ENVIRONMENTAL SUSTAINABILITY REPORT

GHG Emissions assessment
from 2024 data

ACTION AVIATION

Prepared by Azzera

At Action Aviation, we take our environmental responsibility seriously while continuing to connect the world through business aviation.

Aviation plays a vital role in enabling global mobility and opportunity—but with that comes a duty to reduce our environmental impact.

We are committed to promoting sustainability across our operations by supporting industry-wide initiatives and embracing responsible practices. As a forward-thinking company, we believe innovation and environmental stewardship must go hand in hand.

At Action Aviation, we're working today to ensure a cleaner, more sustainable tomorrow—for aviation and for future generations.

Mark Butler, CEO

ACTION AVIATION

Overview of the company

Action Aviation is a global aircraft brokerage and aviation services provider, headquartered in Dubai, United Arab Emirates. The company specializes in aircraft sales, acquisitions, and bespoke aviation solutions for a diverse international clientele. With a strong presence across key markets, Action Aviation plays a significant role in the business aviation sector, known for its high-level expertise, discretion, and tailored service offerings.

As part of a broader effort to align with evolving industry standards and environmental expectations, Action Aviation has initiated a carbon accounting process. This step reflects the intent of the company to better understand its environmental footprint, enhance transparency, and support data-driven sustainability planning. Establishing a baseline of greenhouse gas emissions is a foundational move toward future environmental responsibility initiatives.

Executive Summary

What was done, and why

In 2025, Action Aviation undertook its first comprehensive carbon footprint assessment, aligned with the GHG Protocol. Setting the baseline with their 2024 GHG emission data. This initiative reflects a commitment to environmental leadership in business aviation and lays the groundwork for measurable, transparent climate action. Emissions were assessed across Scope 1 and Scope 3 using a combination of physical and spend-based data.

Key Insights

Action Aviation has built its legacy on precision, discretion, and performance. This environmental footprint assessment adds a new dimension to that legacy—environmental stewardship.

By aligning sustainability with operational excellence, the company is positioned not only to adapt, but to lead. This report is a runway for future action.

- Total calculated emissions amounted to 563.5 tonnes of CO2 equivalent (tCO_2e).
- Business travel counts for the largest part of emissions with 462.1 tCO_2e (dominated by flights).
- Supporting services such as IT, shipping, and hotels contributed a smaller but notable share.
- Several categories used spend-based factors in the absence of precise unit data.

Executive Summary

Methodology

This exercise focuses on scope 1 (mobile combustion from cars) and scope 3 emissions (leased cars, business travel and bought products and services). Scope 2 emissions do not have to be considered as the company is fully remote (no office). Additionally, this version of the report is limited to emissions from ongoing operational control and excludes aircraft leased to clients or owned by Action Aviation for a limited amount of time.

Recommendations

- Explore the use of Sustainable Aviation Fuel (SAF - book and claim) to reduce flight-related emissions.
- Compensate with high-integrity carbon credits where direct reduction isn't yet possible.
- Introduce greener travel policies and favor certified eco-hotels.
- Transition ground vehicles towards low-emission options.
- Improve data collection with more activity-based inputs for future reporting.

Introduction

The GHG Protocol and emission scopes

In this assessment, we measured greenhouse gas (GHG) emissions across Scope 1 and Scope 3, in line with the GHG Protocol. These categories represent the full range of emissions relevant to Action Aviation's operations and are presented in the following chart as part of our baseline analysis (Figure 1).

Scope 1

Direct emissions from sources that are owned or controlled by the reporting entity. This includes emissions from on-site energy generation, such as boilers and internal combustion engines, as well as emissions from industrial processes.

Scope 3

Other indirect emissions that occur in the value chain of the reporting entity but are not included in Scopes 1 or 2. This can include emissions from upstream and downstream activities such as transportation, waste, and employee commuting.

Figure 1: Scopes of GHG emissions

Methodology

Emission Boundaries

For the first GHG inventory of the company, Action Aviation opted for the control approach as this method aligns well with manufacturing operations. To accurately report on GHG emissions, an organization must first define its emissions boundary. This boundary relates to the composition of the organization and the areas of the business a company has direct control over. The control approach accounts for emissions based on operational control, meaning Action Aviation would report 100% of the emissions from activities where it has the authority to implement operational policies. This approach simplifies boundary-setting by focusing on areas where the company has decision-making power, ensuring that the report reflects emissions they can actively manage or reduce.

Reporting Period and Base Year

Companies may need to track emissions over time in response to a variety of business goals, including public reporting, establishing GHG targets, and managing risks. A meaningful and consistent comparison of emissions over time requires that companies set a performance datum with which to compare current emissions. This report marks the first complete GHG inventory of the company's and was selected to be the base year. Subsequent inventory will be compared to the base year to assess improvements.

A base year is a reference point in the past with which current emissions can be compared over time. The first step in tracking emissions is the selection of a base year. Companies will choose and report a base year for which verifiable emissions data are available. The inventory base year can also be used as a basis for setting and tracking progress towards a GHG reduction target.

Methodology

Activity data to GHG emissions

According to the GHGP and ISO Standard 14064-1 Section 4.3.3, GHG emissions can be calculated based on GHG activity data multiplied by appropriate GHG emission factors:

GHG Activity Data × GHG Emission Factor = GHG Emissions

The GHG emissions of Action Aviation were calculated in metric tonnes of carbon dioxide equivalent. Researching the appropriate emission factor for each category. Two types of data were used, with the associated methodology:

- Physical unit information: When available, data for this report was requested to be in physical units (liters, cubic meters,...). When not available, intermediary consumption indicators were used to estimate those physical units (for cars, number of kilometers, average consumption per kilometer for example).

- Spend-based information: When physical units were not available, especially for scope 3 purchases and services data, spending from the yearly accounting was considered in the country's currency (USD).

Methodology

Identification of scopes

The first step of the exercise was performed in collaboration with Action Aviation's team: categorizing the GHG sources and sinks within the boundaries of the company, in line with the GHG protocol scopes:

SCOPE 1 & 3 | Mobile combustion from cars: The company owns and leases cars for usage by the employees. For each car, data was gathered about the car model, it's average consumption in liters, the type of fuel used and an estimate fo the number of kms driven during the year. The different emissions were separated between scope 1 (owned assets) and scope 3 (leased assets) - as defined by the GHG protocol guidance for Leased Assets. Precise data was given for two cars included into scope 1 while the data for the third leased car (scope 3) was extracted from total fuel purchases over the year.

SCOPE 3 | Business Travel: The company travels to and from events as a large part of its operations. To estimate this part of the footprint, data was gathered by Action Aviation's team about the amount spent on taxis and flights - which was separated respectively by 2.5% and 97.5% for road travel and hotel nights. All data provided in US Dollars. The spend-based emission factor used were gathered from the Climatiq.io database (EXIOBASE) as close as possible to the year and location of emissions.

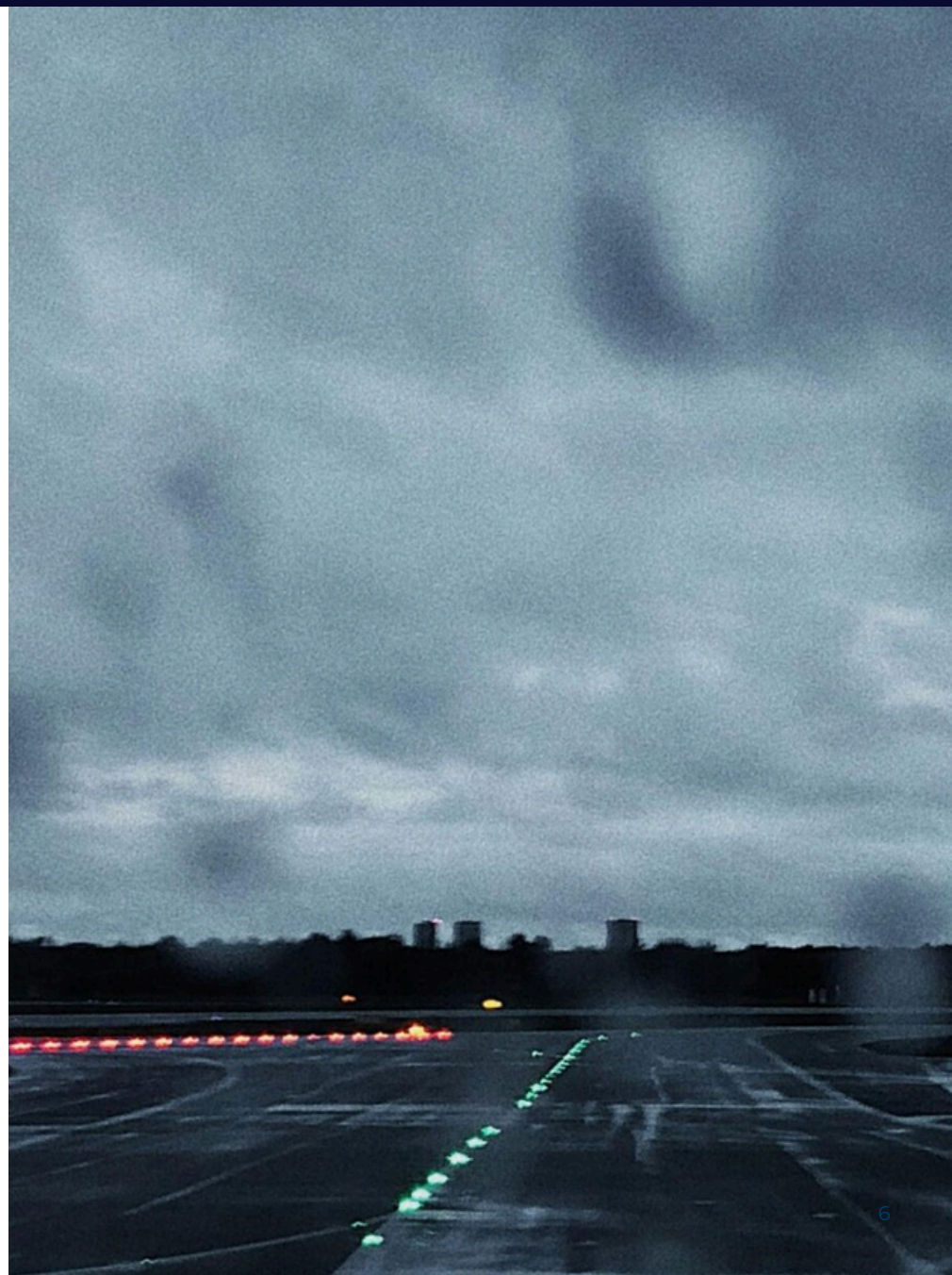
SCOPE 3 | Product and services: Finally, spend-based that was provided for 2024 for the various purchases done by the company separated into three items; Postage and Shipping (from and to the company), Merchandise (office tools and give-aways) and IT products (laptop, printers and accessories). Emission factors for this category were gathered respetively from: EXIOBASE, EPA and IAEG.

Results

Key Insights

The greenhouse gas (GHG) emissions inventory conducted for Action Aviation, in 2024, has established a clear emissions baseline across all three scopes, in line with the GHG Protocol. The total calculated footprint amounted to **563.5 tonnes of CO_2 equivalent (tCO_2e).** This comprehensive estimate encompasses both direct and indirect emissions across the company's operations and value chain.

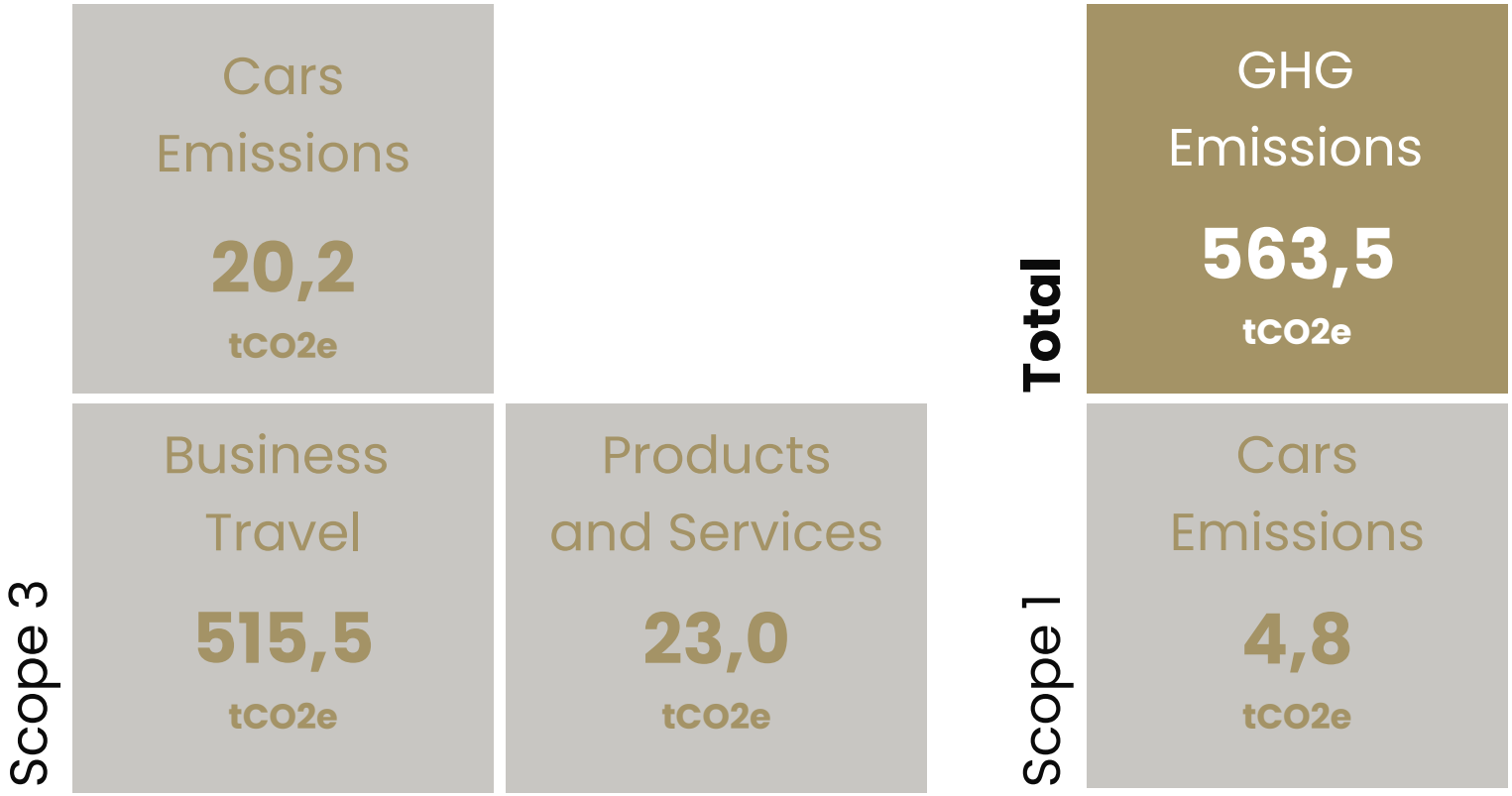
The findings offer key insights into where the emissions are concentrated and where the most significant opportunities for reduction lie.



Results

This visualization in figure 2 highlights the distribution of Action Aviation's total emissions across operational scopes. The majority of emissions fall under Scope 3, driven primarily by business travel (515.5 tCO_2e). Additional contributions come from leased vehicles, procurement, and a small portion under Scope 1 from company-owned vehicles. This breakdown underscores the dominant impact of aviation-related activities within business travel and the importance of targeted strategies in these areas.

Figure 2: GHG Emissions Breakdown for Action Aviation.



Results

Table 1 presents a more granular view of the activities behind Action Aviation's 2024 emissions, highlighting the type of data used for each category and the methodology behind the estimates. Most emission sources were calculated using spend-based factors, particularly in business travel and procurement, while mobile combustion from vehicles was based on actual fuel usage but also spend amount and kilometers travelled.

It illustrates the use of allocation assumptions, such as the 97.5% of business travel spend assigned to flights, and draws attention to minor but traceable emissions from items like office IT and marketing giveaways. This breakdown is valuable for targeting improvements in data precision, such as switching to unit-based tracking in future inventories where possible.

	Category	Details	Type of information	GHG emissions (tCO2e)	Percentage of total
Scope 1	Mobile Combustion	Owned Cars	Kilometers travelled	4.8	0.85%
			Total Scope 1:	**4.8**	**0.85%**
Scope 3	Mobile Combustion	Leased Cars	Fuel purchased	20.2	3.58%
	Business Travel	Taxis	Spend-based data (Assuming 2,5%)	0.8	0.14%
	Business Travel	Flights	Spend-based data (Assuming 97,5%)	462.1	82.00%
	Business Travel	Hotels	Spend-based data	52.6	9.34%
	Products and Services	Postage	Spend-based data	7.6	1.35%
	Products and Services	Marketing	Spend-based data	1.8	0.33%
	Products and Services	IT Supplies	Spend-based data	13.6	2.41%
			Total Scope 3:	**558.7**	**99.15%**
			Total of all scopes:	**563.5**	

Table 1: GHG Emissions Breakdown for Action Aviation.

Results

Data gaps and limitations

While this GHG inventory provides a comprehensive first-year baseline, several data limitations were identified that, if addressed in future reporting cycles, could improve accuracy and completeness:

Spend-Based Emission Factors

Many categories, particularly in Scope 3 (e.g., business travel, purchased goods), relied on spend-based emission factors due to the lack of physical unit data. While appropriate for early-stage assessments, these factors tend to overestimate emissions by up to 20%, especially for categories like air travel. Incorporating more granular data—such as actual flight routes, ticket class, or purchased units (e.g., number of laptops)—would allow for a shift toward activity-based accounting, improving precision

Upstream Fuel Emissions Not Included

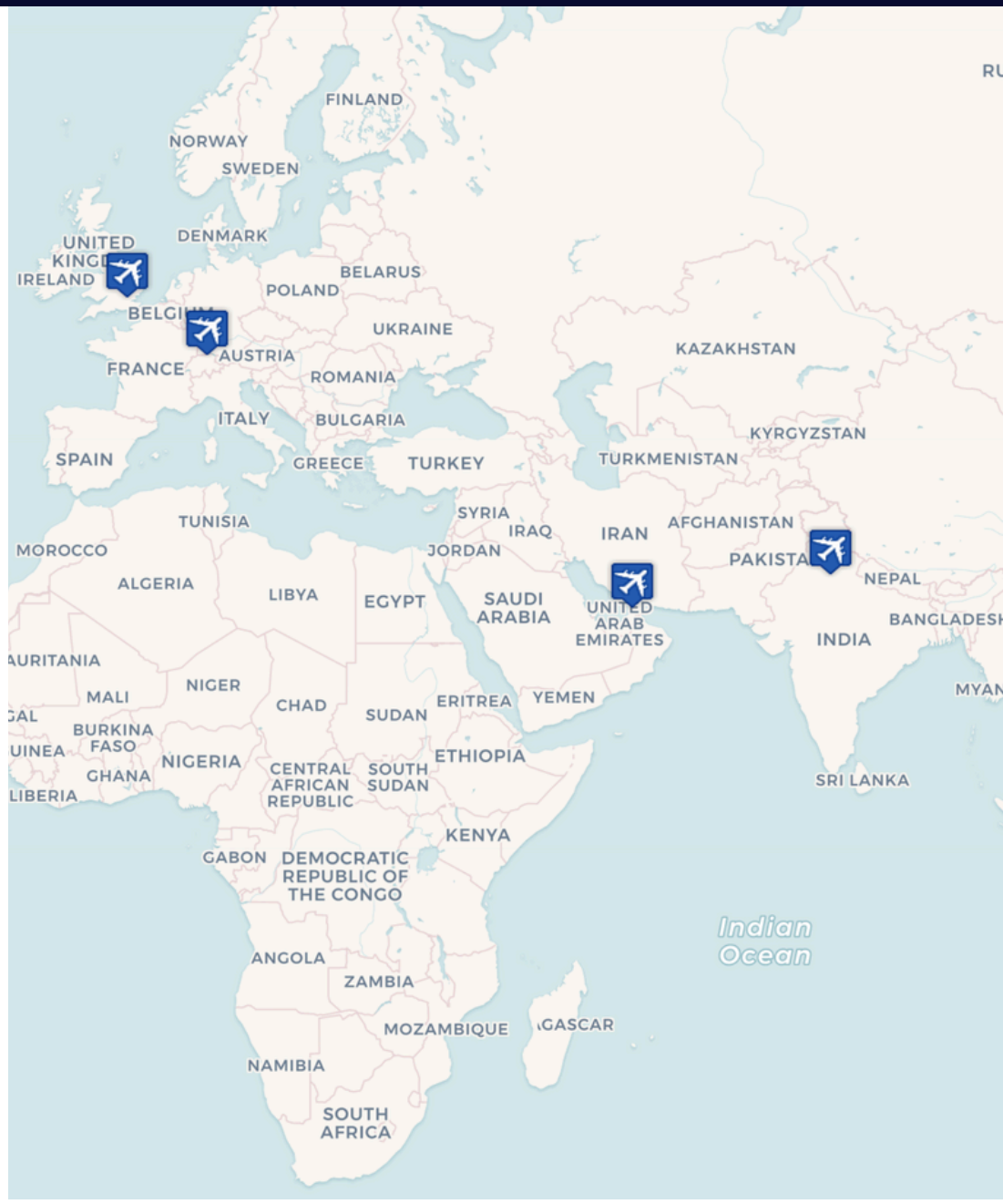
The current calculation includes direct combustion emissions from aviation and vehicles, but does not cover well-to-tank emissions—that is, the upstream impact of fuel extraction, refining, and transportation. This data was excluded due to a lack of information on fuel sourcing and distribution locations, but represents a notable gap in capturing the full lifecycle impact of fuel use.

Results

Data gaps and limitations

Work-from-Home and Remote Energy Use.

As employees increasingly work remotely, emissions associated with residential electricity use can form a significant, though distributed, component of Scope 2 emissions. This year's inventory does not include emissions from home offices, as data on employee locations, local grid factors, and home energy use was not available. Future assessments may consider a standardized per-employee estimate based on average remote work intensity, if collecting individual data remains impractical.



Recommendations

As Action Aviation builds on this carbon accounting baseline, the next step is clear: translate insights into action. The following targeted recommendations balance impact, feasibility, and brand alignment, ensuring sustainability becomes a competitive advantage, not just a compliance requirement.

Sustainable Aviation Fuel (SAF) for BBJ Operations

Given that the leased business jet accounts for over 66% of total emissions, incorporating SAF, either directly or through a Book & Claim system, can immediately reduce lifecycle emissions by up to 80%. Action Aviation can lead clients by example, demonstrating commitment to sustainable flight without compromising performance or privacy.

Compensating with High-Integrity Carbon Credits

Where direct reductions are currently limited , contributing to high-quality, third-party verified carbon credits outside of the value chain of the company can allow action around the world. These projects should align with international standards (Verra, Gold Standard) and focus on real, additional, and permanent impact. Transparent communication about this strategy will be key to avoiding greenwashing perceptions.

Refine Business Travel Policies

Air travel for staff is the second-largest emission category. Optimizing routes, consolidating trips, and encouraging virtual meetings where possible can help. Introduce internal travel guidelines, with incentives for lower-carbon options and a preference for direct flights or economy class where feasible.

Additionally, encourage staff to book accommodations through platforms that highlight sustainably certified hotels. This supports the existing high-end travel culture while reducing energy and water use emissions.

Conclusion

"Innovation does not entail having new ideas, but rather getting rid of old beliefs."

Action Aviation embodies this mindset: not just in the aircraft it brokers or the clients it serves, but in its willingness to question the status quo and lead from the front. This inaugural greenhouse gas emissions assessment is more than a compliance exercise; it is a strategic commitment to transparency, progress, and leadership in a rapidly evolving aviation landscape.

With a total footprint of 563.5 tonnes of CO_2e, this report has provided clear insight into the company's environmental impact, driven primarily by private aircraft operations and international business travel. By establishing a detailed and auditable baseline, Action Aviation is now positioned to transform its operational excellence into environmental leadership. Areas such as data precision, upstream fuel impacts, and remote work emissions present opportunities for future refinement, and more importantly, for innovation in how sustainability is integrated into aviation business models.

Just as Action Aviation has built its reputation on bespoke service, global agility, and exceptional quality, this carbon accounting journey reflects the same ethos: rigorous, client-centered, and built for action. This report is a launchpad—not a final statement—and it demonstrates that sustainability and performance are not at odds, but two wings of the same aircraft.

With bold vision and trusted partners, Action Aviation is not just flying: it's flying forward.

Thank you.

Sustainability Report 2025
for 2024 GHG emissions

ACTION AVIATION

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