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Directors' report: Other statutory and regulatory information (continued)

Progress against our targets and milestones may also be impacted by management decisions based on key drivers unrelated to climate, for example prudent risk management practices. Our intent is to enhance data collection and accuracy to help identify key contributors to our impact, determine opportunities for improvement, and support the integration of sustainability into our business operations.

These measures build on those taken during 2022 to implement our net zero operations strategy. Further information is available on page 191 of the Barclays PLC Annual Report 2022.

We have disclosed global GHG emissions and energy use data as required by the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008. See the ESG Data Centre for further details on our annual operational GHG emissions since 2018, including our Scope 1, Scope 2 (location and market based) and Scope 3 operational emissions. We further provide insights on our annual waste production, energy, water consumption and renewable electricity consumption by region. For further information about Barclays' net zero operations strategy, see page 73 of the Barclays PLC Annual Report 2023.

Notes

- In this section, a reference to a 'milestone' denotes an indicator we are working towards and report against.
- 2 We maintained 100% renewable electricity sourcing for our global real estate portfolio through instruments including green tariffs (55%) and energy attribute certificates (EACs)(45%).
- 3 Global real estate portfolio includes offices, branches, campuses and data centres.
- 4 In this section, a reference to a 'target' denotes an indicator linked to our executive remuneration.
- 5 By right-sizing we are optimising our space and associated resources for our operational needs.



GHG Emissions Table and Notes

	Current Reporting Year 2023 ¹		Previous Reporting Year 2022	
	UK & Offshore Area	Global GHG Emissions	UK & Offshore Area	Global GHG Emissions
Group Operational GHG Emissions ² (tCO ₂ e)				
Total Scope 1, Scope 2 location-based, Scope 3 operational GHG emissions (000' tonnes)	91.6	183.5	94.8	177.2
Scope 1 CO₂e emissions (000' tonnes)³	9.4	15.3△	12.8	20.2
Scope 2 location-based CO₂e emissions (000' tonnes)⁴	35.7	87.2∆	47.3	99.8
Scope 3 CO₂e emissions (000' tonnes) ⁵	46.5	81.0	34.7	57.2
Category 3 Fuel and Energy Related Activities CO ₂ e emissions (000' tonnes)	12.9	13.4△	14.7	15.7
Category 5 Business Waste in Operations CO₂e emissions (000' tonnes)	0.19	0.36∆	0.21	0.35
Category 6 Business Travel CO₂e emissions (000' tonnes)	15.3	39.5△	9.0	19.9
Category 8 Upstream Leased Assets CO₂e emissions (000' tonnes)	18.1	27.0∆	10.8	20.7
Category 13 Downstream Leased Assets CO ₂ e emissions (000' tonnes)	0	0.72∆	0	0.57
Energy consumption used to calculate operational GHG emissions (MWh)	208,564	375,087∆	285,874	463,973
Intensity Ratio				
Total Full-Time Employees (FTE)	45,300	92,900	44,000	87,400
Total CO₂e per FTE (tonnes) ⁶	2.02	1.97∆	2.15	2.03
Market-based emissions				
Scope 2 market-based CO ₂ e emissions (000' tonnes) ⁷	0	1.6∆	0	2.0
Total Scope 1 and 2 market-based CO₂e emissions (000' tonnes)	9.4	16.9	12.8	22.1

Notes

- 1 The carbon reporting year for our GHG emissions is 1 October to 30 September. The carbon reporting year is not fully aligned to the financial reporting year covered by this Directors' report, Details of our approach to assurance over the data is set out in the 2023 Barclays Strategic report.
- report. Details of our approach to assurance over the data is set out in the 2023 Barclays Strategic report.

 The methodology used to calculate our GHG emissions follows the 'Greenhouse Gas Protocol (GHG): A Corporate Accounting and Reporting Standard (Revised Edition)', defined by the World Resources Institute/World Business Council for Sustainable Development. We have adopted the operational control approach to define our reporting boundary, For 2023, we have applied the latest emission factors as of 31 December 2023. Reported emissions for Scope 2 location and market-based have been recalculated back to the 2018 baseline, due to updated internal and external data. The associated emissions have also been re-classified from Scope 2 electricity to Scope 3 Category 8 (Upstream Leased Assets) as these emissions are currently outside of our operational control. In 2022 we reported Scope 2 location-based emissions of 103,422 tCo₂e; the recalculated figure is 9,782 tCO₂e. In 2022 we reported Scope 2 market-based emissions of 1,883 tCo₂e; the recalculated figure is 1,963 tCO₂e. In 2022 we reported energy use of 467,939 MWh; the recalculated figure is 463,973 MWh.
- 3 Scope 1 emissions include our direct GHG emissions from natural gas, fuel oil, company cars and HFC refrigerants. In the case of company-owned vehicles, emissions are limited to UK vehicles only as this is the only country in which expense data is available.
- 4 Scope 2 GHG emissions include our indirect GHG emissions from purchased electricity, purchased heat, cooling and steam. Market-based emissions have been reported for 2023 and 2022. We have used a zero emission factor where we have green tariffs or energy attribute certificates in place globally.
- 5 Scope 3 category 1, 2 and 4 emissions are excluded as these emissions cannot be broken down by country. Scope 3 category 1, 2 and 4 emissions can be found in the Operational Footprint tab of the ESG Data Centre.
- 6 Intensity ratio calculations have been calculated using location-based emission factors only.
- 7 Energy consumption data is captured through utility billing; meter reads or estimates. Principal measures we have undertaken in 2023 to improve energy efficiency include the following:
- · Right-sized our global real estate portfolio, therefore optimising our space and associated resources for our operational needs.
- Deployed our global energy optimisation programme by adjusting corporate offices' settings and systems during periods of low or no occupancy to reduce our demand for energy while keeping our buildings running. In 2023 the programme contributed to approximately 9.1 GWh in energy savings at our UK sites – equivalent to the annual electricity consumption of approximately 2,600 UK households.
- Δ 2023 data subject to independent limited assurance under ISAE (UK) 3000 and ISAE 3410. Current and previous limited assurance scope and opinions can be found within the ESG Resource Hub for further details: home barclays/sustainability/esg-resource-hub/reporting-and-disclosures/