Stream measurement and data

Part of the JWF Group

Carbon Emissions Report for Stream Measurement Ltd

Reporting Year: 2025

Contents

Introduction 1

Background Information 1

- Company 1
- General Data 2
- Reporting Period 2
- Organisational Boundary 2
- Base Year 2

Carbon Emissions Overview (2025) 3

- Analysis by Scope 3
- Analysis by Activity 4
- Intensity Ratio Analysis 5

Year-on-year Comparison Overview 6

- Total Emissions Comparison 6
- Scope Comparison 6
- Activity-level Comparison 7
- Intensity Ratio Comparison 7
- Year-on-year Analysis 8

Emission Reduction Targets 9

- Carbon Reduction Actions 10

Methodology 11

- Reporting Standard 11

Stream Measurement Ltd.
5 Elder Road, St Johns Industrial Estate, Oldham OL4 3DZ
T: 0161 622 0777
E: sales@stream-measurement.com
W: www.stream-measurement.com

OLDHAM • TEESSIDE • GLASGOW

Registered in England No. 03808602
Directors: Kenneth Fairbairn, David Gemmell, Robert Allan

Calculation Methods 11
Conversion Factors 11
Activity Data 12
Declaration 12
Glossary 13

Stream Measurement Ltd.
5 Elder Road, St Johns Industrial Estate, Oldham OL4 3DZ
T: 0161 622 0777
E: sales@stream-measurement.com
W: www.stream-measurement.com

OLDHAM • TEESSIDE • GLASGOW

Introduction

At Stream Measurement, we recognise the important role that measurement and data play in supporting our customers to monitor, manage, and reduce their environmental impact. As a company whose services enable informed, evidence-based decisions, we remain committed to applying the same principles to understanding and managing our own environmental impact. Transparent and consistent carbon reporting forms an important part of this commitment, helping us track our performance, identify opportunities for improvement, and inform our approach to emissions reduction.

Having established our carbon emissions baseline in 2023 and continued to develop our reporting approach in 2024, the 2025 reporting year provides a further opportunity to assess our progress. With three consecutive years of measured emissions, we can now begin to identify trends in our carbon emissions and better understand how changes in our operations and activities are reflected in our emissions over time. This growing body of data provides a stronger foundation for evaluating year-on-year performance and identifying where further action is required.

This report provides an overview of our carbon footprint for the 2025 calendar year. It outlines the data sources, methodologies, and calculation approaches used, compares performance against our base year, and assesses the progress we are making towards our long-term objective of achieving Net Zero in line with climate science and the United Nations' goal of limiting global warming to 1.5°C.

Background Information

Company

Stream Measurement Ltd was founded in 1999 formed from a management buyout of Schlumberger's Measurement Division Europe (formerly Neptune - established in 1928).

In 2019, Stream Measurement Ltd were acquired by JWF Group Ltd, engineering specialists in measurement and instrumentation products and services.

JWF Group partners with world-leading instrumentation companies ABB, WIKA, Dresser Actaris Gas, Sensus, Red Seal and Itron.

With a winning combination of technical expertise and application knowledge, Stream are your ideal instrumentation supply and support partner – ensuring you get the right solution first time, every time – simplifying installation and safeguarding life costs.

Our team of experienced engineers can provide onsite or inhouse commissioning, calibration, verification, surveys, repair and refurbishment.

General Data

Material Fact	Base Year	Reporting Year
Number of Staff (average per month)	14	15
Number of Sites – Owned	0	0
Number of Sites – Leased	4	4
Number of Vehicles	5	6

Reporting Period

1st January 2025 to 31st December 2025

Organisational Boundary

There are three approaches to reporting emissions, as defined by the Greenhouse Gas (GHG) Protocol. This report has been constructed using the **Operational Control** approach, considering the requirements of each potential approach. This is the same approach used for our base year.

Approach	Description	Approach Taken
Equity Share	The reporting company accounts for emissions from operations according to its share of equity in the operation.	
Financial Control	The reporting company has financial control over an operation if the former can direct the financial policies of the latter with a view to gaining economic benefits from its activities. Under this approach the reporting company accounts for 100% of emissions from operations over which it has financial control.	
Operational Control	The reporting company has operational control over an operation if the former, or one of its subsidiaries, has the full authority to introduce and implement its operating policies. Under this approach the reporting company accounts for 100% of emissions from operations over which it has operational control.	✓

Base Year

The 2023 calendar year was the first year the company measured and reported on their carbon emissions. As such, we have selected 2023 to function as our base year for the company, which all subsequent reporting years will be compared against.

Carbon Emissions Overview (2025)

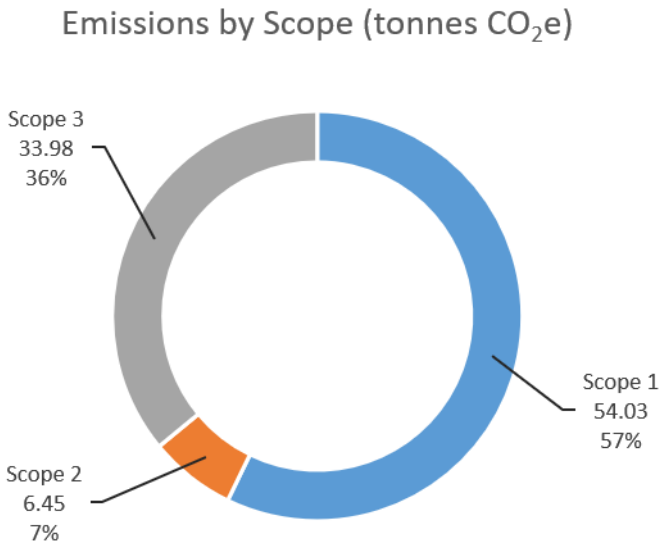
Total Carbon Emissions

94.46

tonnes CO_2e

The total calculated emissions for the business over this reporting period are 94.46 tonnes CO_2e.

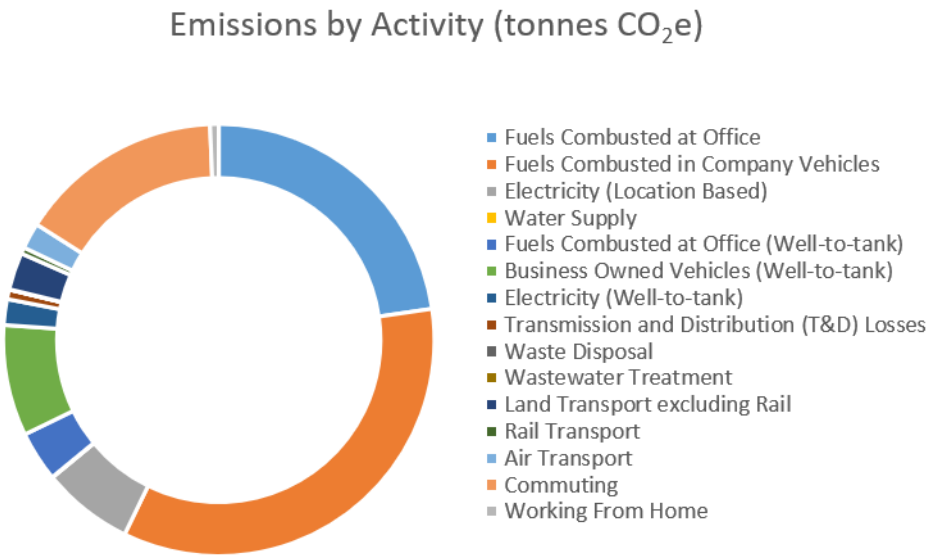
Analysis by Scope



Scope	Description	Tonnes CO_2e	%
1	Scope 1 emissions occur from sources that are owned, or controlled, by the reporting company. For example, emissions from combustion in owned, or controlled, boilers, furnaces, vehicles etc.	54.03	57%
2	Scope 2 emissions are from the generation of purchased or acquired electricity, steam, heat, or cooling consumed by the reporting company.	6.45	7%
3	Scope 3 emissions are a consequence of the activities of the reporting company but occur from sources owned, or controlled, by other entities within the reporting company's value chain.	33.98	36%
Total		**94.46**	**100%**

Reported Scope 3 emissions will increase in future years as additional data becomes available.

Analysis by Activity



Activity	Tonnes CO_2e	Calculation Method	Data Source	Data Confidence
Scope 1 – Direct Emissions				
Fuels Combusted at Office	21.43	Activity-based	Utility Bills	High
Fuels Combusted in Company Vehicles	32.60	Activity-based	Fuel Cards	High
Scope 2 - Indirect emissions from generation of purchased and acquired energy				
Electricity (Location Based)	6.45	Activity-based	Utility Bills & Vehicle Mileage	High
Scope 3 – Purchased goods and services				
Water Supply	0.03	Activity-based	Landlord Invoices	High
Scope 3 – Fuel and energy related activities (not included in Scope 1 or Scope 2)				
Fuels Combusted at Office (Well-to-tank)	3.54	Activity-based	Utility Bills	High
Company Vehicles (Well-to-tank)	7.85	Activity-based	Fuel Cards & Vehicle Mileage	High
Electricity (Well-to-tank)	1.82	Activity-based	Landlord Invoices & Vehicle Mileage	High
Transmission and distribution (T&D) losses	0.67	Activity-based	Landlord Invoices & Vehicle Mileage	High
Scope 3 – Waste generated in operations				
Waste Disposal	0.01	Activity-based	Supplier Records	Medium
Wastewater Treatment	0.02	Activity-based	Landlord Invoices	High
Scope 3 – Business travel				
Land Transport excluding Rail	2.63	Spend-based	Extrapolated Data	Low
Rail Transport	0.45	Spend-based	Extrapolated Data	Low
Air Transport	1.84	Spend-based	Extrapolated Data	Low
Scope 3 – Employee Commuting				
Commuting	14.51	Activity-based	Employee Survey	Medium
Working From Home	0.61	Activity-based	Employee Survey	Medium
Total	**94.46**			

Intensity Ratio Analysis

Intensity Ratios

	January 2025 - December 2025
Per Employee	6.30 tonnes CO_2e

The chosen intensity ratio shows carbon emissions of **6.30 tonnes CO_2e per employee**. The business averaged 15 employees a month during the reporting period, with 14 employees by end of December 2025.

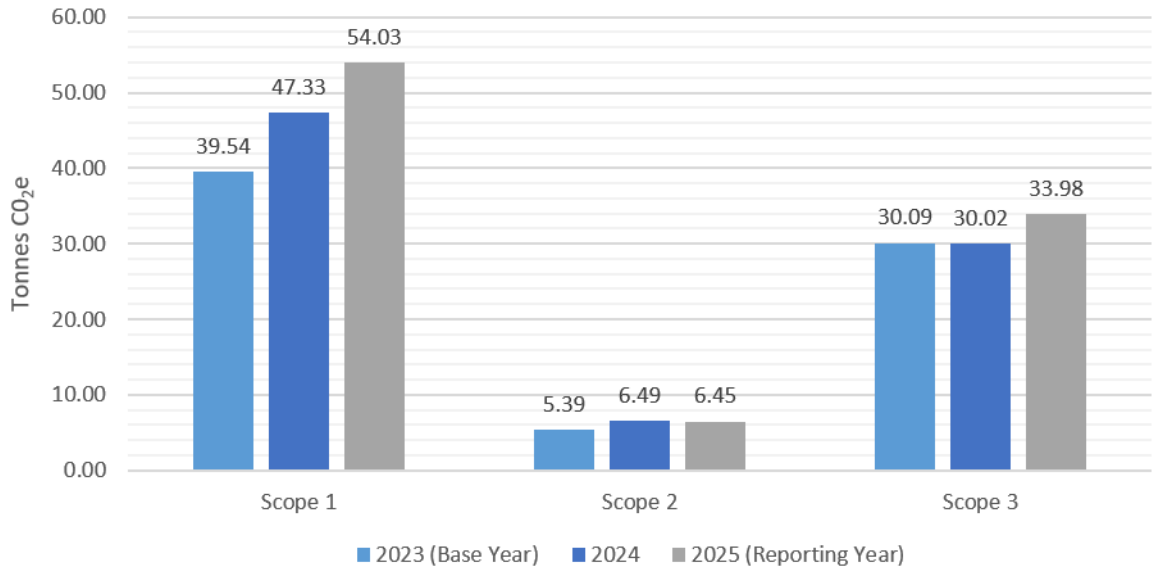
Year-on-year Comparison Overview

This section evaluates Stream Measurement's 2025 carbon footprint against the established base year of 2023, highlighting changes across total emissions, scopes, and key activities. The analysis identifies the primary drivers behind the variations and assesses the company's progress towards their Net Zero target.

Total Emissions Comparison

Year	Total Emissions (tonnes CO_2e)	Change Against Base Year (tonnes CO_2e)	% Change Against Base Year
2023 (Base Year)	75.02	———	———
2024	83.84	+8.82	+11.8%
2025 (Reporting Year)	94.46	+19.44	+25.9%

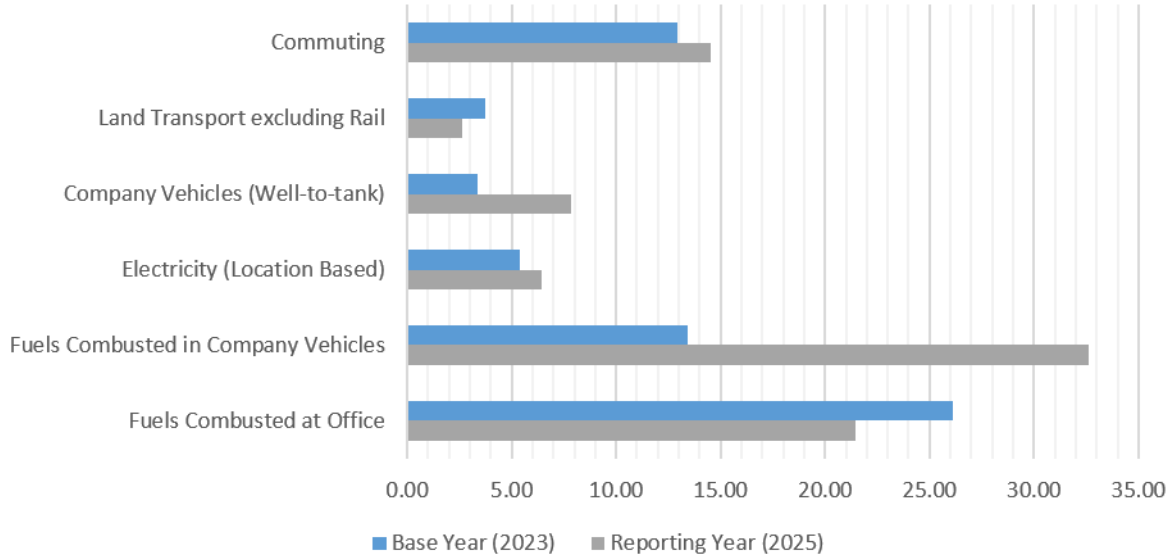
Scope Comparison



Scope	2023 (Base Year)	2024	2025 (Reporting Year)	2025 vs 2023 Base Year
Scope 1	39.54	47.33 *+19.7%*	54.03 *+14.2%*	**+36.6%**
Scope 2	5.39	6.49 *+20.4%*	6.45 *-0.6%*	**+19.7%**
Scope 3	30.09	30.02 *-0.2%*	33.98 *+13.2%*	**+12.9%**

Emissions are reported in tonnes CO_2e. Percentages shown below the annual figures represent change from the previous year. The final column represents change from the 2023 base year.

Activity-level Comparison



Activity	2023 (tonnes CO_2e)	2025 (tonnes CO_2e)	Change (tonnes CO_2e)	% Change
Fuels Combusted at Office	26.10	21.43	-4.67	-17.9%
Fuels Combusted in Company Vehicles	13.44	32.60	+19.16	+142.5%
Electricity (Location Based)	5.39	6.54	+1.06	+19.6%
Company Vehicles (Well-to-tank)	3.39	7.85	+4.46	+131.7%
Land Transport excluding Rail	3.72	2.63	-1.09	-29.3%
Commuting	12.91	14.51	+1.60	+12.4%

Only activities showing an absolute change of at least 1.0 tonnes CO_2e against base year, or those judged to be strategically significant, are highlighted in the figures above.

Intensity Ratio Comparison

Year	Emissions per employee (tonnesCO_2e/employee)	Change from previous year	Change from 2023 Base Year
2023 (Base Year)	5.36	————	————
2024	5.24	-2.2%	-2.2%
2025 (Reporting Year)	6.30	+20.2%	+17.5%

Emissions are reported in tonnes CO_2e

Year-on-year Analysis

Stream Measurement's total reported carbon footprint increased from 75.02 tonnes CO_2e in 2023, to 83.84 tonnes in 2024, and to 94.46 tonnes in 2025, representing an overall increase of 25.9% against the 2023 base year.

The increase can be associated with changes in transport and energy-related activities. Gas consumption at the office decreased by 17.9% between 2023 and 2025, while diesel consumption for company vehicles increased from 3,975 litres in 2023 to 11,719 litres in 2025, and electricity consumption increased from 26,006 kWh to 36,413 kWh. Distance travelled by employees commuting also increased from 63,745 km to 81,233 km. These changes are reflected in the year-on-year Scope comparison, with Scope 1 showing the largest increase of 36.6% since the base year, followed by increases in Scope 2 of 19.7% and Scope 3 of 12.9%.

The changes in activity levels reflect the organisation's evolving operational requirements. Vehicle numbers increased from five in 2023 to seven in 2024 before reducing to six in 2025, while the appointment of a new Service Technician increased the requirement for travel to customer sites across the country. Increasing business turnover and efforts to strengthen cooperation between Stream Measurement and JWF Process Solutions have also resulted in greater movement of employees between sites. These factors provide context for the increases in vehicle fuel consumption, electricity use and employee commuting observed during the reporting period.

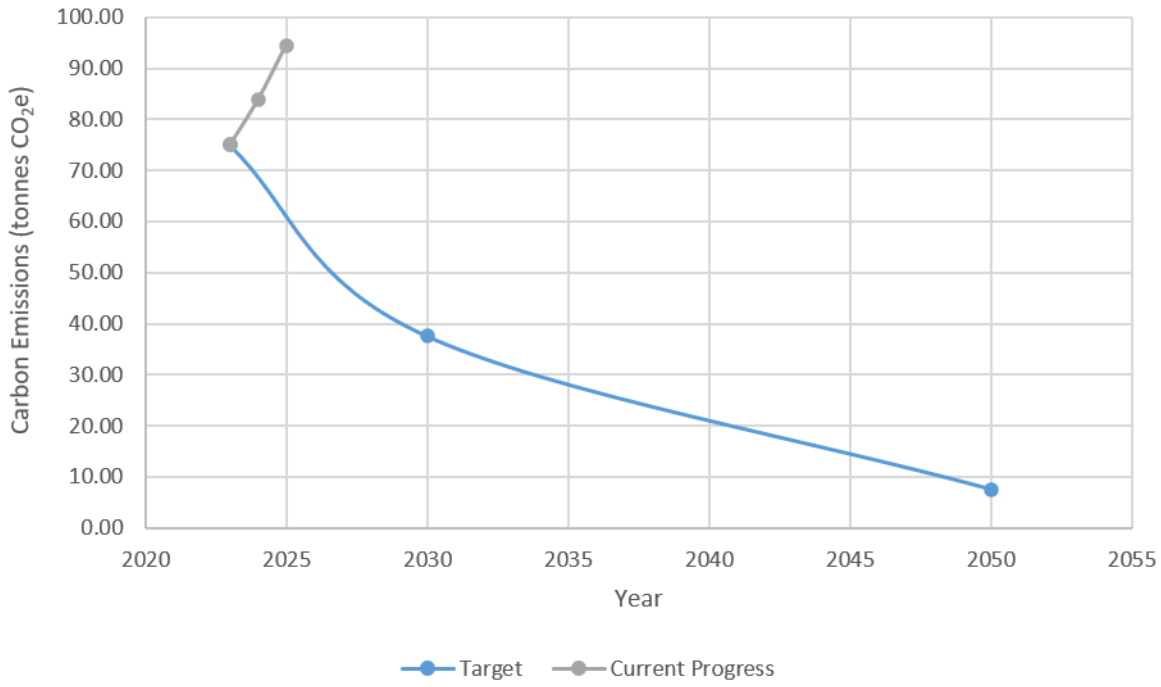
Emissions per employee decreased slightly from 5.36 tonnes CO_2e in 2023 to 5.24 tonnes CO_2e in 2024 before increasing to 6.30 tonnes CO_2e in 2025, resulting in an overall increase of 17.5% from the base year. The combination of absolute emissions, emissions intensity and changes in underlying activity levels indicates that the increase in the 2025 footprint occurred alongside increased operational activity, rather than being attributable solely to changes in workforce size.

Emission Reduction Targets

The following figures visualise our reduction targets, measured against our base year, and our current progress in meeting these set targets.

We have set an interim milestone of 50% reduction by 2030, and final milestone of 90% reduction by 2050.

Target	Year	Percentage Reduction against Base Year	Remaining Carbon Emissions
Base	2023	0%	75.02 tonnes CO_2e
Interim Target	2030	-50%	37.51 tonnes CO_2e
Net Zero Target	2050	-90%	7.50 tonnes CO_2e



Stream Measurement Ltd.
5 Elder Road, St Johns Industrial Estate, Oldham OL4 3DZ
T: 0161 622 0777
E: sales@stream-measurement.com
W: www.stream-measurement.com

OLDHAM • TEESSIDE • GLASGOW

Carbon Reduction Actions

Stream Measurement will develop the following initiatives that will support their strategies to meet Net Zero targets.

Area of Focus	Initiative	Responsible Person or Team
Data Accuracy	Consistently work to improve data gathering methods to ensure emissions calculations are as accurate as possible. Establish a plan to expand measurement of Scope 3 emissions.	Net Zero & Sustainability Advisor
Electric Vehicles	Encourage employee uptake of Salary Sacrifice Scheme to change personal vehicle to a modern electric or hybrid vehicle. Evaluate the benefits, and risks, of converting business' vehicle fleet from petrol/diesel to electric and installing EV charging infrastructure at our office.	Net Zero & Sustainability Advisor Business Coordinator
Employee Engagement	Increase employee engagement on the net zero agenda by promoting awareness, and demonstrating importance, of net zero within Stream Measurement.	Net Zero & Sustainability Advisor Business Coordinator Team Managers
Energy Efficiency	Conduct an office energy audit to identify areas for improvement, including evaluating the feasibility of upgrading lighting to LED bulbs with motion sensors and adopting energy efficient heating solutions for their warehouse units. Additionally, assess the potential for installing solar panels to reduce grid electricity consumption.	Net Zero & Sustainability Advisor Senior Management Team
Product Development	Identify sustainability motivations of JWF's customer base by conducting a stakeholder survey, and research regulations impacting customers. Use this information to help present customers with the appropriate measurement and data services.	Net Zero & Sustainability Advisor Client-facing members of staff
Renewable Energy	Transition electricity contract to a 100% renewable energy tariff certified by Renewable Energy Guarantee of Origin (REGO) certificates.	Net Zero & Sustainability Advisor Senior Management Team
Sustainable Business Travel	Introduce a sustainable travel policy with the aim to lower emissions related to business travel year on year.	Net Zero & Sustainability Advisor Business Coordinator
Sustainable Procurement	Create a procurement questionnaire that focuses on carbon footprint, net zero targets, energy efficiency etc. to audit existing suppliers to gain an understanding of their sustainability practices. Integrate this questionnaire into the verification process when choosing new suppliers.	Net Zero & Sustainability Advisor Supply Chain Team
Waste Management	Review data provided by current waste management provider to understand how they are handling waste from Stream Measurement and identify areas of improvement. Explore other waste management providers to evaluate the services they offer and compare against current provider.	Net Zero & Sustainability Advisor

Methodology

Reporting Standard

This report has been prepared in accordance with the Greenhouse Gas (GHG) Protocol Corporate Standard, along with their associated Scope 2 Guidance and Corporate Value Chain (Scope 3) Standard.

Calculation Methods

Two differing methods to calculate carbon emissions were utilised in creating this report.

Activity-based The "activity based" method calculates emissions by collecting specific physical units of an activity (e.g. litres of fuel consumed) and multiplying it by the relevant greenhouse gas conversion factor for the activity (e.g. kg CO_2e per litres of fuel consumed).

This method provides outputs of high accuracy and specificity as it reflects the emissions from a reporting company's actual operational activities, however, can be a resource intensive approach as requires detailed and extensive data to be collected.

The "activity-based" method was prioritised for developing this report.

Spend-based The "spend-based" method estimates emissions by collecting data on the economic value of goods and services purchased and multiplying it by the relevant average greenhouse gas emission factor for the industry sector (e.g., average emissions per monetary value of goods/services purchased).

This method can be simple and quick to implement as it relies on readily available financial data, however, can lack specificity as the conversion factors ignore differences between products, services, suppliers etc. across industry sectors.

The "spend-based" method was only utilised to calculate emissions for activities where the available data was too insufficient, or of too low quality, for "activity-based" method to be feasible.

Conversion Factors

The greenhouse gas conversion factors for both above calculation methods were obtained from the following sources.

Activity-based Conversions factors listed in "Greenhouse gas reporting: conversion factors 2025," provided by DESNZ.

Spend-based Conversion factors listed in "Spend-based emissions multipliers, 1997 to 2023," provided by DEFRA, in partnership with University of Leeds.

Activity Data

The data in the table below represents activity data used to calculate carbon emissions for reporting period 1st January 2025 to 31st December 2025.

Energy consumption used to calculate Scope 1 emissions from fuel combustion at offices.	117,155 kWh
Petrol consumption to calculate Scope 1 emissions from company vehicles, and related Scope 3 emissions.	1194 litres (11,249 kWh)
Diesel consumption to calculate Scope 1 emissions from company vehicles, and related Scope 3 emissions.	11,719 litres (123,408 kWh)
Energy consumption used to calculate Scope 2 emissions from electricity generation, and related Scope 3 emissions.	36,413 kWh
Quantity of water used to calculate Scope 3 emissions from water supply.	136 m^3
Quantity of water used to calculate Scope 3 emissions from wastewater treatment.	129 m^3
Weight used to calculate Scope 3 emissions from disposal of commercial & industrial waste	1.9 tonnes
Weight used to calculate Scope 3 emissions from processing dry mixed recycling	0.4 tonnes
Financial spend used to calculated Scope 3 emissions from business travel (land transport excluding rail).	£2,966
Financial spend used to calculated Scope 3 emissions from business travel (rail transport).	£730
Financial spend used to calculated Scope 3 emissions from business travel (air).	£937
The above financial spend data was estimated by multiplying the average spend over 2023 & 2024 by an extrapolation factor of 1.0	
Distance travelled for calculating Scope 3 emissions from employee commuting.	81,233 km
Number of full-time equivalent working hours used to calculate Scope 3 emissions from employees working at home.	1,820 hours

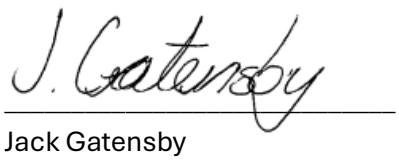
Declaration

We confirm that the information and data presented in this report are accurate to the best of our knowledge, based on the methodologies and sources available at the time of reporting.

This report has been reviewed and approved by the undersigned.



Robert Allan
Director



Jack Gatensby
Net Zero & Sustainability Advisor

Stream Measurement Ltd.
5 Elder Road, St Johns Industrial Estate, Oldham OL4 3DZ
T: 0161 622 0777
E: sales@stream-measurement.com
W: www.stream-measurement.com

OLDHAM • TEESSIDE • GLASGOW

Glossary

Activity Data	A quantitative measure of a level of activity that results in GHG emissions (e.g., litres of fuel consumed, or kilometres of distance travelled).
Base Year	A reporting period against which a company's GHG emissions are tracked over time.
Carbon Dioxide Equivalent (CO_2e)	CO_2e is the mass of CO_2 emissions with the same global warming impact as another greenhouse gas.
Carbon Emissions	The release of greenhouse gases into the atmosphere (expressed in tonnes CO_2e).
DEFRA	Department for Environmental, Food, and Rural Affairs
DESNZ	Department for Energy Security and Net Zero.
Environmentally extended input output (EEIO) data	EEIO models estimate energy use and/or GHG emissions resulting from the production and upstream supply chain activities of difference sectors and products in an economy. The outputs of EEIO models are typically a quantity of GHG emissions per unit of revenue in an industry sector (e.g. 150 tonnes CO_2e per £100,000).
Greenhouse Gases (GHG)	The seven gases which contribute to raising the surface temperature of the planet, as defined by the UNFCCC's Kyoto Protocol. Carbon Dioxide (CO_2), Methane (CH_4), Nitrous Oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulphur Hexafluoride (SF_6), Nitrogen Trifluoride (NF_3).
Greenhouse Gas Conversion Factors	A conversion factor is a coefficient that quantifies the greenhouse gas emissions per unit of a specific activity (e.g., kg CO_2e per litres of fuel consumed, kg CO_2e per tonne of material purchased).
Greenhouse Gas Emissions	The release of greenhouse gases into the atmosphere (expressed in tonnes CO_2e).
Greenhouse Gas Protocol	An initiative, managed by World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD), which establishes global standardised frameworks to quantify and report on greenhouse gas emissions.
Intensity Ratio	An intensity ratio expresses GHG emissions per unit of physical activity or unit of economic value (e.g., tonnes CO_2e per employee, or tonnes CO_2e per sale). A declining intensity ratio reflects positive improvement.
Location-based	A method of reporting emissions from generation of purchased energy which reflects the average emissions intensity of grids on which energy consumption occurs (using grid-average emission factor data).
Market-based	A method of reporting emissions from generation of purchased energy which reflects energy tariffs a company has purposefully chosen e.g. renewable or low carbon electricity contract.
Net Zero	Greenhouse gases are significantly reduced, and remaining emissions are balanced out via carbon removal initiatives.
Organisational Boundaries	The boundaries that determine the operations owned, or controlled, by the reporting company, depending on the approach taken (equity share, financial control, or operational control).
Renewable Tariff	An energy tariff that is 100% supplied by renewable sources and backed by Guarantee of Origin certificates.
Science Based Target	An emissions reduction goal which is aligned with latest climate science to limit global warming to 1.5°C above pre-industrial levels.
Transmission and Distribution (T&D) losses	The fraction of electricity generated which is lost during transmission and distribution to end-consumers.

UNFCCC	United Nations Framework Convention on Climate Change
Well-to-tank	Upstream emissions from extraction, production, and transportation of fuels consumed by the reporting company, or consumed in the generation of electricity purchased by the reporting company.