			
	2-3 Reporting period, frequency and contact point - 1st March 2022 to 28th February 2023, annual reporting, financial reporting period is the same. Report Published April 2024. Contact hello@smarterservices.co.uk	p3 and Back page			
	2-4 Restatements of information - None				
	2-5 External assurance - The Board has sustainability experts and keep assurance under review	p34			
	2-6 Activities, value chain and other business relationships - SSL are active in the facilities management and cleaning sector providing for commercial and residential property owners, utilizing direct labour, subcontractors, cleaning and gardening products.	p3			
	2-7 Employees - 366 employees; 187 men, 179 women. 128 Permanent employees; 65 men, 63 women. 0 Temporary Employees; 0 men, 0 women. 46 non-guaranteed hours employees; 23 men, 23 women. 128 Full Time, 65 men, 63 women. 192 Part Time Employees; 98 men, 94 women. Done by head count February 2023.	p29			
	2-8 Workers who are not employees - There XY workers with contractors performing cleaning and property maintenance and fire safety emergency works, and XY workers with consultants. Calculated by headcount February 2023.	p29	Workers	Unavailable/incomplete	The information requested is not currently collected. Given the calculation guidance provided for this disclosure this will be reviewed for the 2024 report.

	2-9 Governance structure and composition - SSL has a Board of Directors responsible for decision making. The Sustainability Strategy Group is responsible for the management of SSL impacts, and a Sustainability Operations Team that uses policies, procedures, and protocols to collect and deliver disclosure data from across the organisation departments. The Board has 50% executive directors and 50% non-executive directors, 100% male, 25% under-represented groups, the Chairman is a sustainability expert. Efforts to improve the gender mix are underway.	p10			
	2-10 Nomination and selection of the highest governance body - The Board are owners and recruited directors are interviewed for their skills and competency, with consideration for diversity and inclusion.	p10			
	2-11 Chair of the highest governance body - The Chair of the Board is a non-executive director.	p4			
	2-12 Role of the highest governance body in overseeing the management of impacts - Fundamentally the Board approved the business case to Sustainability Report. The Board underwent specialist GRI Certified Training with GRI Certified Training Partner Total Eco Management Ltd. Accordingly SSL's purpose value and mission were updated. The Board oversee the work of the Sustainability Strategy Group with its sustainability expertise for identifying impacts, conducting due diligence, assessing the significance of impacts, and determining the Material Topics for reporting. Throughout stakeholder engagement involves the Sustainability Strategy Group that set the protocols and actions, the Senior Management team Leads that operationalise the engagements, and the Board who monitor the performance on the timeline set in the Business case and Approve the Material Topics and the sustainability report. The Board monitor and review the effectiveness of reporting process as a standing item at monthly meetings.	p10			
	2-13 Delegation of responsibility for managing impacts - The SSL Board leads from the front of its integrated functions, it delegates responsibility for managing SSL's impacts to the Senior Management Team Leads, and Strategic Group who meet regularly.	p10			
	2-14 Role of the highest governance body in sustainability reporting - The Board is responsible for reviewing and approving the Material Topics, and reported information contained in it sustainability report, following the recommendations that flow from the Sustainability Strategy Group. The process for reviewing and approval involves processes of preparation, stakeholder engagement, determination of material topics, monitor performance, and report, these are set out by the Sustainability Strategy Group, and carried out by Senior Management Team Leads, and the Sustainability Operations Team which follow the GRI sustainability reporting processes.	p10			
	2-15 Conflicts of interest - Board Items have a standing item for the Declaration of Conflicts of Interest for Board Directors.				

2-16 Communication of critical concerns - Critical concerns about impacts will materialise and be discussed at the Sustainability Strategy Group, then reported to the Board.	p10			
2-17 Collective knowledge of the highest governance body - The Board executives were all specially trained on a GRI Certified Training Course.	p10			
2-18 Evaluation of the performance of the highest governance body - Board performance is evaluated by the Chair. Impacts are evaluated by the SSG and reported to the Board.	p10			
2-19 Remuneration policies - Remuneration for Board members and executives is based on fixed market rates for the roles, rewards for good performance will be discretionary.				
2-20 Process to determine remuneration - Board remuneration is determined by market values and negotiation by executive Board Directors.				
2-21 Annual total compensation ratio		2-21 a, b, and c	Unavailable/incomplete	The information requested is not currently collected. Given the calculation guidance provided for this disclosure this will be reviewed for the 2024 report.
2-22 Statement on sustainable development strategy	p4-5			
2-23 Policy commitments - International Financial Reporting Standards. Due Diligence on impacts are reported, and stakeholder engagement. Policy commitments are approved by the Board. Legislative compliance includes the Climate Change Act 2008 Amended 2019; with its Net Zero Commitment by 2050, The Companies Act 2006 Amended 2013 for the Directors Report and the Strategic Report; reporting the Gender Pay Gap, Human Rights, and Green House Gases, UK Mandatory Tax Reporting June 2021, Greening Finance 'a roadmap to sustainable investing' November 2021, and the International Financial Reporting Standard. SSL are committed to the voluntary United Nations 2030 Agenda; Sustainable Development Goals.	p7			
2-24 Embedding policy commitments - SSL trained executives and leadership teams were given GRI Certified Training with follow up meetings continuing the embedding of sustainability thinking, vision, and strategy. This is reinforced across the organisation with employees being a key part of stakeholder engagement. Externally the Board, executive, and senior employees advocate for sustainability with external stakeholders through SSL business relationships. Policies, Protocols, Practices, and Procedure are reviewed and evolve to reflect the SSL's sustainability strategy.				

	2-25 Processes to remediate negative impacts - Negative impacts are remediated by consideration of the 'Cause', 'Contribution', and 'Direct' relationship of SSL to the impact. SSL discuss and consider; with the stakeholder/s involved ways to prevent and mitigate actual negative impacts. Grievances will be similarly addressed working with the stakeholder/s concerned. Employees additionally have access to the SSL Grievance policy.	p13			
	2-26 Mechanisms for seeking advice and raising concerns - Responsible Business Conduct advice can be sought from specialist consultants and professional bodies. SSL has strength in depth; Board members include trained Arbitrator, and professional body sustainability ambassador. External mechanisms include Director and organisation professional membership bodies including The Chartered Institute of Building, Institute of Environmental Management and Assessment, Chartered Institute of Housing.	p4			
	2-27 Compliance with laws and regulations - There have been no significant instances of non-compliance with laws and regulations during the reporting period.	p8, p15, p17			
	2-28 Membership associations - SSL is not a member of an industry association, but its directors are members of professional membership institutions including the Chartered Institute of Building, the Institute of Environmental Management and Assessment, Chartered Environmentalists, and the Chartered Institute of Housing.	p4			
	2-29 Approach to stakeholder engagement - SSL's approach to engaging stakeholders is contained in the report, including the categories of stakeholders it engages with, how they are identified, the purpose of the engagement which includes discussions on prevention, mitigation, and being accountable, as well as the gathering of learning to improve services, and how we seek to ensure stakeholder engagement is meaningful. Chapter 'About this Report' has the email address for communication and feedback. SSL engagement with stakeholders is characterised as taking place before decisions are made.	p11 & p14			
	2-30 Collective bargaining agreements - Employees are not unionised and there are no Collective Bargaining arrangements.		N/A		
<b>Material Topics</b>					
Gri 3: Material Topics 2021	3-1 Process To Determine Material Topics	p10	A grey cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.		
	3-2 List Of Material Topics	p16			
<b>Economic performance</b>					

Gri 3: Material Topics 2021	3-3 Management of material topics - 3-3-a The actual and potential impacts that get grouped into Material Topics are contained in the report. 3-3-b The business relationships and activities that result in a material impact are reported, including the way the organisation is involved in 'cause', 'Contribution', and 'Direct' linkage. Where appropriate location and position in the value chain are covered, and how addressing these impacts and topics have financial, operational and reputational consequences. 3-3-c The reporting of Material Topics falls within SSL's Sustainability Strategy, and its commitments to purpose across economic, environment, and people including human rights, SSL have policies for Health and Safety and public engagement, as well as legal and regulatory commitments such as the Climate Change Act for Net Zero by 2050, and voluntary commitments to the United Nations 2030 Agenda; the Sustainable Development Goals. 3-3-d A brief overview of measures taken to prevent, mitigate, and remedy Material Topics and those assigned to manage it is included, along with any oversight practices such as internal or external assurance. SSL have 'Near Miss', red flag, and training, in operation at all times reinforcing its use of precautionary principle by Board Managed risk assessment and registry. 3-3-e SSL are developing 'SMART (Specific, Measurable, Achievable, Relevant, Timebound) Targets', being clear performance is not about aspiration, tick box and 'Greenwash', but by accurate, reliable, evidence bound data on performance over time. Targets and Goals set on a baseline and benchmarked with peer organisation's, whether targets achieved and lessons learned that change behaviour, are also features that will evolve over time.	p10 & p11			
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<b>Indirect economic impacts 203</b>					
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<b>Tax 207</b>					
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<b>Materials 301</b>					
<b>Energy 302</b>					
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GRI 302: Energy 2016	302-1 Energy consumption within the organization 443,891 kWh	p9 and p18			
	302-2 Energy consumption outside of the organization 47,715 kWh	p18-20			
	302-3 Energy intensity 5,648 kWh	p20			
	302-4 Reduction of energy consumption as pursued in Smarter Carbon Reduction Plan (CRP <a href="https://www.gov.uk/government/publications/carbon-reduction-policy/carbon-reduction-plan">https://www.gov.uk/government/publications/carbon-reduction-policy/carbon-reduction-plan</a> ) 22% reduced emissions by 2027 likely to generated reduced energy. SSL are on the Crown Commercial Services Framework which requires its suppliers to have a CRP and formally sign up to be a reflection of Crown's Carbon Net Zero by 2050 target. At the Cabinet Office CRPs are part of PPN06 which includes requirements to support diversity.	p18-20			

	302-5 Reductions in energy requirements of products and services	p19	302-5 a, b, c	N/A	Smarter Services does not sell energy appliances
<b>Water and effluents 303</b>					
<b>Biodiversity 304</b>					
<b>Emissions 305</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	p21-22			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions 54.28 tCO2e	p21			
	305-2 Energy indirect (Scope 2) GHG emissions 22.47 tCO2e	p21			
	305-3 Other indirect (Scope 3) GHG emissions 76.75 tCO2e	p21			
	305-4 GHG emissions intensity 1.2 tCO2e	p22			
	305-5 Reduction of GHG emissions in accordance with Smarter Carbon Reduction Plan; 22% by 2027	p22			
	305-6 Emissions of ozone-depleting substances (ODS)		N/A		
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		N/A		
<b>Waste 306</b>					
<b>Supplier environmental assessment 308</b>					
<b>People and Human Rights performance</b>					
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<b>Labor/management relations 402</b>					
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GRI 3: Material Topics 2021	3-3 Management of material topics	p25-27, p32			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system operational and independently audited to ISO 45001.	p26			
	403-2 Hazard identification, risk assessment, and incident investigation operational and independently audited to ISO 45001.	p26			
	403-3 Occupational health services operational and independently audited to ISO 45001.	p26			
	403-4 Worker participation, consultation, and communication on occupational health and safety as required by operational and independently audited to ISO 45001.	p26			
	403-5 Worker training on occupational health and safety, as required by operational and independently audited to ISO 45001.	p26, p32			
	403-6 Promotion of worker health as required by operational and independently audited to ISO 45001.	p26			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships as required by operational and independently audited to ISO 45001.	p26			

	403-8 Workers covered by an occupational health and safety management system as required by operational and independently audited to ISO 45001.	p26			
	403-9 Work-related injuries - There have been no work-related fatalities, high consequence injuries, and recordable injuries. The data relates to both workers and employees per 200,000 hours worked. The main types of injury are Slips/Trips/Fall which we seek to mitigate by training.	p26			
	403-10 Work-related ill health - There have been no work-related fatalities, high consequence injuries, recordable injuries, and work-related ill health, as well as the number of accidents logged. The data relates to both workers and employees per 200,000 hours worked. The main types of injury are Slips/Trips/Fall which we seek to mitigate by training.	p26			
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<b>Diversity and equal opportunity 405</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics - Continuous monitoring by HR department and compliance with national gender pay requirements	p29			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees - Directors are 33% Female 67% Male; 6% are under 30, 51% 30 to 50, and 43% over 50 years of age. Amongst Employees 49% are Female, and 51% are Male, the age groups are 17% Under 30, 49% 30 to 50 years old, and 34% over 50's.	p8, p29			
	405-2 Ratio of basic salary and remuneration of women to men - Across management the average pay for Females is £41,700, and for males £55,300. Amongst Operatives average females pay is £20,787, and Males is £21,177. Amongst Support and Office staff females average pay is £34,000, and amongst Males £35,000	p29			
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GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs exist and plan to be increased.	p27			
	413-2 Operations with significant actual and potential negative impacts on local communities will continue to be monitored and improved over time.	p27			
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