



Carbon Reduction Plan 2021-2025

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1 Executive Summary

This Carbon Management Plan (CM Plan) sets out our ambitions for 2021 through to 2025, at which time a full review will be undertaken. Reducing carbon emissions is not just about our commitment to the environment. The same processes we use to identify carbon emissions reduction will also identify and realise financial savings through improved efficiency in the procurement and operation of our buildings and transport. The actions outlined within this Plan form part of our efficiency plan to reduce consumption and provide value for money. **Our ultimate objective is a commitment to achieving Net Zero by 20250 to align ourselves with Government around the world in aiming to achieve the targets set ion the Paris Agreement.**

The 20XX carbon footprint was calculated to be xx tonnes of carbon dioxide equivalent (tCO₂e) and covered electricity, gas and gas oil consumption, transport (fleet), water and wastewater consumption, and waste disposal to landfill.

Codec has therefore decided to set a target to reduce its total annual carbon footprint by xx tCO₂e by the end of financial year 20XX; this continues the aspiration of a XX% reduction but based upon the 20XX footprint and to be delivered by 2025.

By 20XX, XX will have reduced its carbon emissions by XX% on a baseline of 20XX. This equates to a figure of XX tonnes CO₂e in 20XX

Reductions will be achieved through a range of projects including energy, fleet and awareness raising initiatives. Codec has capital funding of £xM approved by the Finance Committee for carbon management projects; these funds were released at the start 20XX. In addition, the XX fund has contributed a further £xx to date.

If all identifiable carbon saving projects were to be implemented, the potential cumulative **financial savings** (avoided costs) to the organisation are in the region of £XX over the period 20XX to 20XX.

The Project Sponsor for this CM Plan is the **Carbon Management Committee** who have introduced 10 Green Champions across various internal departments to enhance communication and awareness-raising by actively promoting and monitoring projects from an environmental perspective both locally and among wider stakeholders.

This Plan is viewed as a 'live' document and it is envisaged that there may be changes on an annual basis as **Codec's** estate changes and planning assumptions become a reality. To ensure that it remains 'fit for purpose' to deliver targeted carbon savings, this document will be reviewed on an annual basis. This process will be overseen by the Carbon Management Committee (CMC) and coordinated by the **Carbon and Energy Manager**.

2 Introduction

2.1 Background to the Organisation



Established in Ireland in 1985, Codec-dss Limited (trading as Codec) provides software, consulting and support services from our head office in Dublin and subsidiary offices in Galway, Belfast, London, Germany and Poland. With circa 220 employees, we are one of the largest independent IT services companies in Ireland today, and have been delivering consistent customer satisfaction for 35 years.

Codec is a leading Microsoft Gold Partner that is consistently recognised by Microsoft Ireland through its annual partner awards. These awards recognise the level of business we are delivering in the Microsoft space, in addition to our expertise and the customer satisfaction we have achieved.

Our service portfolio includes:

- Consulting, Implementation and Support services for the following Microsoft platforms:
 - Microsoft Dynamics 365, CRM and ERP
 - Microsoft Office 365 and SharePoint
 - SQL Server
 - Power Platform, including Power BI, Power Apps & Power Automate
 - Microsoft 365
 - Azure
- Microsoft licensing
- Hardware resales and distribution

Codec provides complete end-to-end solutions encompassing infrastructure delivery, solution design, application development, project management, support, testing and training.

Our core area of business is the design, implementation and support of business applications on the Microsoft Dynamics platform.

The primary market focus for Codec is Ireland and UK. The company also has operating subsidiaries in Poland and Germany. Codec has an extensive customer base across the public and private sectors. Major customers include Pobal, EPA, HIQA, Fáilte Ireland, Road Safety Authority, NTA, DAA, Dept of Agriculture and Irish Water.

2.2 Codec's Performance on Carbon Management to date

Although Codec began their Carbon Management Programme in 2021, they have been implementing energy saving measures since the early 2010's.

The key issues facing the organisation comprise the changes to the built estate, staff and service user etc throughput and increasing energy consuming equipment and facilities all of which will have significant impacts on future carbon emissions. Codec's Carbon Management Committee will continue to take measures to adapt the CM Plan to any potentially significant impacts on achieving Carbon Management Plan targets.

Ireland's coalition government has approved a climate bill that enshrines emissions reduction targets in law and puts the country on a path to carbon neutrality by 2050. The proposed law would commit Ireland to cutting its emissions by 51% between 2018 and 2030 and to net zero

no later than 2050. Codec is taking a proactive approach to carbon reduction and has developed its plans ahead of such pending legislation.

A number of factors have made this a challenging target. In common with their peers and many other public sector organisations at that time, the complexities associated with delivering a comprehensive carbon management programme were new and not fully understood. Despite the organisation's good history of implementing energy efficiency measures, the increasing demands on staff associated with the identification, planning, resourcing and tracking of carbon reduction projects/initiatives have meant that they were effectively developing new skill sets and increasing their knowledge-base whilst still continuing to perform existing duties.

Furthermore, the changing legislative and policy framework has meant that the drive to meet the stated CM Plan carbon reduction target has often been overshadowed. Finally, energy intensiveness within buildings is increasing, estate is changing and there is a constant drive to increase service delivery.

3 Carbon Management Strategy

3.1 Context and Drivers for Carbon Management

The organisation faces a complex set of drivers which set the context for carbon management. Crucially, the organisation recognises that these cannot and should not be viewed in isolation from each other or the principle goal of continuously minimising its environmental impact whilst maximising its contribution to society and the economy.

Ultimately, a strong performance with respect to carbon emission reduction should deliver financial benefits by mitigating the risks associated potential increases in energy tariffs and levies.

The following represent the key carbon drivers for Codec:

- Irish Government Government targets
- UK & European targets
- Climate of reducing financial allocations
- Rising energy costs
- Principle that investments in carbon reduction are generally associated with commensurate reductions in future expenditure
- The need to eliminate waste of resources and to increase efficiency
- The organisation's own carbon management targets
- Depletion of the world's finite resources
- It's the right thing to do

3.1.1 Legislative drivers for carbon management

Over the past 20 years there have been many pieces of legislation enacted at an increasing rate across the EU and the UK which aim to address the issue of climate change, carbon dioxide and greenhouse gas emissions, and sustainability. Many of these stem from European Union Directives which in turn were developed in order to meet the obligations of the Kyoto Protocol, adopted in December 1997 and enforced in 2005. Under Kyoto, ratifying countries agreed to commit to reductions in their carbon emissions by, on average, 5.2% below 1990 levels by 2008-12.

The Agreement was supported in the UK by the findings of the Stern Review¹ on the Economics of Climate Change, published in October 2006, which provides compelling economic reasons to address climate change.

The UK share of the collective Kyoto target assumed by the European Union under the Protocol is a 12.5% reduction in emissions below 1990 levels by 2012. Subsequently the UK Climate Change Programme (launched in 2000) set a target of 20% reduction by 2010 and 60% reduction by 2050.

The UK Government has placed an emphasis on the public sector setting a leading example. Public sector leadership will be critical to the achievement of the Government's climate change objectives.

In addition to the EU's Emissions Trading System (EU ETS), a number of legislative instruments such as the Climate Change Levy (CCL) and Carbon Reduction Commitment – Energy Efficiency Scheme (CRC EES) have been introduced by the UK Government, designed to encourage organisations to reduce emissions. The CRC EES introduces carbon trading to energy intensive organisations not part of the EU ETS.

This present strategy document will aid the delivery of key sustainability and estate management programmes in a carbon efficient and sustainable manner.

3.1.2 Other drivers for carbon management

While reducing the financial and legal risks posed by various legislative requirements is a significant driver behind the Codec's carbon management programme there are other factors supporting the need for improving energy efficiency and reducing carbon emissions.

- **Cost saving:** The case for carbon reduction is strengthened by current financial constraints requiring reduced operating costs whilst maintaining effective service delivery. This provides a strong incentive to cut resource consumption to release this money for enhanced customer services.
- **Reputational benefit:** By delivery of sustained carbon reductions, Codec will be viewed as an exemplar enhancing the organisations broader sustainability credentials.
- **Improved staff satisfaction:** Studies have identified a correlation between an organisation with strong environmental performance and high staff satisfaction.
- **Improved engagement with key stakeholders:** Key stakeholders are increasingly focusing on sustainability. Codec's engagement and enhanced commitment will enhance the relationship with these stakeholders.

¹ Stern Review Report on the Economics of Climate Change. N Stern, 2006. HM Treasury, London.

4 Emissions Baseline and Projections

4.1 Carbon Footprint Baseline, Cost and Projections

This section covers the establishment of the Codec's carbon footprint, associated cost and 'Business As Usual' (BAU) cost projections.

4.2 Scope and Boundaries of the Carbon Footprint

The resources to be included in a carbon footprint are defined in relation to two boundaries, the organisational and the operational boundary.

Definition of the boundaries is determined by the extent of the estate, goods and services over which Codec has operational control, and the availability of good quality data.

4.3 Organisational Boundary

Organisation boundary: sets out which assets are to be included in the footprint and is shown in the "category" column in Table XX below.

4.4 Operational Boundary

Operational boundary: essentially sets out the emission sources included in the footprint and is shown in the "emissions" column in Table XX below.

In keeping with the Greenhouse Gas Protocol² (WRI 2004), the operational boundary should include all Scope 1 and Scope 2 emissions (e.g. on-site fuel combustion, company owned vehicles and purchased electricity consumption). Scope 3 emissions (e.g. waste, water, commuting and business travel) are considered discretionary but are included where data is available. No train or air miles have been included.

² The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard Revised Edition, Worlds Resources Institute; World Business Council for Sustainable Development, 2004.

Table XX: XX Carbon Footprint Boundaries

Category	Function Examples	Emissions Source
Offices		Electricity, gas, water, waste
Satellite Workstations		Electricity, gas, water, waste
Employee Travel		Fuel and Business Miles
Fleet		Fuel and Business Miles

Excluded Emission Sources include:

- Confidential waste
- Specialist waste e.g. media
- Air mileage/train travel
- Home-to-office mileage
- Utility sources not directly billed (e.g. included within a service charge)

4.5 2.3 Data Sources

The data sources used in our CM Plan are based on robust data provided by both internal and external partners. The main streams of data (consumption and costs) input are as follows:-

i) Stationary Sources

- Electricity - Codec Energy Management, historical data, utility provider billing
- Gas - Energy Management, historical data, utility provider billing

ii) Water

- Business Stream water reports, historical data logger records

iv) Transport

- Type of Transport

v) Business Travel

- Miles

Data was then collated and converted to a CO₂e tonnage equivalent using DEFRA factors for Company Reporting³. The chosen Reporting Year was 2020.

³<http://www.ukconversionfactorscarbonsmart.co.uk/>

4.6 Carbon Footprint Baseline and Cost

Codec's overall Carbon Footprint for the Baseline year of 2021 was XX tonnesCO₂e.

Graph XX below shows that electricity constitutes XX% of the 20XX/XX Carbon Footprint with gas (XX%) and Fleet Ops – Diesel (XX%) representing the two next largest contributors.

Graph showing XX baseline Carbon footprint

XX overall cost of the Carbon Footprint for the Baseline year of 2021 was £XX.

Graph XX below reveals that Fleet Ops (Diesel) constitutes the largest cost at over £XX. Electricity and gas have a relatively smaller impact on overall cost than the carbon footprint. Significantly, water and waste take on a larger impact on the overall cost (XX% and XX% resp) when compared with the carbon footprint.

Graph showing XX baseline Carbon footprint cost

4.7 Business As Usual (BAU)

Analysis of projected emissions and the expected impact of BAU allows an evaluation of how the organisation's carbon emissions will change over time in terms of tCO₂e emitted and cost.

The results of the BAU analysis help to explain what is happening in the short and long term, what is happening to different parts of the footprint e.g. gas and electricity, and the current importance of the grid emission factor forecast, including the level of uncertainty in relation to this beyond a certain point.

Within the next 5 years, the organisation will potentially see xx changes in the 20XX period, with the associated partial or complete closure of a number of buildings; however some of these closures will fall into the CM Plan period.

Graphs XX and XX below shows the expected BAU (carbon and cost) from 20XX against an ongoing target reduction of x% over 5 years (to 20XX).

Graph showing XX BAU projections (carbon)

Graph showing XX BAU projections (cost)

5 Carbon Management Projects

5.1 Introduction

In order to continue achieving emissions reductions and avoiding *financial* exposure, Codec is committed to identifying and implementing carbon saving projects.

Codec recognises that successful attainment of its carbon reduction targets is contingent upon the following key elements being in place:

- An organisational framework within the organisation that is sufficiently robust to support the financing, delivery and monitoring of carbon reduction projects.
- Clearly identified responsibility and accountability for delivery against carbon reduction targets from the CM Plan outset.
- Identification of a realistic suite of carbon reduction projects across a range of areas relevant to the carbon footprint; this list must be regularly reviewed and flexible to adapt to emerging needs and opportunities for funding.
- A data collection and collation system that is integrated sufficiently to inform both an annual progress update on the CM Plan and other Government and associated returns

5.2 Existing Projects

The following initiatives and projects have already been completed or implemented since 2018. The carbon emission savings achieved by these schemes will therefore have already contributed towards Codec's carbon reductions and corresponding savings will therefore included in the baseline carbon footprint for 2020.

- Use of LED lighting
- Choose Green appliances (laptops over desktops)
- Promote a paperless culture
- Promote waste recycling

5.3 Planned Future Projects

The projects identified below are a sample of those that have been selected for implementation within the period 2021 to 2025 because they either generally provide the largest proportion of savings or were already planned for delivery as part of an ongoing programme of works. In relation to projects that have had their associated potential carbon savings quantified, the sum predicted to be saved over the five year lifespan of the CM Plan amounts to **xx** tCO₂e.

- Optimise Heating & Air Conditioning
- Reduce food waste
- Promote greener commutes and business-related travel
- Reduction of disposable coffee cups
- Use of rechargeable batteries where possible
- Use of Sensor lighting controls where possible (i.e. toilets etc);
- Promoting a complete energy efficient building

If all identifiable carbon saving projects were to be implemented, the potential cumulative **financial savings** (avoided costs) to the organisation are in the region of £XX over the period 2021 to 2024.

5.4 Value At Stake

The table below provides a breakdown of the Value At Stake. This is the cost to Codec if no action is taken to invest in carbon saving measures.

Table XX: Summary of Value at Stake

For **Codec**, the equivalent financial Value at Stake equates to £xx over the 5 year lifetime of this CM Plan (Graph XX).

Graph XX showing XX Value at Stake - carbon emissions

Graph XX showing XX Value at Stake - cost of carbon emissions

It is predicted that, if all carbon reduction projects are implemented as planned, in 2021-2025, the organisation will potentially see a reduction in their carbon footprint to xx tCO₂e, xx tCO₂e marginally in excess of their target of xx tCO₂e.

5.5 Target Setting

The analysis shows that, with the current projects in place and the anticipated BAU, carbon emissions will decrease throughout the duration of the CM Plan to reach xx tCO₂e by 2025.

Based on this analysis, Codec therefore commit to a target of xx tCO₂e (x%) reduction on the 2020 carbon footprint by 2025.

By 20XX, XX will have reduced it's carbon emissions by XX% on a baseline of 20XX. This equates to a figure of XX tonnes CO₂e in 20XX

Codec would be likely to achieve their emission reduction target if all projects were to be implemented in accordance with the intended timescales. In fact, the organisation could potentially marginally exceed its savings targets by xx tCO₂e.

Some carbon reduction projects within the Project List do not as yet have any carbon savings quantified; the majority of Codec's significant proposed projects do, however, have a quantified carbon reduction value, thus it is likely that these few projects remaining un-quantified will not significantly alter the outcomes of this CM Plan.

Although Codec has no control over utility, petrol, waste and water costs (limited through procurement choices), it can control the amount of each used. In order to reduce the VAS financial burden, Codec must reduce the amount of carbon emissions.

6 Management and Delivery of the Carbon Management Plan

6.1 Introduction

In order to ensure that there is effective and ongoing ownership of the Carbon Management Plan, it is important to have a fully defined governance structure. Codec will continue to adopt the following structure for management accountability.

6.2 The Carbon Management Committee

The Carbon Management Committee (CMC) has responsibility for the strategic direction and implementation of the CM Plan. The Committee subsequently reports to the Senior Management Group (SMG).

Meetings are scheduled to take place prior to the SMG meetings to allow the Minutes to be disseminated at such meetings.

The composition of the CMC is listed in the Table XX below and comprises a wide range of operational managers and senior technical staff who are committed to driving the carbon reduction agenda forward.

Graph XX showing XX Carbon Management Committee membership

The remit of the CMC includes:

- developing policies for consideration by SMG
- ensuring effective communication of the organisation's policies to staff and students
- monitoring the organisation's built environment performance against its carbon management targets, and
- raising the profile of built environment carbon management in the community and promoting environmentally sustainable behaviour by staff and visitors.

6.3 Operational Roles and Responsibilities

Carbon Management Plan

The CMC will champion the project and have ultimate responsibility for strategic direction and for agreeing budgets outside those already available to Estates.

Director of Estates and Buildings

The Director of Estates and Buildings will oversee the strategic implementation plan, have strategic input into its development, and review progress.

Carbon and Energy Manager

The Carbon and Energy Manager will coordinate the implementation of the CM Plan and report on its progress to the CMC. Responsibilities of the Carbon and Energy Manager will also include the incorporation of progress into the organisation's existing sustainable development governance.

Green Champions

The Green Champions will work closely with the Carbon and Energy Manager to collect and collate carbon data, raise awareness and engage staff to promote more environmentally conscious behaviour.

6.4 Resourcing and Ownership

The Carbon Management Plan and carbon saving target will be approved by the **SMG**, providing endorsement and a clear commitment at the highest level, reinforcing the need for action across the organisation. The specific objectives of the CM Plan will be included in the organisation's strategic plan and other high level plans. **SMG** approval will continue to provide long-term organisational momentum for embedding the CM Plan and carbon savings across the organisation. This will primarily be delivered through the governance structure for carbon management described in this Section.

Key stakeholders at all levels of management will provide overall support for promoting a culture of carbon reduction throughout faculties and buildings.

The CM Plan will be published online, and in pdf format, with a limited number of printed copies available for key stakeholders, thus leading by example and saving paper and distribution costs.

The key to success of this updated CM Plan is effective engagement with staff and the local communities. Everyone has a role to play in embedding and delivering the CM Plan and collaborative working is essential to deliver the desired carbon savings.

The key stakeholders in the organisation who will continue to shape and change culture and awareness are:

- CEO
- Senior management Group
- Heads of services and officers
- All staff (key staff including chief technicians, administrators, grounds staff, janitors, cleaners, and security)

6.5 The Internal Delivery Model

Green Champions have been appointed by **XX** and will be members of the Carbon Management Committee (CMC). Their task is to encourage good environmental practices amongst colleagues by setting an example in their own work places. They will receive training so that they can answer basic questions about issues such as climate change, energy efficiency and building performance.

Green Champions implement energy saving activities within their area, from educating and encouraging staff to monitoring and evaluating energy usage and identifying opportunities for

reduction. The scope covers carbon reduction, energy saving, recycling, travel reduction, and climate impacts. The Carbon Management Team engages with Green Champions on awareness-raising initiatives. These key staff will be given a printed copy of the updated Carbon Management Plan, to serve as their roadmap towards achieving tangible carbon savings across the organisation.

6.6 Data Collection and Management

Codec's present data collection system affords reasonable data analyses using Energy Management Software. This is used to monitor all energy costs and consumption from invoice data and a selected number of building electricity sub-meters. The organisation intends to make a significant investment in smart metering technology over the next 5 financial years. This investment will greatly improve data collection and create the opportunity to carry out a more detailed monitoring of building energy performance and identify carbon saving projects.

Performance data will be communicated to staff to raise their awareness of the implications of their energy use to their unit. This will be done regularly through the Green Champions. There are also plans to exploit existing facilities within the proprietary Energy Management Software to disseminate this information through web-based 'dash boards' which will monitor monthly progress in addition to providing data for key performance indicators. The Energy Management Software has the facility to generate energy management reports, invoice management – missing invoices, external reports, internal reports providing feedback to users and Green Champions.

Energy budget performance is reported on a monthly basis. Energy reports are issued to departments on an ad hoc basis. Exception reports are produced when required and follow up action taken if necessary. The system will be required to disseminate usage and costs reports in a variety of methods, including, paper printed copies, web page/computer network and by email.

6.7 Communication and Training

Knowledge transfer is a key performance indicator for Codec.

The expansion of Green Champions must be associated with the provision of management information on carbon consumption at department level. This management information would be important to ensuring that the Green Champion role was given sufficient status within the Service Department.

The Corporate Communications team have developed a planned approach to raising carbon reduction awareness through the development of a robust communications and awareness strategy. The Carbon Management Team, based in Estates and Buildings, and the network of Green Champions, will provide support in delivering the low carbon message.

There are many avenues of communication available and these will be fully utilised in promoting the carbon reduction message to all staff and visitors. Effective communication and engagement is the key to success. It is recognised that substantial cultural change will take time to deliver.

7 Progress Reporting

7.1 Yearly Updates to the Carbon Management Plan

The Carbon Management Plan is viewed as a 'live' document and it is envisaged this will change on an annual basis as the organisation's estate changes and planning assumptions become reality. To ensure that the CM Plan remains 'fit for purpose' to deliver targeted carbon savings, the document will be reviewed on an annual basis. This process will be overseen by the CMC and coordinated by the Carbon and Energy Manager.

Specifically, the following areas of the CM Plan will be subject to annual review:

- Progress towards overall carbon reduction target including CO₂e savings against target and quantifiable benefits
- Progress with identified carbon reduction projects (will also be reported separately to the Carbon Management Committee on a quarterly basis)
- Financial savings achieved as a result of carbon reduction projects
- Costs of the programme
- Wider benefits
- Stakeholder engagement, and
- Risk Register

The review will be presented to the SMG through the CMC. The SMG will in turn present this to the Board of Management.

The annual progress review will be placed on the intranet.

7.2 Data Collection and Management

Data measuring the progress of the CM Plan will be collected quarterly and presented to the various relevant levels of governance.

The data collected will include:

- Progress on specific projects
- Details of the performance of the variables contributing to the emissions in the quarter such as utilities, water, fuel, waste generated.

As noted above, an Annual Carbon Management Plan Review will be completed and presented to the SMG.

7.3 Other Reporting Requirements

Codec will continue to fulfil requirements to report on environmental performance through a range of other mechanisms.

7.4 Annual Improvement Action Plan

Following each Annual Review, an Annual Improvement Action Plan (AIAP) will be compiled in response ensuring that Carbon Management remains on track. This document will highlight the priorities for the forthcoming year and will become a formal addendum to the CM Plan. Subsequent Annual Reviews will thereafter require assessing of progress against both the original CM Plan.

Appendix B

Detail of the individual consumptions and costs for each element of the 20XX/XX carbon footprint.

Category	Carbon Footprint	Cost
Grid Electricity	XX kgCO ₂ e	£ XX
Natural gas	XX kgCO ₂ e	£ XX
Gas oil	XX kgCO ₂ e	£ XX
Diesel (retail station biofuel blend)	XX kgCO ₂ e	£ XX
Petrol (retail station biofuel blend)	XX kgCO ₂ e	£ XX
Industrial mobile machinery (gas oil or 'red diesel')	XX kgCO ₂ e	£ XX
Average van up to 3.5 tonne	XX kgCO ₂ e	£ XX
Large diesel car, over 2.0 litre	XX kgCO ₂ e	£ XX
Medium petrol car, from 1.4 - 2.0 litres	XX kgCO ₂ e	£ XX
Waste (black stream domestic landfill)	XX kgCO ₂ e	£ XX
Water supply	XX kgCO ₂ e	£ XX
Wastewater supply	XX kgCO ₂ e	£ XX