How Hays calculates its carbon footprint

Basis of reporting document
Financial year ended 30 June 2026

Standards applied

- GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI, Revised Edition, 2004)
- GHG Protocol Scope 2 Guidance, an Amendment to the GHG Protocol Corporate Standard (WBCSD/WRI, 2015)
- Corporate Value Chain (Scope 3) Accounting and Reporting Standard, Supplement to the GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI, 2011)
- Technical Guidance for Calculating Scope 3 Emissions (Version 1.0), Supplement to the Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI, 2013)

Purpose

The purpose of this report is to outline the scope, methodology, metrics and boundaries of our greenhouse gas (GHG) emissions reporting. We report GHG emissions across Scopes 1, 2 and 3 in our Hays plc Annual Report and Accounts and our Carbon Reduction Plan. Our GHG emissions also enable us to track and consider relevant targets such as our current targets approved by the Science Based Targets initiative (SBTi).

This document includes details on the definitions, reporting scope and methodology for the GHG metrics for the reporting period 1 July 2025 to 30 June 2026 (inclusive). To align GHG reporting with the financial year, we seek to obtain data for the period from 1 July 2025 to 30 April 2026. The remaining two months, May and June 2026, are extrapolated from the ten months of data collected to calculate the full-year figures.

Executive summary

The inventory was prepared in accordance with the GHG Protocol Corporate Standard, the Scope 2 Guidance and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard and consolidates 36 reporting entities.

Hays' total FY26 footprint is 28,654.4 tCO_2e on a location-based basis (27,922.5 tCO_2e market-based), consolidated under the operational control approach. Emissions are predominantly indirect: Scope 3 represents 75.5% of the location-based total, Scope 1 accounts for 13.3% and Scope 2 for 11.2%. Five categories drive the footprint and together account for 72% of total emissions: purchased goods and services (3.1, 27.1%), upstream leased assets (3.8, 15.2%), mobile combustion (1.2, 11.5%), purchased electricity (2.1, 9.3%) and business travel (3.6, 8.7%).

57.7% of the footprint (emission-weighted) was computed with the activity-based method rather than spend-based proxies, and the emission-weighted uncertainty is 39.8%, corresponding to an overall inventory quality score of 3/5 (Standard). The expense-based share is driven mainly by Category 3.1 (27.1% of the total footprint, the single largest category) computed entirely on a spend-based basis through a centralised financial transactions module.

Organisational boundaries

Hays' FY26 GHG inventory was developed using a bottom-up approach: each entity is modelled in its own profile in the Greenly platform, and the Group-level footprint consolidates 36 entity profiles. Hays consolidates these entities using the operational control approach under the GHG Protocol: the inventory includes all entities over which Hays has full authority to introduce and implement its own operating policies. The table below lists all 36 entities with reported activity in FY26, ranked by total location-based emissions. Figures are stated in

location-based tCO_2e. Two entities dominate the footprint: Hays - Centralised Emissions, which carries the Group's spend-based procurement footprint for Scope 3 Category 3.1 Purchased goods and services and part of Scope 3 Category 3.2 Capital goods, calculated once at Group level rather than by country to avoid double counting and facilitate data collection; and Hays - Germany, the largest operating entity by both headcount and property footprint.

Entity	FTE	Scope 1	Scope 2 (LB)	Scope 3	Total (LB)	Share
Hays - Centralised Emissions	1.0	0.0	0.0	9,459.6	9,459.6	33.01%
Hays - Germany	2,087.2	2,101.9	832.9	5,515.5	8,450.4	29.49%
Hays - United Kingdom	2,079.6	298.6	385.0	1,314.4	1,998.0	6.97%
Hays - Australia	871.2	289.0	406.3	1,064.3	1,759.7	6.14%
Hays - France	445.4	111.1	211.9	625.2	948.2	3.31%
Hays - USA	366.4	17.0	413.5	329.7	760.3	2.65%
Hays - Poland	223.7	65.4	160.2	369.3	595.0	2.08%
Hays - Belgium	132.7	40.1	44.4	465.3	549.7	1.92%
Hays - Japan	228.8	0.2	64.0	336.2	400.4	1.40%
Hays - Netherlands	100.3	247.7	27.4	117.6	392.7	1.37%
Hays - India (Back office)	50.3	8.0	214.6	153.3	375.8	1.31%
Hays - Canada	232.6	67.8	35.9	222.3	326.0	1.14%
Hays - HQ / C-suite	2.0	0.0	0.0	319.4	319.4	1.11%
Hays - Italy	148.6	144.6	44.0	110.3	299.0	1.04%
Hays - Spain	317.4	16.9	41.2	209.5	267.6	0.93%
Hays - Malaysia	162.2	57.9	43.6	91.1	192.6	0.67%
Hays - Portugal	119.9	67.7	23.8	97.9	189.4	0.66%
Hays - China	125.9	29.7	45.9	85.8	161.4	0.56%
Hays - Switzerland	136.9	50.8	17.8	76.6	145.3	0.51%

Hays - Hungary	50.1	50.9	18.9	54.7	124.5	0.43%
Hays - Brazil	58.9	52.1	2.8	56.1	111.0	0.39%
Hays - Ireland	85.4	12.5	39.1	56.2	107.8	0.38%
Hays - New Zealand	83.6	31.0	5.3	60.3	96.6	0.34%
Hays - Singapore	33.8	8.2	24.4	57.7	90.3	0.32%
Hays - Luxembourg	18.5	0.0	4.8	78.3	83.1	0.29%
Hays - Hong Kong	93.0	2.8	29.6	48.8	81.2	0.28%
Hays - Austria	53.4	9.9	17.7	44.2	71.8	0.25%
Hays - United Arab Emirates	75.1	1.5	15.3	40.1	56.8	0.20%
Hays - Romania	20.0	16.0	9.6	23.2	48.8	0.17%
Hays - India (Operations)	40.9	0.0	0.0	46.2	46.2	0.16%
Hays - Sweden	13.1	1.9	5.5	34.4	41.8	0.15%
Hays - Maroc	16.0	0.0	7.7	17.2	24.9	0.09%
Hays - Denmark	12.8	0.2	13.0	11.0	24.2	0.08%
Hays - Mexico	26.3	0.0	7.9	15.4	23.4	0.08%
Hays - Czech Republic	24.6	1.9	0.0	16.3	18.2	0.06%
Hays - Thailand	1.0	0.0	0.0	13.2	13.2	0.05%

Targets

Hays plc has set science-based near-term GHG reduction targets that have been validated by the Science Based Targets initiative (SBTi). Hays plc commits to reduce:

- absolute Scope 1 and Scope 2 GHG emissions by 50% by FY26 from an FY20 base year.
- absolute Scope 3 GHG emissions from purchased goods and services and capital goods by 50% by FY30 from an FY20 base year.

- absolute Scope 3 GHG emissions from business travel by 40% by FY26 from an FY20 base year.

As FY26 marks the end of the target period for our Scope 1 and 2 and business travel targets, we have reviewed our performance, the lessons learned and the practical actions required to inform the next phase of our climate strategy. We are also progressing work to develop future climate targets and an associated transition plan, with further work to be completed in FY27.

Reporting principles and methodology

We recognise the importance of transparent reporting so that stakeholders can hold us to account. A meaningful carbon-reduction strategy and credible external reporting depend on data that is as complete and accurate as practicable and disclosed in a timely and consistent manner. This enables us to track progress, manage related issues, set targets and support continuous improvement. Our GHG emissions methodology and calculations align with the GHG Protocol Corporate Accounting and Reporting Standard. To calculate our GHG emissions, we collect available data for each office globally with support from our external specialist. Where data gaps remain, we use estimates or extrapolations, as described in the methodology for each metric in the GHG metrics list. For FY26, Greenly supports the calculation of our corporate carbon footprint through its specialist expertise and online reporting platform.

We report our GHG emissions across Scopes 1, 2 and relevant categories of Scope 3 and in accordance with the obligations under The Companies (Directors' report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, whereby we follow an operational control approach. In accordance with the GHG Protocol, the operational control boundary, which includes all sources of carbon emissions over which we have operational control, is applied throughout this report.

We divide our emissions into three main categories: Scope 1, Scope 2 and Scope 3. Scope 1 refers to direct GHG emissions occurring from sources that are owned or controlled by us, e.g. fleet vehicles. Scope 2 includes indirect GHG emissions associated with the purchase of electricity, steam, heating or cooling. Scope 3 includes indirect emissions from our value chain, including, but not limited to, products and services procured and business travel.

As Hays rents most of its offices, the classification of emissions associated with energy, heating and cooling depends on operational control. Where Hays has operational control over the energy-consuming activities of a leased office, purchased electricity, steam, heating and cooling are reported in Scope 2, while directly controlled fuel use or refrigerant leakage is reported in Scope 1. Where Hays does not have operational control over the leased office or the relevant energy-consuming activities, the associated emissions are reported in Scope 3 Category 3.8 Upstream leased assets. We seek to maximise the collection of primary activity data, such as energy consumption. Activity data is converted into carbon emissions using the most relevant available emission factors from recognised sources, including the UK Government GHG Conversion Factors, EXIOBASE and Greenly-specific emission factors. Greenly-specific factors are used in particular for Scope 3 Category 3.6 Business travel.

Where primary activity data is unavailable, we use the next most appropriate data source. This may include spend-based data, for example for Scope 3 Category 3.1 Purchased goods and services. Data gaps are addressed in accordance with the completeness principle of the GHG Protocol. For example, where an office cannot provide electricity or heating consumption data, we estimate consumption using conservative assumptions per square metre of floor space.

Data governance

Accountability for driving our climate strategy lies with the Hays Executive Leadership Team, the regions and the managers of each location.

Our GHG reporting is enabled by the Group ESG team and a global network of colleagues. The Group ESG team manages the reporting process. Each country across the Hays Group has personnel involved in GHG reporting who are identified as either Data Collection Owners or Data Collection Approvers. The GHG data is subject to several reviews and checks, beginning with in-country approvals and continuing with reviews by the Group ESG team and Greenly. We continue to strengthen reporting processes and controls to minimise errors, and the Greenly platform includes automated validity checks and calculations.

In the production of the Hays plc Annual Report and Accounts, all content, including the climate-related reporting and GHG emissions, is subject to approval and sign-off by the Hays plc Board. Content is also reviewed by our independent financial auditors, PricewaterhouseCoopers LLP.

Data assurance

For our FY26 GHG emissions, we have appointed ERM Certification and Verification Services Limited (ERM CVS) as a third party to provide 'Limited Assurance' against the International Standard for Assurance Engagements ISAE 3000 (Revised). This applies specifically and only to the metrics listed in this document under the 'GHG metrics list'. ERM CVS has provided an Assurance Report setting out the assurance activities undertaken and the resulting conclusion.

Data collection and review

Scope 1 and Scope 2 data, together with Scope 3 business travel data, are collected as follows:

- A reporting kick-off meeting is held with the Group ESG team, Greenly, Data Collection Owners and Data Collection Approvers to communicate the approach and timelines.
- Data Collection Owners collect and record data relevant to their country activities and offices.
- Data Collection Owners resolve queries, consolidate the data and enter country-level information into Greenly's buildings, financial, travel and waste templates.
- Data Collection Owners upload the completed templates to the Greenly platform and submit them to their country approver for sign-off. Supporting evidence, such as electricity bills, must also be uploaded to the Greenly platform.
- Data Collection Approvers review the data for completeness, anomalies and errors before providing sign-off and submitting it through the Greenly platform.
- The Group ESG team tracks progress for each country in real time through the Greenly platform. Automated checks flag missing data and values outside defined thresholds.
- Once approved, the Group ESG team reviews the data and requests clarification, additional information or resubmission from in-country Data Collection Owners and Data Collection Approvers where necessary. Greenly then performs a further review and investigates potential anomalies.

- The Greenly platform applies the relevant emission and conversion factors and calculates country emissions, including extrapolations required to address data gaps.

The remaining relevant Scope 3 emissions are calculated more centrally. The methodology for each GHG emissions category across Scopes 1, 2 and 3 is provided in the following section of metrics.

Operational boundaries

The assessment covers Scopes 1, 2 and 3. The greenhouse gases included are carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). Climate impact is expressed in metric tonnes of carbon dioxide equivalent (tCO_2e) using 100-year Global Warming Potential (GWP) values. Greenly primarily uses GWP factors from the IPCC 6th Assessment Report (AR6); where pre-calculated emission factors cannot be disaggregated, legacy AR5 or AR4 values are used as necessary. Both a location-based and a market-based Scope 2 figure are reported, in line with the GHG Protocol Scope 2 Guidance.

Emissions by category

Category	Location-based (tCO_2e)	Market-based (tCO_2e)	Activity-based %	Share (LB)
1.1 Stationary combustion	283.5	283.5	96.9%	1.0%
1.2 Mobile combustion	3,298.2	3,298.2	80.3%	11.5%
1.4 Fugitive emissions	221.8	221.8	100.0%	0.8%
2.1 Purchased electricity	2,657.2	2,145.9	92.3%	9.3%
2.2 Purchased heat, steam and cooling	556.9	556.9	95.4%	1.9%
3.1 Purchased goods and services	7,764.4	7,764.4	0.0%	27.1%
3.2 Capital goods	1,791.6	1,791.6	2.2%	6.3%
3.3 Fuel- and energy-related activities not in Scope 1 or 2	1,705.1	1,483.8	86.3%	6.0%
3.5 Waste generated in operations	1,045.0	1,045.0	77.9%	3.6%
3.6 Business travel	2,493.7	2,493.7	78.7%	8.7%
3.7 Employee commuting	2,471.7	2,471.7	100.0%	8.6%
3.8 Upstream leased assets	4,365.5	4,366.2	83.6%	15.2%
Total	28,654.4	27,922.5	57.7%	100.0%

No emissions are reported by Hays for Scope 1 subcategory 1.3. No emissions are reported for Scope 3 Categories 3.4, 3.9, 3.10, 3.11, 3.12, 3.13, 3.14 and 3.15.

GHG metrics list

Scope 1

Scope 1 refers to direct emissions from sources that are controlled by Hays.

Measure	Scope 1.1 – Stationary combustion
Definition	Emissions from the combustion of fuels in stationary sources owned or controlled by the company (e.g. boilers and on-site combustion).
Scope	The calculation covers the entire Hays Group in line with our defined operational boundary. A total of 11 entities reported data within this boundary.
Methodology	Stationary combustion emissions primarily arise from the combustion of natural gas and other stationary fuels used for heating in Hays-operated offices. The largest contributors were Hays Canada (60.7 tCO_2e), Hays Malaysia (45.1 tCO_2e) and Hays Germany (37.5 tCO_2e), with the remaining eight reporting entities contributing comparatively smaller amounts. Emissions were calculated using an activity-based approach for 96.9% of reported activity data[1], applying emission factors from Base Empreinte (ADEME) v23.9/23.11 and the UK Government GHG Conversion Factors 2025.
Reporting period	1 July 2025 to 30 June 2026 (inclusive)

Measure	Scope 1.2 – Mobile combustion
Definition	Emissions from the combustion of fuels in mobile sources owned or controlled by the company (e.g. company cars and vans).
Scope	The calculation covers the entire Hays Group in line with our defined operational boundary. A total of 21 entities reported data within this boundary.
Methodology	Mobile combustion comprises fuel consumed in Hays-owned and leased company vehicles. Emissions were calculated using an activity-based approach for 80.3% of reported emissions within this category. Hays Germany was the largest contributor, accounting for 2,064.4 tCO_2e (63% of category emissions), followed by Hays Australia (270.2 tCO_2e) and Hays United Kingdom (236.4 tCO_2e). Emissions were calculated using emission factors from Base Empreinte (ADEME) v23.9/23.11, the UK Government GHG Conversion Factors 2025 and EXIOBASE 3.8.2.
Reporting period	1 July 2025 to 30 June 2026 (inclusive)

Measure	Scope 1.4 – Fugitive emissions
Definition	Intentional or unintentional releases of greenhouse gases from equipment owned or controlled by the company (e.g. refrigerant leaks from air-conditioning systems).

[1] Activity-based methodology refers to the use of physical activity data in emissions calculations and is distinct from data quality. Activity-based calculations may be based on either primary measured data or secondary estimated data

Scope	The calculation covers the entire Hays Group in line with our defined operational boundary. A total of 26 entities reported data within this boundary.
Methodology	Fugitive emissions comprise estimated refrigerant emissions arising from leakage from air-conditioning systems across Hays offices. Where the specific refrigerant type was not known, a default refrigerant assumption was applied within the Buildings module. Emissions were calculated using an activity-based approach for 100% of reported emissions within this category. The largest contributors were Hays Brazil (52.1 tCO_2e), Hays United Kingdom (45.3 tCO_2e) and Hays Australia (18.8 tCO_2e). Global Warming Potentials from the IPCC AR6 (2021) were used to calculate emissions.
Reporting period	1 July 2025 to 30 June 2026 (inclusive)

Scope 2

Scope 2 emissions are indirect emissions from the generation of purchased electricity, steam, heating and cooling consumed in Hays-operated locations.

Hays reports Scope 2 emissions using a dual-reporting approach. Both location-based and market-based emissions are stated.

For purchased electricity, the location-based method captures emissions from the intensity of the local grid in which energy consumption occurs. The market-based method reflects contractual instruments and supplier-specific information where these are available, including approved Energy Attribute Certificates (EACs), for example REGOs (Renewable Energy Guarantee of Origin) in the UK, or International Renewable Energy Certificates (I-RECs) internationally. Where supplier-specific emission factors, EACs or residual mix factors are not available within the calculation platform, the most appropriate available emission factor is applied and this is reflected in the methodology for the relevant metric.

Measure	Scope 2.1 – Purchased electricity
Definition	Indirect emissions from the generation of purchased electricity consumed by the company.
Scope	The calculation covers the entire Hays Group in line with our defined operational boundary. A total of 31 entities reported data within this boundary.
Methodology	Purchased electricity comprises electricity consumed in Hays-operated offices. Emissions were calculated using an activity-based approach for 92.3% of reported emissions within this category. The largest contributors were Hays Germany (663.5 tCO_2e), Hays Australia (406.3 tCO_2e) and Hays United Kingdom (385.0 tCO_2e), reflecting higher levels of office electricity consumption. Market-based emissions were lower than location-based emissions due to the use of renewable electricity instruments, including Guarantees of Origin and residual mix factors sourced from the Association of Issuing Bodies (AIB), which were lower than the applicable national grid average in several European countries. Emissions were calculated using emission factors from the IEA (2024/2025), UK Government GHG Conversion Factors 2025, eGRID (EPA) 2023, Base Empreinte (ADEME) v23.11, AIB 2024 residual mix factors for European entities and EXIOBASE 3.8.2.
Reporting period	1 July 2025 to 30 June 2026 (inclusive)

Measure	Scope 2.2 – Purchased heat, steam and cooling
Definition	Indirect emissions from the generation of purchased heat, steam and cooling consumed by the company.
Scope	The calculation covers the entire Hays Group in line with our defined operational boundary. A total of 9 entities reported data within this boundary.
Methodology	Purchased heat, steam and cooling comprise heat purchased through district heating networks serving Hays-operated offices. Emissions were calculated using an activity-based approach for 95.4% of reported emissions within this category. The largest contributors were Hays France (191.7 tCO_2e), Hays Germany (169.4 tCO_2e) and Hays USA (133.0 tCO_2e), reflecting the use of district heating within these locations. Emissions were calculated using emission factors from the French Government Heat Network dataset (2025), UK Government GHG Conversion Factors 2026 and Greenly expert factors where country-specific factors were unavailable.
Reporting period	1 July 2025 to 30 June 2026 (inclusive)

Scope 3

Scope 3 refers to indirect emissions from upstream and downstream activities in our value chain. These emissions are divided into 15 categories, of which seven are relevant and material to Hays' business activities. Hays defines immaterial categories as those that collectively contribute 5% or less to its total global footprint, in line with SBTi guidelines. Hays therefore includes the following categories within Scope 3: Scope 3 Category 3.1 Purchased goods and services, Scope 3 Category 3.2 Capital goods, Scope 3 Category 3.3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2), Scope 3 Category 3.5 Waste generated in operations, Scope 3 Category 3.6 Business travel, Scope 3 Category 3.7 Employee commuting and homeworking, and Scope 3 Category 3.8 Upstream leased assets.

We do not report the remaining Scope 3 categories: Scope 3 Category 3.4 Upstream transportation and distribution, Scope 3 Category 3.9 Downstream transportation and distribution, Scope 3 Category 3.10 Processing of sold products, Scope 3 Category 3.11 Use of sold products, Scope 3 Category 3.12 End-of-life treatment of sold products, Scope 3 Category 3.13 Downstream leased assets, Scope 3 Category 3.14 Franchises and Scope 3 Category 3.15 Investments. These categories are not considered relevant to Hays' business activities. Hays is a service business and does not manufacture, sell or transport physical products. Hays does not operate franchises or make financial investments outside its own business and is an asset-light business that rents office space from landlords. For consistency with the Scope 2 market-based reporting approach, Scope 3 Category 3.3 Fuel- and energy-related activities is calculated using the market-based Scope 2 emissions data. Where year-on-year comparisons are disclosed, Scope 3 categories are reported on a market-consistent basis aligned with the prior reporting year.

Measure	Scope 3 Category 3.1 Purchased goods and services
Definition	Upstream emissions from the production of products and services purchased by the company.

Scope	The calculation covers the entire Hays Group in line with our defined operational boundary. One entity reported data within this boundary.
Methodology	Purchased goods and services is calculated centrally at Group level using Hays' consolidated procurement expenditure and is reported under Hays - Centralised Emissions rather than by individual reporting entities. As Hays' largest emissions category, it accounts for 27.1% of the Group's total GHG footprint. Emissions were calculated using a spend-based methodology for 100% of reported emissions within this category, applying environmentally extended input-output emission factors and company-specific benchmarks. Emission factors were sourced from EXIOBASE 3.8.2, Greenly monetary emission factors and company report benchmarks where appropriate.
Reporting period	1 July 2025 to 30 June 2026 (inclusive)

Measure	Scope 3 Category 3.2 Capital goods
Definition	Upstream emissions from the production of capital goods purchased by the company (e.g. vehicles and IT equipment).
Scope	The calculation covers the entire Hays Group in line with our defined operational boundary. A total of 6 entities reported data within this boundary.
Methodology	Capital goods is primarily calculated at Group level using consolidated capital expenditure data and is reported under Hays - Centralised Emissions. The category is largely attributable to centrally reported spend-based emissions, which accounted for 95% of total category emissions. A limited proportion of emissions relates to company vehicles purchased during the reporting period and was calculated using activity data reported through the Vehicle Fleet module. Overall, 2.2% of category emissions were calculated using an activity-based approach, with the remainder calculated using a spend-based methodology. Emission factors were sourced from Greenly monetary emission factors and Greenly expert factors, as applicable.
Reporting period	1 July 2025 to 30 June 2026 (inclusive)

Measure	Scope 3 Category 3.3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)
Definition	Upstream emissions associated with purchased fuels and energy, including transmission and distribution losses, that are not already included in Scope 1 or Scope 2.
Scope	The calculation covers the entire Hays Group in line with our defined operational boundary. A total of 32 entities reported data within this boundary.
Methodology	Fuel- and energy-related activities (not included in Scope 1 or Scope 2) were calculated using an activity-based approach for 86.3% of reported emissions within this category. The largest contributors were Hays Germany (709.5 tCO_2e), Hays United Kingdom (217.2 tCO_2e) and Hays Australia (158.9 tCO_2e), reflecting the higher energy consumption reported by these entities. Emissions were calculated using emission factors from the IEA (2024/2025), Base Empreinte (ADEME) v23.9/23.11, UK Government GHG Conversion Factors

	2025/2026, eGRID (EPA) 2023, the French Government Heat Network dataset (2025) and EXIOBASE 3.8.2.
Reporting period	1 July 2025 to 30 June 2026 (inclusive)

Measure	Scope 3 Category 3.5 Waste generated in operations
Definition	Emissions from the disposal and treatment of waste generated in the company's own operations.
Scope	The calculation covers the entire Hays Group in line with our defined operational boundary. A total of 34 entities reported data within this boundary.
Methodology	Waste generated in operations was estimated primarily using a per-employee methodology within the Waste module where site-specific waste data was unavailable. Emissions were calculated using an activity-based approach for 77.9% of reported emissions within this category. The largest contributors were Hays Germany (357.9 tCO_2e), Hays Belgium (221.3 tCO_2e) and Hays United Kingdom (190.4 tCO_2e). Emission factors were sourced from the EPA GHG Emission Factor Hub 2025, UK Government GHG Conversion Factors 2025 and Greenly expert factors.
Reporting period	1 July 2025 to 30 June 2026 (inclusive)

Measure	Scope 3 Category 3.6 Business travel
Definition	Emissions from employee business travel in transport not owned or controlled by Hays, together with emissions from business-related hotel stays.
Scope	The calculation covers the entire Hays Group in line with our defined operational boundary. A total of 35 entities reported data within this boundary.
Methodology	Business travel emissions were calculated using an activity-based approach for 78.7% of reported emissions within this category. The largest contributors were Hays Australia (524.8 tCO_2e), Hays HQ / C-suite (318.7 tCO_2e) and Hays Japan (257.4 tCO_2e), reflecting higher volumes of business travel activity. Emissions were calculated using emission factors from the UK Government GHG Conversion Factors 2025, Base Empreinte (ADEME) v23.9/23.11, the Cornell Hotel Sustainability Benchmarking Index 2025, EXIOBASE 3.8.2 and Greenly monetary emission factors.
Reporting period	1 July 2025 to 30 June 2026 (inclusive)

Measure	Scope 3 Category 3.7 Employee commuting
Definition	Emissions from employees travelling between home and work and from employees working from home.
Scope	The calculation covers the entire Hays Group in line with our defined operational boundary. A total of 35 entities reported data within this boundary.
Methodology	Employee commuting includes emissions associated with employee travel between home and work locations. Emissions were calculated using employee commuting survey responses and supplemented by a standardised, conservative proxy persona for non-respondents to

	achieve 100% headcount coverage across all 35 reporting entities. Emissions were calculated using an activity-based approach for 100% of reported emissions within this category. The largest contributors were Hays United Kingdom (684.2 tCO_2e), Hays Germany (559.3 tCO_2e) and Hays Australia (249.4 tCO_2e), reflecting the relative size of employee populations within these entities. Emission factors were sourced from the UK Government GHG Conversion Factors 2025, Base Empreinte (ADEME) v23.9/23.11, IEA 2025, EPA GHG Emission Factor Hub 2025, Greenly expert factors and Rijkswaterstaat (Dutch Government) 2025.
Reporting period	1 July 2025 to 30 June 2026 (inclusive)

Measure	Scope 3 Category 3.8 Upstream leased assets
Definition	Emissions from the operation of assets leased by the company (as lessee) not already included in Scope 1 or Scope 2.
Scope	The calculation covers the entire Hays Group in line with our defined operational boundary. A total of 21 entities reported data within this boundary.
Methodology	Upstream leased assets include emissions associated with leased buildings and vehicles over which Hays does not have operational control. Under the Group's organisational boundary and reporting approach, emissions from a leased office are reported in Scope 2 where Hays has operational control over the relevant energy-consuming activities; directly controlled fuel use or refrigerant leakage is reported in Scope 1. Where Hays does not have operational control over the leased office or the relevant energy-consuming activities, the associated emissions are reported in Scope 3 Category 3.8 Upstream leased assets. Emissions were calculated using an activity-based approach for 83.6% of reported emissions within this category. Hays Germany was the largest contributor, accounting for 3,716.5 tCO_2e (85% of category emissions), primarily reflecting its leased office and company vehicle footprint. Emission factors were sourced from the IEA Building Module 2025, UK Government GHG Conversion Factors 2025 and Greenly monetary emission factors.
Reporting period	1 July 2025 to 30 June 2026 (inclusive)