Greenhouse Gas Report

Reporting in alignment with ISO 14064-1

Reporting Periods: 2021, 2022, 2023, 2024
Version: 11
Prepared by: Carbonology® Ltd.

Contents

Document Control

Version	Date	Details of Changes	Person(s) Responsible
Draft	23/09/2022	Document created from base template. Populated with initial boundaries	D.Algar
Draft	12/10/2022	Boundaries updated. Initial reduction milestones updated. Methodologies added.	D.Algar
V.1.0	23/02/2023	Wording updated for intended uses. Boundaries for Banner sites updated. Latest GHG figures added. Executive Summary added. Reduction targets and milestones updated. Latest methodologies updated. First version of document completed.	D.Algar
V.1.1	31/05/2023	Methodologies updated.	D.Algar
V.1.2	04/07/2023	Latest results added. Reduction targets updated.	D.Algar
V.1.3	07/08/2023	Carbon Reduction Plan updated. Additional details added to methodologies. Formatting updates.	D.Algar

V.1.4	25/08/2023	Minor updates to wording and formatting. Order of company names changed in main body of text. Additional details added regarding EV charging and EV fleet. Energy intensity for SECR updated based on group turnover. Minor change in commuting results where tCO_2 was reported for some companies instead of tCO_2e and a formula error	D.Algar, J.Hadley
V.2.0	29/02/24	Organisational boundaries updated to reflect acquisition of Complete and inclusion for 2023. Responsible parties and intended users updated.	D.Algar
V.3.0	09/04/24	Initial results for 2023 added, including newly quantified emission from purchased goods and services. Methodologies updated.	D.Algar
V.4.0	29/04/24	Results updated. Methodologies for purchased goods and services updated.	D.Algar
V.5.0	26/06/24	Result updated for purchased goods and services and WTT. Methodologies for purchased goods and services updated. Initial target set for purchased goods and services	D.Algar
V.6.0	10/07/24	Complete site list updated within Organisational boundaries. Wording updated around targets to reflect that group emission are falling but are slightly behind targets. Minor formatting updates.	D.Algar
V.7.0	22/07/2024	Split of downstream emissions updated. Downstream emissions now assigned to Complete based on sales split. Minor formatting updates.	D.Algar
V.8.0	30/08/2024	Figures updated to account for double counting issue with ADC electricity consumption.	D.Algar
V.9.0	14/04/2024	Report updated with figures for 2024 reporting period. Minor updates to previous years' figures (<0.2% change). Methodologies section updated.	D.Algar
V.10.0	02/05/2025	Updates to wording, branding and formatting of tables.	J.Hadley
V.11.0	12/05/2025	Additional electricity data added for Basingstoke. Third-party downstream emissions added using Truline activity data to inform estimates. Methods for downstream transportation updated. Minor formatting updates.	D.Algar

Executive Summary

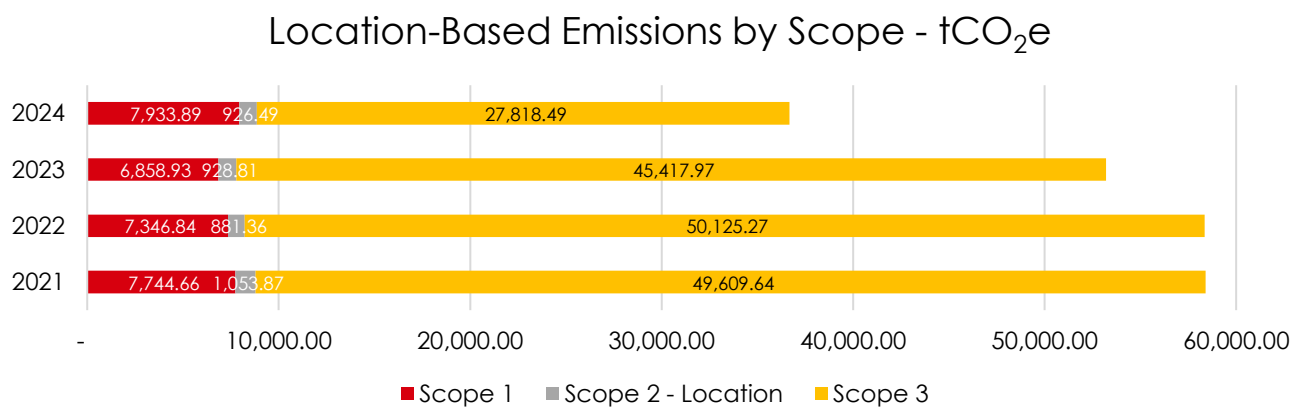
This ISO 14064-1 GHG Report contains GHG information for the reporting periods 2021, 2022, 2023 and 2024 (1st January – 31st December) for **evo** Services Ltd.

evo is the UK and Ireland's leading supplier and distributor of business supplies. **evo** operates a centralised logistics network, with distribution centres around the UK and Ireland, alongside integrated sales, marketing and procurement support services. Organisational boundaries cover all companies and sites within the Group; VOW Wholesale Ltd and VOW Ireland; Banner Group Ltd., Banner Business Solutions (Trading as Complete)., Premier Vanguard Ltd, known as PremVan, Truline Logistics Ltd and Staples UK Ltd (online). We acquired Complete Office Supplies Ltd. In 2023, so no emissions were attributed to this part of the portfolio in 2021 or 2022. Organisational boundaries are defined using the financial control approach as specified in ISO 14064-1.

Reporting boundaries include all significant emission sources across Scopes 1-3 and meet the Group's mandatory reporting requirements for SECR and PPN 06/21 Carbon Reduction Plans. As part of this project, we have completed an in-depth analysis of upstream transport from around the world.

Emissions are quantified using DEFRA conversion factors for relevant periods. Where estimates and assumptions were required, a conservative approach was taken to avoid underestimating results. Total uncertainty of results was judged to be low due to the availability of activity data. The single biggest emission source was upstream transportation. Emissions for over 80% of goods purchased for resale by spend were calculated using a tonne.km methodology. Emissions were then extrapolated to estimate 100% of upstream emissions.

	2021	2022	2023	2024
Total Scope 1	7,744.66	7,346.84	6,858.93	7,933.89
Total Scope 2 (Location)	1,053.87	881.36	928.81	926.49
Total Scope 2 (Market)	-	-	484.11	1,324.51
Total Scope 3	49,609.64	50,125.27	45,417.97	27,818.49
Total Emissions (Location)	**58,408.17**	**58,353.47**	**53,205.72**	**36,678.87**
Total Emissions (Market)	**57,354.30**	**57,472.11**	**52,761.01**	**37,076.89**



evo is committed to meeting Net Zero targets before 2050. To support this commitment, a Carbon Reduction Plan has been created based around a series of key milestones to help **evo** decarbonise over time. **evo** recognises that as the majority of emissions come from its supply chain, liaising with suppliers and encouraging decarbonisation within the industry itself will be key to reaching Net Zero.

Key Scope 1 & 2 initiatives include rationalisation of the estate; voltage optimisation; removal of inefficient kit and replacement with higher efficiency kit (such as Manual Handling Equipment and conveyor systems); LED lighting rollout; investment in high efficiency distribution fleet vehicles and gradual introduction of alternative fuel vehicles and Electric vehicle charge points.

Emissions reporting will be supported by an Emissions Monitoring System which also acts as the Group's GHG Inventory.

A series of targets have been set in order to reach Net Zero before 2050. Emissions are falling year-on-year since 2021 but are slightly behind targets.

This GHG Report and Inventory has been prepared in collaboration with Carbonology® Ltd.

Introduction

Description of evo Group Services Ltd.

evo is the parent group for six companies that specialise in the sourcing, sale, consolidation and distribution of workplace supplies across the UK and Ireland. As well as physical goods we also offer a range of serves aimed at helping organisations optimise their workplaces and supply chains.

We operate a centralised distribution network, with distribution centres around the UK and Ireland, complemented by regional cross-dock sites. Our unrivalled logistics platform includes hundreds of our own delivery vehicles, efficiently delivering a vast range of essential goods to workplaces across the nation.

evo consists of:

- VOW Wholesale and Europe Ltd (reported as VOW and VOW Ireland)
- Banner Group Ltd.
- Premier Vanguard Ltd.
- Staples UK Ltd.
- Truline Logistics Ltd.
- Complete*

*Banner business Solutions Ltd. trading as Complete following acquisition in 2023.

VOW, Banner, Premvan, Staples and Complete specialise in the sourcing and sale of business supplies through wholesale, retail and contract channels. Our vast product catalogue means **evo** can meet and consolidate the business supplies needs of any organisation. Complete were acquired in January 2023.

Truline are responsible for the distribution of these goods across the UK and Ireland via its fleet of 530 vehicles with the support of 3rd party deliveries for outlying areas, Ireland and domestic deliveries.

As well as sourcing and supplying physical goods, VOW and Banner provide several services to such as such as data management and supply chain consolidation to support their customer base.

evo operate certified ISO 9001, ISO 14001 and ISO 45001 management systems across their main sites. **evo** is not responsible for any manufacturing activities, but do have direct manufacturer relationships for lines of own brand goods. Premvan is a converted of paper roll into till rolls as well as a provider of goods for resale and not for resale. Complete offers in-house

embroidery and branding for workwear and PPE, alongside professional print services for marketing materials and business essentials.

Goods are sourced from well-known premium and quality brands located in over 60 countries around the world.
Companies are referred to as **evo**, VOW, VOW Ireland, Banner, Complete, Premvan, Truline, Staples, and from this point on in the document.

GHG Report Purpose & Objectives

This document details the greenhouse gas (GHG) collection, conversion and reporting process used to report our annual GHG emissions.

evo publishes this report in to transparently disclose to its stakeholders its GHG emissions in accordance with the commitments made in the Company's environmental policy and strategy.

Further, the report supports in measuring, monitoring and managing the environmental performance of **evo.**

The data and information contained within this report includes:

- GHG emission data as prepared with reference to the World Resources Institute's (WRI) Greenhouse Gas Protocol (GHG Protocol) Corporate Standard
- BS EN ISO14061-1:2019 Specification with guidance at the organisational level for the quantification and reporting of greenhouse gas emissions and removals
- UK Environmental Reporting Guidelines for Streamlined Energy and Carbon Reporting (SECR)
- Policy Procurement 06/21 Carbon Reduction Plan (PPN 06/21)

Responsible Parties and Intended Users

Intended users are those that rely on GHG information within the Inventory and Report to make decisions.

- **Julie Hadley** (CSR & Social Value Manager, **evo**) has overall responsibility for **evo's** GHG reporting. This includes the provision of GHG information, activity data and decisions relating to **evo's** Net Zero strategy.
- **Shreya Singh** (Corporate Social Responsibility Administrator, **evo**) was responsible for supporting with the collection and processing of GHG information and activity data. Supporting CSR & Social Value Manager on **evo**'s Net Zero strategy
- **Tim Akeroyd** (Facilities Management, **evo**) supports with the provision of utilities data from buildings within the portfolio.
- **Stacey Bailey** (Group QHSE Manager) oversees the management of quality and environmental targets within the environmental and quality management systems.

- **David Algar** (Principal Carbonologist®, Carbonology® Ltd) is responsible for production of the Inventory and GHG Report based on data and information provided by **evo**, as well as advising on carbon reduction initiatives.

Intended Uses

evo will use GHG information in order to:

- Transparently disclose GHG performance to stakeholders.
- Support **evo's** certified ISO 14001 Environmental Management System (EMS) and contribute towards the continual improvement of overall environmental performance.
- Support mandatory SECR and PPN 06/1 Carbon Reduction Plan reporting*.
- Gain a deeper understanding of emissions embedded within **evo's** supply chain, at both domestic and international levels, and develop a process for replicating quantification for future reporting periods.
- Streamline processes for activity data collection for future reporting periods
- Track Scope 1,2 and 3 emissions at the company and group level to gauge the effectiveness of reduction initiatives

*The Technical Requirements for PPN 06/21 - Carbon Reduction Planning for Public Sector Organisations - have been followed when completing GHG calculations for **evo**. However, this document is not aligned with the physical formatting guidelines of the Carbon Reduction Plan Template and thus cannot be used when submitting as part of tender requests. This Report does however support the Banner Carbon Reduction Plan aligned to PPN06/21 template and should be read in conjunction.

Report Period Covered & Reporting Frequency

The report specifies our methodology for the preparation of environmental performance data for 2021 and 2022. All reporting periods following calendar year format.

- **1st January 2021 – 31st December 2021** (base year)
- **1st January 2022 – 31st December 2022**
- **1st January 2023 – 31st December 2023**
- **1st January 2024 – 31st December 2024**

Our quantification approach will be replicated for each reporting period to ensure comparability, but should a more accurate methodology or dataset become available, this will be implemented retrospectively where possible.

Dissemination Policy

This document is updated annually and will be made available to stakeholders upon request. **evo** may redact any information deemed commercially sensitive before disclosing this document.

evo will publish GHG results on the company website as part of its annual sustainability reporting. Figures required under SECR will be reported on Companies House each year along with financial reporting.

Where individual companies are required to report under PPN 06/21 for public sector contracts, a summary Carbon Reduction Plan aligned with PPN 06/21 formatting will be published on their company website each year.

Base Year

For the purposes of the ISO14064 verification, 1st January 2021 – 31st December 2021 is the first year that we have undertaken full data verification and is therefore the base year.

The base year has been generated in accordance with ISO14064-1.

Base Year Review Policy

Due to the nature of our business, we are continually expanding our portfolio. A base year review will take place if there is a significant change in organisational boundaries related to acquisitions.

Where a significant structural change in organisational boundaries occurs, for example from an acquisition or merger, **evo** will apply a base year review and recalculation procedure. This will be used to account for substantial changes to the base year, a change in calculation methods or the discovery of an error.

Should two or more large businesses (as defined in The Companies Act 2006) be acquired with a reporting period we will consider a base year review. Results of any base year reviews will be reflected in future reporting periods.

Data Included in This Report

The report takes account of and reports on the seven greenhouse gases covered by the Kyoto Protocol and in accordance with ISO14064-1. No fugitive emissions from HVAC systems were identified within boundaries.

Greenhouse Gas Type	Chemical Symbol	Relevant?
Carbon Dioxide	CO_2	Yes
Methane	CH_4	Yes
Nitrous Oxide	N_2O	Yes
Nitrogen Trifluoride	NF_3	No
Sulphur Hexafluoride	SF_6	No
Perfluorocarbons	PFCs	No
Hydrofluorocarbons	HFCs	No
Nitrogen Trifluoride	NF_3	No

Gases marked as not relevant were not detected within organisational boundaries. Records show there were fugitive emissions of gases from HVAC systems from 2021 to 2024.

Verification Activities

Our GHG Inventory has not been verified by an external third-party. We have worked in collaboration with Carbonology® Ltd. who have completed quantification and provided consultancy on ISO 14064-1, but no auditing has taken place.

Carbonology® Ltd. have remained impartial and objective while completing quantification.

GHG Disclosure Policy Statement

To guarantee that the GHG assertion held within the annual GHG disclosure is a true and fair account, the principles of relevance, completeness, consistency, transparency and accuracy shall be applied.

- **Relevance:** Ensure the GHG inventory appropriately reflects our GHG emissions and serves the decision-making needs of users – both internal and external. Relevant information is identified as potentially necessary for inclusion in the mainstream report, for the purposes of communicating the extent to which we contribute to and are affected (now or in the future) by environmental impacts. GHG emissions shall be treated as material in all cases as a contributor to climate change.

- **Completeness:** Account for and report on all GHG emission sources and activities within the chosen inventory boundary, with disclosure and justification for any specific exclusion. Disclosures are complete if it includes all information that is necessary for an understanding of the matter that it purports to represent and does not leave out details that could cause information to be false or misleading to users.

- **Consistency:** Use consistent methodologies to allow for meaningful comparisons of emissions over time. Transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series. Consistency refers to the use of the same standards, policies, and procedures over time. Comparability greatly enhances the value of information to users; consistency is the means to achieving that objective.

- **Transparency:** Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used. All estimates and assumptions will be recorded and openly presented in this GHG Report.

- **Accuracy:** Ensure accurate and up-to-date records through the development and introduction of procedures to form a reporting framework aligned to the GHG Protocol. The quantification of GHG emissions shall systematically neither over nor under actual GHG emissions, as far as can be judged, and uncertainties shall be reduced as far as practicable. Information shall be verifiable, i.e., characterised by supporting evidence that provides a clear and sufficient trail from monitored data to the presentation of environmental information. The information shall be sufficiently accurate to enable users to make decisions with reasonable assurance as to the integrity of the reported information.

evo are therefore committed to:

- Subjecting the chosen inventory boundary to regular internal review
- Continual improvement and update of our policy and procedures to ensure we meet and comply with changes to the GHG Protocol and best practice GHG reporting
- Regular re-assessment of GHG emission sources or development of action plans to identify and address gaps in data
- Management of systematic processes to ensure that we meet all relevant provisions within the GHG Protocol standards
- Inclusion of all relevant GHG emissions and enable meaningful comparisons in GHG information

- Disclosure of sufficient and appropriate GHG information to allow intended users to make decisions with reasonable confidence
- Recording, management and reporting of reliable and timely GHG information
- The reduction of bias and uncertainties as far as is practical
- Appropriate levels of independent verification and/or assurance.

Boundaries

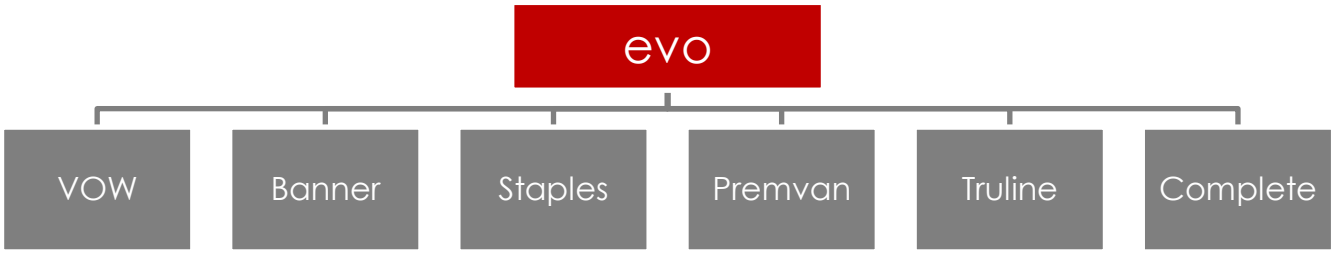
Organisational Boundaries

Organisation boundaries defined following the financial control approach as specified in ISO 14064-1. **evo** have both financial and operational control over included sites.

For reporting purposes, emissions are attributed to the user of each location, rather than the tenant. There are technically no **evo** or Staples sites, so no facility-based emission are assigned to **evo** or Staples.

Some staff are employed or have indicated they work for **evo** and Staples, and therefore the companies are responsible for some business travel, commuting and homeworking emissions.

No manufacturing occurs with organisational boundaries, but print and paper processing takes place within Complete and Premvan. Companies within the portfolio offer an extensive catalogue of physical goods and services to meet the needs of clients. These goods are transported to customers via our internal network of vehicles and distribution centres.



Company	Primary Function	Description of Activities
evo Group Services Ltd.	Parent company	Parent company for all subsidiaries within the group. **evo** are responsible for all operations within the portfolio and have overall financial control.
VOW Wholesale Ltd. **VOW Ireland**	Wholesale workplace supplies and services	VOW is a wholesaler of business supplies in the UK and Ireland. The two businesses are represented separately in this document.
Banner Business Services Ltd.	Contract sale of workplace supplies and services	Banner is the number 1 supplier of workplace solutions in the UK, specialising in consolidating supply chains for clients and is a strategic supplier on various public sector frameworks.

Staples UK Ltd.	Online retailer of workplace supplies and services	Staples sell business supplies and stationery to small businesses and the general public via an online web shop only. No Staples premises exist within the UK or Ireland, and they do not form part of the operational boundaries.
Premier Vanguard Ltd.	Sale of workplace supplies and services	UK producer of till rolls as well as supplying a multitude of products to those within the retail, hospitality & healthcare sectors.
Truline Ltd.	Distribution network	Truline is the transport and delivery logistics part of the Banner and VOW businesses. With a workforce of over 450 and delivering a million parcels a month. Truline specialise in B2B parcel deliveries and managed supply chain solutions.
Complete Business Supplies Ltd.	Sale of workplace supplies and services	As with Banner and VOW, Complete offer a wide range of workplace supplies and furniture along with print related services. Complete were acquired in January 2023 and therefor have no relevant emissions for the 2021 and 2022 reporting periods.

Below is an overview of all sites included within Organsiational Boundaries. Note that some sites are used by multiple companies within the group, and some companies do not have a physical premises. Buildings assigned to user of each site.

Complete were acquired by **evo** in Q1 2023 incorporated as Banner Business Solutions Ltd and trade as Complete.

Site	Reporting Company	Property Type	Address	Included			
				2021	2022	2023	2024
Basingstoke	Banner	Warehouse & Office	Units 19, 20, 21 and 22 Bilton Road, Kingsland Industrial Park, Basingstoke, RG24 8LJ	Yes	Yes	Yes	Yes
Birmingham	Banner	Office	Banner (Landmark); 3 Brindley Place; Birmingham, B1 2JB	Yes	Yes	Yes	Yes
Bradford (new Spectrum)	Banner	Office	Quest House, 38 Vicar Lane, Bradford, BD1 5LD	Yes	Yes	Yes	Yes
Hinckley (Subec)	Banner	Office	Office 1, Trinity House, Coventry Road, Hinckley, LE10 0NB	Yes	Yes	No	No
Newtonards	Banner	Warehouse & Office	16a Crawfordsburn Road, Newtonards, Co Down, BT23 4EA	Yes	Yes	Yes	Yes
2023Swindon (The Chelsea Building)	Truline	Warehouse & Office	The Chelsea Building, Rivermead Drive, Swindon, SN5 7EX	Yes	Yes	Yes	Yes
Wakefield NDC	Banner	Distribution Hub & Office	Newland House, Unit 2, Tuscany Park, Wakefield Europort, Normanton, WF6 2TZ	Yes	Yes	Yes	Yes

Norwich	Banner	Office	Third Floor, Cavell House, Stannard Place, St Crispins Road, Norwich, NR3 1YF	Yes	Yes	Yes	Yes
Bury St Edmunds	Banner - Expired	Distribution Hub	Unit 9, Bunting Road, Bury St. Edmunds, IP32 7BX	Yes	Yes	No	No
Stevenage (BOS)	Premvan	Serviced office	Business and Technology Centre, Bessemer Drive, Stevenage, SG1 2DX	Yes	Yes	No	No
Bradford (Premier Vanguard)	Premvan	Warehouse & Office	Concorde House, Stewart Close, Bradford, BD2 2EE	Yes	Yes	Yes	Yes
Bradford Premvan-Small Warehouse	Premvan	Warehouse	Unit D1, Enterprise 5 Industrial Estate, Bradford, BD10 8EW	Yes	Yes	Yes	Yes
Bridgend	Truline	Distribution Hub	Unit 12, George Street, Bridgend Industrial Estate, Bridgend, South Wales, CF31 3TS	Yes	Yes	Yes	Yes
Grantham (holding over at end of lease)	Truline	Distribution Hub	Unit 3, Henry Bell Industrial Estate, Dysart Road, Grantham, NG31 7EJ	Yes	Yes	Yes	Yes
Croydon (sublease) Additional Land - Office Team	Truline	Warehouse & Office	Unit 4, 500 Purley Way, Croydon, CR0 4ZN	Yes	No	No	No
Droylsden	Truline	Distribution Hub	2a & 2b, Littlemoss Business Park, Droylsden, M43 7EF	Yes	Yes	Yes	Yes
Gilmorton Road (ADC)	Truline	Warehouse & Office	Unit 8 The Oaks Industrial Estate, Gilmorton Road, Lutterworth, LE17 4DY	Yes	Yes	Yes	Yes
Newbridge (Livingston Replacement)	Truline	Warehouse & Office	1 Claylands Road, Newbridge, Edinburgh, EH28 8LF	Yes	Yes	Yes	Yes
Plymouth	Truline	Distribution Hub	Unit 12, Bell Park, Bell Close, Newnham Industrial Estate, Plympton, Plymouth	Yes	Yes	Yes	Yes
Barking	Truline	Distribution Hub	Unit 1 Invicta Centre, Alfreds Way, Barking, IG11 0AS	Yes	Yes	Yes	Yes
Gatwick	Truline	Warehouse	Unit 11, Gatwick Distribution Point, Lowfield Heath, Crawley, Sussex, RH11 0PW	Yes	Yes	Yes	Yes
Walsall	Truline	Distribution Hub	Unit 4, Maybrook Industrial, Maybrook Road, Brownhills, Walsall, Staffs, WS8 7DG	No	Yes	Yes	Yes
Avonmouth	Truline - Expired	Distribution Hub	DHL Supply Chain, Smoke Lane, Avonmouth, Bristol, BS11 0YA	Yes	No	No	No
ADC	VOW	Warehouse & Office	Harrier Parkway, Magna Park, Lutterworth, LE17 4XT	Yes	Yes	Yes	Yes
Birtley	VOW	Distribution Hub	Unit 2, Portobello Trade Park, Portobello Road,	Yes	Yes	Yes	Yes

			Birtley, Chester Le Street, DH3 2SB				
Dublin - IDC	VOW	Warehouse & Office	Units 3&4 Grants Drive, Greenogue, Dublin	Yes	Yes	Yes	Yes
Sheffield (Menzies Building)	VOW	**evo** HQ	First Floor, 1 Europa Drive, Sheffield, S9 1XT	Yes	Yes	Yes	Yes
London	Complete	Offices & Distribution Hub	Woolwich, London SE186SW	No	No	Yes	Yes
Cardiff	Complete	Offices	Suite No. 101 & 96 33 Cathedral Road, Cardiff, CF11 9HB	No	No	Yes	Yes
Cardiff Warehouse 1	Complete	Distribution Centre & Offices	Land & Buildings South West side of Penarth Road, CF11 8RR	No	No	Yes	Yes
Cardiff Warehouse 2	Complete	Warehouse & Hub	Unit 4, Fairfield Industrial Estate, Taffs Well, Cardiff, CF15 8LA	No	No	Yes	Yes
Guildford	Complete	DistributionHub	Unit 3, Quadrum Park, Old Portsmouth Road, Peasmarsh, Guildford, GU3 1LY	No	No	Yes	Yes
Northampton	Complete	Warehouse & Hub	1A Weddell Way, Brackmills, Northampton, NN4 7HS	No	No	Yes	Yes
Rotherham	Complete	DistributionHub	3 Cornish Way, Rotherham, S62 6EG	No	No	Yes	Yes
Newmarket	Complete	DistributionHub	Unit 14, The Pines, Fordham Road, Newmarket, CB8 7LG	No	No	Yes	Yes
Helston (NEW)	Complete	DistributionHub	Unit A, Cober House, Wheal Vrose Business Park, Helston, Cornwall, TR13 0FG	No	No	Yes	Yes
Birmingham	Complete	Warehouse & Hub	Units G, H1 &H2 Nexus Point, Elliot Way, Halford Industrial Estate, Birmingham, B6 7AP	No	No	Yes	Yes
Derby	Complete	Offices, Print Hub and Distribution Hub	Units 1A, 1B, B2, Kingsway Park Close, Kingsway Industrial Estate Park, Derby, DE22 3FT	No	No	Yes	Yes
Birtley	Complete/Truline	Distribution Hub	Unit 14, Portobello Trade Park, Portobello Road, Birtley, Chester Le Street, DH3 2SB	No	No	Yes	Yes
Plymouth	Complete/Truline	Distribution Hub	Unit 3, Drakes Court, Eagle Way, Langage Business Park, Plymouth, PL7 5JW	No	No	Yes	Yes
Avonmouth	Complete	Distribution Hub	Units 8 & 9, Second Way, Avonmouth Trading Estate, BS11 8DF	No	No	Yes	Yes

Reporting Boundaries

evo will seek to report on all direct (Scope 1) and indirect upstream and downstream (Scopes 2 and 3) GHG emissions and removals as defined within ISO14064-1. For the purposes of this reporting period the following table provides an overview of the subject areas included.

Direct and indirect GHG emissions categorisation Summary (From ISO14064-1 Annex B)	Scope	Included Sources
Category 1: Direct GHG emissions and removals	1	**Included** ■ Gas ■ Company vehicles
Category 2: Indirect GHG emissions from imported energy	2	**Included** ■ Purchased electricity
Category 3: Indirect GHG emissions from transportation	3	**Included** ■ Business travel (grey fleet, air, taxi, rail) ■ Upstream transportation ■ Downstream transportation* ■ Commuting
Category 4: Indirect GHG emissions from services used by organization	3	**Included** ■ Purchased goods and services ■ Electricity transmission and distribution (T&D) ** ■ Well to tank (WTT)*** ■ Water supply ■ Water treatment**** ■ Waste disposal
Category 6: Indirect GHG emissions from other sources	3	**Included** ■ Homeworking

***Downstream transportation** only occurs within the context of Banner and VOW as Truline are responsible for downstream transportation via company owned vehicles. **No downstream transportation of Evo products is reported at the group level.** Close attention has been paid to ensure there is no double counting of emissions from downstream transportation at the group level.

****T&D** refers to electricity losses in the grid. This is linked to Scope 2 purchased electricity and reported as an indirect Scope 3.

*****WTT** calculated for gas, electricity generation, electricity T&D, company vehicle fuel use, downstream transportation and grey fleet.

******Wastewater** treatment reported under waste disposal, also referred to as waste generated in operations.

No fugitive emissions identified as confirmed by maintenance records of relevant HVAC systems. Records are kept for relevant systems

evo has quantified direct GHG emissions separately for CO_2, CH_4, N_2O, NF_3, SF_6 and other appropriate GHG groups (HFC's, PFC's, etc.) in tonnes of CO_2e where it has been possible to do so.

Exclusions, for non-applicable sources or where it has not been possible to calculate emissions, are identified and justified in the latter part of this document. Where data have been available no data have been intentionally excluded.

Significance Policy

evo considers its significant emissions to be:

- Those identified as the largest quantity in tCO_2e.
- Those with most opportunity to achieve the greatest emissions reduction across the group
- Those that are required under mandatory legal reporting under SECR
- Those that are required by stakeholders as part of tendering requirements following the PPN 06/21 framework.

Significant emissions are identified in the body of the GHG emissions summary.

Documentation Control

All GHG related records are stored on the organisations document management system and subject to version numbers.

If significant changes are made to the document the version number will be updated, along with details of changes, date, and individuals making changes.

GHG Inventory Summary of Emissions & Removals

Below is a summary of emissions by GHG scope. Dual reporting for market and location-based emissions used to reflect our renewable energy supply.

evo Group emissions summary:

Total evo Group Emissions by Scope - tCO_2e				
	2021	2022	2023	2024
Scope 1	7,744.66	7,346.84	6,858.93	7,933.89
Scope 2 (location)	1,053.87	881.36	928.81	926.49
Scope 2 (market)	-	-	484.11	1,324.51
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Total (location)	**58,408.17**	**58,353.47**	**53,205.72**	**36,678.87**
Total (market)	**57,354.30**	**57,472.11**	**52,761.01**	**37,076.89**
tCO2e/£M turnover (location)	**132.81**	**128.02**	**120.37**	**72.62**
tCO2e/£M turnover (market)	**130.41**	**126.09**	**119.37**	**73.41**

Total evo Group emissions summary by ISO 14064-1 Annex B categorisation:

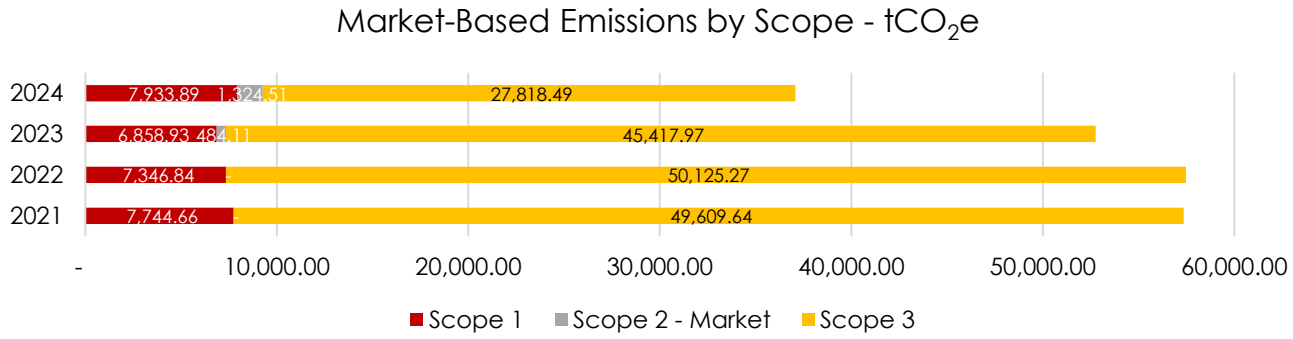
Category	2021	2022	2023	2024
Category 1: Direct emissions	7,744.66	7,346.84	6,858.93	7,933.89
Category 2: Indirect emissions from imported energy (location)	1,053.87	881.36	928.81	926.49
Category 3: Indirect emission from transportation	28,034.42	32,674.43	20,193.51	13,396.75
Category 4: Indirect emissions from products /services used by the organisation	21,483.54	17,284.48	25,069.76	14,210.39
Category 5: Indirect emissions associated with the use of products / services from the organisation	-	-	-	-
Category 6: Indirect GHG emissions from other sources	91.68	166.36	154.70	211.35
TOTAL	**58,408.17**	**58,353.47**	**53,205.72**	**36,678.87**

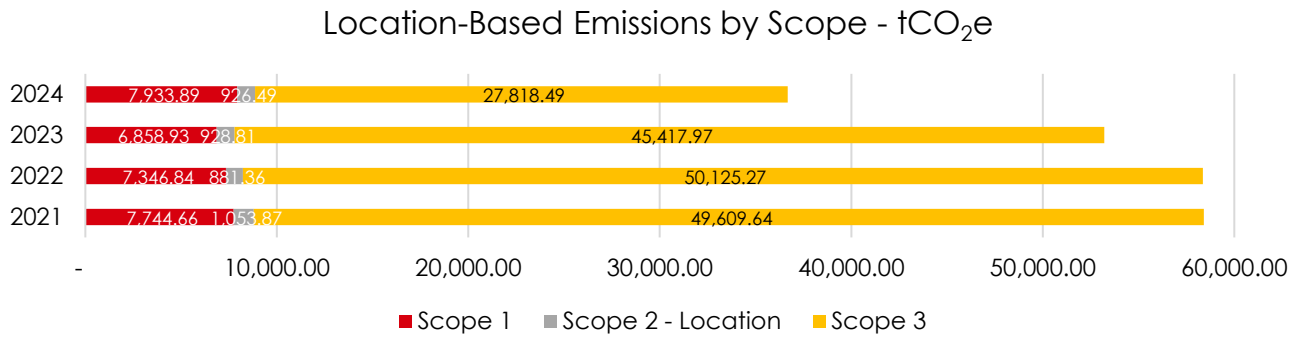
Total evo Group emissions by source:

Scope	Source	2021	2022	2023	2024
Scope 1	Stationary combustion	1,531.36	1,121.31	705.73	687.67
	Mobile combustion	6,213.30	6,225.53	6,153.21	7,246.22
	Fugitive emissions	-	-	-	-
Total Scope 1		7,744.66	7,346.84	6,858.93	7,933.89
Scope 2 - location	Electricity - location	1,053.87	881.36	928.81	926.49
Scope 2 - market	Electricity - market	-	-	484.11	1,324.51
Total Scope 1 & 2 - location		**8,798.53**	**8,228.20**	**7,787.75**	**8,860.38**
Total Scope 1 & 2 - market		**7,744.66**	**7,346.84**	**7,343.04**	**9,258.40**
Scope 3	Purchased goods and services	25,785.46	30,609.89	18,167.95	11,130.34
	Water supply	6.02	6.57	3.98	2.08
	Fuel & energy related activities (T&D)	93.26	80.62	80.36	81.89
	Fuel & energy related activities (WTT - energy)	560.81	421.11	340.24	343.33
	Fuel & energy related activities (WTT - transport)	1,545.38	1,516.09	1,567.47	1,825.26
	Upstream transportation	19,342.90	15,004.10	22,533.88	9,551.88
	Waste	32.51	28.16	28.97	11.33
	Waste water	10.98	11.99	4.53	2.52
	Business travel - grey fleet	141.22	120.20	270.33	240.18
	Business travel - air	0.06	7.55	3.59	3.59
	Business travel - rail/other	1.13	4.93	3.49	3.49
	Commuting	1,998.23	2,147.69	2,258.46	2,525.96
	Homeworking	91.68	166.36	154.70	211.35
	Downstream transportation	-	-	-	1,885.28
Total Scope 3		**49,609.64**	**50,125.27**	**45,417.97**	**27,818.49**
Total emissions - location		**58,408.17**	**58,353.47**	**53,205.72**	**36,678.87**
Total emission - market		**57,354.30**	**57,472.11**	**52,761.01**	**37,076.89**

Downstream transportation (Scope 3) refers to use of third-party carriers. The majority of downstream transportation is via Truline's fleet and therefore is counted under Scope 1. See methods section for downstream transportation for further information.

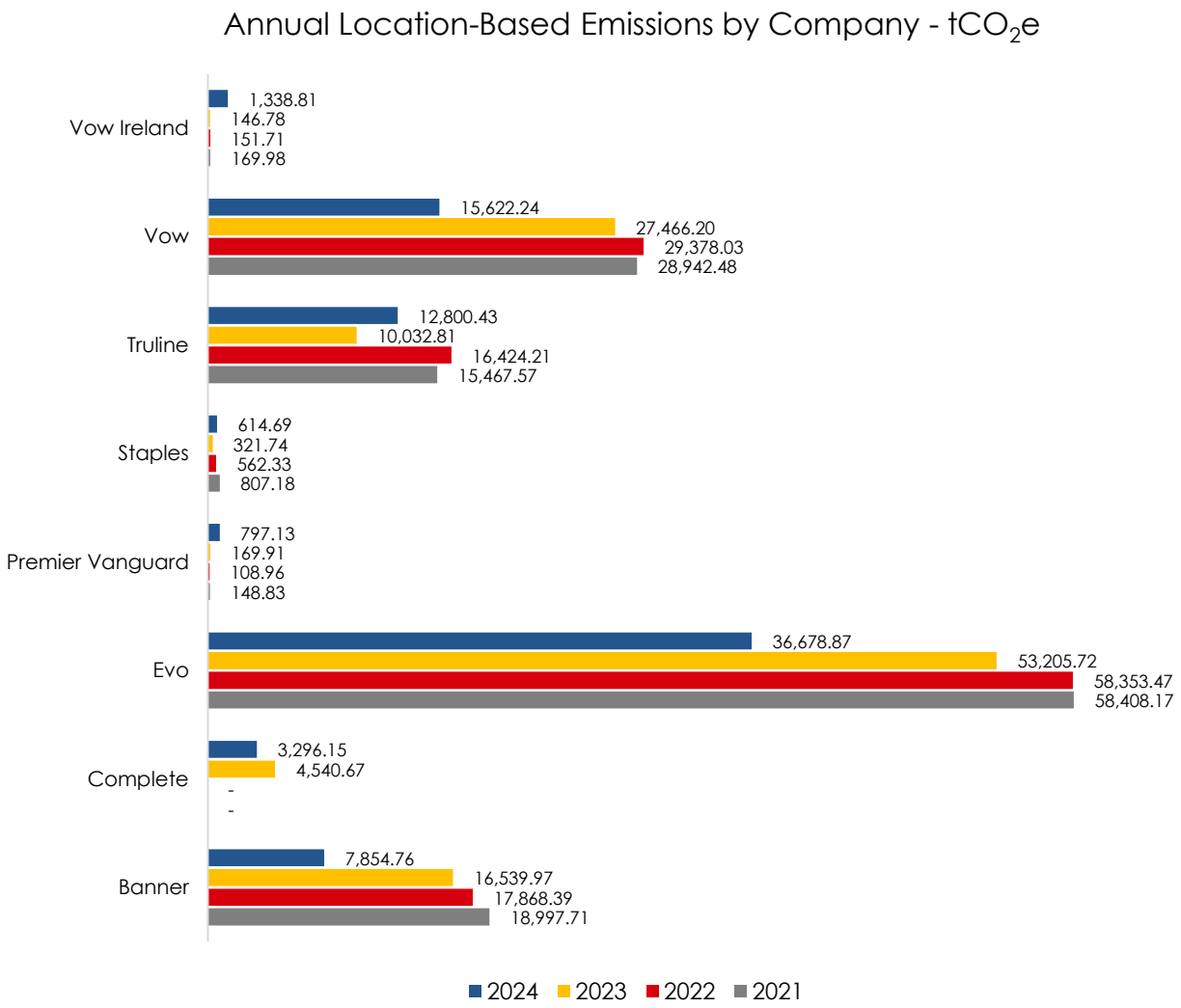
Below are the total emissions from each company within the portfolio on a location and market basis. Note that emissions will appear to be adding up incorrectly at the company level due to downstream transportation. Downstream transportation figures for Banner, VOW, Complete and Premvan are included below as Scope 3, but at the group level these emissions are reported as Scope 1 mobile combustion from the Truline fleet.



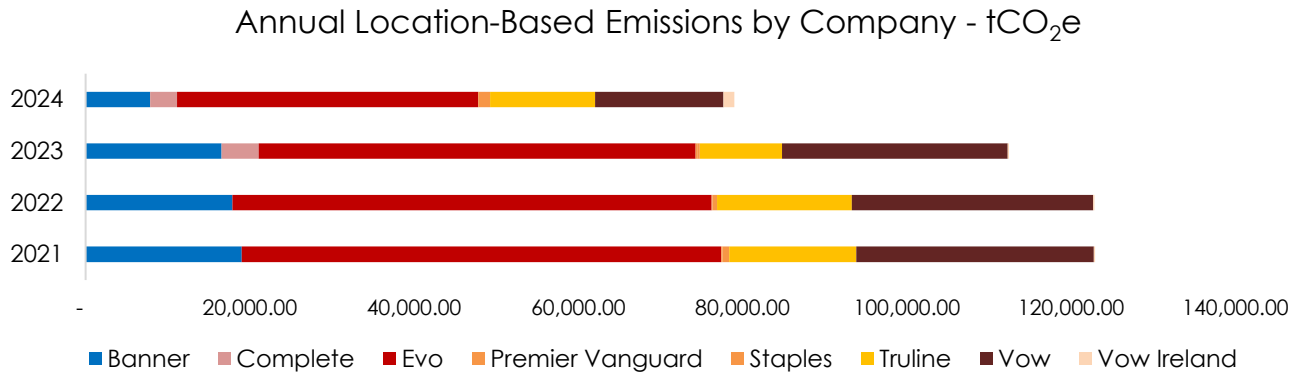


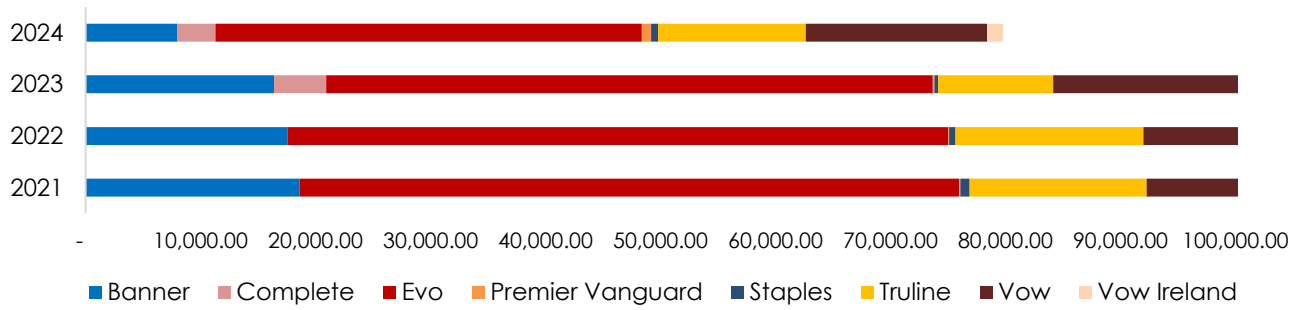
No emissions attributed to Complete in 2021 or 2022. No sites are directly attributed to **evo** or Staples, so emissions reported under these companies refer to specific personnels' business travel, commuting and homeworking where relevant.

A detailed breakdown of emission source by company* can be found in the Annex.



Totals above refer to individual company reporting, hence why the figures above will not equal the group total. This is mainly due to the apportioning of Truline Scope 1 emissions across the group for downstream transportation, and all purchased goods and services falling under **evo**.



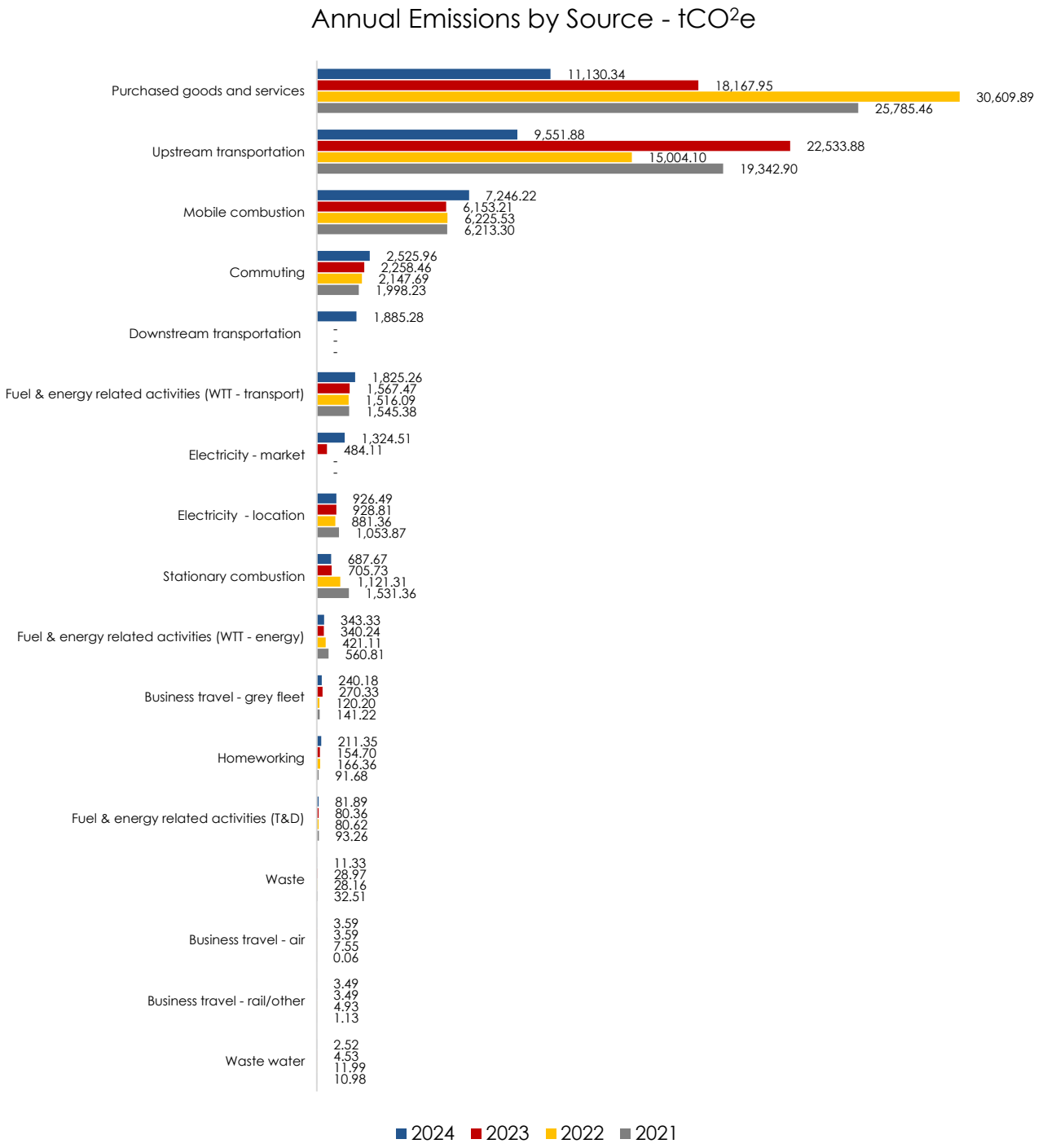


Total Location-Based Emissions - tCO_2e				
Company	2021	2022	2023	2024
Banner	18,997.71	17,868.39	16,539.97	7,854.76
Complete	-	-	4,540.67	3,296.15
Premvan	148.83	108.96	169.91	797.13
Staples	807.18	562.33	321.74	614.69
Truline	15,467.57	16,424.21	10,032.81	12,800.43
VOW	28,942.48	29,378.03	27,466.20	15,622.24
VOW Ireland	169.98	151.71	146.78	1,338.81
Total evo Group Emissions	**58,408.17**	**58,353.47**	**53,205.72**	**36,678.87**

Total Market-Based Emissions - tCO_2e				
Company	2021	2022	2023	2024
Banner	18,617.93	17,546.32	16,400.80	7,957.96
Complete	-	-	4,521.57	3,338.37
Premvan	117.39	80.33	154.85	809.80
Staples	807.18	562.33	321.74	614.69
Truline	15,380.05	16,344.76	9,992.77	12,830.59
VOW	28,507.09	29,034.70	27,287.82	15,781.57
VOW Ireland	50.23	43.83	93.82	1,389.25
Total evo Group Emissions	**57,354.30**	**57,472.11**	**52,761.01**	**37,076.89**

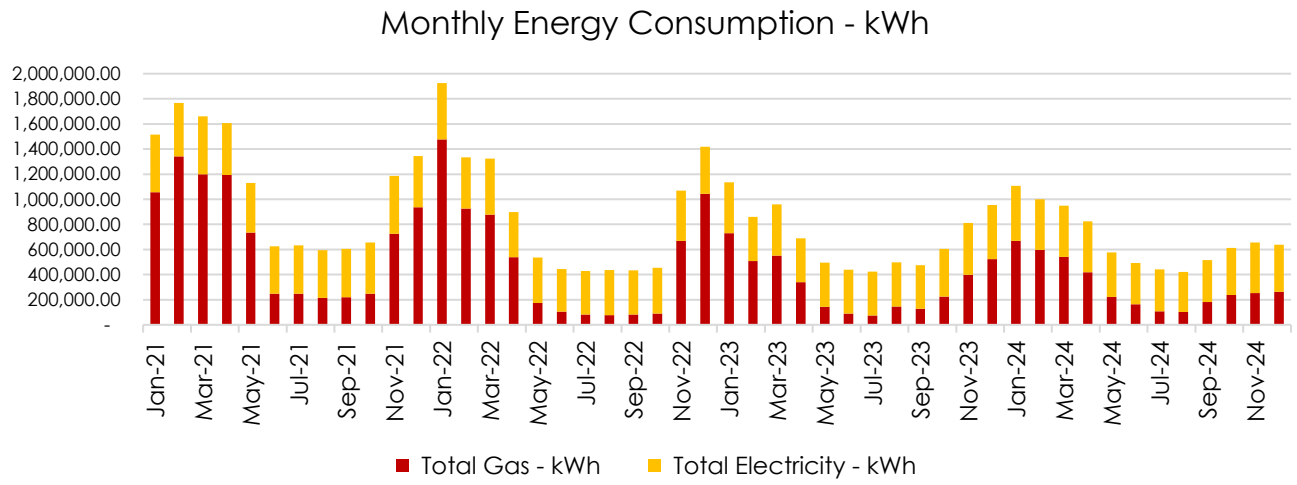
The graph below shows total emissions from each source over 2021, 2022, 2023 and 2024. In most cases emissions fell for each source. Upstream transportation is split by international and that which occurred within the UK and Ireland.

Due to our vast product range and volume of suppliers, upstream transportation is the second largest single contributor to emissions behind purchased goods and services. Upstream transportation emissions will be directly linked to the distance goods travel and the overall volume, with those coming from further way incurring greater emissions. Upstream transportation with the UK and Ireland is lower due to a lower distance to travel which is primarily by road.



Energy Results

Below is a summary of energy consumption (gas and electricity) across the group. Note that some sites energy data is averaged over the year so there is a degree of uncertainty with trends. Nevertheless, there is a clear peak in winter months where additional gas is used for heating, particularly in our warehouses and distribution centres. Electricity consumption remains relatively consistent throughout the year.



Gas heating is important to our operations in order to heat large warehouses over winter months and maintain a suitable temperature for staffs' wellbeing. Part of our Carbon Reduction Plan is to gradually phase out gas heating and replace with electric alternatives where practical. We are also aiming to avoid opening new sites that utilise gas where possible.

Below is the total energy consumption across the group including company vehicles, gas, electricity, and grey fleet. Figures below are used to meet our SECR reporting requirements.

Total Group Energy Consumption (SECR) - kWh					
Scope	**Source**	**2021**	**2022**	**2023**	**2024**
Scope 1	Gas Heating	8,360,772.23	6,142,828.95	3,858,133.77	3,759,809.57
	Company Vehicles	24,681,757.56	24,290,322.00	24,212,931.87	28,523,032.78
Scope 2	Elec	4,963,362.51	4,557,654.99	4,485,396.96	4,474,702.31
Scope 3	Business Travel (grey fleet)	574,014.52	487,158.05	1,114,944.06	995,765.06
Total kWh		**38,579,906.81**	**35,477,963.99**	**33,671,406.66**	**37,753,309.71**
Change from Previous Year (%)			**-8.74%**	**-5.37%**	**10.81%**
kWh/£M Turnover		**87,721.48**	**77,836.69**	**76,179.65**	**74,744.23**

Exclusions

Where data were available no emissions were excluded.

Emission Source	Reason for Exclusion
Water	Data were not available for water at 100% of sites. Estimates were performed in some cases to obtain a figure but for Premier Vanguard no water data was available at all. Primary reason for exclusion is that water makes up less than 1% of the total organisational emissions.
Waste	Waste data were only available for Banner and VOW sites. Estimates could have been performed but this would still likely account for less than 0.1% of total organisational emissions as VOW and Banner are also likely to make up the majority of waste which has already been captured in figures.
WTT	This has been calculated for the following sources: ■ Scope 1 gas ■ Scope 1 company vehicles ■ Scope 2 electricity generation ■ Scope 3 T&D ■ Scope 3 downstream transportation (coved by Truline Scope 1) ■ Scope 3 business travel This has been excluded for the following sources: ■ Scope 3 upstream transportation ■ Scope 3 commuting
Capital goods	Spend based approach taken to all purchased goods and services which covers capital goods, but it has not been possible to separate capital goods from purchased goods and services due to how data is recorded. An objective for the future is to separate these sources and move away from the spend based approach.
Upstream transportation	From 2024 the international element of non-own brand goods was excluded from upstream transportation. This due to a lack of control over where goods come from. Upstream transport is therefore calculated within the UK only on Branded Supplier Goods. Where own brand goods are sourced, the transport from country of origin has been calculated. This has also been requested from our suppliers to avoid double counting emission from their own supply chains. No other exclusions for upstream transportation.

Uncertainty

In order to transparently report on results, we have completed a simple uncertainty analysis based on the criteria below. Uncertainty is based on the reliability of source data and associated estimates in order to obtain a tCO_2e figure.

Quantitative Uncertainty	Guidance Statement
2%	There is certainty that the emissions data is accurate within +/- 2% of actual recorded data
5%	There is certainty that the emissions data is accurate within +/- 5% of actual recorded data
10%	There is certainty that the emissions data is accurate within +/- 10% of actual recorded data
20%	There is certainty that the emissions data is accurate within +/- 20% of actual recorded data
35%	There is certainty that the emissions data is accurate within +/- 35% of actual recorded data
> 50%	There is a likelihood that the data has greater than +/- 50% scope for error, further investigation needed
Qualitative Uncertainty	**Guidance Statement**
A	It is virtually certain that data provided are accurate and from a verified source
B	There is a very high degree of confidence that the data provided are accurate and from a verified source
C	There is a high degree of confidence that the data provided is from a reliable source
D	There is a medium degree of confidence that the data provided are accurate, however some assumptions have been made
E	There is medium to low uncertainty in the data provided, some assumptions have been made to calculate emissions
F	There is a low degree of confidence that the data provided is accurate and assumptions have been made to calculate emissions, further investigation needed

Full details of estimates can be found in our Inventory. Below is a summary of quantitative uncertainty for 2021, 2022, 2023 and 2024. Uncertainty judgements are applied independently to each GHG source.

	Total tCO2e - Location	Lower Bound – tCO_2e	Upper Bound - tCO_2e	Total Range - tCO_2e	Total % of Uncertainty
2021	58,407.04	48,825.14	68,222.48	19,397.34	33.21%
2022	58,348.53	48,452.99	68,244.07	19,791.08	33.92%
2023	53,202.22	44,523.50	61,880.94	17,357.44	32.63%
2024	36,675.38	31,559.63	41,791.12	10,231.49	27.90%

Quantification Approach

Emission Factors

For Scope 1, Scope 2 and selected Scope 3 GHG emissions where a chemical transformation process (combustion, fixed or mobile) and indirect emissions from electricity consumption, we follow the most common approach to calculating GHG emissions from emission sources, which is to take activity data (e.g., units of electricity consumed, or distance travelled) and multiply it by an emission factor which gives an estimate of the GHG emissions figure.

$$tCO_2e = \frac{Activity\ Data \times Emission\ Factor}{1000}$$

evo have adopted the use of the UK Government GHG conversion factors in order to convert activity data into tCO_2e. These are updated annually in June by the Department for Business, Energy & Industrial Strategy and are available online here:

UK Government Emission Conversion Factors

Emission factors are released mid-year. The most up-to-date factors will be used for each reporting period prior to the release of new factors.

Calculation Process

The tables below act as both a transparent overview of our methodologies to complete calculations, and as a process for future reporting periods.

Methodologies below should be consistently used in future periods unless an alternative method that yield more accurate/less uncertain results is identified.

- Emissions calculated by multiplying activity data by most relevant and up to date conversion factor from DEFRA. All conversion factors are DEFRA unless otherwise stated.
- '*Average*' factors may be used where selection of a specific factor is not possible. Use of '*average*' factors generally gives a higher result and therefore avoids underreporting.
- $kgCO_2e$ divided by 1000 to calculate tCO_2e. All distances were converted to km to maintain consistency with tonne.km reporting.
- Conservative estimates to be used in all cases to avoid underreporting.
- Notes/comments feature to be used in Inventory (MS Excel) where completing estimates for specific pieces of data.

The following sections provide a high-level methodology for each relevant GHG source:

Scope 1 – Stationary Combustion

Use of gas for heating purposes. Not applicable to all sites:

- Data collected from sites via meter readings or supplier invoices on a monthly basis
- Activity data converted to kWh and added to Emissions Monitoring System for relevant sites
- kWh multiplied by DEFRA factor for *Natural gas, gross CV, kWh*
- Estimates to be performed if data are missing, including using previous year's data or proxy calculations based on floor space

It is important to confirm the correct unit of measurement when selecting a conversion factor as gas as units of measurement may not be consistent across data sources. Calorific value (CV) may be required to convert some units to kWh.

Scope 1 – Mobile Combustion

Fuel use in Truline fleet. Not currently applicable to other companies within the portfolio. All company vehicle use is to be reported under Scope 1 mobile combustion.

- Fuel records collected from Truline
- For volumetric data, the relevant fuel type should be converted to litres

- Total litres added to the Emission Monitoring System under the relevant company and fuel type (petrol/diesel)
- Total litres multiplied by DEFRA conversion factor for petrol or diesel *litres, average biofuel blend*
- If company vehicle data are only available on a distance basis, all distances should be converted to km and multiplied by the corresponding DEFRA conversion factor for the engine size and fuel type

Attention should be paid as to not double count any EV use where the vehicle is charged at an **evo** site and therefore included under Scope 2 electricity consumption.

Scope 1 – Fugitive Emissions

Leaks from HVAC systems where **evo** have operational control. Maintenance records should be retained as per **evo**'s compliance obligations:

- Total leak (also referred to as top-up) converted to kg
- Total leak in kg added to Emissions Monitoring System and the relevant gas selected
- Note that the names of gases noted in maintenance reports may vary to the DEFRA options. It is important to select the correct gas when applying conversion factors as GWP can vary significantly
- Total leak in kg multiplied by relevant DEFRA conversion factor

Scope 2 – Purchased Electricity

Electricity consumption at sites. Data collected from meter readings or supplier invoices.

- Data collected from sites via meter readings or supplier invoices on a monthly basis
- Activity data converted to kWh and added to Emissions Monitoring System for relevant sites
- kWh multiplied by DEFRA factor for *Electricity generated, kWh* for location-based reporting
- kWh multiplied by supplier(s) specific factors for market-based reporting. This will be zero for renewable energy
- Estimates to be performed if data are missing, including using previous year's data or proxy calculations based on floor space

Any heating/cooling purchased from external sources to be reported under Scope 2. Evidence should be retained for any renewable energy purchases.

Scope 3 - Purchased goods and services

Goods and services purchased by **evo** for internal use. Can include a wide range of services such as accountancy, recruitment, marketing, security and other business support services.

- Spend at the group level for each supplier provided by finance department
- Spend already accounted for with activity data (e.g. electricity, waste, etc.) excluded from calculations
- Each supplier categorised by the most relevant SIC 07 code and description
- Total spend for each suppler multiplied by lates ONS conversion factor, and corrected for inflation using Bank of England rates depending on the age of the factors and current reporting period
- If all spend cannot be categorised due to volume of data, the categorised results should be scaled up to account for 100% of spend
- Total emissions apportioned to each company within the group based on sales. No emissions assigned to Premvan.

Note that SIC 07 codes and category descriptions can change over time. Close attention should be paid to make sure categories are applied correctly. Companies House can be used to identify codes/descriptions for each company.
An activity data approach is preferred over an entirely spend based one. This is more relevant to **evo** and better reflects carbon reduction within the supply chain:

- UK Scope 1 and location-based Scope 2 emissions for supplier gathered from publicly available information such as sustainability reports or SECR data on Companies House
- Supplier total revenue identified from publicly available finances
- Portion of UK revenue calculated based on **evo** spend with supplier
- Emissions apportioned to **evo** based on portion of revenue

If surveys are used to gather this data, free text options should be avoided for quantitative questions.

Scope 3 - Water supply

See gas/electricity. Data gathered from meter readings or invoices on a monthly basis.

- Water activity data converted to m^3
- Total m^3 multiplied by DEFRA conversion factor for *water supply, m^3*
- If wastewater levels are not available, it can be assumed that the volume of wastewater is 95% of that of supplied volume
- Volume of wastewater multiplied by DEFRA conversion factor for *water supply, m^3*
- Estimates can be performed based on previous data or floor space intensity if data are not available

Scope 3 - Fuel & energy related activities

See reporting boundaries for relevant sources and exclusions.

- Activity data multiplied by relevant DEFRA WTT/T&D factor

Scope 3 - Upstream transportation

Goods inbound from suppliers for resale. Data collected at the company level where systems allow. The typical journey is broken down into stages:

- Goods leave port via cargo ship from country of origin
  - Ports are not known so it is assumed that goods leave the busies port in the country, or most likely based on geography, e.g. goods from the US are assumed to come from the east cost
  - All ports to be recorded
  - If origin country is landlocked, it is assumed goods are driven via HGV to the nearest/most appropriate port
  - This should be estimated on a case-by-case basis and all methods recorded
- Goods arrive at UK or Irish port depending on reporting company
  - Felixstowe, Dublin or Belfast ports assumed based on reporting company
- Goods driven via HGV to supplier location
  - May include ferry crossing. To be accounted for with *RoRo* factor
- Goods driven from supplier location to **evo** warehouse location via van/lorry

Emissions for upstream transportation are calculated on a tonne.km basis:

- Item weight (kg) x quantity of units / 1000 = total line weight (tonnes)
- Tonnes x km for specific mode of transport at each stage of the journey

- Latest DEFRA tonne.km factor to be used
- Average laden to be used where applicable
- Emissions scaled up for each journey stage. Due to the volume of data, it is not possible to assign a distance to every single row of data
- Distances to be assigned to suppliers with the largest total line weights, researching distances for low line-weights will have diminishing impact on results

From 2024 onwards emissions from the international portion of the journey are only calculated for own brand goods where **evo** are in control of the relationship and therefore have control over where goods come from. For non-own brand items, emission are only included once the goods arrive in the UK.

Final emission extrapolated up based on portion of spend include in data. Total spend to be provided from finance team.

Emissions then split to each reporting company, if data are not already split.

Where sufficient data are not present to facilitate quantification, a proxy value (tCO_2e/£) from existing data in the same reporting period should be used. This was carried out for Complete in 2024 as data did not indicate line item weights.

Scope 3 – Downstream Transportation

Truline fleet is used to transport the majority of goods to customers and therefore covered under Scope 1 mobile combustion. Downstream transportation is calculated at the company level for reporting purposes.

- Scope 1 mobile combustion from Truline fleet quantified as detailed above
- Emissions split to relevant companies based on monetary value of sales

Additional calculations are completed for downstream transportation using 3rd parties, including UPS and MDL. Limited data are available, so emission are estimated using Truline's fleet's fuel consumption as a proxy from 2024 onwards:

- Parcel volume data collected from Truline
  - This refers to the number of parcels, not size, weight or number of units within the parcel
- tCO_2e per parcel for Truline calculated on a monthly basis based on fuel consumption
- tCO_2e per parcel used to calculate emissions from third parties based on number of parcels per month
- Total emission from third-parties apportioned to relevant companies within the group based off percentage share of total sales

This method assumes that modes of transport are consistent. It is not possible to confirm mode of transport used in each delivery from third parties.

This leaves 2 types of reporting for downstream transportation. In both cases no double counting has occurred, and emissions are apportioned appropriately:

- **Company level for specific entities within the group** so downstream transportation emission can be provided for reporting purposes. This includes the Scope 1 emissions from the Truline fleet reported as Scope 3 for individual companies (e.g. Banner)

- **Group level for evo**, where Truline's fuel consumption is categorised as Scope 1, and third-party carriers are reported as Scope 3

Scope 3 – Waste

Collected on a monthly basis from sites.

- Weight of waste, per stream, converted to tonnes
- Tonnes per waste stream multiplied by DEFRA conversion factor depending on method of disposal

It should be notes that DEFRA waste conversion factors can vary significantly over time so emission results may not be a true depiction of reductions in the total weight of waste produced

Scope 3 - Business travel

Travel in vehicles not owned by **evo** for business purposes. Can include:

- Grey fleet cars
- Rail
- Flights
- Taxis
- Ferrys
- Hotel stays

Calculated on a distance or passenger.km basis:

- Data gathered from internal records / travel management company
- Distance multiplied by corresponding DEFRA conversion factor
- Distance will not always be available. This may have to manually calculated based off accompanying narrative for travel claims
- Km factor to be used for grey fleet and taxis
- Passenger.km to be used for all public transport, including flights
- Total rooms per night multiplied by corresponding DEFRA conversion factor for hotels

Hotels not previously included due to missing data. Not estimated based due to immateriality.

Scope 3 – Commuting

Staff travelling to and from work not covered via expenses. Each year an electronic survey is sent to all staff:

- Survey updated with relevant companies in the portfolio for the reporting period
- Survey updated with vehicle options based off DEFRA terminology
- Staff should be given at least one month to complete the survey, with reminders sent out during
- Results received and 'cleaned' for anomalous results
    - Results are anonymous so queries cannot be sent to staff for clarification
    - This exercise is completed so voided responses do not skew results
    - Distances over 150km should be queried on a case-by-case basis
    - Submissions indicating more than 5 working days total should be checked
    - All void responses to be retained but not used in calculations
    - Total annual distance calculated based off weekly commuting days provided by staff
    - Annual leave and bank holidays to be accounted for in calculations
    - Total annual distance multiplied by corresponding DEFRA conversion factor
- The survey gives options for staff to state if they use more than 1 mode of transport. These responses are to be checked on a case-by-case basis
- If the response rate is not 100%, results should be scaled up to the total headcount for each company, for each reporting period

- Results calculated, scaled up and reporting individually for each reporting company

Note the survey is kept intentionally simple to promote engagement. It would be possible to increase accuracy through additional questions, but this would likely decrease engagement due to perceived complexity and additional time to complete.

Scope 3 – Homeworking

Staff working remotely. Data captured in same survey used for commuting.

- Survey updated with relevant companies in the portfolio for the reporting period
- Staff should be given at least one month to complete the survey, with reminders sent out during
- Results received and 'cleaned' for anomalous results
    - Results are anonymous so queries cannot be sent to staff for clarification
    - This exercise is completed so voided responses do not skew results
    - Submissions indicating more than 5 working days total should be checked
    - Total homeworking hours to be calculated based off average number of homeworking days per week
    - Annual leave and bank holidays to be accounted for

Methodology for Calculating Scope 1 Emissions

Source	Data Measurement & Recording	GHG Emissions Quantification	Estimates & Assumptions
B.2 Category 1: Direct GHG emissions and removals	**Stationary combustion of natural gas for on-site heating.** Data collected from meter readings and invoices at relevant sites.	Emissions calculated by multiplying gas use in kWh by corresponding conversion factor for *Natural gas (Gross CV)* for each reporting period.	Estimates were performed at some sites where data were not available. Estimates were based on historic data where it was missing for entire 12-month periods. Using this method gives uncertain results but minimises the potential for under-reporting. In a small number of cases months were missing so averages of the calendar year were used to fill in the blanks.
	Mobile combustion in company owned vehicles Company owned vehicles fall into 3 broad categories: cars for transporting personnel, vans for smaller deliveries, and HGVs for bulk deliveries to and from DCs. In all cases, volumetric consumption of fuel (petrol and diesel) is recorded in purchasing records.	Total volume of diesel multiplied by the factor for *diesel, average biofuel blend*. Calculations completed for both tCO_2e and kWh to obtain energy figures for SECR.	Volumetric diesel consumption available from purchasing records so no estimates or assumptions required with the exception of August – December 2022 where data were not available so monthly average vale January – July were used. This is not likely to impact results as monthly fuel consumption is relatively consistent as far back as 2019.

Methodology for Calculating Scope 2 Emissions

Purchased energy at sites.

Source	Data Measurement & Recording	GHG Emissions Quantification	Estimates & Assumptions
B.3 Category 2: Indirect GHG emissions from imported energy	**Purchased electricity** Consumption of purchased electricity taken from regular meter readings at sites. Readings recorded in kWh. Some data provide on a monthly basis, some on with just an annual figure.	Total kWh multiplied by *electricity generation, UK* factor for each reporting period. Scope 3 transmission and distribution reported separately using the same methodology. No data available for Birmingham office so calculations completed manually based on the number of workstations used by **evo** at the site. Calculations assume 0.2 kWh per hour from each member of staff over the course of a standard 8 hour working day.	No estimates or assumptions where data were available for sites. As with gas calculations, where monthly data were missing, averages were used from the respective year. Where 12 months of data were missing figures from the previous/following year were used to avoid under-reporting.

Methodology for Calculating Scope 3 Emissions

All other GHG sources.

Source	Data Measurement & Recording	GHG Emissions Quantification	Estimates & Assumptions
B.4 Category 3: Indirect GHG emissions from transportation	**Business travel** Distance travelled by grey fleet is recorded as part of expense claims where non-company owned vehicles are used by staff when undertaking activities on behalf of the group. All other business travel recorded as part of expense claims by staff, but distances or routes are not specified in all cases.	For Grey Fleet specific vehicle types were not recorded. There for the *average size, unknown fuel* conversion factor was applied. Some distances or start/end locations provided for rail and taxi. These were manually calculated where possible. Average from manual calculations used as a proxy figure where no distance or start/end location was provided. Air distances calculated using online tools. All flights assumed to be return. *Average passenger, with RF* factor used for each flight distance.	No estimates for grey fleet distance as this is consistently recorded for each claim. Distances were not always recorded for rail, so some estimates were performed. In some cases, destinations were provided so an average could be calculated and used as a proxy figure. Tube journeys assumed to be 5km as this covers the majority of central London. Assumed to be tube if TFL or similar terminology used in claim. Taxi journeys assumed to be 10km where no supporting data were available. Estimates for rail and taxi have a high degree of uncertainty but due to the low emissions incurred by public transport this has no significant impact on results.
	Upstream transportation Calculations based on shipping records of purchased goods. Records show unit weights and quantities, country of origin, supplier name and **evo** warehouse.	See section below for further information. Emissions calculated on a tonne.km basis, where total weight of each shipment multiplied by the distance for each stage of the journey. Tonne.km for each row multiplied by the appropriate mode of transport for each stage of the journey.	Exact origin ports are unknown, so a key assumption is where goods originate from. To account for the this the largest port by volume of trade for each country was selected. This increases the chances of selecting the correct one

Data represented that from the top 100 suppliers, accounting for 86% of total spend.	Shipping distances obtained in nautical miles and converted to km. Factors used: *Container ship, average, tonne.km* *All HGVs, average laden, tonne.km* *RoRo ferry, Average, tonne.km* Extrapolation used to account for 100% of journeys then 100% of spend. Emissions then apportioned to Banner and VOW based on the final destination of goods.	but still presents uncertainty. Exact routes were not known but online tools were used to sense check routes and obtain distances. For practicality reasons the final stages of calculations were extrapolating to account for 100% of journeys in the dataset, then to extrapolate based on these results to 100% of spend.
Downstream transportation See Scope 1 mobile combustion. No downstream transportation occurs at the group level, this is calculated to allow Banner and VOW to report on downstream transportation from the use of Truline as a transport provider.	Downstream transportation emissions calculated from volumetric records of fuel from the Truline fleet. Total volume of diesel multiplied by *diesel, average biofuel blend* factor. Emissions for Banner and VOW apportioned by spend, with Banner accounting for 45% of emissions and Truline 55%. This was updated for 2023 calculations following the acquisition of Complete, with VOW at 42%, Banner at 39% and Complete at 19%.	See Scope 1 mobile combustion. Assumption that split by sales value (£) is representative of emissions split.
Commuting Data collected from an electronic survey sent round to staff. Survey requested information on the number of days staff commute to work per week, mode of transport, and typical journey distance. The same survey was also used to collect information on homeworking habits to complete emissions calculations for this source.	Data tidied up to remove any anomalous and void responses. Responses deemed void if impossible (e.g., more than 7 working days per week) or likely inaccurate (e.g., excessive commuting distance). Survey requested commuting days, homeworking days and total working days per week to account for those that do not work 5 days a week One-way distance multiplied by 2 to calculate total daily distance. Daily distance multiplied by number of commuting days per week to calculate weekly distance. Weekly distance multiplied by 52 to calculate annual distance. Annual leave and bank holidays (32 days) was then considered to avoid overreporting. Distance per response multiplied by corresponding conversion factor for each mode of transport. Some individual responses addressed where staff indicated they take multiple modes of transport or have seasonal variations in habits (e.g., cycle to work in the summer) Final step was to extrapolate reported results to estimate the tCO_2e for 100% of	A commuting survey is a balancing act of detail in order to obtain an accurate result, but not too much detail as to discourage staff from providing a response. A key assumption is that commuting habits remain consistent throughout each reporting period. In some case staff my change vehicles or move house which will impact results. Integrating this level of complexity into the survey was not practical. To avoid overreporting emissions annual leave and bank holidays were accounted for (32 days). The assumption is that all staff have consistent days off throughout the year. Final main assumption is that reported results are representative of 100% of staff. It is likely that results for commuting and homeworking are skewed towards those that use a computer on a daily basis as part of their job role.

		staff for each company within the portfolio.	
B.5 Category 4: Indirect GHG emissions from products and services used by an organization	**Purchased goods and services** Spend on each supplier provided from internal finance system.	Spend based approached taken to quantifying emission from purchased goods and services. This refers to goods and services not already accounted for via activity data. Spend provider per supplier, for each reporting period. Suppliers' categories based on their SIC 07 code. Categorisation confirmed via Companies House. Once each supplier had been categories, total spend was multiplied by the appropriate DEFRA conversion factor (£/kgCO_2e). Conversion factors are from 2020. Bank of England Inflation rates used to account for this. Final extrapolation performed for 2021 and 2022 as it was not practical to categories every supplier. Areas that were already accounted for with activity data, and thus excluded from the spend based approach are: ■ Any suppliers whose spend relates to upstream transportation ■ Waste ■ Utilities suppliers for gas, electricity and water	It was assumed that classification of suppliers based on SIC 07 codes was accurate. Due to the high number of suppliers the most efficient way was to use Companies House to classify suppliers. It was assumed that the Companies House official SIC 07 classification was accurate and represented business activities. All spend categorised for 2023. Due to the number of suppliers, it was not possible categorise all spend for 2021 and 2022. 12.14% of spend excluded for 2021 and 11.33 % for 2022.
	Water supply and treatment Volume of water in m^3 collected from meter readings at sites.	Total volume of supplied water for each period multiplied by the corresponding conversion factor for *water, supply*. As an exact volume of wastewater is not known, it was assumed that 95% of the supplied water by volume is disposed of via drains (m^3*0.95). In some cases, previous years' data was used to inform estimates. Where water data were partially available for companies, the average m^3 per month from available data were used as a proxy figure. For Premier Vanguard no water data were available. No estimates were performed as this would have contributed to less than 1% of total organisational emissions.	Wastewater levels unknown so assumed to be 95% of water supply by volume. As with business travel the estimates present a high degree of uncertainty but no material impact on overall results.
	Transmission and distribution See Scope 2 purchased electricity. T&D reported separately under Scope 3 to account for grid losses in electricity.	kWh from each site multiplied by *transmission and distribution* factor.	See Scope 2 purchased electricity. kWh estimated at some sites based on available data.
	Well to tank (WTT)	Relevant WTT factors for each reporting period applied to gas, diesel (company vehicles) electricity, T&D and grey fleet.	See relevant sections for specific estimates and assumptions.

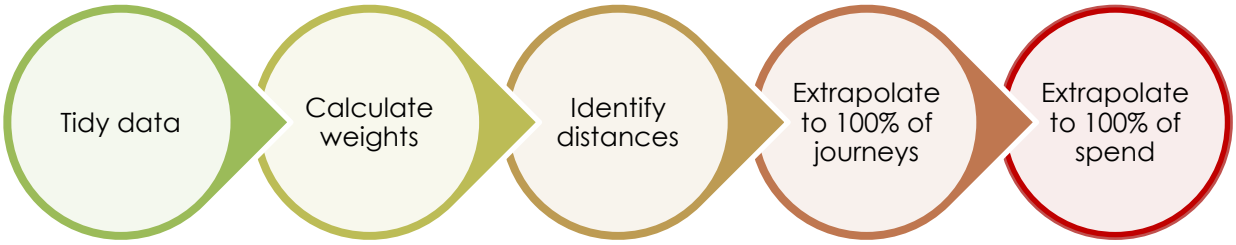
	Applied to relevant activity data for fuel and energy consumption	Applying to scope 1 fuel combustion as therefore also covered downstream transportation WTT for relevant business units.	WTT not applied to non-car business travel due to low materiality. Not yet applied to upstream transportation. We are working on adding this but due to the complexity of the data this is a time-consuming process.
	Waste produced in operations Waste levels collected from WTNs/WCNs. Due to the different streams, infrastructure, and waste contractors at each site, no standardised way of reporting waste was used across The Group. Includes general waste, paper, cardboard, wood, and various plastics used for packaging.	Weight of each waste stream multiplied by corresponding conversion factor. Note that the availability of conversion factors is subject to change each year so equivalent factors cannot always be used. Despite a wide range of factors being available, many of the relevant ones to **evo** are the same figure.	No assumptions on weights as these were provided from WTNs/WCNs. Assumptions made in some cases where *open loop* or *closed loop* factors were required as it was not possible to ascertain of goods are recycled into the same or different products.
B.7 Category 6: Indirect GHG emissions from other sources	**Homeworking** Data collected from an electronic survey sent to staff for 2022. This was the same survey used for commuting emissions. Survey request staff to respond with the typical number of days they worked from home over each reporting period. Primary data from HR records was used for 2021 as this was deemed more reliable than a survey. Specific number of staff that were hybrid or fully remote were available.	Number of homeworking days per week multiplied by 52 to calculate number of homeworking days per year. Number of homeworking days per year multiplied by 8 to calculate homeworking hours per year. Total hours per year multiplied by *office equipment factor*. To account for heating, total homeworking hours divided by 12 then multiplied by 5. This assumes staff use heating at home for 5 months of the year (Oct, Nov, Dec, Jan, Feb). *Heating* emission factor applied to the equivalent of 5 months' worth of homeworking hours. Office equipment and heating emissions added together to calculate total homeworking emissions. Annual leave was not considered. The relatively low number of homeworkers and the minor contribution to overall emissions meant that accounting for annual leave would make no significant difference. It was also not possible to ascertain if staff would take leave on a commuting or homeworking day. As with commuting, the final step was to extrapolate to 100% of staff per company based on recorded results. For 2021 a similar methodology was applied to the available headcount data, with the assumption that 'hybrid' working was 3 days per week from home.	Responses collected from an electronic survey that will naturally have a higher completion rate by hybrid workers, rather than those that do not work from home, or even use a computer as part of their daily job role. Assumption that homeworking days remains consistent throughout the year. Assumption that heating is used for 5 months of the year. This will vary by household and region. 5 months used as a conservative estimate. Despite some uncertainties using a survey allows for primary data collection and is likely one of the most efficient ways to calculate homeworking emissions. Due to overall contribution to organisational emissions this level of uncertainty is not deemed to be a risk to the overall accuracy of results. 2022 factor used for 2021 as this was released for the first time in 2022.

Upstream Transportation – Further Information

Due to the complexity of calculating our upstream transportation emissions, further detail on the process is provided below. Emissions were calculated on a tonne.km basis for sea (cargo/RoRo) and road (HGV) travel.

- Shipping records presented in an MS Excel spreadsheet. Approximately 200,000 individual rows of data representing products from all over the world.
- In order to streamline the process data is collected form the top 100 suppliers approximately 90% of spend
- Data were tidied by removing blank and negative values. Based on item weights and number of units shipped, the total weight per shipment was calculated
- A distance matrix was created for each stage of a product's journey:
    - Port of origin to UK/Irish port
    - UK/Irish port to supplier location
    - Supplier location to **evo** warehouse
- Emissions for each journey stage calculated using the following formula. Appropriate conversion factor applied depending on the mode of transport:
    - $tCO_2e = \frac{(tonnes*km)*conversion\ factor}{1000}$
- Due to the large volume of data, it was not practical to calculate tonne.km for 100% of available data. To ensure no underreporting occurred extrapolations were used. This occurred based on the total rows of 'completed' journeys (i.e., those where distances could be assigned), then secondly based on spend to estimate emissions 100% of spend
- Emissions for available data extrapolated up to estimate emissions for 100% of spend on purchased goods (products for sale).
- Extrapolated results apportioned to Banner or VOW depending on supplier and which warehouse the goods were going to

A simplified process can be seen in the diagram below:



Changes to Quantification Methodologies previously Used

Due to reporting taking place over 3 12-month periods some changes in quantification methodologies have occurred. Changes implemented to reflect additional data or improved methodologies.

Homeworking

- 2021 calculations based on HR records of the number of hybrid/full time WFH staff. 2022 calculations based off results from survey. Consistent methodologies used where possible.

Upstream transportation
- When completing calculations for the 2022 reporting period an alternative method for extrapolation was identified that was estimated to yield more accurate results for road transportation. This was retrospectively applied to 2021 figures which lead to a 6% increase in total emissions.
- From 2024 onwards, international emissions are only included for own-brand items where **evo** have control over where the goods originate from. This has been done at our clients' requests to avoid double counting of their supply chain emissions

Commuting
- Updated headcount data provided in 2022. This was retrospectively applied to commuting calculations for 2021which lead to a 78% increase in results.

FERA
- Due to a formula error in calculations a small about of T&D was not accounted for. This increased emissions by 0.20%

Downstream transportation
- Previously calculated using an entirely spend based approach and included within PG&S. Improved data showing parcel volumes was available for 2024 and used to manually calculate emissions from downstream transportation via third-parties.
- This method comes with some uncertainties but is more accurate than an entirely spend based one as it uses volumetric fuel consumption from Truline's fleet to inform estimates

No significant changes in quantification approach between 2022-2024 other than the inclusion of purchased goods and services and WTT.

Emission Differences Between Reporting Periods

2024 location-based emissions have fallen by 21,729.30 tCO_2e (-37.20%) compared to the 2021 base year.

This is primarily due to decreased emissions from upstream transportation which will be a result of a combination of factors such as:
- Lower total weight of goods
- Lower distance travelled by goods
- Minor passive reductions in emissions from vehicles

Excluding a portion of international upstream transportation has also contributed to lowering emissions. It should be noted that even if these emissions were included there would still be an overall reduction in emissions against the base year.

Emissions from purchased goods and services also fell dramatically for 2024 compared to 2021 and 2022. An initial analysis suggests this is due to:
- Higher overall spend in 2021 and 2022 relative to 2023
- Higher spend in areas with higher tCO_2e per £ such as electrical equipment and outsourced transportation
- New conversion factors from ONS utilised for 2024 reporting. These are updated versions of those previously used.

As a company that supplies office environments, the rise in homeworking due to COVID-19 restrictions had an impact on operations. This led to a higher frequency of low-weight deliveries direct to customer's homes. Traditionally this would be less frequent bulk deliveries to single locations (i.e., offices). Fuel consumption data for the Truline fleet is available back to 2019. This has been consistently lower than pre-pandemic levels.

Total energy consumption from gas and electricity increased by 759,687.44 kWh (2.30%). This is likely due to an increased number of sites.

We acknowledge that we will be presented with some passive reductions as utilities and transportation gradually decarbonise. Our overall goal is to go beyond these passive reductions and continually reduce emissions and an absolute and intensity basis.

Managing Uncertainties & Assumptions

A key issue that must be managed in the logistics industry is defining 'one'. For instance, a single pen may be sold as part of a 15 multi-pack within one box, which is then bundled with 100 other multi-packs across 3 pallets and sent to a single location. Defining 'one' unit can be subjective. Fortunately, we can use accurate data for weights of goods to support transportation calculations, but this is still a consideration when trying to calculate the number of units we ship.

An area of improvement we have recognised is greater detail in recording business travel data. By recording specific vehicle types and distances travelled, we will be able to apply specific conversion factors and rely less on estimates.

Carbon Reduction Plan

GHG Reduction Initiatives

Below is an overview of our Carbon Reduction Plan at the group level. We have set a series of milestones and associated quantitative targets to progress towards Net Zero before 2050.

Note that much of our strategy relies on decarbonisation via a reduced reliance on fossil fuels. It is hard to predict at this stage if hydrogen powered vehicles will become widely available and commercially viable. We will continue to review the role that hydrogen plays in commercial vehicle fleets and adapt our strategy accordingly.

Quantitative targets set against 2021 base year.

2022
■ Calculate organisational emissions in line with ISO 14064-1, allowing visibility across the Group for Scope 1 – 3 emissions. ■ Establish 2021 as our base year ■ Zero waste to landfill ■ 100% of metered sites to be on a renewables tariff for zero market-based emission from electricity ■ Review homeworking policy to reduce the need for staff commuting
2023
■ Finalise calculations for 2022 reporting period to view progress against 2021 base year

- Align Scope 1 and 2 reduction targets with the Science Based Targets Initiative

2024

- Align the group with ISO 20400 for sustainable procurement Top 20 suppliers for **evo** to be alight to Net Zero Targets

2025

- Introduce a hybrid/PHEV only policy for new company cars and hires on business travel
- Increase charging capacity for staff EVs by 15% across the group
- 30% of company owned vans across The Group to be EV
- All lighting across the group to be replaced with energy efficient LEDs and PIR systems where practical to do so

2027

- Truline deliveries to be Carbon Neutral
- 100% of sites to be on smart meters, with electricity consumption digitally monitored

2029

- EV only policy for new company cars

2030

- Achieve carbon neutrality in line with ISO 14068-1 for 100% of Scope 1 and 2 emissions, plus a significant proportion of Scope 3 emissions such as business travel, waste and water consumption
- All suppliers to be aligned to a credible reporting methodology for organisational emissions and reduction targets
- Begin phasing out the use of gas for heating purposes across the group. Introduce policy to avoid opening new sites that use gas heating

2035

- No petrol and diesel company owned cars left in the fleet
- 50% of company owned vans to be EV
- Increase charging capacity for staff EVs by 50%
- Achieve carbon neutrality across The Group for 100% of emissions

2037

- No use of gas for heating purposes across the group
- 50% of SKUs to have a re-useable element to their function

2040

- 100% of van fleet to be EV
- 50% of HGVs to be EV

2050

- Net Zero across the Group for Scope 1 and 2, with minimal Scope 3,

Gas to be phased out but may still be require in some instances, such as emergency generators, back-up FLTs and emergency heating systems over winter in warehouses

evo are aiming for Net Zero across all Scopes but recognise that Scope 3 will be a particularly difficult task as this relies on our international supply chain. **evo** are committed to reduce Scope 3 emissions to as low as practically possible.

Where carbon neutrality is achieved for all or any part of the group, this will be achieved in alignment with ISO 14068-1.

Below is a summary of carbon reduction initiatives that have been implemented and are current in effect:

- ISO 14001:2015 Environmental Management System to monitor and continually improve environmental performance with targets to support the carbon reduction.
- All HVAC systems maintained to ensure no leaks
- Energy efficiency measures implemented in offices such as LED lighting to reduce energy consumption
- Train Procurement employees to consider lower energy consumption models when buying goods and services for internal use
- Encourage all staff to be mindful of energy consumption and provide training to influence energy efficient behaviour
- Hybrid working and virtual meetings embraced to reduce the need for staff commuting and business travel at international and domestic level
- Zero waste to landfill and recycling facilities provided at all sites
- Reduce cardboard waste by optimising box sizes for secondary packaging and reducing adhesive use for the lidding
- Some backhauling of inbound supplier goods

Via Truline:

- Replacement of 46 fleet vehicles with more fuel-efficient vehicles including tractor units, HGVs and long wheel based vans
- Work with a Consultant to review efficiency, route planning and optimisation of the entire fleet based on volumes and shifting business
- Use of Geotab to monitor all vehicle movements to track emissions
- Growing proportion of downstream transportation is by EVs
- Continue to plan routes meticulously to ensure the fleet efficiency is maximised
- Some backhauling of goods

Summary of Planned Carbon Reduction Initiatives

Below is a summary of proposed projects we are currently developing or are planning to implement in the future.

- Review renewable energy options as technology develops
- Gradually phase out gas across the business and avoid opening new sites that use gas for heating where possible
- Review lighting systems across all sites to ensure LEDs are used in all possible areas
- Increase EV charging capacity at sites to support staff transition away from petrol and diesel vehicles
- Upgrades to existing EV infrastructure are planned to ensure functionality
- Continue to develop innovative solutions to reduce overall packaging waste and the quantity of single use plastics
- Establish Carbon Neutral Deliveries by 2027 through our Truline fleet

- Continued to evaluate developments within the transport and vehicles sector for alternative fuels and next generation EVs for their efficiency, performance and impact.
- Refresh the fleet as vehicles come to the end of their lease and replace with new stock that is more fuel efficient, delivering more miles per litre of fuel consumed
- Integrate new Emissions Monitoring System into the business to continually track emissions in alignment with ISO 14064-1

Carbon Reduction Targets

Below is our route towards Net Zero. We are aiming for Net Zero across all sources but recognise that the majority of emission will still come from our supply chain in 2050 and are collaborating with suppliers to help reduce this. Ultimately our supply chain emission will be heavily dependent on decarbonisation within the global transportation sector, but **evo** and the companies within our portfolio are committed to seeking sustainable alternatives where possible. Targets are set against location-based emissions.

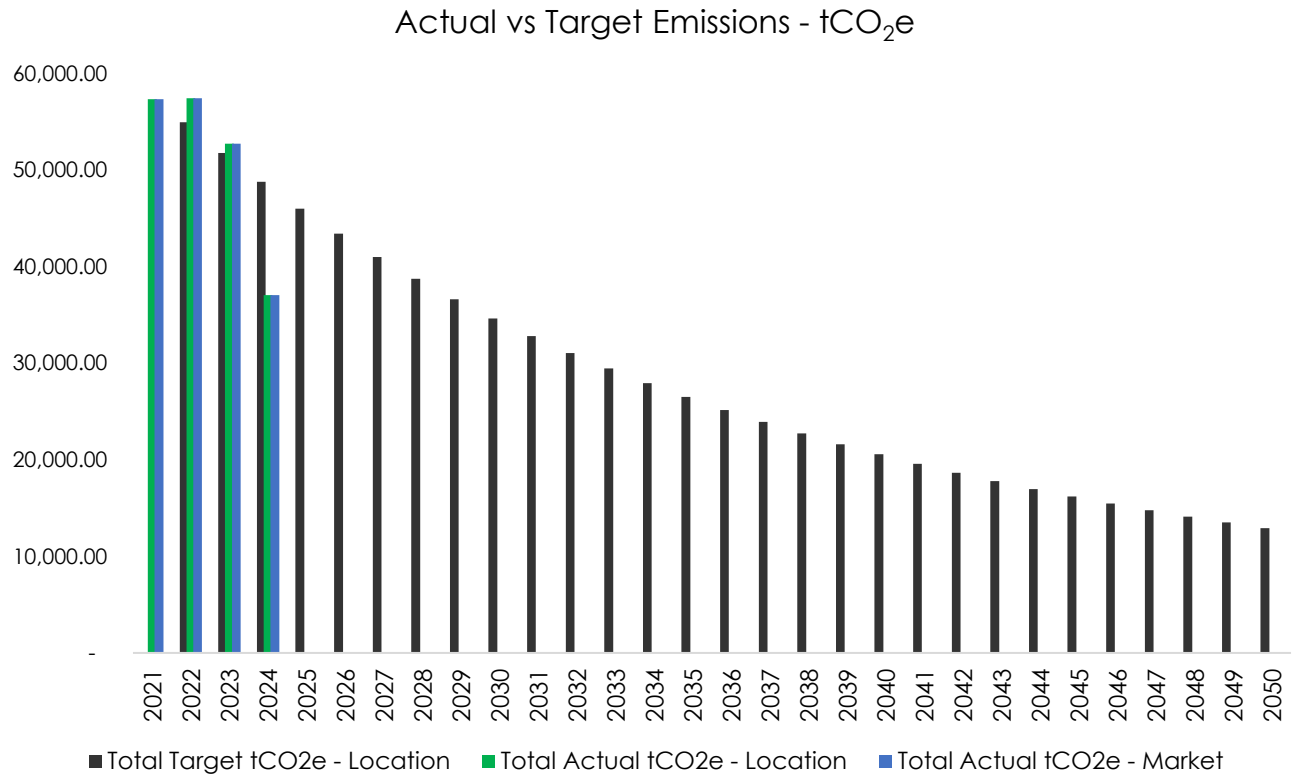
A 5-year timeline is referenced below for consistency with PPN 06/21 reporting where the UK Government template specifies that companies provide an estimate of emissions in 5 years.

Our emission reduction targets at the group level are as followed:

- Reduce emissions from gas by 5% each year, with gas phased out across the business by 2037
- Reduce emissions from company fleet by 5% each year
- Zero leaks from HVAC systems (***achieved 2021-2024***)
- Reduce emission from grey fleet by 5% each year
- Reduce emission from electricity by 12% each year
- Reduce emission from upstream transportation by 3% each year
- Zero waste to landfill (***achieved 2021-2024***)
- Reduce emission from commuting by 8% each year
- Reduce emissions from purchased goods and services by 8% each year

We project that carbon emissions will decrease over the next five years to 36,631.18 tCO_2e by 2029. This is a reduction of 37.28% from the 2021 base year.

Progress against these targets can be seen in the graph below:



Our emission are falling year-on-year but are slightly behind targets. Due to the nature of our business, we are likely to acquire additional entities in the future. The result of this may be an increase in absolute emissions, but we are committed to making intensity-based reductions.

The target referenced above for purchased goods and services is an initial target and is currently under review. Part of our efforts to reduce emissions in this area will be reaching out to suppliers directly to obtain activity data on their emissions. This data will then be apportioned to us.

Company GHG Policies, Strategies and Programmes

evo operate a certified ISO 14001:2015 Environmental Management System. This is used to set environmental policies and procedures with the aim to continually improve environmental performance. This is certified by a UKAS accredited certification body and works in parallel to our ISO 9001 Quality Management System.

Environmental Policy Statement of Intent

Each **evo** company will operate with the following key environmental objectives:

- To reduce carbon emissions and greenhouse gases.
    - arising directly from our operations through use of energy in our buildings and fuel for our Truline delivery fleet.
    - arising indirectly from our operations and the provision of business suppliers and services through business travel; commuting; waste; upstream supplier transportation and third-party distribution.
- To improve the management of waste through application of the waste hierarchy by:

- working with suppliers to reduce/reuse transport-packaging.
- sourcing waste contractors who can assist in increasing recycling rates and reducing incineration.
- educating employees on the need to segregate wastes for recycling.
- ensuring any hazardous wastes arising from damaged/returned/end of life product such as Waste Electrical and Electronic Equipment (WEEE), batteries or cleaning products is minimised and disposed of correctly.
- donating usable end of life product to charitable causes. –reusing materials wherever possible.
- regularly reviewing secondary packaging.

- To prevent pollution and accident by safely storing, transporting and delivering goods, mitigating potential risks to employees and customers.
- To source and promote supplies, services and suppliers that have environmental credentials and accreditations wherever possible.
- To carry out regular audits to ensure effective implementation of our Environmental Policy to help improve our environmental performance.
- To continually improve our Environmental Management System to enhance environmental performance.

GHG Inventory Quality Management & Calibration Requirements

evo has no calibration duties for equipment relevant to the Inventory.

Emissions Source	Quality Management Process	Uncertainties & Calibration Requirements
Electricity, gas, and water data	**evo** performs an on-going validation process on electricity, gas and water data which is designed to highlight: ■ Meters without data when data is expected ■ Meters where invoiced and AMR (Automatic Meter Reads) data do not align ■ Meters were consumption variance outside of tolerance ■ Meters where Year on Year variance is outside of tolerance The validation results in queries being generated directly with suppliers. Where necessary queries will be address to **evo** FM team to validate discrepancies identified. This is an on-going process which results in a monthly query report.	For the consumption of electricity in the UK, "The Meters (Certification) Regulations 1998" [21] state that: The permitted margins of error shall be an error not exceeding plus 2.5 per cent. or minus 3.5 per cent. at any load at which the meter is designed to operate
Fuel use in company vehicles	**evo** Finance team check the fuel invoicing as part of the standard financial internal audit process. In addition, the fuel combustion data is checked via both internal and external audit.	N/A
Fugitive emissions	**evo** completes regular compliance audits across the estate as part of the management of ISO14001:2015, this includes an assessment of the compliance with fluorinated gas regulations. No fugitive emissions detected in 2021 or 2022.	Relevant equipment checked and maintained as per manufacturers' guidelines and legal requirements.

		All maintenance carried out by qualified individuals. Maintenance records kept as part of Environmental Management System.

Annex

Breakdown of Emissions by Company

Below is a breakdown of emissions from each company within the portfolio.

Downstream transportation in the context of Banner and VOW refers to Scope 1 fuel use from Truline. Truline complete deliveries on behalf of Banner and VOW. Recorded as Scope 3 downstream in order to meet reporting requirements for PPN 06/2.

Emissions from **evo** and Staples are from commuting and business travel by specific personnel. These businesses do not directly operate physical premises.

Waste generated in operations includes wastewater. No downstream transportation at Group level as transportation of goods to customers is completed by Truline.

Scope breakdown:

		2021	2022	2023	2024
Evo Group Summary	Scope 1	7,744.66	7,346.84	6,858.93	7,933.89
	Scope 2 - L	1,053.87	881.36	928.81	926.49
	Scope 2 - M	-	-	484.11	1,324.51
	Scope 3	49,609.64	50,125.27	45,417.97	27,818.49
	Total - L	58,408.17	58,353.47	53,205.72	36,678.87
	Total - M	57,354.30	57,472.11	52,761.01	37,076.89

		2021	2022	2023	2024
Banner	Scope 1	322.84	227.91	57.80	35.00
	Scope 2 - L	379.78	322.07	268.96	240.22
	Scope 2 - M	-	-	129.79	343.42
	Scope 3	18,295.09	17,318.41	16,213.21	7,579.55
	Total - L	18,997.71	17,868.39	16,539.97	7,854.76
	Total - M	18,617.93	17,546.32	16,400.80	7,957.96

		2021	2022	2023	2024
Complete	Scope 1	-	-	28.43	28.95
	Scope 2 - L	-	-	92.12	98.28
	Scope 2 - M	-	-	73.02	140.50
	Scope 3	-	-	4,420.11	3,168.91
	Total - L	-	-	4,540.67	3,296.15
	Total - M	-	-	4,521.57	3,338.37

		2021	2022	2023	2024
Premier Vanguard	Scope 1	13.51	13.47	13.50	13.50
	Scope 2 - L	31.44	28.63	30.66	29.51
	Scope 2 - M	-	-	15.61	42.18
	Scope 3	103.87	66.86	125.75	754.13
	Total - L	148.83	108.96	169.91	797.13
	Total - M	117.39	80.33	154.85	809.80

		2021	2022	2023	2024
Staples	Scope 1	-	-	-	-
	Scope 2 - L	-	-	-	-
	Scope 2 - M	-	-	-	-
	Scope 3	807.18	562.33	321.74	614.69
	Total - L	807.18	562.33	321.74	614.69
	Total - M	807.18	562.33	321.74	614.69

		2021	2022	2023	2024
Truline	Scope 1	6,917.74	6,753.06	6,311.52	7,333.54
Truline	Scope 2 - L	87.52	79.45	72.67	70.21
	Scope 2 - M	-	-	32.63	100.38
	Scope 3	8,462.31	9,591.70	3,648.62	5,396.67
	Total - L	15,467.57	16,424.21	10,032.81	12,800.43
	Total - M	15,380.05	16,344.76	9,992.77	12,830.59

		2021	2022	2023	2024
Vow	Scope 1	486.46	348.23	441.16	509.92
Vow	Scope 2 - L	435.39	343.33	360.18	370.86
	Scope 2 - M	-	-	181.80	530.19
	Scope 3	28,020.63	28,686.47	26,664.86	14,741.46
	Total - L	28,942.48	29,378.03	27,466.20	15,622.24
	Total - M	28,507.09	29,034.70	27,287.82	15,781.57

		2021	2022	2023	2024
Vow Ireland	Scope 1	4.10	4.17	6.53	12.99
Vow Ireland	Scope 2 - L	119.75	107.87	104.22	117.41
	Scope 2 - M	-	-	51.26	167.85
	Scope 3	46.13	39.67	36.04	1,208.41
	Total - L	169.98	151.71	146.78	1,338.81
	Total - M	50.23	43.83	93.82	1,389.25

Detailed breakdown:

Company: Evo Group

SCOPE	GHG SOURCE	2021	2022	2023	2024
Scope 1	Stationary combustion	1,531.36	1,121.31	705.73	687.67
Scope 1	Mobile combustion	6,213.30	6,225.53	6,153.21	7,246.22
Scope 1	Fugitive emissions	-	-	-	-
Scope 2 - Location	Electricity - location	1,053.87	881.36	928.81	926.49
Scope 2 - Location	Purchased heating - location	-	-	-	-
Scope 2 - Location	Purchased cooling - location	-	-	-	-
Scope 2 - Market	Electricity - market	-	-	484.11	1,324.51
Scope 2 - Market	Purchased heating - market	-	-	-	-
Scope 2 - Market	Purchased cooling - market	-	-	-	-
Scope 3	Purchased goods and services	25,785.46	30,609.89	18,167.95	11,130.34
Scope 3	Water supply	6.02	6.57	3.98	2.08
Scope 3	Capital goods	-	-	-	-
Scope 3	Fuel & energy related activities (T&D)	93.26	80.62	80.36	81.89
Scope 3	Fuel & energy related activities (WTT - energy)	560.81	421.11	340.24	343.33
Scope 3	Fuel & energy related activities (WTT - transport)	1,545.38	1,516.09	1,567.47	1,825.26
Scope 3	Upstream transportation	19,342.90	15,004.10	22,533.88	9,551.88
Scope 3	Waste	32.51	28.16	28.97	11.33
Scope 3	Waste water	10.98	11.99	4.53	2.52
Scope 3	Business travel - grey fleet	141.22	120.20	270.33	240.18
Scope 3	Business travel - air	0.06	7.55	3.59	3.59
Scope 3	Business travel - rail	-	-	-	-
Scope 3	Business travel - rail/other	1.13	4.93	3.49	3.49
Scope 3	Business travel - hotel stays	-	-	-	-
Scope 3	Commuting	1,998.23	2,147.69	2,258.46	2,525.96
Scope 3	Homeworking	91.68	166.36	154.70	211.35
Scope 3	Upstream leased assets	-	-	-	-
Scope 3	Downstream transportation	-	-	-	1,885.28
Scope 3	Downstream leased assets	-	-	-	-
Scope 3	Investments	-	-	-	-

Total - Location	**58,408.17**	**58,353.47**	**53,205.72**	**36,678.87**
Total - Market	**57,354.30**	**57,472.11**	**52,761.01**	**37,076.89**

Company: Banner

SCOPE	GHG SOURCE	2021	2022	2023	2024
Scope 1	Stationary combustion	322.84	227.91	57.80	35.00
	Mobile combustion	-	-	-	-
	Fugitive emissions	-	-	-	-
Scope 2 - Location	Electricity - location	379.78	322.07	268.96	240.22
	Purchased heating - location	-	-	-	-
	Purchased cooling - location	-	-	-	-
Scope 2 - Market	Electricity - market	-	-	129.79	343.42
	Purchased heating - market	-	-	-	-
	Purchased cooling - market	-	-	-	-
1,160.21Scope 3	Purchased goods and services	7,318.96	8,930.08	5,629.39	2,716.44
	Water supply	3.90	5.08	2.50	1.41
	Capital goods	-	-	-	-
	Fuel & energy related activities (T&D)	33.61	29.46	23.27	21.23
	Fuel & energy related activities (WTT - energy)	162.90	122.90	74.32	65.35
	Fuel & energy related activities (WTT - transport)	13.63	16.33	20.17	16.28
	Upstream transportation	7,615.61	4,978.39	7,702.78	1,488.13
	Waste	3.14	14.82	9.10	2.02
	Waste water	7.12	9.28	2.85	1.71
	Business travel - grey fleet	51.85	61.82	76.98	61.82
	Business travel - air	-	0.87	0.15	0.15
	Business travel - rail	0.51	2.23	1.59	1.59
	Business travel - rail/other	0.02	0.05	0.06	0.06
	Business travel - hotel stays				
	Commuting	251.68	289.61	225.96	102.14
	Homeworking	36.16	55.99	44.34	29.83
	Upstream leased assets				
	Downstream transportation	2,795.98	2,801.49	2,399.75	3,071.39
	Downstream leased assets				
	Investments				

Total - Location	**18,997.71**	**17,868.39**	**16,539.97**	**7,854.76**
Total - Market	**18,617.93**	**17,546.32**	**16,400.80**	**7,957.96**

Company: Complete

SCOPE	GHG SOURCE	2021	2022	2023	2024
Scope 1	Stationary combustion	-	-	28.43	28.95
Scope 1	Mobile combustion	-	-	-	-
Scope 1	Fugitive emissions	-	-	-	-
Scope 2 - Location	Electricity - location	-	-	92.12	98.28
Scope 2 - Location	Purchased heating - location	-	-	-	-
Scope 2 - Location	Purchased cooling - location	-	-	-	-
Scope 2 - Market	Electricity - market	-	-	73.02	140.50
Scope 2 - Market	Purchased heating - market	-	-	-	-
Scope 2 - Market	Purchased cooling - market	-	-	-	-
Scope 3	Purchased goods and services	-	-	2,703.26	1,150.55
Scope 3	Water supply	-	-	-	-
Scope 3	Capital goods	-	-	-	-
Scope 3	Fuel & energy related activities (T&D)	-	-	7.97	8.69
Scope 3	Fuel & energy related activities (WTT - energy)	-	-	26.88	29.15
Scope 3	Fuel & energy related activities (WTT - transport)	-	-	31.02	28.41
Scope 3	Upstream transportation	-	-	-	470.27
Scope 3	Waste	-	-	2.99	1.06
Scope 3	Waste water	-	-	-	-
Scope 3	Business travel - grey fleet	-	-	118.41	107.86
Scope 3	Business travel - air	-	-	-	-
Scope 3	Business travel - rail	-	-	0.98	0.98
Scope 3	Business travel - rail/other	-	-	0.00	0.00
Scope 3	Business travel - hotel stays				
Scope 3	Commuting	-	-	326.50	191.70
Scope 3	Homeworking	-	-	32.98	20.02
Scope 3	Upstream leased assets				
Scope 3	Downstream transportation	-	-	1,169.11	1,160.21
Scope 3	Downstream leased assets				
Scope 3	Investments				

Total - Location	**-**	**-**	**4,540.67**	**3,296.15**
Total - Market	**-**	**-**	**4,521.57**	**3,338.37**

Company: Evo Group

SCOPE	GHG SOURCE	2021	2022	2023	2024
Scope 1	Stationary combustion	1,531.36	1,121.31	705.73	687.67
Scope 1	Mobile combustion	6,213.30	6,225.53	6,153.21	7,246.22
Scope 1	Fugitive emissions	-	-	-	-
Scope 2 - Location	Electricity - location	1,053.87	881.36	928.81	926.49
Scope 2 - Location	Purchased heating - location	-	-	-	-
Scope 2 - Location	Purchased cooling - location	-	-	-	-
Scope 2 - Market	Electricity - market	-	-	484.11	1,324.51
Scope 2 - Market	Purchased heating - market	-	-	-	-
Scope 2 - Market	Purchased cooling - market	-	-	-	-
Scope 3	Purchased goods and services	25,785.46	30,609.89	18,167.95	11,130.34
Scope 3	Water supply	6.02	6.57	3.98	2.08
Scope 3	Capital goods	-	-	-	-
Scope 3	Fuel & energy related activities (T&D)	93.26	80.62	80.36	81.89
Scope 3	Fuel & energy related activities (WTT - energy)	560.81	421.11	340.24	343.33
Scope 3	Fuel & energy related activities (WTT - transport)	1,545.38	1,516.09	1,567.47	1,825.26
Scope 3	Upstream transportation	19,342.90	15,004.10	22,533.88	9,551.88
Scope 3	Waste	32.51	28.16	28.97	11.33
Scope 3	Waste water	10.98	11.99	4.53	2.52
Scope 3	Business travel - grey fleet	141.22	120.20	270.33	240.18
Scope 3	Business travel - air	0.06	7.55	3.59	3.59
Scope 3	Business travel - rail	-	-	-	-
Scope 3	Business travel - rail/other	1.13	4.93	3.49	3.49
Scope 3	Business travel - hotel stays	-	-	-	-
Scope 3	Commuting	1,998.23	2,147.69	2,258.46	2,525.96
Scope 3	Homeworking	91.68	166.36	154.70	211.35
Scope 3	Upstream leased assets	-	-	-	-
Scope 3	Downstream transportation	-	-	-	1,885.28
Scope 3	Downstream leased assets	-	-	-	-
Scope 3	Investments	-	-	-	-

Total - Location	**58,408.17**	**58,353.47**	**53,205.72**	**36,678.87**
Total - Market	**57,354.30**	**57,472.11**	**52,761.01**	**37,076.89**

Company: Premvan

SCOPE	GHG SOURCE	2021	2022	2023	2024
Scope 1	Stationary combustion	13.51	13.47	13.50	13.50
Scope 1	Mobile combustion	-	-	-	-
Scope 1	Fugitive emissions	-	-	-	-
Scope 2 - Location	Electricity - location	31.44	28.63	30.66	29.51
Scope 2 - Location	Purchased heating - location	-	-	-	-
Scope 2 - Location	Purchased cooling - location	-	-	-	-
Scope 2 - Market	Electricity - market	-	-	15.61	42.18
Scope 2 - Market	Purchased heating - market	-	-	-	-
Scope 2 - Market	Purchased cooling - market	-	-	-	-
Scope 3	Purchased goods and services	-	-	-	-
Scope 3	Water supply	-	-	-	-
Scope 3	Capital goods	-	-	-	-
Scope 3	Fuel & energy related activities (T&D)	2.78	2.62	2.65	2.61
Scope 3	Fuel & energy related activities (WTT - energy)	11.22	9.77	9.61	9.55
Scope 3	Fuel & energy related activities (WTT - transport)	-	-	-	-
Scope 3	Upstream transportation	-	-	-	695.29
Scope 3	Waste	-	-	-	0.34
Scope 3	Waste water	-	-	-	-
Scope 3	Business travel - grey fleet	-	-	-	-
Scope 3	Business travel - air	-	-	-	-
Scope 3	Business travel - rail	-	-	-	-
Scope 3	Business travel - rail/other	-	-	-	-
Scope 3	Business travel - hotel stays				
Scope 3	Commuting	89.87	42.99	105.45	38.98
Scope 3	Homeworking	-	11.49	8.03	7.36
Scope 3	Upstream leased assets				
Scope 3	Downstream transportation	-	-	-	-
Scope 3	Downstream leased assets				
Scope 3	Investments				

Total - Location	**148.83**	**108.96**	**169.91**	**797.13**
Total - Market	**117.39**	**80.33**	**154.85**	**809.80**

Company: Staples

SCOPE	GHG SOURCE	2021	2022	2023	2024
Scope 1	Stationary combustion	-	-	-	-
Scope 1	Mobile combustion	-	-	-	-
Scope 1	Fugitive emissions	-	-	-	-
Scope 2 - Location	Electricity - location	-	-	-	-
Scope 2 - Location	Purchased heating - location	-	-	-	-
Scope 2 - Location	Purchased cooling - location	-	-	-	-
Scope 2 - Market	Electricity - market	-	-	-	-
Scope 2 - Market	Purchased heating - market	-	-	-	-
Scope 2 - Market	Purchased cooling - market	-	-	-	-
Scope 3	Purchased goods and services	793.44	556.89	314.67	207.06
Scope 3	Water supply	-	-	-	-
Scope 3	Capital goods	-	-	-	-
Scope 3	Fuel & energy related activities (T&D)	-	-	-	-
Scope 3	Fuel & energy related activities (WTT - energy)	-	-	-	-
Scope 3	Fuel & energy related activities (WTT - transport)	0.07	-	-	-
Scope 3	Upstream transportation	-	-	-	-
Scope 3	Waste	-	-	-	-
Scope 3	Waste water	-	-	-	-
Scope 3	Business travel - grey fleet	0.28	-	-	-
Scope 3	Business travel - air	-	-	-	-
Scope 3	Business travel - rail	-	-	-	-
Scope 3	Business travel - rail/other	-	-	-	-
Scope 3	Business travel - hotel stays				
Scope 3	Commuting	7.93	5.11	6.49	-
Scope 3	Homeworking	5.46	0.33	0.59	-
Scope 3	Upstream leased assets				
Scope 3	Downstream transportation	-	-	-	407.63
Scope 3	Downstream leased assets				
Scope 3	Investments				

Total - Location	**807.18**	**562.33**	**321.74**	**614.69**
Total - Market	**807.18**	**562.33**	**321.74**	**614.69**

Company: Truline

SCOPE	GHG SOURCE	2021	2022	2023	2024
Scope 1	Stationary combustion	704.45	527.54	158.31	87.32
Scope 1	Mobile combustion	6,213.30	6,225.53	6,153.21	7,246.22
Scope 1	Fugitive emissions	-	-	-	-
Scope 2 - Location	Electricity - location	87.52	79.45	72.67	70.21
Scope 2 - Location	Purchased heating - location	-	-	-	-
Scope 2 - Location	Purchased cooling - location	-	-	-	-
Scope 2 - Market	Electricity - market	-	-	32.63	100.38
Scope 2 - Market	Purchased heating - market	-	-	-	-
Scope 2 - Market	Purchased cooling - market	-	-	-	-
Scope 3	Purchased goods and services	6,446.37	7,652.47	1,253.59	2,782.58
Scope 3	Water supply	0.73	0.55	0.20	0.12
Scope 3	Capital goods	-	-	-	-
Scope 3	Fuel & energy related activities (T&D)	7.74	7.27	6.29	6.21
Scope 3	Fuel & energy related activities (WTT - energy)	145.38	110.62	43.65	31.83
Scope 3	Fuel & energy related activities (WTT - transport)	1,525.39	1,487.73	1,502.47	1,761.99
Scope 3	Upstream transportation	-	-	-	-
Scope 3	Waste	14.67	6.27	-	-
Scope 3	Waste water	1.32	1.01	0.23	0.14
Scope 3	Business travel - grey fleet	65.18	12.84	22.23	-
Scope 3	Business travel - air	-	-	0.07	0.07
Scope 3	Business travel - rail	-	-	0.05	0.05
Scope 3	Business travel - rail/other	-	-	-	-
Scope 3	Business travel - hotel stays				
Scope 3	Commuting	254.23	312.30	819.38	807.96
Scope 3	Homeworking	1.29	0.64	0.46	5.72
Scope 3	Upstream leased assets				
Scope 3	Downstream transportation	-	-	-	-
Scope 3	Downstream leased assets				
Scope 3	Investments				

Total - Location	**15,467.57**	**16,424.21**	**10,032.81**	**12,800.43**
Total - Market	**15,380.05**	**16,344.76**	**9,992.77**	**12,830.59**

Company: Vow

SCOPE	GHG SOURCE	2021	2022	2023	2024
Scope 1	Stationary combustion	486.46	348.23	441.16	509.92
Scope 1	Mobile combustion	-	-	-	-
Scope 1	Fugitive emissions	-	-	-	-
Scope 2 - Location	Electricity - location	435.39	343.33	360.18	370.86
Scope 2 - Location	Purchased heating - location	-	-	-	-
Scope 2 - Location	Purchased cooling - location	-	-	-	-
Scope 2 - Market	Electricity - market	-	-	181.80	530.19
Scope 2 - Market	Purchased heating - market	-	-	-	-
Scope 2 - Market	Purchased cooling - market	-	-	-	-
Scope 3	Purchased goods and services	11,226.69	13,470.45	8,267.49	2,807.38
Scope 3	Water supply	1.07	0.60	0.88	0.29
Scope 3	Capital goods	-	-	-	-
Scope 3	Fuel & energy related activities (T&D)	38.53	31.41	31.16	32.78
Scope 3	Fuel & energy related activities (WTT - energy)	206.66	148.95	159.60	176.19
Scope 3	Fuel & energy related activities (WTT - transport)	3.19	5.75	5.98	18.54
Scope 3	Upstream transportation	11,727.29	10,025.71	14,831.10	6,898.18
Scope 3	Waste	14.70	7.07	16.88	6.65
Scope 3	Waste water	1.96	1.10	1.01	0.35
Scope 3	Business travel - grey fleet	12.12	21.75	22.84	70.37
Scope 3	Business travel - air	0.06	0.38	-	-
Scope 3	Business travel - rail	0.13	0.74	0.30	0.30
Scope 3	Business travel - rail/other	0.00	0.02	0.01	0.01
Scope 3	Business travel - hotel stays				
Scope 3	Commuting	1,347.89	1,457.75	686.87	1,207.25
Scope 3	Homeworking	23.01	90.74	56.38	127.65
Scope 3	Upstream leased assets				
Scope 3	Downstream transportation	3,417.31	3,424.04	2,584.35	3,395.51
Scope 3	Downstream leased assets				
Scope 3	Investments				

Total - Location	**28,942.48**	**29,378.03**	**27,466.20**	**15,622.24**
Total - Market	**28,507.09**	**29,034.70**	**27,287.82**	**15,781.57**

Company: Vow Ireland

SCOPE	GHG SOURCE	2021	2022	2023	2024
Scope 1	Stationary combustion	4.10	4.17	6.53	12.99
Scope 1	Mobile combustion	-	-	-	-
Scope 1	Fugitive emissions	-	-	-	-
Scope 2 - Location	Electricity - location	119.75	107.87	104.22	117.41
Scope 2 - Location	Purchased heating - location	-	-	-	-
Scope 2 - Location	Purchased cooling - location	-	-	-	-
Scope 2 - Market	Electricity - market	-	-	51.26	167.85
Scope 2 - Market	Purchased heating - market	-	-	-	-
Scope 2 - Market	Purchased cooling - market	-	-	-	-
Scope 3	Purchased goods and services	-	-	-	-
Scope 3	Water supply	0.32	0.33	0.40	0.26
Scope 3	Capital goods	-	-	-	-
Scope 3	Fuel & energy related activities (T&D)	10.60	9.87	9.02	10.38
Scope 3	Fuel & energy related activities (WTT - energy)	34.64	28.87	26.18	31.26
Scope 3	Fuel & energy related activities (WTT - transport)	-	-	-	-
Scope 3	Upstream transportation	-	-	-	-
Scope 3	Waste	-	-	-	1.26
Scope 3	Waste water	0.58	0.60	0.45	0.32
Scope 3	Business travel - grey fleet	-	-	-	-
Scope 3	Business travel - air	-	-	-	-
Scope 3	Business travel - rail	-	-	-	-
Scope 3	Business travel - rail/other	-	-	-	-
Scope 3	Business travel - hotel stays				
Scope 3	Commuting	-	-	-	66.87
Scope 3	Homeworking	-	-	-	1.30
Scope 3	Upstream leased assets				
Scope 3	Downstream transportation	-	-	-	1,096.77
Scope 3	Downstream leased assets				
Scope 3	Investments				

Total - Location	**169.98**	**151.71**	**146.78**	**1,338.81**
Total - Market	**50.23**	**43.83**	**93.82**	**1,389.25**

GHG Report produced by Julie Hadley, Shreya Singh and David Algar