

Streamlined Energy & Carbon Reporting (SECR) 2024-25



“8build is a construction company with a reputation for delivering enviable spaces, seamlessly.”

Introduction



BRITISH LAND, BROADGATE TOWER

Biobased materials such as cork flooring used to improve sustainability performance and lower embodied carbon.

Who 8build Are

8build is a construction company with a reputation for delivering enviable spaces, seamlessly. Founded in 2005 by eight industry experts, the business has evolved from a London fit out specialist into a multi-sector contractor with international reach. Today, 8build operates across the UK and Asia, with teams based in London, Cambridge, Singapore and Hong Kong. Known for its meticulous approach and strong ethical values, the company is trusted by clients who return time and again, recognising 8build's commitment to exceptional quality, enduring partnerships and the communities it serves.

Services and Sectors

8build's expertise spans fit out, refurbishment and new build projects of all scales and complexities. From the transformation of hybrid workplaces to the restoration of heritage landmarks, and from education and healthcare environments to high-end residential schemes, 8build brings the same care and precision to every project. This breadth of experience enables the team to navigate complexity with confidence, delivering spaces that enhance the way people work, learn, live and play.

Notable Projects

8build has a portfolio that spans some of the UK's most prestigious and culturally significant spaces. From the sensitive refurbishment of the Victoria Palace Theatre to award winning, highly sustainable commercial projects like The Lantern for Lazari Investments, and contributions to landmark venues including the Royal Albert Hall, 8build delivers projects where precision, creativity, and care are paramount. Its clients include leading organisations such as GPE, Imperial College London, and the Royal College of Obstetricians and Gynaecologists. Many schemes feature smart technologies, energy-efficient systems, and thoughtfully designed green spaces, delivering the client's vision. 8build brings these designs to life while supporting sustainability credentials such as BREEAM, WELL, Wired, and NABERS, and ensuring the use of responsibly sourced and low-impact materials wherever possible. This approach reflects 8build's commitment to creating sustainable, future-ready environments that meet both client vision and environmental standards.

People and Culture

At 8build, people and communities are at the heart of every project. The company fosters a culture of collaboration, mentorship, and professional growth through initiatives such as the NextGen and Future Leaders programmes, shaping the construction leaders of tomorrow. Sustainability is embedded across its operations, guided by a clear Net Zero ambition for 2040, ensuring that every

project considers both environmental impact and social value. By combining expertise, care and innovation, we create spaces that enrich the experience of everyone who uses them and leave a meaningful legacy for clients, users and communities alike.

SECR Reporting

This reporting year marks the second cycle of SECR undertaken with the support of ESG Pro Limited. While this is the second year of independent reporting through ESG Pro, 8build had already been monitoring its carbon footprint internally in the years prior. This demonstrates a continuous focus on tracking environmental impact, now strengthened by independent oversight.

The Value of Disclosure

SECR reporting serves as a vital tool for shaping business strategy and advancing long-term sustainability goals. Transparent disclosure enables 8build to pinpoint opportunities for greater efficiency, guide decision-making on project delivery, and encourage innovation in sustainable design and construction. This approach enhances the company's reputation as a contractor that integrates environmental responsibility into everyday operations, offering clients confidence that projects are delivered with sustainability embedded from the outset. In an industry where environmental credentials are increasingly influential, SECR highlights 8build as a forward-looking organisation with a credible and measurable path to decarbonisation.



**BRITISH LAND,
3 SHELDON SQUARE**
BREEAM 'Outstanding',
NABERS 4.5 Stars, Well Gold,
Wired Certified Gold &
EPC Rating A

Executive Summary

Energy usage, associated emissions, energy efficiency actions and energy performance for 8build.

Organisational Structure and Qualification

8build Limited operates from its head office at 64 Leman Street, London, with an additional office at 15 Signet Court, Cambridge. Together, these locations provide 4,362 square feet of office space and support a workforce of 205 full-time employees. The company has an annual turnover of £155 million and delivers construction, refurbishment, and fit-out projects across multiple sectors in the UK and internationally.

With year-on-year improvements, the process of data collection has become more streamlined, and the quality of the information captured has increased. These refinements have a significant effect on reported results, meaning that figures may not always be directly comparable with earlier reporting cycles. The important outcome is that each cycle provides a clearer and more reliable picture of performance.

By embedding SECR within its wider sustainability strategy, 8build is enhancing the robustness and transparency of its environmental reporting. The strengthened data foundation supports more accurate measurement of progress, enables the setting of meaningful targets, and reinforces accountability to clients, partners, and stakeholders in line with long-term Net Zero objectives.

Streamlined Energy & Carbon Reporting

This report has been prepared in alignment with the Streamlined Energy and Carbon Reporting (SECR) framework established by the UK Government under

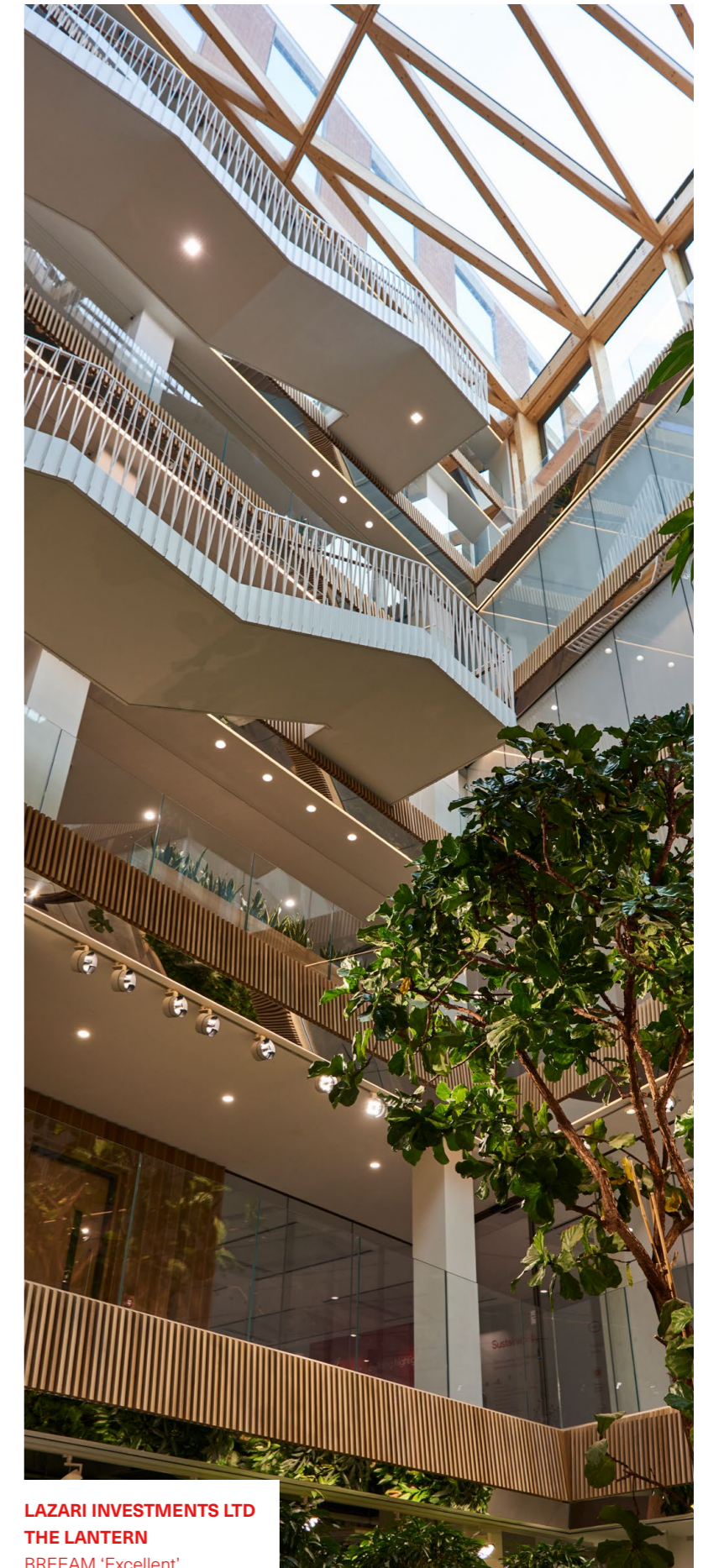
the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018. It sets out the energy consumption and associated emissions within the operational control of 8build Limited, together with the measures undertaken to improve energy efficiency and the resulting performance outcomes. A summary of the methodology applied in calculating all reported figures is included, with further detail provided in the methodology appendix. Where precise data has not been available, reasonable estimates have been used in line with SECR guidance. As a UK-registered business, 8build has disclosed its energy consumption and greenhouse gas emissions in accordance with SECR requirements. This disclosure covers Scope 1, Scope 2, and relevant Scope 3 categories.

The following figures summarise 8build's performance for the 2024–25 reporting year. The company reported 14.91 tonnes of CO₂ equivalent (tCO₂e) under Scope 1, arising from the direct use of fossil fuels in company-controlled activities. This equated to an energy consumption of 58,692.70 kilowatt-hours (kWh). No Scope 2 emissions on a market-based basis, since all purchased electricity was backed by REGO certificates. Location-based emissions are 18.01 tCO₂e. Total electricity consumption across the company's operations was 86,977 kWh. Scope 3 emissions from waste disposal (Category 5) were measured at 4.20 tCO₂e, reflecting a minimal contribution to the overall footprint.

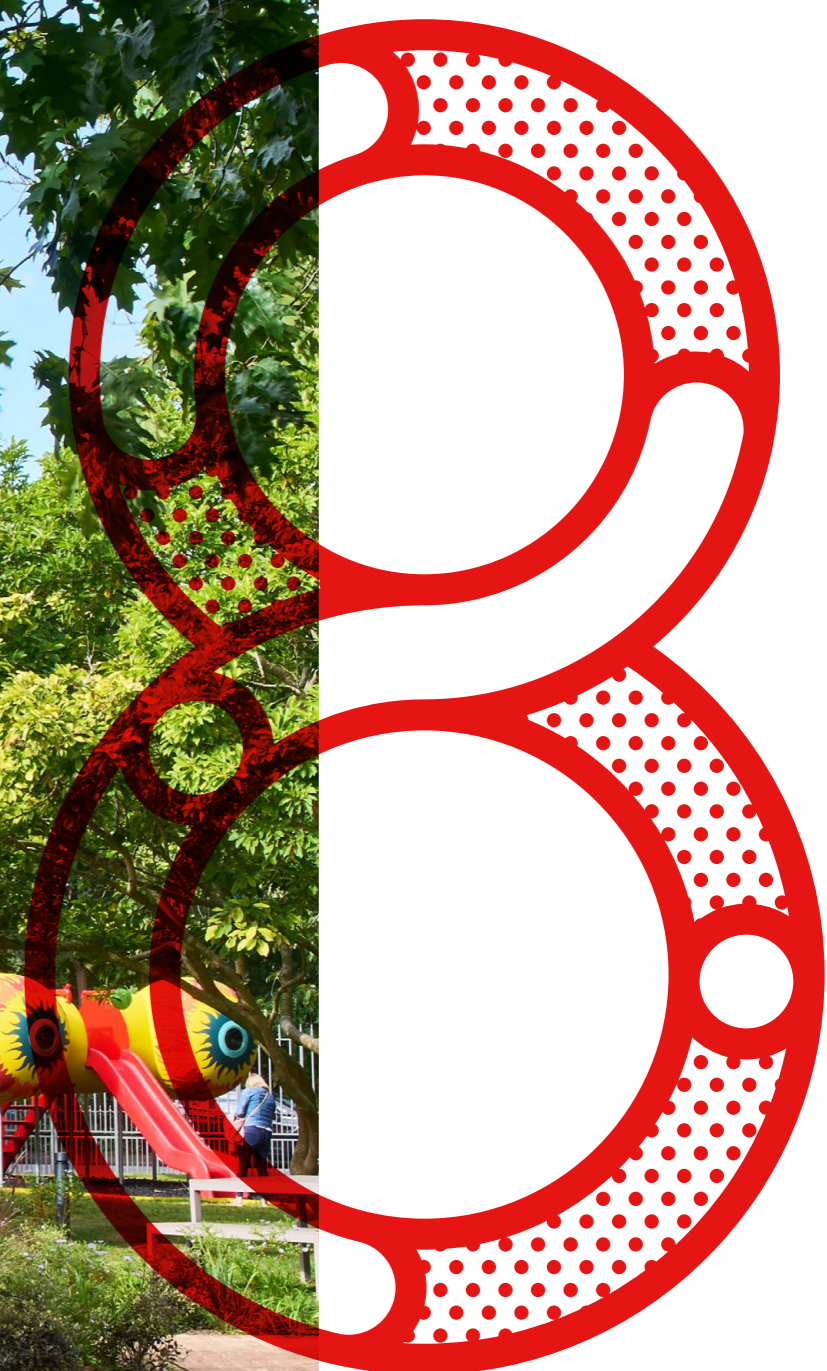


Business travel (Scope 3, Category 6) accounted for 126.31 tCO₂e, linked to an energy consumption of 314,523.27 kWh. This captures the environmental impact of employee travel for work purposes using transport not directly owned or managed by the company. Employee commuting (Scope 3, Category 7) contributed a further 135.57 tCO₂e, representing an estimated 419,845.84 kWh of energy use. This reflects the indirect emissions associated with staff travelling between home and the workplace.

In total, 8build's greenhouse gas emissions for the reporting year amounted to 280.99 tCO₂e, from an overall energy consumption of 880,038.81 kWh. The company's emissions intensity for the period was 1.37 tCO₂e per full-time equivalent (FTE) employee and 0.18 tCO₂e per £100,000 of turnover. Energy intensity stood at 4,292.87 kWh per FTE and 567.12 kWh per £100,000 of turnover.



LAZARI INVESTMENTS LTD
THE LANTERN
BREEAM 'Excellent'



**DULWICH PICTURE GALLERY
CHILDREN'S PICTURE GALLERY**

New build and fit out of timber frame Children's Picture Gallery including external works, landscaping and ancillary works

Greenhouse Gas Inventory

Consumption (kWh) and Greenhouse Gas emissions (tCO₂e) Totals

The tables and charts below present 8build's annual greenhouse gas (GHG) emissions, expressed in tonnes of CO₂ equivalent (tCO₂e), together with the corresponding energy consumption in kilowatt-hours (kWh). To support comparisons of energy efficiency over time and with

others in the industry, we present intensity ratios for both emissions and energy consumption. For total greenhouse gas emissions, the intensity is expressed as tonnes of CO₂ equivalent (tCO₂e) per £100,000 of turnover and per full-time employee (FTE). For total energy consumption, the intensity is measured in kilowatt-hours (kWh) per £100,000 of turnover and per FTE.

2023-2024

EMISSION SOURCE	GHG EMISSIONS (TCO ₂ E)	ENERGY USE (KWH)
Scope 1	14.56	57,514
Scope 2	22.26	87,387
Scope 3-5 Waste	1,629.98	N/A
Scope 3-6 Business Travel	19.1	78,850
Scope 3-7 Employee Commuting	94.46	306,437
Total	1,780.36	530,188

INTENSITY RATIO	TCO ₂ E	KWH
per Full-Time Employee (FTE)	9.71	2,897.20
per £100,000 Revenue	1.52	453.15

2024-2025

EMISSION SOURCE	GHG EMISSIONS (TCO ₂ E)	ENERGY USE (KWH)
Scope 1	14.91	58,693
Scope 2 (Market-Based)	0	86,977
Scope 2 (Location-Based) *	18.01	86,977
Scope 3-5 Waste*	4.20	N/A
Scope 3-6 Business Travel	126.31	314,523
Scope 3-7 Employee Commuting	135.57	419,846
Total	280.99	880,039

* Scope 2 (Market-Based) emissions are reported as zero because 100% of purchased electricity is sourced from renewable supply contracts. Location-Based emissions are shown for transparency but are not included in the total.

* Waste emissions in 2024-25 are substantially lower than in the previous reporting period due to the application of improved methodologies and more precise emission factors. These refinements provide a more accurate representation of waste-related greenhouse gas emissions and support consistency in future reporting.

INTENSITY RATIO	TCO ₂ E	KWH
per Full-Time Employee (FTE)	1.39	4,357
per £100,000 Revenue	0.18	567

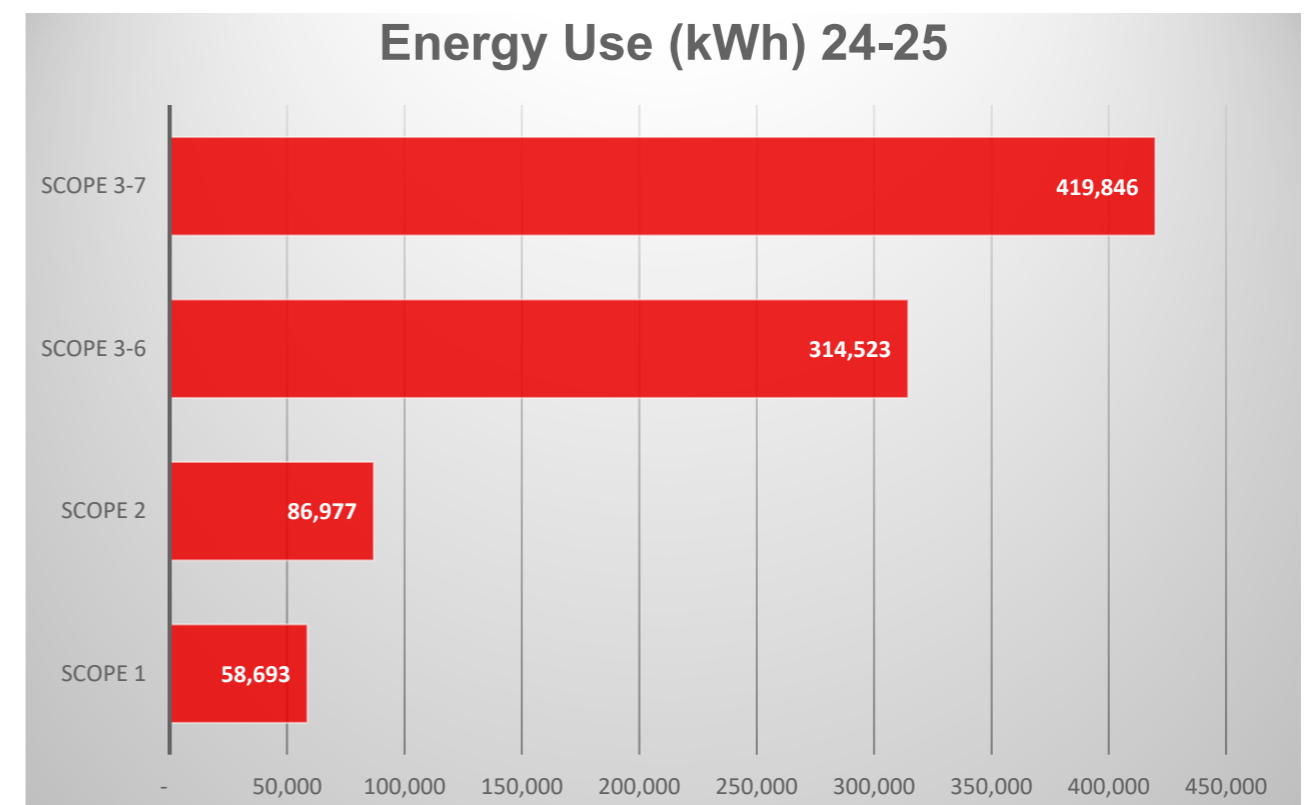
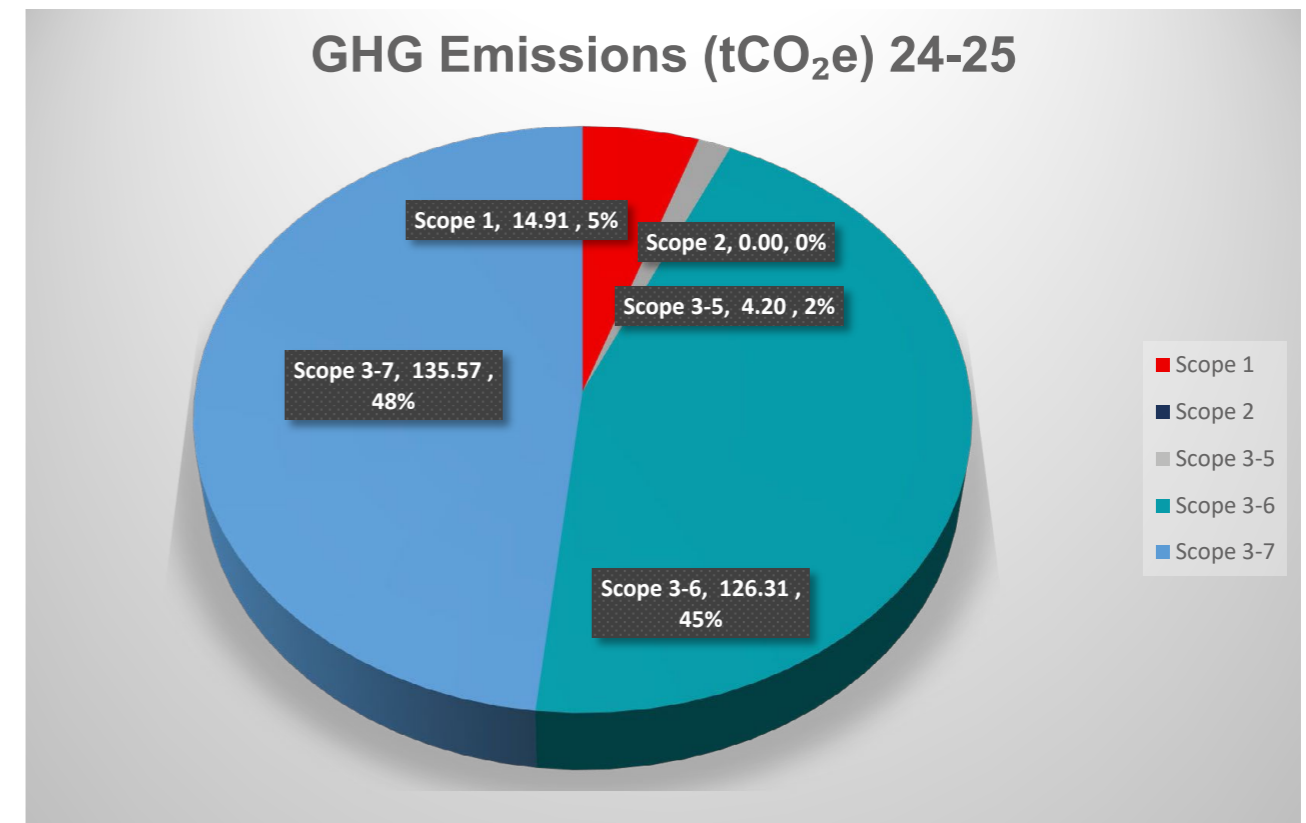
Yearly Comparison GHG Emissions (tCO₂e), Energy Use (kWh) and Intensity Ratios

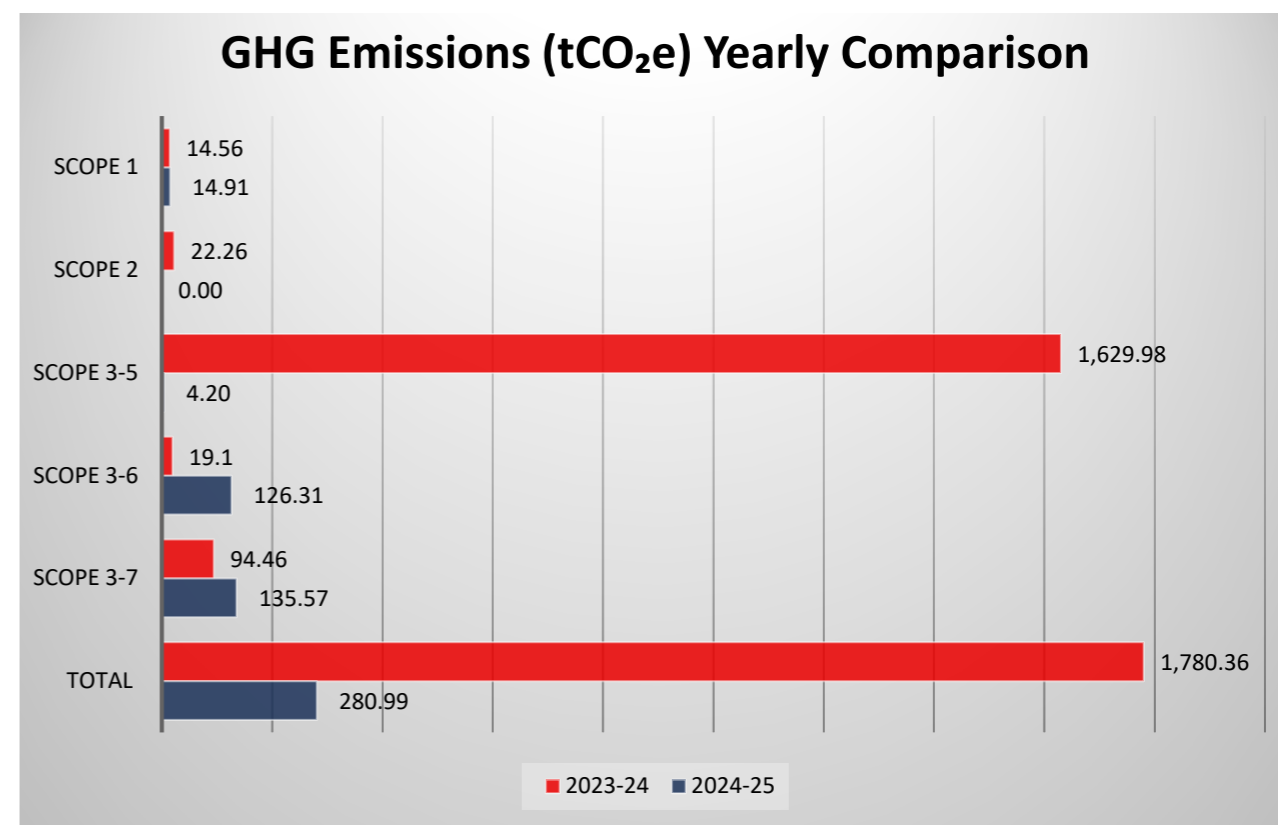
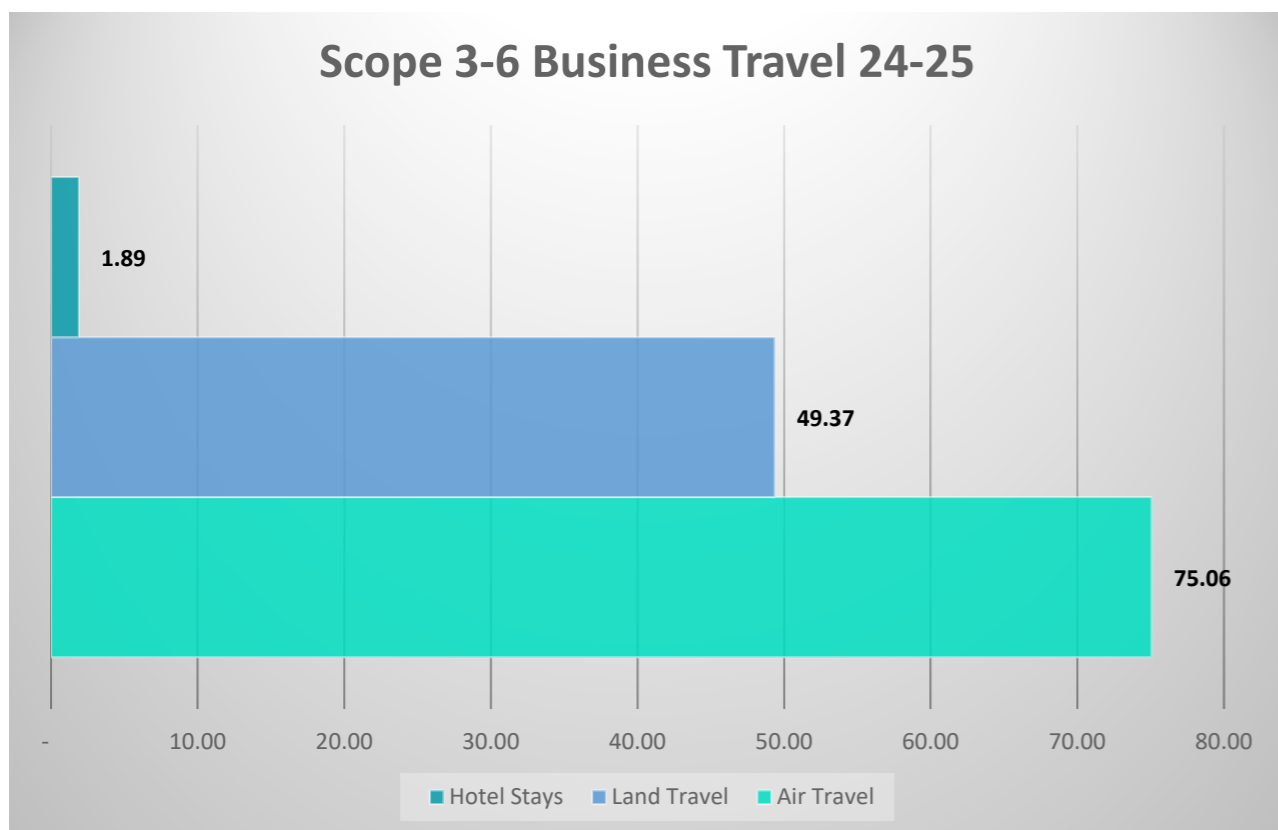
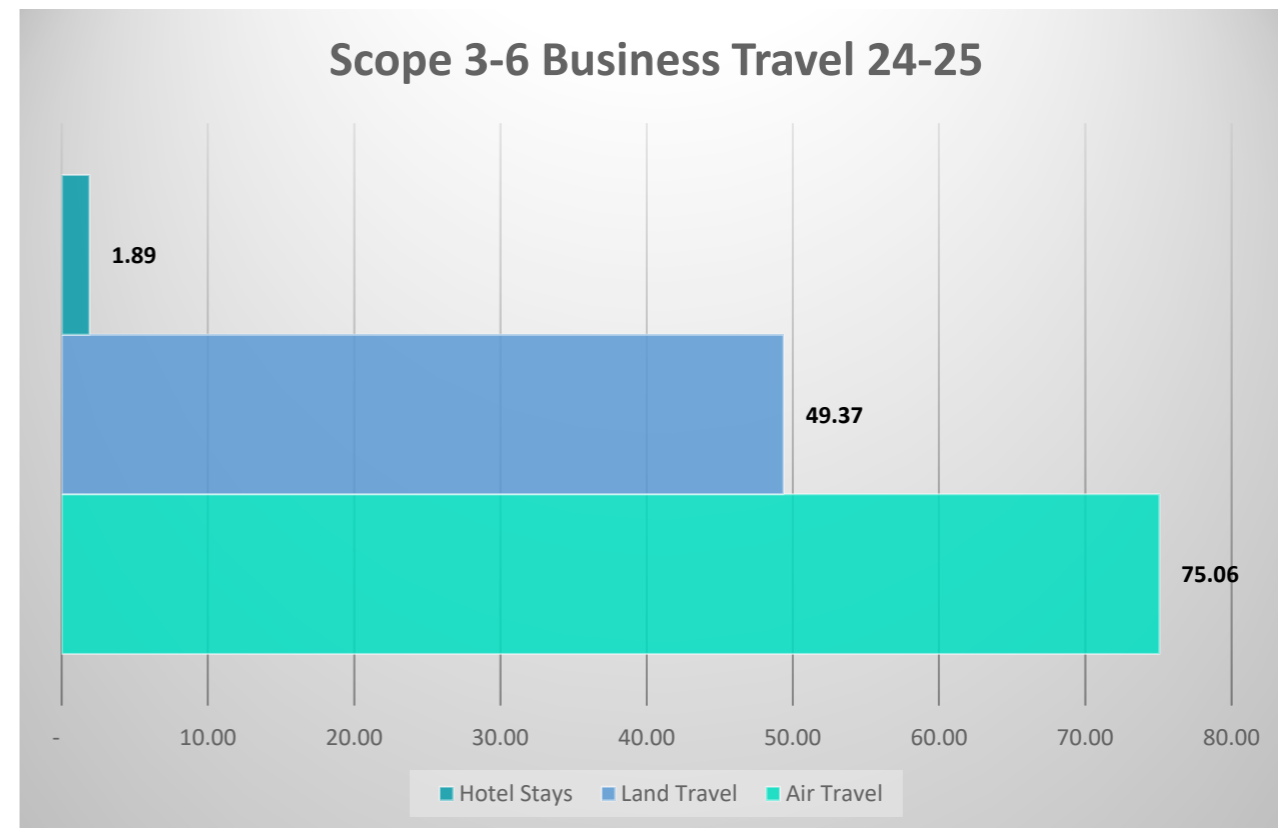
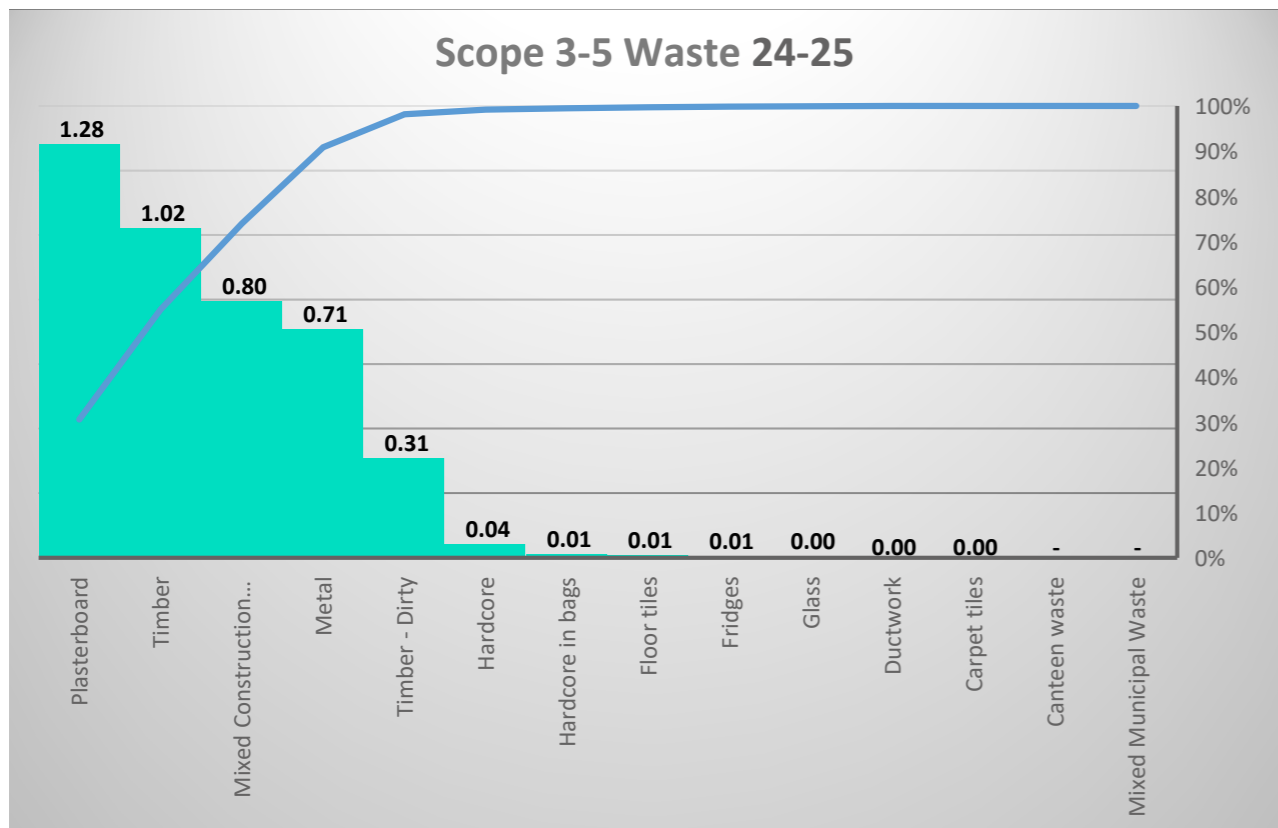
GHG EMISSIONS (TCO ₂ E)	2023-24	2024-25
Scope 1	14.56	14.91
Scope 2	22.26	0
Scope 3-5	1,629.98	4.20
Scope 3-6	19.1	126.31
Scope 3-7	94.46	135.57
Total	1,780.36	280.99

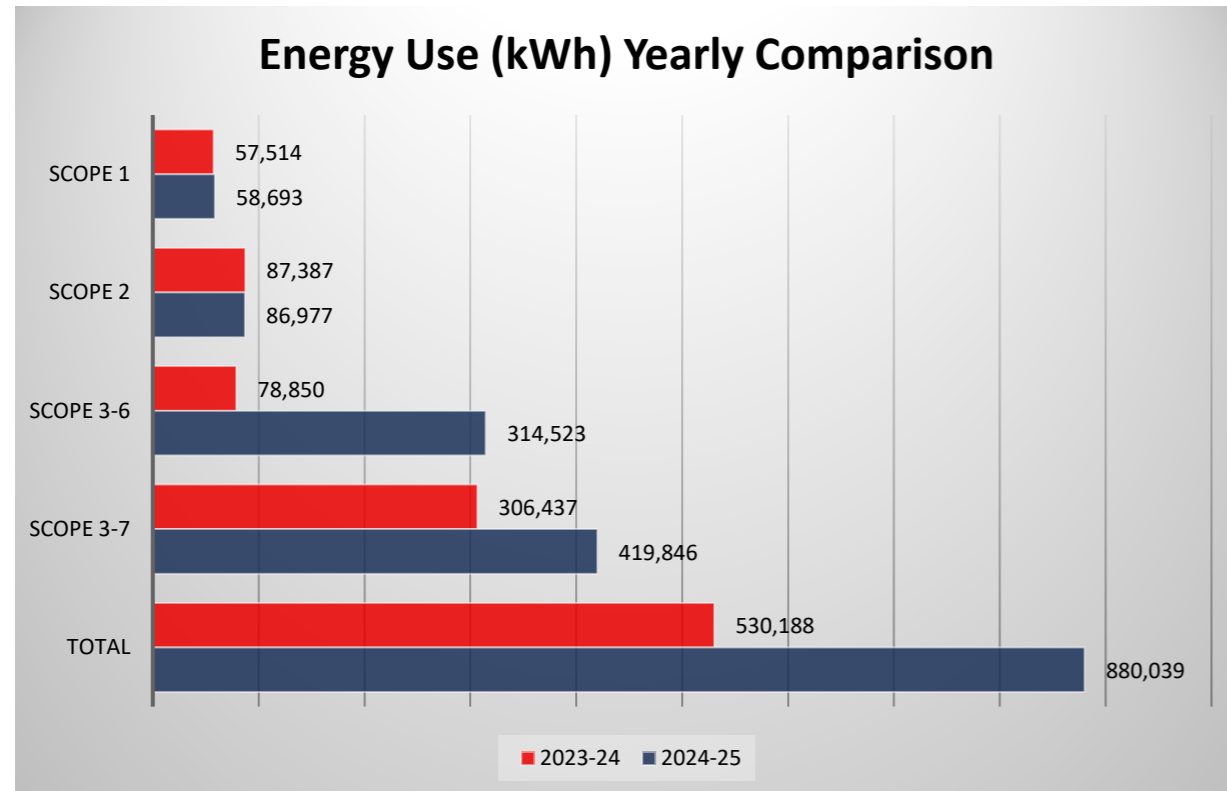
ENERGY USE (KWH)	2023-24	2024-25
Scope 1	57,514	58,693
Scope 2	87,387	86,977
Scope 3-5	N/A	N/A
Scope 3-6	78,850	314,523
Scope 3-7	306,437	419,846
Total	530,188	880,039

INTENSITY RATIOS GHG (TCO ₂ E)	2023-24	2024-25
ETE	9.71	1.37
Annual Turnover	1.52	0.18

INTENSITY RATIOS ENERGY (KWH)	2023-24	2024-25
ETE	2,897.20	4,292.87
Annual Turnover	453.15	567.12







The year-on-year comparison reveals a profound change in 8build's emissions profile. In 2023–24, Scope 3 Waste accounted for most reported emissions, totalling 1,629.98 tonnes of carbon dioxide equivalent. By 2024–25, this figure had dropped to just 4.20 tonnes. This sharp reduction is the result of two key factors: a recycling rate exceeding 98 per cent across waste streams and an improved application of the DEFRA methodology, which assigns only minimal transport-related emissions to recycled material. The outcome reflects more accurate reporting boundaries rather than a complete absence of waste activity, underlining how the combination of high recycling performance and robust methodology can transform the footprint profile.

Other Scope 3 categories became more prominent as reporting accuracy improved. Business travel rose from 19.10 tonnes of carbon dioxide equivalent in 2023–24 to 126.31 tonnes in 2024–25. This increase is

partly operational, linked to project growth and international collaboration, but also a result of more complete data capture. Enhanced tracking of flight records, hotel stays, and expense claims has provided a fuller picture of travel-related impacts. Employee commuting also increased from 94.46 to 135.57 tonnes of carbon dioxide equivalent, reflecting both survey responses that captured commuting patterns in greater detail and the inclusion of more accurate fuel-type data for personal vehicles.

Scope 1 emissions remained stable, rising slightly from 14.56 to 14.91 tonnes of carbon dioxide equivalent, consistent with diesel consumption patterns for company vehicles. Scope 2 emissions reduced to zero on a market-based basis through the purchase of 100 per cent renewable electricity, while location-based emissions were reported using national grid factors. Electricity consumption itself remained comparable year on year at around 87,000 kilowatt hours, showing that while demand

has not yet fallen significantly, the renewable sourcing strategy has effectively removed market-based Scope 2 emissions.

The total reported emissions fell from 1,780.36 tonnes of carbon dioxide equivalent in 2023–24 to 280.99 tonnes in 2024–25. This remarkable shift is driven by methodological improvements, more accurate data collection, and the higher diversion of waste to recycling.

Intensity ratios confirm the impact, with emissions per full-time employee reducing from 9.71 to 1.37 tonnes of carbon dioxide equivalent, and emissions per £100,000 of turnover falling from 1.52 to 0.18. The results demonstrate how better data quality can recalibrate the emissions profile, giving 8build a stronger foundation for managing business travel, commuting and energy use as the next areas for reduction.



**BRITISH LAND,
10 EXCHANGE SQUARE**
400 tonnes carbon saving by retaining the existing raised access flooring

Emissions Management

Effective emissions management requires clarity of reporting boundaries, reliable primary data, and interventions that are proportionate to the company's sphere of influence. For 8build, the 2024–25 reporting year shows that indirect Scope 3 sources are the dominant drivers of the footprint, particularly business travel (Scope 3, Category 6) at 126.31 tonnes of carbon dioxide equivalent and employee commuting (Scope 3, Category 7) at 135.57 tonnes of carbon dioxide equivalent. Direct fuel use and purchased electricity remain comparatively modest but continue to be monitored for accuracy and assurance.

[Scope 1: Direct greenhouse gas emissions from company-controlled fuel use](#)

Scope 1 covers emissions from fuel burned in sources owned or controlled by the company. For 8build, this category is limited to diesel consumption in a small fleet of company vehicles, which produced 14.91 tonnes of carbon dioxide equivalent in 2024–25. Given the small scale of activity, reductions will remain modest. Progress will focus on specifying modern, efficient plant when hired directly and requesting automatic controls such as stop–start systems where available. Telematics and driving behaviour measures are applicable only to vehicles owned or hired by 8build.

[Scope 2: Indirect greenhouse gas emissions from purchased electricity](#)

Scope 2 refers to indirect emissions from the generation of purchased electricity. In 2024–25, consumption at 8build's London head office (Leman Street) totalled 86,977 kilowatt hours. On a market basis, supported by renewable energy guarantees, this equated to zero tonnes of

carbon dioxide equivalent; on a location basis, reflecting the UK grid average, the figure was 18.01 tonnes of carbon dioxide equivalent. Electricity reporting is confined to sites where 8build purchases supply directly or has access to assured meter data, which currently applies only to Leman Street. Energy use at head office is already well managed through automated controls and efficient building systems, so the emphasis will be on maintaining stable consumption and continuing to verify data quality.

[Scope 3, Category 5: Waste generated in operations](#)

This category covers the disposal and treatment of waste arising from operations. In 2024–25 it contributed 4.20 tonnes of carbon dioxide equivalent, making it a comparatively minor source. 8build already implements strong practices including minimisation of off cuts and returns, reuse of items through GlobeChain, and photographic checks to support segregation on projects. To strengthen measurement, future reporting will consolidate GlobeChain transaction records and contractor waste transfer notes. Where direct weight data is not available, conversion factors will be applied transparently to estimate tonnages.

[Scope 3, Category 6: Business travel](#)

This category covers travel for work purposes that is not directly controlled by the company, such as flights, rail, taxis and hotels. In 2024–25 business travel accounted for 126.31 tonnes of carbon dioxide equivalent with 314,523 kilowatt hours, making it one of the largest reported sources. 8build applies a clear hierarchy: rail is the default for domestic and near-European journeys, video conferencing is the first choice for coordination and

early-stage meetings, and flights are booked in economy class unless an evidenced exception is approved. Board travel to Singapore is limited to one annual visit by a single director, with all other international coordination undertaken via monthly video calls. Trip consolidation and the centralised booking system ensure data is comprehensive and reliable for disclosure.

[Scope 3, Category 7: Employee commuting](#)

This category represents the emissions from employees travelling between their homes and usual place of work. In 2024–25 commuting accounted for 135.57 tonnes of carbon dioxide equivalent with 419,846 kilowatt hours, making it the single largest contributor to the footprint. Owing to the Central London location of the head office, car commuting is negligible. Most journeys are undertaken via public transport or active travel. Existing measures such as season ticket loans, cycle-to-work schemes and secure cycle parking will continue. Low-carbon travel options will be highlighted in induction packs and on-site notices. Commuting by subcontractor staff lies outside 8build's direct control but will be acknowledged in reporting. To enhance accuracy, an anonymised annual staff travel survey will be conducted to confirm mode share and distance bands.

[Scope 3, Category 4: Upstream transport and distribution, and Scope 3, Category 9: Downstream transport and distribution](#)

Scope 3 Category 4 relates to the emissions from the transport of goods and services purchased by the company, while Category 9 captures the transport of goods after they leave the company but before they reach the customer or end user. For a construction business such

as 8build, these categories largely relate to deliveries to and from project sites and offices. Logistics planning already minimises deliveries and empty running, although council-imposed delivery windows impose external constraints that must be observed. To expand data quality in these categories, a three-month pilot will be undertaken at Leman Street to log all business-related parcels delivered to reception. Records will capture the carrier, sender and item count, while excluding routine letter post and private staff parcels. The outcomes of this pilot will inform whether reporting under Categories 4 and 9 can be scaled up across additional locations. Subcontractor transport will be recognised under purchased goods and services but may also be linked to transport categories where appropriate. Influence will be applied through supplier specifications and scheduling requirements rather than direct operational control.

[Expanding delivery monitoring across locations](#)

Inclusion of Scope 3 Categories 4 and 9 in the next reporting cycle will be essential for establishing consistent datasets on deliveries across all offices and project sites. This will strengthen the evidence base for the carbon report and at the same time improve internal logistics management.

[Annual Scope 3 review](#)

8build will continue to review all Scope 3 categories annually to test their relevance and materiality. New categories will only be added when supported by reliable primary data. This ensures that reporting remains accurate, transparent and proportionate, while progressively broadening coverage of indirect emissions.



Emission Reduction Targets

Absolute and Intensity Ratio Reduction Targets

8build has committed to achieving Net Zero emissions across all scopes by 2040, in line with its Carbon Reduction Plan. The first priority is the elimination of Scope 1 and Scope 2 emissions, as these are directly within the company's control. Scope 2 has already been reduced to zero on a market-based basis through the purchase of 100 per cent renewable electricity. Scope 1 could be progressively reduced through the transition to low- or zero-emission vehicles and the specification of efficient or electric plant where practicable.

As Scope 1 and Scope 2 are brought towards elimination, the emphasis could then move more strongly onto Scope 3 sources, which currently represent the largest share of the footprint. At present, the most material categories are business travel and employee commuting, supported by new datasets under development for upstream and downstream transport and distribution. Future expansion of Scope 3 reporting could include categories such as purchased goods and services, capital goods, upstream and downstream transport and distribution, and upstream and downstream leased assets. The inclusion of these categories will depend on the availability of assured primary data from suppliers, subcontractors and landlords, ensuring that reporting remains transparent, credible and evidence-based.

From the 2024–25 baseline, total organisational emissions could reduce by a quarter by 2027, by half by 2030, and by at least 90 per cent by 2040. Any residual balance by 2040 could then be neutralised through high-quality, independently verified removals.

Alongside absolute reductions, 8build will also monitor improvements in intensity ratios to capture efficiency gains relative to business growth. Emissions intensity per full-time employee could reduce steadily as data quality improves and as travel and commuting are minimised. Emissions per unit of turnover could follow a similar trajectory, reflecting both operational efficiency and low-carbon procurement. Energy intensity metrics, measured in kilowatt hours per employee and per unit of turnover, could also decline in line with efficiency gains and strengthened building management.

These reduction targets are based on the best available data and methodologies. They are also dependent on the scale and nature of 8build's future business activities. While the company is committed to meeting its Net Zero 2040 goal, the pace of reductions could vary depending on operational growth, project mix and the availability of reliable supplier data

Appendix

Compliance Responsibility

This report has been prepared by ESG Pro Limited on behalf of 8build Limited, in accordance with an interpretation of the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018. The content is based on information supplied by 8build and its energy providers.

Responsibility for compliance with these Regulations lies with 8build's registered Chief Executive Officer and Chief Financial Officer. They must be satisfied that, to the best of their knowledge, all relevant information concerning the company's organisational structure, properties, operations, and energy consumption has been accurately disclosed to ESG Pro Limited.

Reporting Methodology

Scope 1 emissions were calculated from diesel consumption by company vehicles. Fuel use data was sourced directly from company records and expressed in litres. Emissions were determined by applying the 2024 DEFRA emission factor for diesel, expressed in kilograms of carbon dioxide equivalent per litre, and converted into tonnes of carbon dioxide equivalent (tCO₂e). To ensure consistent reporting of both energy and emissions, the DEFRA conversion factor for diesel to kilowatt hours was also applied, providing an equivalent energy value alongside the emissions figure.

Scope 2 emissions were calculated from electricity consumption data obtained from supplier invoices and meter readings. Calculations followed both approaches

set out by the Greenhouse Gas Protocol. Under the market-based method, electricity purchased through Engie Power Limited was supported by Renewable Energy Guarantees of Origin (REGO), resulting in a reported market-based emission of zero. Under the location-based method, the UK national grid average emission factor, as published in DEFRA's 2024 conversion factors, was applied to total electricity consumption, generating a location-based figure in tonnes of carbon dioxide equivalent.

All Scope 1 and Scope 2 calculations were completed in line with the Greenhouse Gas Protocol and SECR requirements. DEFRA 2024 conversion factors were used for consistency with UK reporting standards. Fuel and electricity usage data was drawn from verified internal records and cross-checked against supplier documentation. Emissions are presented to two decimal places for clarity, with calculations performed using the full precision of the published conversion factors.

Scope 3 waste-related emissions were calculated using DEFRA 2024 Scope 3 Waste Disposal conversion factors. Waste stream tonnages, provided through the MSK Waste Report, were mapped against DEFRA's classifications for materials such as timber, plasterboard, metals, electrical items, and mixed construction waste. Each tonnage was apportioned to disposal routes (recycling, landfill, energy recovery) and multiplied by the relevant emission factor. The results were aggregated into a total Scope 3 Waste figure expressed in tCO₂e.

It is important to note that recycling is treated differently within the Greenhouse Gas Protocol. Emissions

from reprocessing and the use of recycled materials are allocated to the subsequent product system rather than the original waste producer. As a result, DEFRA's conversion factors only capture transport to recycling facilities, and in some cases no factor is provided at all. With 8build achieving over 98 per cent diversion from landfill in 2024, the reported Scope 3 Waste emissions amount to just over four tonnes of carbon dioxide equivalent. This should not be seen as the absence of environmental impact but rather as a reflection of the accounting boundaries defined by DEFRA and the GHG Protocol.

Scope 3 business travel emissions were calculated using detailed journey data covering flights, rail, road, and hotel stays during the reporting year. For air travel, passenger flight records provided data on origin, destination, distance, and cabin class. DEFRA 2024 emission factors, expressed in kilograms of carbon dioxide equivalent per passenger kilometre, were applied to calculate emissions. Rail, car, taxi, and private hire journeys were assessed separately using mileage records from expense claims. Car travel was further analysed by applying conversion factors for both emissions and energy in kilowatt hours. Hotel stays were included based on nights booked in each country, with DEFRA's hotel stay factors applied to reflect local variations.

Scope 3 employee commuting emissions were calculated using data from a staff commuting survey. Employees provided information on modes of transport, estimated distances, vehicle type and fuel (where applicable), and the average number of homeworking days during

the reporting year. This enabled a realistic calculation of commuting activity rather than assuming full-time office attendance. Mileage data was multiplied by DEFRA 2024 emission factors for each transport mode. Car travel was further categorised by fuel type, while public transport journeys used DEFRA factors for rail and bus. Walking and cycling were treated as zero-emission modes. For consistency, car mileage was also converted into kilowatt hours using DEFRA factors, enabling commuting energy consumption to be presented alongside emissions.

The commuting footprint is based on a staff survey conducted in January 2025 with a 72 per cent response rate. Responses were scaled to the total workforce and cross-checked against office locations. Non-response was assumed to follow the average modal split.

All figures are calculated using 2024 DEFRA conversion factors. Emissions are rounded to two decimal places, energy to the nearest kWh. Totals may not match exactly due to rounding. Data quality is high for electricity and gas (supplier invoices), medium for travel (expense records), and medium-low for commuting (staff survey estimates).

Through this structured approach, each source of emissions has been assessed using recognised methodologies and verified datasets. This ensures that 8build's greenhouse gas inventory is accurate, transparent, and fully aligned with both SECR requirements and the Greenhouse Gas Protocol.



Infinite Possibilities

www.8build.com
020 7710 4488

64 Leaman Street
London, E1 8EU