



# Carbon footprint report for Aegg 01 January 2024 to 31 December 2024

Aegg emitted  $663,953 \text{ kgCO}_2\text{e}$  (Kilogrammes of carbon dioxide equivalent) for 2024 (across scope 1 and 2). This can be presented as  $664 \text{ tCO}_2\text{e}$  (tonnes of carbon dioxide equivalent) with an intensity indicator of  $0.23 \text{ tCO}_2\text{e}$  tonne of product sold.

When Scope 3 is added, this brings the total to  $43,799 \text{ tCO}_2\text{e}$  with the intensity indicator of  $1.46 \text{ tCO}_2\text{e}$  per tonne of products sold.

Table 1. GHG emissions summary data

|   | Total tCO₂e | Total tCO₂e          | Total tCO₂e         | Reduction from |
|---|-------------|----------------------|---------------------|----------------|
|   | Base Year   | <b>Previous Year</b> | <b>Current Year</b> | base year (%)  |
|   | 2023        | 2023                 | 2024                |                |
| Scope 1   |             |                      |                     |                |
| Vehicles  | 400.90      | 400.90               | 505.88              | -26.19%        |
| Scope 2   |             |                      |                     |                |
| EV Vehicles                                     | 7.45        | 7.45                 | 5.52                | 25.85%         |
| Grid Electricity (location based)               | 66.32       | 66.32                | 152.55              | -130.01%       |
| Grid Electricity (market based)                 | 116.95      | 116.95               | 310.00              | -165.07%       |
| Scope 1&2 Total (Location based)                | 474.67      | 474.67               | 663.95              | -39.88%        |
| Scope 1&2 Total (Market based)                  | 525.30      | 525.30               | 821.41              | -56.37%        |
| Scope 3   |             |                      |                     |                |
| Cat 01 - Purchased Goods & Services             | 32,062.51   | 32,062.51            | 34,388.40           | -7.25%         |
| Cat 02 - Capital Goods                          | 146.23      | 146.23               | 68.83               | 52.93%         |
| Cat 03 - Fuel & energy related activities       | 1,085.71    | 1,085.71             | 704.29              | 35.13%         |
| Cat 04 - Upstream transportation & distribution | 4,618.18    | 4,618.18             | 4,035.43            | 12.62%         |
| Cat 05 - Waste disposal                         | 1.46        | 1.46                 | 0.81                | 44.66%         |
| Cat 06 - Business Travel                        | 26.85       | 26.85                | 36.45               | -35.76%        |
| Cat 07 - Employee Commuting                     | 71.92       | 71.92                | 75.64               | -5.16%         |
| Cat 12 - End-of-life treatment of sold products | 3,383.73    | 3,383.73             | 3,825.41            | -0.83%         |
| Scope 3 Total                                   | 41,396.60   | 41,396.60            | 43,135.26           | -4.20%         |
| Scope 1,2 & 3 Total (Location based)            | 41,871.28   | 41,871.28            | 43,799.21           | -4.60%         |
| Scope 1,2 & 3 Total (Market based)              | 41,921.90   | 41,921.90            | 43,956.67           | -4.85%         |
| Emissions Intensity                             |             |                      |                     |                |
| Gross Product Sold (tonnes)                     | 26,958      | 26,958               | 29,945              | -11.08%        |
| Total tCO₂e per*tonne of products sold on gross |             |                      |                     |                |
| scope 1, 2 & 3 (Location based)                 | 1.55        | 1.55                 | 1.46                | 5.64%          |
| Total tCO₂e per*tonne of products sold on gross |             |                      |                     |                |
| scope 1, 2 & 3 (Market based)                   | 1.56        | 1.56                 | 1.47                | 5.90%          |





The detailed breakdown of activities and emissions for 2024 is as follows

Table 2. UK GHG emissions and energy use data for period 01 January 2024 to 31 December 2024

| Emissions source             | Units         | kWh       | Carbon (kgCO₂e) | Carbon (tCO₂e) |  |
|------------------------------|---------------|-----------|-----------------|----------------|--|
| Scope 1                      |               |           |                 |                |  |
| Propane                      | 5 tonne       | 70,026    | 16,286.14       | 16.29          |  |
| Petrol                       | 1,279 litre   | 11,471    | 2,665.95        | 2.67           |  |
| Diesel                       | 193,781 litre | 1,916,688 | 486,930.96      | 486.93         |  |
| Total Scope 1                |               |           | 505,883         | 506            |  |
| Scope 2                      |               |           |                 |                |  |
| Average car - BEV            | 118,234 km    | 24,862    | 5,152.62        | 5.15           |  |
| Average car - PHEV           | 26,987 km     | 1,775     | 369.99          | 0.37           |  |
| UK National Grid electricity | 736,768 kWh   | 736,768   | 152,547.73      | 152.55         |  |
| Total Scope 1 & 2            | ·             |           | 663,953         | 664            |  |

| Emissions source                           | Units    | kWh | Carbon (kgCO₂e) | Carbon (tCO₂e) |
|--|----------|-----|-----------------|----------------|
| Scope 3                                    | ·        |     |                 |                |
| Cat 01 - Purchased Goods & Services        |          |     |                 |                |
| By spend - By SIC emissions intensity - C  | £276,181 |     | 95,992.38       | 95.99          |
| - Manufacturing                            |          |     |                 |                |
| By spend - By SIC emissions intensity - D  | £219     |     | 867.03          | 0.87           |
| - Electricity, gas, steam and air          |          |     |                 |                |
| conditioning supply                        |          |     |                 |                |
| By spend - By SIC emissions intensity - E  | £5,260   |     | 4,619.01        | 4.62           |
| - Water supply; sewerage, waste            |          |     |                 |                |
| management and remediation activities      |          |     |                 |                |
| By spend - By SIC emissions intensity - G  | £142,876 |     | 7,840.97        | 7.84           |
| - Wholesale and retail trade; repair of    |          |     |                 |                |
| motor vehicles and motorcycles             |          |     |                 |                |
| By spend - By SIC emissions intensity - H  | £69,694  |     | 74,572.58       | 74.57          |
| - Transport and storage                    |          |     |                 |                |
| By spend - By SIC emissions intensity - J  | £38,665  |     | 0.00            | 0.00           |
| - Information and communication            |          |     |                 |                |
| By spend - By SIC emissions intensity - K  | £105,072 |     | 0.00            | 0.00           |
| - Financial and insurance activities       |          |     |                 |                |
| By spend - By SIC emissions intensity -    | £220,311 |     | 2,015.10        | 2.02           |
| M - Professional, scientific and technical |          |     |                 |                |
| activities                                 |          |     |                 |                |
| By spend - By SIC emissions intensity - N  | £78,274  |     | 2,147.82        | 2.15           |
| - Administrative and support service       |          |     |                 |                |
| activities                                 |          |     |                 |                |
| By spend - By SIC emissions intensity - R  | £833     |     | 30.48           | 0.03           |
| - Arts, entertainment and recreation       |          |     |                 |                |
| By spend - By SIC emissions intensity - S  | £10,548  |     | 192.96          | 0.19           |
| - Other service activities                 |          |     |                 |                |





| Material use (BEIS) - Paper - Paper and board (board) - Primary production | 37 tonne       | 44,343.89     | 44.34     |
|--|----------------|---------------|-----------|
| (virgin stock)   |                |               |           |
| Material use (BEIS) - Plastic - PET (incl.                                 | 68 tonne       | 262,327.20    | 262.33    |
| forming) - Primary material (Virgin  |                |               |           |
| stock)   | 42.1           | 107 527 00    | 407.54    |
| Material use (BEIS) - Plastic - Plastics: PS                               | 43 tonne       | 187,537.89    | 187.54    |
| (incl. forming) - Primary material (Virgin                                 |                |               |           |
| stock) Material use (BEIS) - Plastic - PP (incl.                           | 1 150 to and   | 2.077.006.21  | 2.070.00  |
| forming) - Primary material (Virgin  | 1,159 tonne    | 2,977,996.31  | 2,978.00  |
| stock)   |                |               |           |
| Material use (ecoinvent) - Glass -   | 6,346 tonne    | 5,879,867.21  | 5,879.87  |
| Packaging glass -White - from Europe                                       | 0,340 tollile  | 3,873,807.21  | 3,873.87  |
| Material use (ecoinvent) - Glass -   | 2 tonne        | 1,770.51      | 1.77      |
| Packaging glass -White - from Rest of                                      | 2 tornie       | 1,770.31      | 1.77      |
| the World  |                |               |           |
| Supplier Provided - Supplier reported                                      | 24,846 tonne   | 24,846,280.00 | 24,846.28 |
| GHG emissions  | 24,040 tolline | 24,540,200.00 | 24,040.20 |
| Supply Chain Dashboard   |                | 0             | 0         |
| Cat 02 - Capital Goods   |                |               |           |
| By Spend - SIC Emissions Intensity - C -                                   | £182,767       | 63,524.43     | 63.52     |
| Manufacturing  |                | 33,523        | 00.02     |
| By Spend - SIC Emissions Intensity - F -                                   | £16,111        | 1,326.25      | 1.33      |
| Construction   | ,              | ,             |           |
| By Spend - SIC Emissions Intensity - G -                                   | £72,506        | 3,979.10      | 3.98      |
| Wholesale and retail trade; repair of                                      |                |               |           |
| motor vehicles and motorcycles   |                |               |           |
| Cat 03 - Fuel & energy related activities                                  | <u>.</u>       |               |           |
| Transmission & distribution losses - T&D                                   | 736,768 kWh    | 13,482.85     | 13.48     |
| for UK national grid electricity   |                |               |           |
| Well-to-tank (WTT) - Business travel -                                     | 2,240 mile     | 120.77        | 0.12      |
| Flights - WTT - Flights - Domestic,  |                |               |           |
| to/from UK - Average passenger (RF)  |                |               |           |
| Well-to-tank (WTT) - Business travel -                                     | 14,512 mile    | 386.76        | 0.39      |
| Flights - WTT - Flights - International,                                   |                |               |           |
| to/from non-UK - Economy class (RF)  |                |               |           |
| Well-to-tank (WTT) - Business travel -                                     | 57,177 mile    | 2,264.55      | 2.26      |
| Flights - WTT - Flights - Long-haul,                                       |                |               |           |
| to/from UK - Economy class (RF)  |                |               |           |
| Well-to-tank (WTT) - Business travel -                                     | 39,076 mile    | 1,414.32      | 1.41      |
| Flights - WTT - Flights - Short-haul,                                      |                |               |           |
| to/from UK - Economy class (RF)  |                |               |           |
| Well-to-tank (WTT) - Business travel -                                     | 253,908 mile   | 17,975.43     | 17.98     |
| Passenger Vehicles - WTT - Unknown -                                       |                |               |           |
| Average car  |                |               |           |





| Well-to-tank (WTT) - Delivery vehicles &    | 6,276         | 1,365.25     | 1.37     |
|---|---------------|--------------|----------|
| Freighting - Air - WTT - Freight flights -  | tonne.mile    |              |          |
| Long-haul, to/from UK (with RF)             |               |              |          |
| Well-to-tank (WTT) - Delivery vehicles &    | 39,441,568    | 231,683.93   | 231.68   |
| Freighting - WTT - Container ship -         | tonne.mile    |              |          |
| Average                                     |               |              |          |
| Well-to-tank (WTT) - Delivery vehicles &    | 159           | 6.04         | 0.01     |
| Freighting - WTT - HGV - All HGVs           | tonne.mile    |              |          |
| Well-to-tank (WTT) - Delivery vehicles &    | 6,320,365     | 277,787.51   | 277.79   |
| Freighting - WTT - HGV - Articulated        | tonne.mile    |              |          |
| (>3.5 - 33t)                                |               |              |          |
| Well-to-tank (WTT) - Electricity - WTT-     | 736,768 kWh   | 33,817.63    | 33.82    |
| UK electricity (generation)                 | ·             |              |          |
| Well-to-tank (WTT) - Electricity - WTT-     | 736,768 kWh   | 2,924.97     | 2.92     |
| UK electricity (T&D)                        | ·             |              |          |
| Well-to-tank (WTT) - Fuels - WTT -          | 193,781 litre | 118,402.13   | 118.40   |
| Diesel (average biofuel blend)              |               | ,            |          |
| Well-to-tank (WTT) - Fuels - WTT -          | 1,279 litre   | 743.02       | 0.74     |
| Petrol (average biofuel blend)              | ,             |              |          |
| Well-to-tank (WTT) - Fuels - WTT-           | 5,433 kg      | 1,916.06     | 1.92     |
| Propane                                     |               | ,            |          |
| Cat 04 - Upstream transportation & distrib  | oution        |              |          |
| By tonne.distance - Air - Freight flights - | 6,276         | 11,101.37    | 11.10    |
| Long-haul, to/from UK (with RF)             | tonne.mile    |              |          |
| By tonne.distance - Road - HGV - All        | 159           | 24.97        | 0.02     |
| HGVs (Average laden)                        | tonne.mile    |              |          |
| By tonne.distance - Road - HGV - HGV -      | 6,320,365     | 1,150,514.30 | 1,150.51 |
| Articulated (>3.5 - 33t) (Average laden)    | tonne.mile    |              |          |
| By tonne.distance - Sea - Cargo ship -      | 39,441,568    | 1,023,217.82 | 1,023.22 |
| Container ship - Container ship -           | tonne.mile    |              | ·        |
| Average                                     |               |              |          |
| By spend - Postal and courier services      | £1,394        | 178.50       | 0.18     |
| By spend - Road freighting                  | £463,037      | 67,763.38    | 67.76    |
| By spend - Sea freighting                   | £1,488        | 6,110.95     | 6.11     |
| By spend - Warehousing and storage          | £223,766      | 20,466.94    | 20.47    |
| Supplier provided - Upstream                | 1,756,048 kg  | 1,756,047.68 | 1,756.05 |
| transportation & distribution GHG           |               |              | ·        |
| emissions                                   |               |              |          |
| Cat 05 - Waste disposal                     |               | <u> </u>     |          |
| Commercial and industrial waste             | 6 tonne       | 35.64        | 0.04     |
| (Closed-loop)                               |               |              |          |
| Commercial and industrial waste             | 15 tonne      | 95.01        | 0.10     |
| (Combustion)                                |               |              |          |
| Glass (Closed-loop)                         | 96 tonne      | 617.09       | 0.62     |
| Plastics: average plastics (Open-loop)      | 10 tonne      | 61.67        | 0.06     |
| Cat 06 - Business Travel                    | L             |              |          |
|   |               |              |          |





| By mileage - Cars (by size) - Unknown              | 948 mile      | 1,055.27 | 254.65       | 0.25     |
|--|---------------|----------|--------------|----------|
| fuel - Average                                     |               |          |              |          |
| By mileage - Flights - with radiative              | 2,240 mile    |          | 982.60       | 0.98     |
| forcing - Domestic to/from UK - Average            |               |          |              |          |
| By mileage - Flights - with radiative              | 14,512 mile   |          | 3,144.72     | 3.14     |
| forcing - International, to/from non-UK -          |               |          |              |          |
| Economy class                                      |               |          |              |          |
| By mileage - Flights - with radiative              | 57,177 mile   |          | 18,413.61    | 18.41    |
| forcing - Long haul, to/from UK -                  |               |          |              |          |
| Economy class                                      |               |          |              |          |
| By mileage - Flights - with radiative              | 39,076 mile   |          | 11,500.10    | 11.50    |
| forcing - Short-haul, to/from UK -                 |               |          |              |          |
| Economy class                                      |               |          |              |          |
| By spend - By SIC emissions intensity -            | £25,025       |          | 1,373.38     | 1.37     |
| Hotel stay - Hotel Stay (I -                       |               |          |              |          |
| Accomodation services)                             |               |          |              |          |
| By spend - By SIC emissions intensity -            | £856          |          | 469.99       | 0.47     |
| Travel - Rail Travel (H - Rail transport)          |               |          |              |          |
| By spend - By SIC emissions intensity -            | £2,157        |          | 315.70       | 0.32     |
| Travel - Road Travel (H - Land transport           |               |          |              |          |
| services excluding rail transport)                 |               |          |              |          |
| Cat 07 - Employee Commuting                        |               |          |              |          |
| Cars (by size) - Unknown fuel - Average            | 252,960 mile  |          | 67,949.00    | 67.95    |
| Working from Home - Hours Worked                   | 23,040 Hours  |          | 7,690.29     | 7.69     |
| Annually   |               |          |              |          |
| Cat 12 - End-of-life treatment of sold prod        | lucts         | ·        | ·            |          |
| Household residual waste - Combustion              | 640,616 kg    |          | 4,106.74     | 4.11     |
| Household residual waste - Landfill                | 7,405,622 kg  |          | 3,680,921.06 | 3,680.92 |
| Household residual waste - Recycling -             | 21,898,747 kg |          | 140,384.33   | 140.38   |
| Closed-loop  |               |          |              |          |
| Total Scope 3                                      |               |          | 43,135,264   | 43,135   |
| Total Scope 1, 2 & 3 43,799,217                    |               |          | 43,799,217   | 43,799   |
| TotaltCO2e per*FTE on gross scope 1, 2 & 3         |               |          |              | 1,094.98 |
| TotaltCO2e per*£m Turnover on gross scope 1, 2 & 3 |               |          |              | 1,846.79 |





## **Energy efficiency measures taken**

2024 is Aegg's second year measuring our scope 1,2 and 3 carbon emissions. As a UK-based SME company, we are proud and mindful of the UK's legally binding commitments to achieve 'Net Zero' by 2050 Our business grew +11.08% in volume in 2024 over 2023 and consequently our carbon emissions have increased by +4.60% (location based) but encouragingly carbon intensity per tonne has reduced by 5.64%. This has been driven by

- We have managed a higher tonnage through existing assets
- Our capital expenditure has reduced
- Some carbon emission factors have reduced for example on waste disposal and up-stream transportation
- Use of actual shipping factors versus average shipping factors

Our Scope 2 emissions have increased by a significant 39.88% driven predominantly by electricity usage related to relocating third party plastic production from Northern Ireland to our own operations based at Eye. This will in the future lower emissions from transportation and benefit from our commitment to a Pure Green 100% renewable electricity tariff in 2025.

Our scope 3 emissions have increased by +4.20 % dominated by Purchased Goods and Services which is at the core to our business purpose but again this is in the context of +11.08% volume tonnage growth.

# Our actions in 2024 focussed on

#### Company-wide sustainability education

 The Aegg Board undertook the Advanced Carbon Foot-printing (GHG Accounting), Carbon Management and Carbon Reporting 2-day course run by Northumbria University and then engaged, through training, the Aegg wider workforce in the importance of emissions reduction to advance a sustainability culture at Aegg.

# Supply chain impact

- We are a growing packaging solutions provider importing and distributing glass and plastic containers from Europe, Turkey, The Middle East and Asia for predominantly UK food customers. We actively reached out to our suppliers to understand their emissions reduction plans and have embodied this in our commitment to UN SDG 12 Responsible Consumption and Production target whereby '80% strategic sourcing of suppliers will be audited against sustainability criteria' As an example, our major glass partner in Turkey has been measuring total fossil fuel emissions since 2016 through QSI, the first verified Body for Greenhouse Gas Verification Regulation in Turkey. Industrial waste is diverted to licensed recycling facilities and wastewater is reused. By 2030 60% of their own suppliers will need to comply with sustainability targets. They are also committing to SBTis in 2025.
- Our Turkish suppliers are leading members of the Federation of European Glass Packaging
   Manufacturers (FEVE) and a founding member of the 'Hybrid Furnace of the Future' initiative aiming to
   transform the glass packaging industry by 2050 to achieve climate-neutral packaging solutions and full
   circularity and to meet 2030 EU decarbonisation targets through furnace electrification and encourage
   the use of 90% recycled glass by 2030. <a href="https://feve.org/glass-industry/projects/furnace-future/">https://feve.org/glass-industry/projects/furnace-future/</a>
- o Glass production is an energy-intensive process, traditionally using natural gas but our suppliers have already reduced energy consumption by 30% using regenerative furnaces which reuse waste heat, melt with lower heat in the furnace and use electrical boosting systems instead of natural gas. Investment in renewable energy is crucial to reducing carbon. Our Turkish partner is actively investing in local land purchase, to build a 50MW solar power plant that will provide by 2030 30% of all electricity for their energy consumption. In addition, the goal is to reduce energy consumption per/tonne by 7% by 2030.





#### Product innovation

o In 2024 Aegg continued to expand its specialist in-house design team to continuously review product design with sustainability at the fore; glass weight, product dimensions, palletisation and container optimisation all contribute to reducing carbon emissions. Glass today is 30% lighter, 70% less energy-intensive and emits 50% less CO₂ than fifty years ago. We continue to focus on designing even lighter jars and bottles using fewer raw materials and energy usage more efficient. This is now embedded in our commitment to UN SDG 9 Industry Innovation and Infrastructure '80% of all volume to be 'right weighted' by 2030.

## • Shipping

• We focussed our shipping contracts into suppliers with the lowest emissions factors reflecting the most effective environmental policies and the latest ships. There is a focus on optimisation of sea shipping for all product transportation regardless of journey length. The main methods for reducing emissions in green shipping include optimizing vessel speed and route, improving vessel design and operation, and using alternative fuels and propulsion systems. We look to maximize the use of ships with alternative fuels such as biodiesel, natural gas and electricity.

# Vehicles transport

- Aegg owns its own fleet of trucks (8 trucks and 9 curtain siders, 15 Skellies) and puts great focus on optimising cargo and fleet management as a way of reducing the environmental impact of distribution.
- We use GPS tracking to monitor routes and optimize delivery times, implement route planning software to minimize fuel consumption and utilize more efficient loading and unloading methods.
- We are a member of ECO Stars, a Fleet Recognition Scheme for efficient and clean operations with a score of 4/5 <a href="https://www.ecostars-uk.com/">https://www.ecostars-uk.com/</a>. We continue to ensure our fleet of business use cars are either all electric or hybrid in 2024.

#### • Smart warehouse

Aegg owns a 120,000sq ft warehouse at Eye in Suffolk only 33 miles from the container port at Felixstowe, minimising road haulage. This provides great assurance and flexibility for customers' 'just in time' stock management. In 2024 we consolidated our operations in Eye and undertook the planning for new Smart Warehouse Design to be implemented in 2025. This is embodied in our commitment to UN SDG 9 'Smart Warehouse Layout Design introduced in 2025'

### Commitment to material UN SDG targets

- In 2024 we evaluated the UN SDG framework and committed to the most relevant 7 UN SDGs including SDG 7 Affordable and Clean Energy and SDG 13 Climate Action. We agreed the following targets to drive increased focus on carbon reduction:
  - Implementing ISO 14001 Environmental Management and ISO50001 Energy Management System in 2026
  - Pure Green Tariff 100% renewable electricity generated from wind, solar and hydro sources by 2025
  - Energy Consumption per tonne sold reduced by at least 22% by 2034 from the 2024 baseline.
  - Approved SBTIs in 2025 and commitment to net zero by 2050.





# **Energy efficiency planned**

We anticipate significant growth in 2025 necessitating even more focus on carbon emissions intensity reduction.

We anticipate evaluating and committing Aegg to a Net Zero Plan by 2050 in line with the SBTi SME streamlined route and continue to encourage our suppliers to sign up to SBTis too and implement further supplier sustainability standards through regular strategic sourcing supplier audits.

Aegg in the UK will implement 100% Green Electricity Energy contracts for introduction in 2025.

We anticipate undertaking a fleet review in 2025 evaluating the introduction of electric trucks and anticipate replacing half our gas FLTs with electric, introducing smart warehouse flow and adhere to GFSI-recognised standards. We also plan to upgrade our operational energy reduction measures such as SMART BMS (Building Management Systems), occupancy-sensing and zonal controls, Internal lobby doors to prevent heat loss and energy-efficient lighting. There will also be a focus on zero waste to landfill.

In 2025 we will commence measurement against the UN SDG framework including SDG 7 Affordable and Clean Energy and SDG 13 Climate Action. Specifically focussed on carbon reduction

- Implementing ISO 14001 Environmental Management and ISO50001 Energy Management System in 2026
- o Pure Green Tariff 100% renewable electricity generated from wind, solar and hydro sources by 2025
- o Energy Consumption per tonne sold reduced by at least 22% by 2034 from the 2024 baseline.
- Approved SBTIs and commitment to net zero by 2050.

## Notes about methodology:

- Aegg has adopted an operational control approach to establishing the boundary. The methodology adopted in line with the Greenhouse Gas Protocol¹ and the BEIS Environmental Reporting Guidelines². The calculations were completed on the SmartCarbon™ Calculator³ using the UK Government emissions factors⁴ and spend based emissions factor from ONS⁵.
- CO<sub>2</sub>e is the universal unit of measurement to indicate the global warming potential (GWP) of Greenhouse Gases (GHGs), expressed in terms of the GWP of one unit of carbon dioxide. There are seven main GHGs that contribute to climate change, as covered by the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). Different activities emit different gases. Using CO<sub>2</sub>e allows all greenhouse gases to be measured on a like-for-like basis.
- For National grid electricity consumption, THE ORGANISATION has included factors for the transmission and distribution of electricity (T&D) losses, which occur between the power station and site(s). The emissions from T&D have been accounted for in Scope 3. As with other Scope 3 impacts, reporting T&D is voluntary but is recommended standard practice by UK Government<sup>2</sup>.

# Scope 1 and 2

- Emissions from electricity and fuel consumptions reported by using the actual consumption figures.
- Company car emissions reported by annual mileages.

# Scope 3





- Category 1 Purchased Goods & Services 99% of the emissions from purchased goods was measured using the product footprint rather than spend. Out of that 72% were measured using specific suppliers provided product carbon footprint. Rest measured from average product footprint data.
- Category 2 Capital Goods Measured by expenditure.
- Category 4 Upstream Transportation & Distribution 89% of the emissions were measured by weight and distance of goods moved. Remaining 11% of emissions were measured by expenditure. Where available, emissions data from shipping company has been used reporting.
- Category 6 Business travel Flights were measured using the distance and travel class. Employee business travel in private vehicles reported through mileage claims figures. Hotels, rail and taxi travels reported by expenditure.
- Category 7 Employee Commute The distance is calculated from employee resident to place of work.
- Sub Category 12 End of Life Treatment of Sold Product The total amount (by weight) of products sold in the reporting period has been used to calculate the end of life emissions. This figure has been updated for both 2023 and 2024 due reporting error in previous year.

#### **Estimations:**

- For business travel and employee commute, it is assumed that average car of non-specified (unknown) fuel type is used.
- The end of life treatment of sold glass products were assumed to be 74.2% recycled and 25.8% sent to Landfill. This is based on British Glass website (<a href="https://www.britglass.org.uk/our-work/recycling/recycle-it-right">https://www.britglass.org.uk/our-work/recycling/recycle-it-right</a>).
- The end of life treatment of sold plastic products were assumed to be 50% recycled and 50% combusted at energy from waste plant.

**Exclusions:** 

- All relevant sources of emissions were included and none excluded.

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#### **Definitions:**

**Carbon footprint** - The total set of greenhouse gas emissions (GHG) caused directly and indirectly by an individual event, organisation, or product expressed as Carbon Dioxide Equivalent (CO2e). (Source: Greenhouse Gas Protocol).

**Scope 1** (direct emissions) emissions are those from activities owned or controlled by your organisation. Examples of Scope 1 emissions include emissions from combustion in owned or controlled boilers, furnaces and vehicles; and emissions from chemical production in owned or controlled process equipment.

**Scope 2** (energy indirect) emissions are those released into the atmosphere that are associated with your consumption of purchased electricity, heat, steam and cooling. These indirect emissions are a consequence of your organisation's energy use, but occur at sources you do not own or control.

**Scope 3** (other indirect) emissions are a consequence of your actions that occur at sources you do not own or control and are not classed as Scope 2 emissions. Examples of Scope 3 emissions are business travel by means not owned or controlled by your organisation, waste disposal, materials or fuels your organisation purchases. Deciding if emissions from a vehicle, office or factory that you use are Scope 1 or Scope 3 may depend on how you define your operational boundaries. Scope 3 emissions can be from activities that are upstream or downstream of your organisation. More information on Scope 3 and other aspects of reporting can be found in the Greenhouse Gas Protocol Corporate Standard.

#### **References:**

- 1. The GHG Protocol Corporate Accounting and Reporting Standard. Revised Edition (2015) World Resource Institute and World Business Council for Sustainable Development.
- 2. Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance (March 2019) UK Government Department for Business, Environment and Industrial Strategy.
- 3. SmartCarbon Calculator: https://www.smartcarboncalculator.com/
- 4. Greenhouse gas reporting: conversion factors Full set (for advanced users). More at this link: https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
- 5. Greenhouse gas and carbon dioxide emissions intensity (the level of emissions per unit of economic output), by industry (SIC 2007 group around 130 categories). More at this link:

  <a href="https://www.ons.gov.uk/economy/environmentalaccounts/datasets/ukenvironmentalaccountsatmosphericemissionsgreenhousegasemissionsintensitybyeconomicsectorunitedkingdom">https://www.ons.gov.uk/economy/environmentalaccounts/datasets/ukenvironmentalaccountsatmosphericemissionsgreenhousegasemissionsintensitybyeconomicsectorunitedkingdom</a>











