

Climate Wise

Corporate Carbon Accounting Streamline Verification Report

Prepared by

Nonwovenn Ltd

GHG Emissions Inventory Report

01 January 2024 to 31 December 2024

Verified by Climate Wise | GHG Protocol Corporate Standard | UK DESNZ & Climatiq Emission Factors 2024

SCOPE 1 & 2 (LOCATION-BASED) 3,292.7 tCO₂e 14.0 kgCO₂e per FTE 0.07145 kgCO₂e per £1 turnover	SCOPE 3 11,507.0 tCO₂e Cat 1: 9541.60 · Cat 3: 675.0 Cat 9: 239.2 · Cat 12: 130.0	TOTAL SC 1–3 (LOCATION-BASED) 14,799.7 tCO₂e 62.7 kgCO₂e per FTE 0.32115 kgCO₂e per £1 turnover
SCOPE 1 & 2 (MARKET-BASED) 2,266.4 tCO₂e 9.60 kgCO₂e per FTE 0.04918 kgCO₂e per £1 turnover	SCOPE 3 11,507.0 tCO₂e Cat 1: 9541.60 · Cat 3: 675.0 Cat 9: 239.2 · Cat 12: 130.0	TOTAL SC 1–3 (MARKET-BASED) 13,773.4 tCO₂e 58.4 kgCO₂e per FTE 0.29888 kgCO₂e per £1 turnover

Report Date: 26 June 2026 | Prepared for: Prabhat Mishra, Nonwovenn Ltd

Clarification of Terminology

Carbon Neutral: Zero net emissions from direct company-owned operations (Scopes 1 & 2).

Net Zero: Zero emissions across all scopes (1, 2 & 3), including upstream and downstream value chain impacts.

CO₂e (Carbon Dioxide Equivalent): A unified metric expressing the global warming potential of greenhouse gases in terms of CO₂.

T&D / WTT: Transmission & Distribution (T&D) and Well to Tank (WTT) — upstream Scope 3 Category 3 factors per GHG Protocol. Under previous SWMAS reports these were included within Scope 1 & 2 per DEFRA/SECR convention.

Location-Based (LB): Scope 2 method using the UK national average grid electricity emission factor.

Market-Based (MB): Scope 2 method using supplier-specific or zero-carbon contractual instruments (REGOs). Where REGOs are held, market-based Scope 2 is zero.

tCO₂e: Metric tonnes of carbon dioxide equivalent.

kgCO₂e: Kilograms of carbon dioxide equivalent (1 tCO₂e = 1,000 kgCO₂e).

kgCO₂e per £1 turnover: Carbon intensity expressed per pound of revenue — the primary intensity metric used by Nonwovenn Ltd.

Important Notice: Change in Reporting Methodology and Period

This report has been verified by Climate Wise and prepared by Nonwovenn Ltd using the GHG Protocol Corporate Accounting and Reporting Standard, representing a transition from the SWMAS reporting approach. Key changes are set out below.

1. Change in Reporting Period

Previous SWMAS reports used Nonwovenn's financial year (April to March). Nonwovenn Ltd reports on a calendar year (January to December):

- 2024 Report: 01 January 2024 to 31 December 2024

Intensity ratios (per £1 turnover, per FTE, per m²) are the best comparators across the two methodologies and reporting periods.

2. Treatment of T&D and WTT Emissions

SWMAS reports placed T&D losses and WTT uplifts within Scope 1 & 2 (DEFRA/SECR approach). Nonwovenn & Climate Wise classifies these as Scope 3 Category 3 (GHG Protocol). Total Scope 1–3 emissions are equivalent; only the scope allocation differs.

3. Expanded Scope 3 Boundary

SWMAS Scope 3 covered business travel only. Nonwovenn & Climate Wise covers Categories 1, 2, 3, 4, 5, 6, 7, 9 and 12, including the comprehensive supply chain analysis (Category 1) which is Nonwovenn's dominant emission source.

4. Emission Factors - DESNZ and Climatiq

UK DESNZ GHG Reporting Factors (2024)

Applied to natural gas, electricity, propane, T&D losses, WTT uplifts, all travel modes, waste disposal, water supply, financial/IT/professional services spend.

Climatiq EEIO Spend-Based Factors

Applied to: Scope 3 Category 1 material and chemical supplier spend (fibres, binder chemicals, technical textiles, packaging, carbon). These are sector-level EEIO factors translating supplier spend into estimated embodied carbon.

5. Intensity Metric - kgCO₂e per £1 Turnover

Nonwovenn Ltd reports per £1 of turnover (not per £1,000 as in SWMAS reports). Divide any SWMAS per-£1,000 figure by 1,000 to obtain the per-£1 equivalent. Nonwovenn's 2024 base: 0.07145 kgCO₂e/£1 (S1+2) and 0.32115 kgCO₂e/£1 (S1–3).

GHG Emissions Report — Organisational Boundary and Methodology

Boundary defined using the operational control approach per GHG Protocol Corporate Standard and UK DESNZ methodology.

- Scope 1: Direct emissions from owned or controlled sources
- Scope 2: Indirect emissions from purchased electricity
- Scope 3: All other indirect emissions across the value chain

Part 1: Descriptive Information

Descriptive Information		Company Response
Company name	Nonwovenn Ltd	
Description	UK manufacturer of technical nonwoven fabrics operating two sites: BFF (Bridgewater) and Lantor (Sunnyside).	
Chosen consolidation approach	Operational control	
Facilities included	BFF — Bridgewater; Lantor — Sunnyside	
Reporting period	01 January 2024 to 31 December 2024	
Employees (FTE)	236	
Total floor space	36,266 m²	
Annual turnover	£46,083,000	
Scope 3 categories included	Categories 1, 2, 3, 4, 5, 6, 7, 9 & 12	
Emission factors	UK DESNZ GHG Reporting Factors 2024; Climatiq EEIO (supply chain spend)	
Base year	2024 — first full calendar year of Climate Wise reporting	

Scope 3 Activities Excluded

Category	Scope	Justification
Cat 10: Processing of Sold Products	Scope 3	Category 10 is assessed as potentially applicable. Nonwovenn supplies a mix of finished and intermediate nonwoven materials. Where products are sold for further conversion by customers, emissions from that processing are attributable under this category. Nonwovenn currently lacks sufficient customer processing data to produce a robust quantification.
Cat 11: Use of Sold Products	Scope 3	Nonwoven fabrics are passive materials with no operational energy use during the use phase.
Cat 13: Downstream Leased Assets	Scope 3	No assets leased to third parties within the reporting boundary.
Cat 14: Franchises	Scope 3	Nonwovenn does not operate a franchise model.
Cat 15: Investments	Scope 3	No equity investments or project finance positions within the reporting boundary.

Part 2: Greenhouse Gas Emissions Data

In 2024, Nonwovenn’s total carbon footprint was 13,773.4 tCO₂e on a market-based (MB) basis and 14,799.7 tCO₂e on a location-based (LB) basis. Nonwovenn grew revenue by +24.5% in 2025 while total emissions grew at a fraction of that rate, demonstrating that Nonwovenn is successfully decoupling carbon from growth. The detailed emissions and energy use data is provided in Appendix 1. A full breakdown by individual source is provided in Appendix 2.

Location-Based vs Market-Based: the location-based method uses the UK national grid average electricity emission factor. The market-based method applies a zero-emission factor for electricity where Nonwovenn holds REGO-backed renewable energy certificates, reducing Scope 2 to zero. The market-based figure is the primary reporting metric for target-setting and SBTi alignment.

Category 1 (Purchased Goods & Services) is Nonwovenn’s dominant emission source, representing 64.5% of total Scope 1–3 (LB) and 83.1% of Scope 3. The top 10 suppliers by carbon impact account for 71.6% of Category 1 emissions. Engaging these suppliers on carbon reduction is the single highest-leverage decarbonisation action available.

Natural gas (Scope 1) is the largest directly controlled emission source. In 2024, gross natural gas emissions were 2,404.2 tCO₂e across both sites, representing 16.2% of the total location-based inventory. During the year, Nonwovenn introduced an RGGO-certified gas arrangement covering 25% of its heating-gas supply from the date the arrangement commenced. As this began part-way through the calendar year, the certificates did not cover 25% of Nonwovenn’s total annual gas consumption. The resulting full-year certificate-attributed reduction was 150.3 tCO₂e, giving supplementary RGGO-adjusted natural gas emissions of 2,253.9 tCO₂e. This timing difference explains why the annual reduction is lower than the stated 25% supply coverage. Reducing gas consumption through efficiency measures and increasing renewable-gas coverage remain Priority 1 for operational decarbonisation.

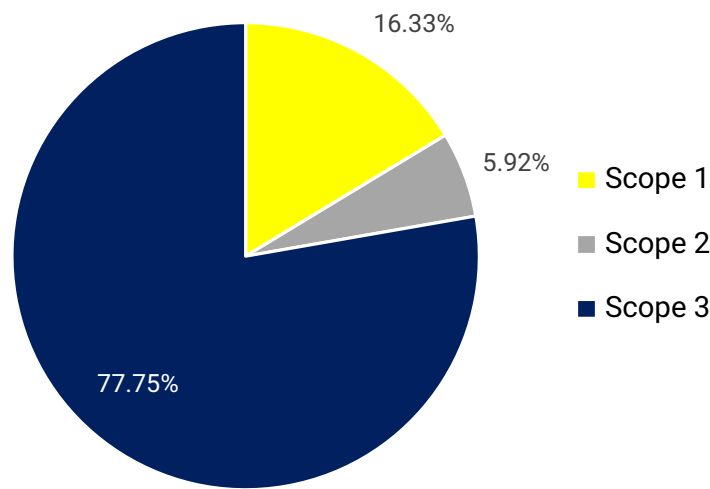
Emissions Summary — Location-Based and Market-Based

Emissions Summary	Location-Based (tCO ₂ e)	Market-Based (tCO ₂ e)	Unit
Scope 1 (Direct Emissions)			
Scope 1 Total	2416.7	2266.4	tCO ₂ e
Scope 2 (Purchased Electricity)			
National Grid Electricity	876.0	0.0	tCO ₂ e
Scope 2 Total	876.0	0.0	tCO ₂ e
Scope 1 + 2 Total	3292.7	2266.4	tCO ₂ e
Scope 3 (Value Chain Emissions)			
Cat 1: Purchased Goods & Services	9541.6	9541.6	tCO ₂ e
Cat 2: Capital Goods	3.6	3.6	tCO ₂ e
Cat 3: Fuel & Energy Related (T&D/WTT)	675.0	675.0	tCO ₂ e
Cat 4: Upstream Transportation	473.3	473.3	tCO ₂ e
Cat 5: Waste & Water	13.0	13.0	tCO ₂ e
Cat 6: Business Travel	125.1	125.1	tCO ₂ e
Cat 7: Employee Commute	306.3	306.3	tCO ₂ e
Cat 9: Downstream Transportation	239.2	239.2	tCO ₂ e
Cat 12: End of Life Treatment	130.0	130.0	tCO ₂ e
Scope 3 Total	11507.0	11507.0	tCO ₂ e
TOTAL SCOPE 1–3	14799.7	13773.4	tCO ₂ e
Intensity Metrics — Scope 1+2			
tCO ₂ e per FTE employee	14.0	9.6	tCO ₂ e
kgCO ₂ e per £1 turnover	0.07145	0.04918	kgCO ₂ e

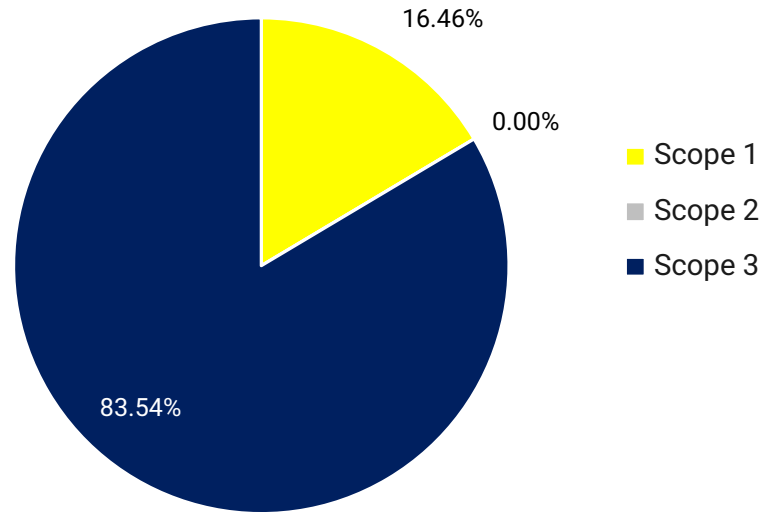
kgCO ₂ e per 100 m ²	9079.4	6249.5	kgCO ₂ e
tCO ₂ e per tonne of production	0.9	0.6	tCO ₂ e
Intensity Metrics — Scope 1–3			
tCO ₂ e per FTE employee	62.7	58.4	tCO ₂ e
kgCO ₂ e per £1 turnover	0.32115	0.29888	kgCO ₂ e
kgCO ₂ e per 100 m ²	40808.8	37978.9	kgCO ₂ e
tCO ₂ e per tonne of production	4.2	3.9	tCO ₂ e

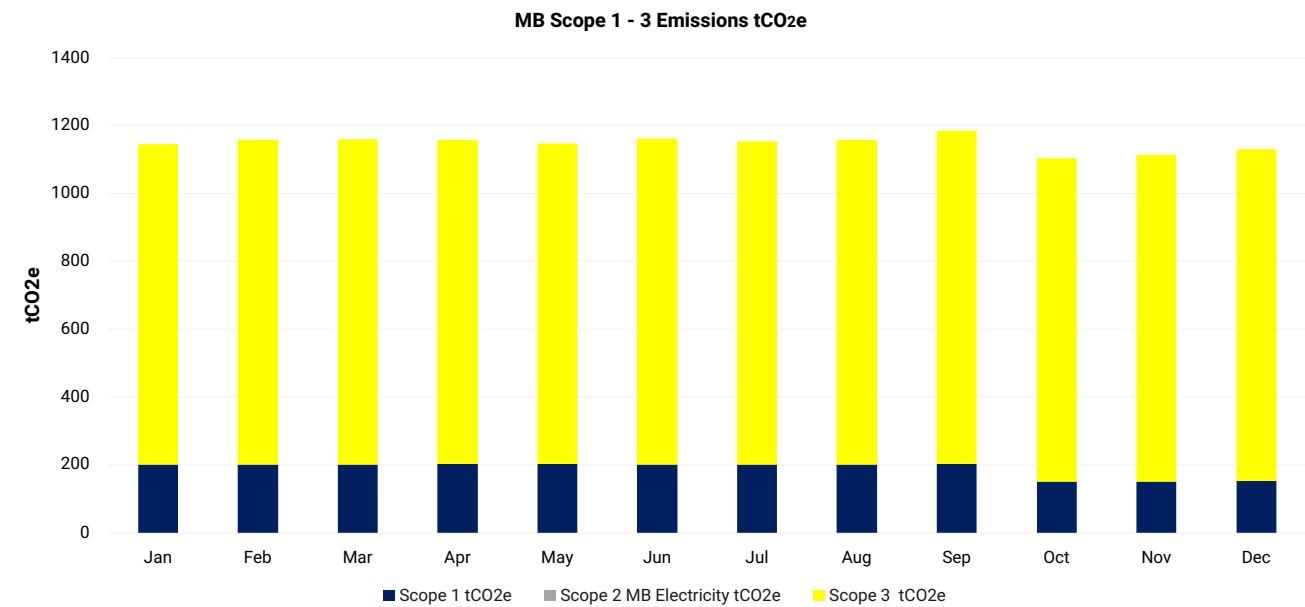
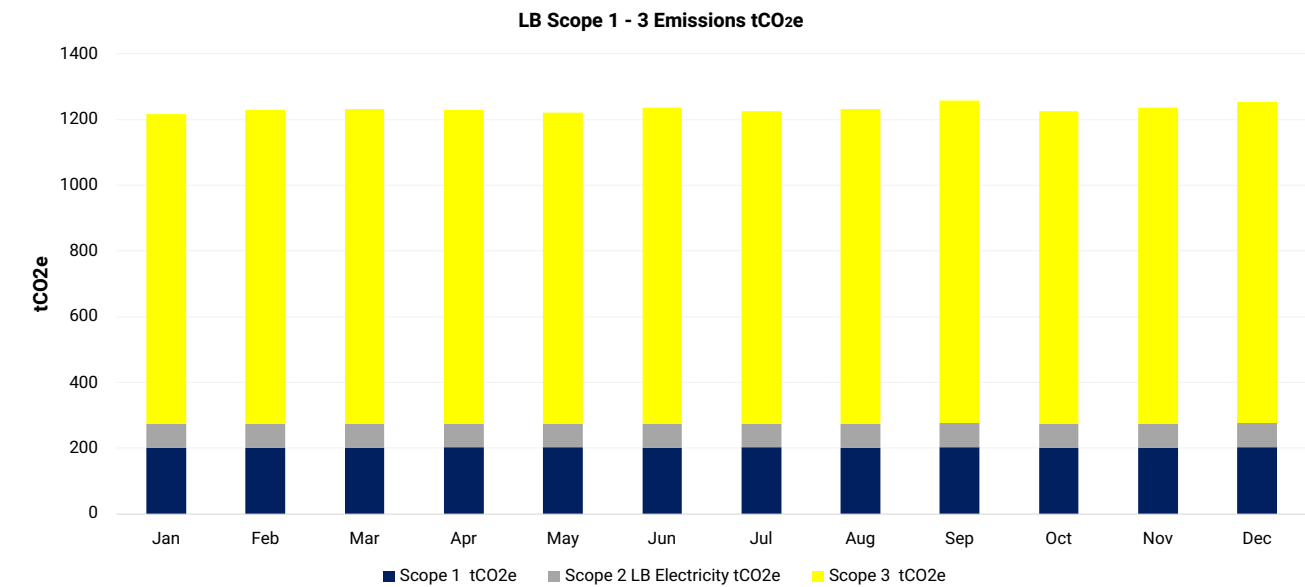
Emissions Summary - Scope 1, 2 & 3

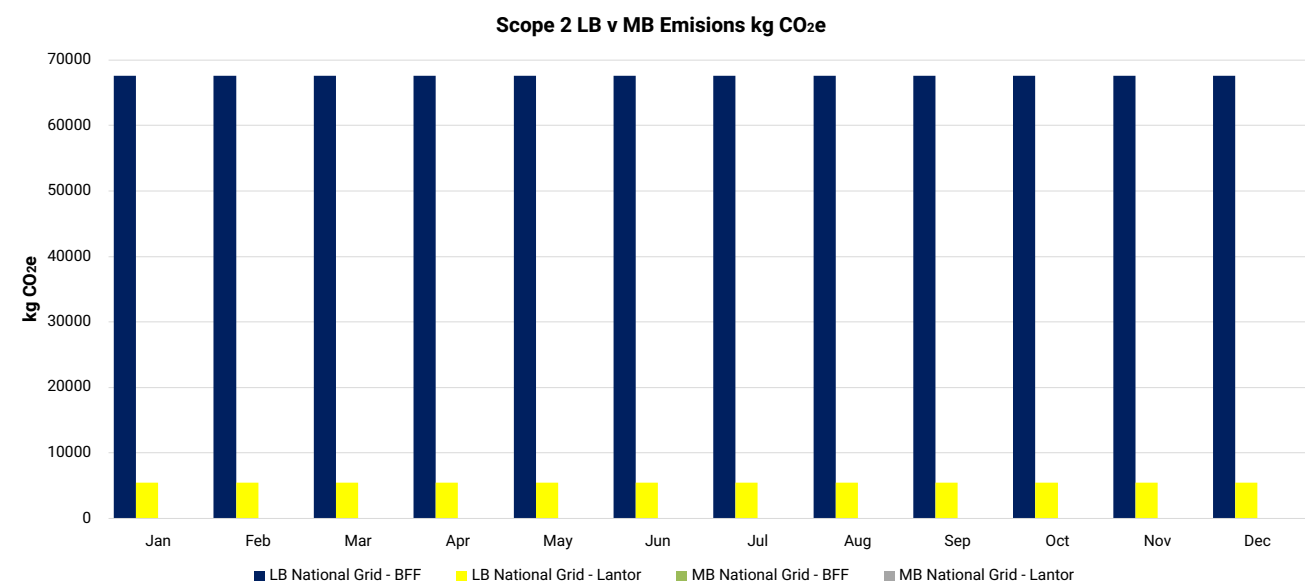
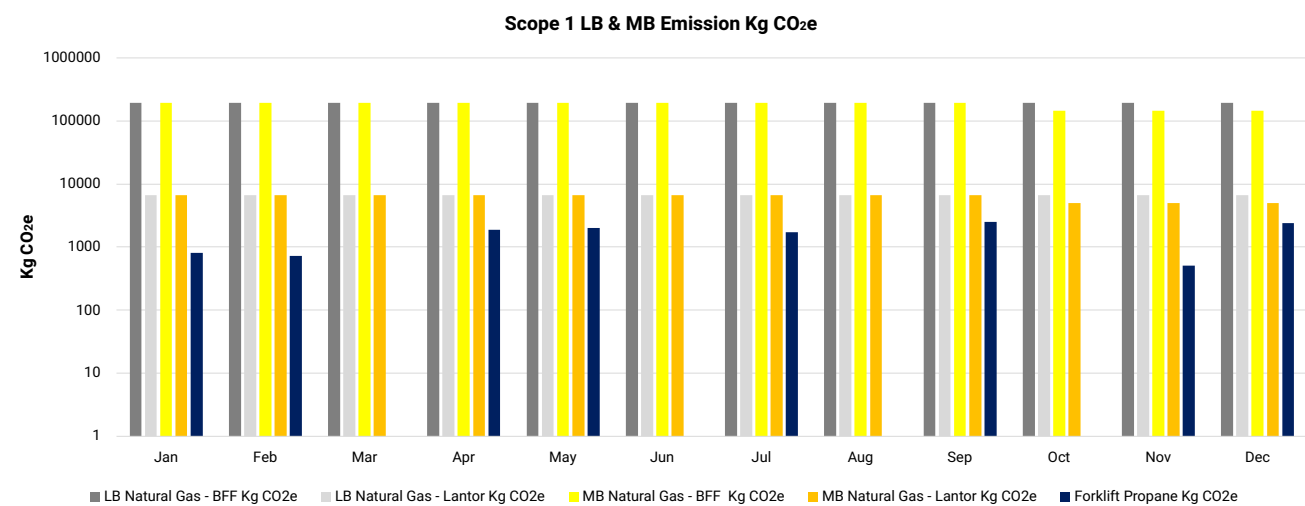
LB Scopes by % 14,799.73 tCO₂e

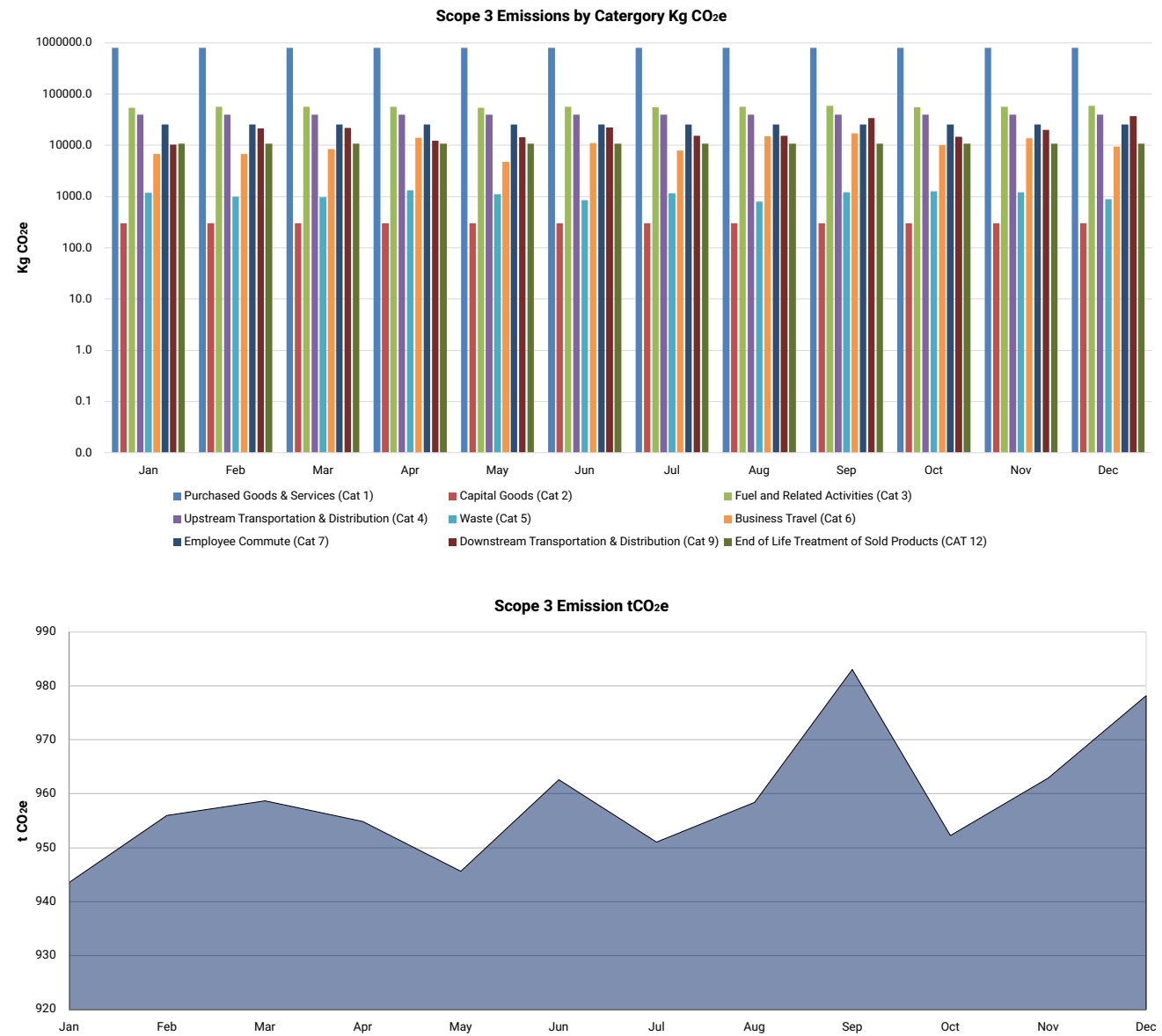


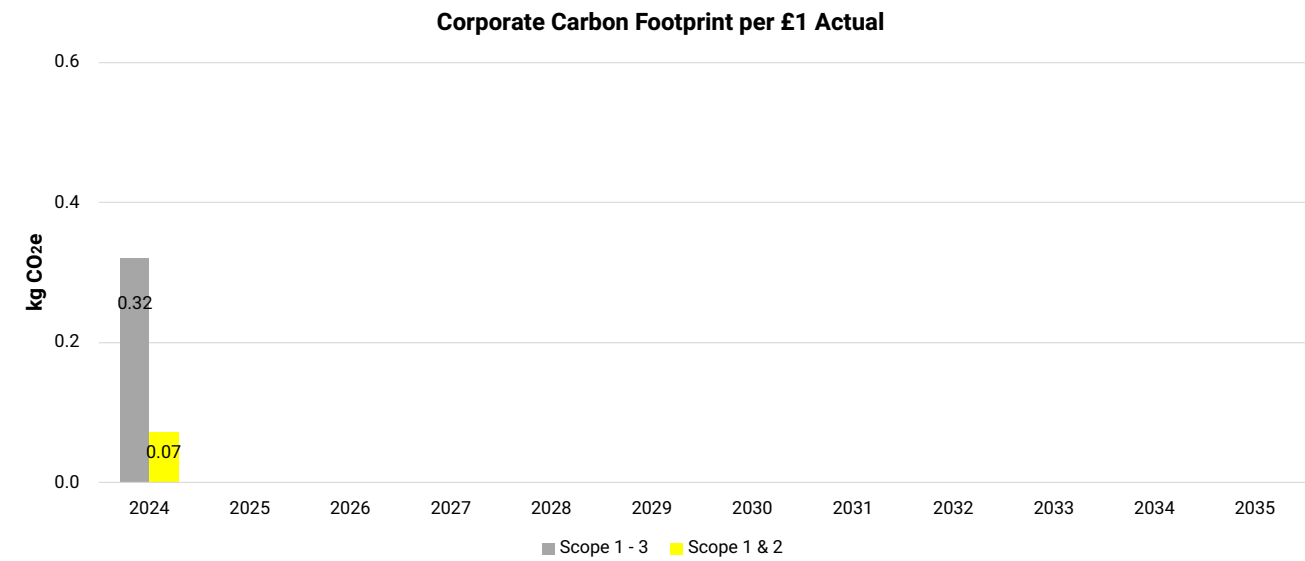
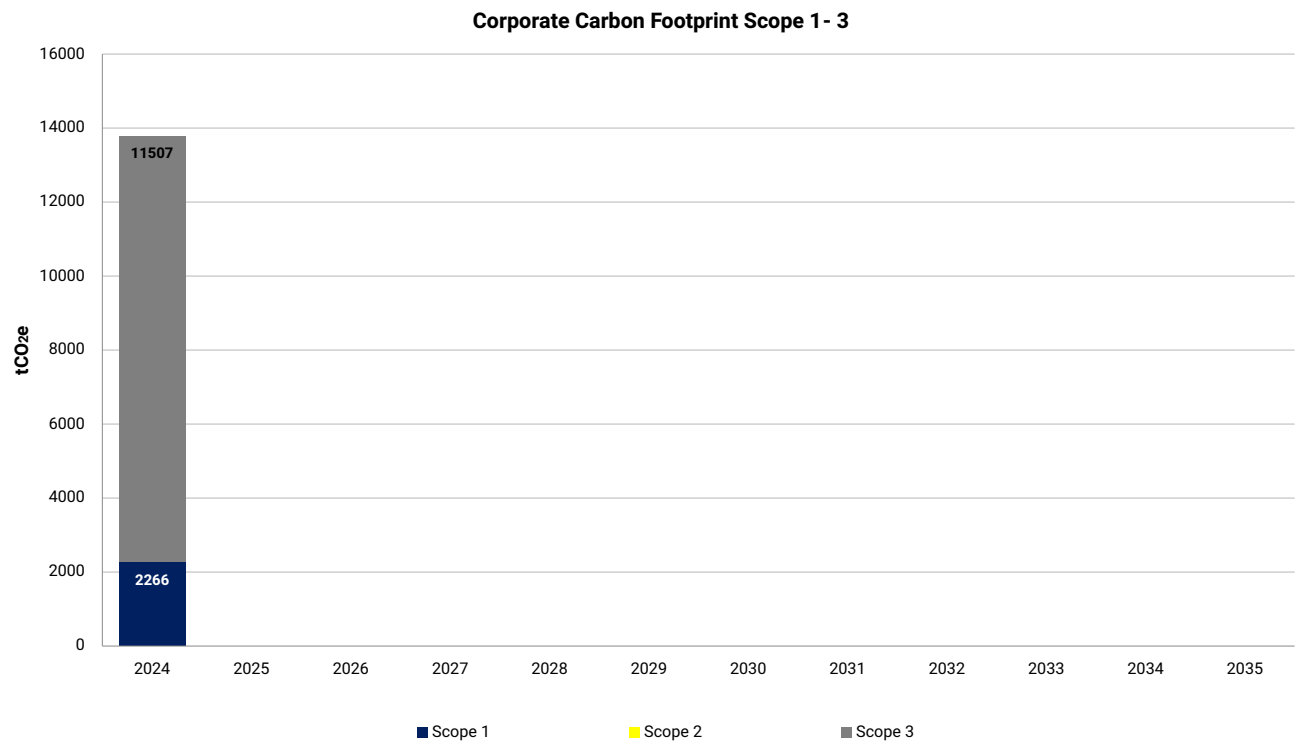
MB Scopes by % 13,773.4 tCO₂e

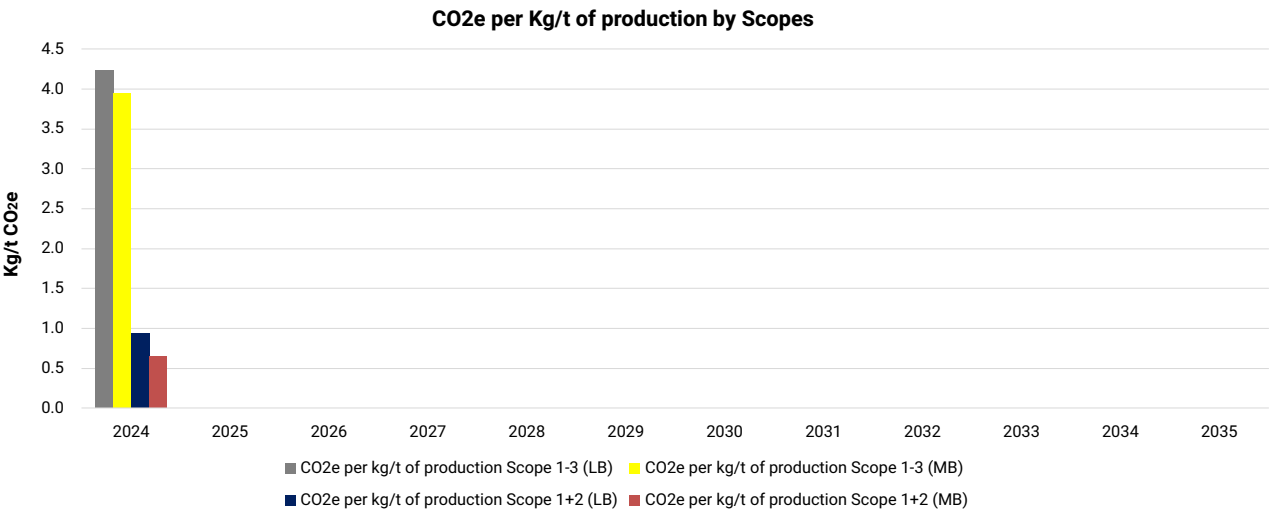












Category 1: Top 10 Suppliers by Carbon Impact — 2024

The top 10 suppliers by carbon impact account for 71.6% of Category 1 emissions and 46.1% of total Scope 1–3 inventory. The top 5 alone account for 53.3% of Category 1. Full supplier detail is provided in Appendix 1 and Appendix 2.

Supplier	Category	tCO ₂ e	% Cat 1	% S1–3 Total
1. Taiwan Carbon Technology	Fibres	1,670.9	17.5%	11.3%
2. Arkema	Binder Chemicals	1,047.3	11.0%	7.1%
3. Celanese Sales Germany GmbH	Binder Chemicals	1,025.5	10.7%	6.9%
4. Lenzing Aktiengesellschaft	Fibres	785.0	8.2%	5.3%
5. Elias Enterprises Ltd	Technical Materials	558.2	5.9%	3.8%
6. Sateri Fibre Co.	Fibres	437.6	4.6%	3.0%
7. Chemviron	Carbon	360.8	3.8%	2.4%
8. Ames Tekstil San Ve	Technical Fibres	346.0	3.6%	2.3%
9. Indorama Hygiene Denmark AS	Fibres	323.7	3.4%	2.2%
10. Kufner GmbH EU	Technical Textiles	272.3	2.9%	1.8%
Top 5 subtotal		5,086.9	53.3%	34.4%
Top 10 subtotal		6,827.3	71.6%	46.1%
Category 1 Total		9,541.6	100.0%	64.5%

Historical Performance - All Years

The table below presents Nonwovenn's reported GHG emissions across all years of measurement, spanning four SWMAS financial year reports and the Climate Wise calendar year reports. All Nonwovenn Ltd figures are market-based. SWMAS figures reflect their original DEFRA/SECR methodology. Methodology differences are clearly signposted.

Reporting Period	Emissions (tCO ₂ e)			Intensity	
	Scope 1	Scope 2	Scope 3 ‡	kgCO ₂ e /£1k t/o †	kgCO ₂ e /FTE
SWMAS Financial Year Reports — Scope 1 & 2 + Business Travel S3 (DEFRA/SECR Methodology)					
FY 2021/22 (SWMAS Yr 1)	2,532.8	82.8	22.50	92.5	12,444
FY 2022/23 (SWMAS Yr 2)	2,607.3	79.2	61.2	75.2	11,895
FY 2023/24 (SWMAS Yr 3)	2,743.9	85.5	85.2	80.4	13,341
FY 2024/25 (SWMAS Yr 4 Draft)	2,485.3	79.7	144.1	76.3	12,391
Climate Wise Calendar Year Reports — Full Scope 1, 2 & 3 Inventory (GHG Protocol, DESNZ/Climatiq Factors)					
CY 2024 — Scope 1+2 only (MB)	2,266.4	0.00	—	71.5	13952
CY 2024 — Full S1+2+3 (MB)	2,266.4	0.00	11,507.0	321.1	62711
CY 2025 — Scope 1+2 only (MB)	2,430.6	0.00	—	75.0	16234
CY 2025 — Full S1+2+3 (MB)	2,430.6	0.00	12,343.1	290.1	55750

† kgCO₂e per £1,000 turnover. SWMAS figures are per £1,000; Nonwovenn Ltd per £1,000 equivalent shown for comparability.

‡ Scope 3 figures are not comparable across methodologies. SWMAS Scope 3 = business travel only. Climate Wise Scope 3 = 9 categories including supply chain.

Important: SWMAS reports (FY 2021/22–2024/25) used DEFRA/SECR methodology covering Scope 1 & 2 only, with Scope 3 limited to business travel. Nonwovenn Ltd reports (CY 2024–2025) use GHG Protocol with comprehensive Scope 3 across 9 categories. Nonwovenn Ltd figures are market-based (MB); SWMAS

figures are per their original methodology. Absolute figures are not directly comparable across methodologies — intensity ratios are the most reliable comparator.

Reduction Targets and Performance

Nonwovenn Ltd set an annual 5% reduction in carbon intensity, consistent with the Science Based Targets initiative (SBTi) near-term trajectory for limiting global warming to 1.5°C. Intensity-based targets (kgCO₂e per £1 turnover) allow for business growth whilst driving genuine carbon efficiency.

Year	Target S1+2 (kg/£1)	Target S1–3 (kg/£1)	Actual S1+2	Actual S1–3
2024 (Base)	0.071	0.321	0.071	0.321
2025	0.068	0.305	—	—
2026	0.064	0.290	—	—
2027	0.061	0.275	—	—
2028	0.058	0.262	—	—
2029	0.055	0.248	—	—
2030	0.053	0.236	—	—

Recommended Next Steps

Priority 1 - Scope 1: Natural Gas Reduction

- Procure 100% green gas (biomethane) tariff to eliminate combustion Scope 1 gas emissions.
- Commission boiler and HVAC energy efficiency audit at both sites.
- Investigate heat pump options for low-temperature process heating.

Priority 2 - Scope 2: Maintain Zero Market-Based

- Confirm annual REGO retirement and retain certificates.
- Explore on-site solar PV at Bridgewater to reduce grid dependency.

Priority 3 - Scope 3 Category 1: Supply Chain

- Engage top 10 suppliers by spend to request product-level carbon data and reduction roadmaps.
- Prioritise supplier alternatives with lower embodied carbon (recycled fibres, bio-based chemicals).
- Integrate carbon into supplier evaluation criteria.

Priority 4 - Scope 3 Category 12: End of Life

- Work with customers to increase recycling and divert product from landfill.
- Explore product redesign for improved recyclability.

Priority 5 - Data Quality

- Progress from spend-based to activity-based factors for major Category 1 suppliers.
- Collect primary supplier data (EPDs, PCFs) for top 5 material inputs.

Appendix - Notes on Methodology

Appendix 1: UK GHG Emissions & Energy Use Data — 01 January 2024 to 31 December 2024

The following table presents the complete GHG emissions and energy use data for 2024, including all Scope 1, 2 and 3 emission sources with location-based and market-based figures. Category 1 supplier detail is included within this table.

Emissions Source	Unit	Total	Carbon (tCO ₂ e)
Scope 1 (Direct)			
Natural Gas — Bridgewater — Location-Based	kWh	11,472,296	2,324.8
Natural Gas — Sunnyside — Location-Based	kWh	391,873	79.4
Forklift Propane — Location-Based	Litres	8,127	12.5
Scope 1 Total (Location-Based)			2416.70
Natural Gas — Bridgewater — RGGO-Adjusted	kWh	11,472,296	2,179.4
Natural Gas — Sunnyside — RGGO-Adjusted	kWh	391,873	74.5
Forklift Propane — Unchanged	Litres	8,127	12.5
Scope 1 Total (RGGO-Adjusted)			2,266.4
Scope 2 (Energy, Indirect)			
National Grid Electricity — Bridgewater	kWh	3,916,335	810.9
National Grid Electricity — Sunnyside	kWh	314,675	65.2
Scope 2 Total (Location-Based)			876.0
Scope 2 Total (Market-Based — REGO/Renewable)			0.00
Scope 1 + 2 Combined			
Scope 1 + 2 Total (Location-Based)			3,292.7
Scope 1 + 2 Total (Market-Based)			2,266.4
kgCO ₂ e per FTE (S1+2) — Location-Based	Employees	236	14.0 t
kgCO ₂ e per £1 turnover (S1+2) — Location-Based	£	£46,083,000	0.07145 kg
kgCO ₂ e per 100 m ² (S1+2) — Location-Based	m ²	36,266	907.90 kg
kgCO ₂ e per FTE (S1+2) — Market-Based	Employees	236	9.6 t
kgCO ₂ e per £1 turnover (S1+2) — Market-Based	£	£46,083,000	0.04918 kg
kgCO ₂ e per 100 m ² (S1+2) — Market-Based	m ²	36,266	6,249.5 kg
tCO ₂ e per tonne production (S1+2) — Location-Based	Tonnes	3489.5	0.9 t
tCO ₂ e per tonne production (S1+2) — Market-Based	Tonnes	3489.5	0.7 t
Scope 3			
Purchased Goods & Services (Category 1) — Climatiq EEIO factors			
General Services — DESNZ EEIO Spend-Based Factors			
Staff Training	£	58,580	8.8
Cleaning & Maintenance	£	7,770	1.6
Office Supplies	£	22,591	4.6

Emissions Source	Unit	Total	Carbon (tCO ₂ e)
Apparel (Workwear / PPE)	£	25,805	19.0
IT Services	£	17,452	3.9
Internet Service Providers	£	28,912	5.7
Professional Services (Financial & Auditors)	£	17,650	1.1
Professional Services (Legal)	£	47	0.0
Professional Services (Insurance)	£	555,661	43.6
Named Suppliers — Climatiq EEIO Spend-Based Factors			
LINDUM PACKAGING — Adhesive Paper	£	18,920	17.4
CELANESE SALES GERMANY GMBH — Binder Chemicals	£	1,157,502	1,025.5
ORGANIK KIMYA — Binder Chemicals	£	57,719	51.1
CHEMVIRON — Carbon	£	313,500	360.8
ACTIVE CARBON INDIA PVT LTD — Carbon Activated	£	66,000	56.8
WEEDON CORRUGATED PRODUCTS — Cases	£	16,809	12.0
WESTBURY PACKAGING — Cases	£	9,148	6.5
AZELIS UK LTD — Chemical Distribution	£	8,055	10.8
TENNANTS DISTRIBUTION LTD — Chemicals	£	241,207	206.4
SYNTHOMER DEUTSCHLAND GMBH — Chemicals	£	16,120	15.2
TOWN END — Chemicals	£	15,262	20.4
FACI/ECHEM — Chemicals	£	9,127	12.2
CALDIC INGREDIENTS UK LTD — Chemicals	£	9,020	12.1
DCL CORPORATION — Chemicals	£	2,960	4.0
SOLAR INKS LTD — Chemicals	£	1,260	1.7
UNIVAR SOLUTIONS B.V. — Chemicals	£	1,558	2.1
CENTRE COLOURS — Chemicals	£	1,436	1.9
SOLENIS — Chemicals	£	969	1.0
VERDANT SPECIALTY — Chemicals	£	1,048	1.4
ARKEMA — Chemicals (Binder)	£	1,223,784	1,047.3
ABBEEY MASTERBATCH — Coatings	£	12,510	14.4
PLASTIC CORES — Cores	£	2,951	1.7
J. STELL & SONS LTD — Cores	£	140,475	100.4
SAFIC ALCAN — Defoamer Chemical	£	8,752	11.7
ORAPI APPLIED LTD — Degreaser	£	892	1.2
LENZING AKTIENGESSELLSCHAFT — Fibres	£	2,056,487	785.0
TAIWAN CARBON TECHNOLOGY — Fibres	£	1,143,442	1,670.9
SATERI FIBRE Co. — Fibres	£	424,349	437.6
CETEX RHEINFASER GMBH — Fibres	£	125,424	52.1

Emissions Source	Unit	Total	Carbon (tCO ₂ e)
SASA POLYESTER SANAYI A.S — Fibres	£	174,839	159.4
EUROCHEM LTD — Fibres	£	178,308	148.6
EMS-GRILTECH — Fibres	£	102,459	25.7
MAERKISCHE FASER GMBH — Fibres	£	30,478	12.7
LES FILS DE LYON — Fibres	£	57,803	17.1
TECHNICAL ABSORBENTS LTD — Fibres	£	17,062	14.2
QINGDAO BRIGHT MOON MEDICAL — Fibres	£	31,114	32.1
IFG ASOTA GMBH — Fibres	£	19,700	7.5
KELHEIM FIBRES GMBH — Fibres	£	34,228	19.9
INDORAMA HYGIENE DENMARK As — Fibres Spun	£	348,778	323.7
BARNET EUROPE — Fibres Polymers	£	11,237	16.1
AMES TEKSTIL SAN VE — Technical Fibres	£	379,465	346.0
CARRINGTON Fabrics — Technical Fibres	£	186,475	192.3
DSD AUTO ID SUPPLIES LTD — Labels	£	5,311	4.9
BWW Print — Labels	£	1,146	1.1
WEYFRINGE BARCODE & LABELLING SYSTEMS — Labels	£	2,254	2.1
ELIAS ENTERPRISES LTD — Material	£	382,014	558.2
WESTFIELD MEDICAL — Packaging	£	122,310	71.0
FAMA JERSEY — Nonwovenn Material	£	152,168	54.2
DON & LOW — Nonwovenn Material	£	4,200	2.5
DELSTAR INTERNATIONAL LTD — Nonwovenn Material	£	74,700	43.4
MACFARLANE GROUP UK LTD — Packaging	£	278,812	256.4
JAYMAR PACKAGING	£	1,632	1.5
WP Industrial — Packaging Business Service	£	31,184	4.6
AMCOR — Packaging	£	12,226	11.2
SOMERLAP FOREST PRODUCTS LTD — Pallets	£	114,488	64.8
RED ROSE — Pallets	£	10,092	5.7
VP PAPIER — Paper Products	£	93,709	86.2
WELLMAN INTERNATIONAL LTD — Plastic Products	£	66,866	21.7
HAMPTON COLOURS LTD — Chemical Coatings	£	4,038	4.8
FORMULATED POLYMER PRODUCTS — Rubber & Plastics	£	90,300	34.4
PROAMPAC — Plastic Packaging	£	9,497	5.5
WELDBANK PLASTIC — Plastic Packaging	£	2,312	1.3
POLYTHENE UK LTD — Plastic Packaging	£	26,980	15.7
FIXATTI NV — Chemical Products	£	35,754	47.8

Emissions Source	Unit	Total	Carbon (tCO ₂ e)
PRINTWISE UK — Paper Products	£	16,437	15.1
TIVIOT PRINTS — Business Support Services	£	30,851	22.1
BINDATEX — Technical Support Services	£	9,899	7.1
KEENEDGE — Technical Support Services	£	97,865	69.9
IMCD — Chemicals	£	88,677	74.0
ARCHROMA — Chemicals	£	53,438	44.6
LUBRIZOL — Chemicals	£	13,200	9.1
FIBERTEX — Technical Textiles	£	54,762	48.0
NEU KALISS SPEZIALPAPIER GMBH — Paper Products	£	79,644	73.3
KUFNER GMBH EU — Technical Textiles	£	310,556	272.3
PINCROFT — Technical Services	£	269,057	46.7
BRIGHTWAKE — Textiles	£	99,900	83.2
BRENNTAG — Chemicals	£	29,313	39.2
GAWLER TAPES & PLASTICS LTD — Rubber & Plastics	£	9,284	5.4
FINECAL DISTRIBUTORS — Rubber & Plastics	£	3,547	2.1
HATTERSLEY ALADDIN — Technical Services	£	11,897	2.1
PROTECHNIC — Paper Products	£	6,740	6.2
LKL TEC LTD T/A FYBAGRATE	£	34,189	27.5
PORTER PACKAGING CO LTD / HOLDSWORTH	£	5,945	5.5
VIDARA / RAVAGO CHEMICALS UK	£	53,275	44.4
TOTAL CATEGORY 1			9,541.6
Capital Goods (Category 2) — DESNZ EEIO factors			
IT Equipment	£	4,561.9	2.3
Computer Equipment	£	2,495.0	1.3
Total Category 2			3.6
Fuel & Energy Related Activities — T&D & WTT (Category 3) — DESNZ			
T&D Electricity Losses	kWh	4,231,010	16.80
T&D Natural Gas Losses	kWh	11,864,169	397.1
WTT — Propane	Litres	8,127	1.5
WTT — Employee Commute (Car)	km	1,834,909.4	80.7
WTT — Business Travel (Car)	km	15,530.2	17.6
WTT — Business Travel (Air, International)	km	13,839	7.2
WTT — Upstream Sea Freight	tonne.km	6,638,095	24.3
WTT — Upstream Land Freight	tonne.km	3,755,972	88.6
WTT — Downstream Air Freight	tonne.km	126,075	17.0
WTT — Downstream Sea Freight	tonne.km	559,328	2.0

Emissions Source	Unit	Total	Carbon (tCO ₂ e)
WTT — Downstream Land Freight	tonne.km	939,186	22.2
Total Category 3			675.0
Upstream Transportation & Distribution (Category 4) — DESNZ			
Upstream Shipping — Sea Freight	tonne.km	6,638,095	107.0
Upstream Shipping — Land Freight	tonne.km	3,755,972	366.3
Total Category 4			473.3
Waste & Water (Category 5) — DESNZ			
Dry Mixed Recycling — Bridgewater	Tonnes	6.7	0.0
Dry Mixed Recycling — Sunnyside	Tonnes	12.8	0.1
General Waste — Bulky — Bridgewater	Tonnes	294.2	1.9
General Waste — Bulky — Sunnyside	Tonnes	10.0	0.1
General Waste — Compactible — Bridgewater	Tonnes	251.9	1.6
General Waste — Compactible — Sunnyside	Tonnes	14.0	0.1
Organic Waste — Bridgewater	Tonnes	1.0	0.0
Effluent from Onsite Treatment (Liquid) — Bridgewater	Tonnes	300	1.9
Card & Poly — Bridgewater	Tonnes	30.1	0.2
Waste Paper — Bridgewater	Tonnes	0.8	0.0
Glass — Bridgewater	Tonnes	10.4	0.1
Metals (Dirty) — Bridgewater	Tonnes	3.8	0.0
Metals (Ferrous & Non-Ferrous) — Bridgewater	Tonnes	28.1	0.2
Pallets (Wood) — Bridgewater	Tonnes	32.2	0.2
Toner Cartridges — Bridgewater	Tonnes	0.0	0.000
Wood (Clean) — Bridgewater	Tonnes	9.7	0.1
Drums / Pipes (Empty) — Bridgewater	Tonnes	9.1	0.1
Hazardous Waste — Plasterboard — Bridgewater	Tonnes	0.2	0.0
Hazardous Waste (Various) — Bridgewater	Tonnes	19.4	0.1
Water Supply & Sewage (Bridgewater)	M Litres	18.7	6.3
Total Category 5			13.0
Business Travel (Category 6) — DESNZ			
Air Travel International (with Radiative Forcing)	km	13,839	58.4
Land Travel Business Car	km	15,530.2	66.7
Total Category 6			125.1
Employee Commute (Category 7) — DESNZ			
Employee Commute — Car (Average)	km	1,834,909.4	306.3
Total Category 7			306.3
Downstream Transportation & Distribution (Category 9) — DESNZ			
Air Freight	tonne.km	126,075	138.6

Emissions Source	Unit	Total	Carbon (tCO ₂ e)
Sea Freight	tonne.km	559,328	9.0
Land Freight Courier	tonne.km	939,186	91.6
Total Category 9			239.2
End of Life Treatment of Sold Products (Category 12) — DESNZ			
Disposal — Incineration	Tonnes	1,710.1	11.0
Disposal — Recycled	Tonnes	1,570.5	10.1
Disposal — Landfill	Tonnes	209.4	109.0
Total Category 12			130.0
Scope 3 Total			
Total Scope 3			11,507.0
Total Scope 1, 2 & 3			
Total Scope 1–3 (Location-Based)			14,799.7
Total Scope 1–3 (Market-Based)			13,773.4
kgCO ₂ e per FTE (S1–3) — Location-Based	Employees	236	62.7 t
kgCO ₂ e per £1 turnover (S1–3) — Location-Based	£	£46,083,000	0.32115 kg
kgCO ₂ e per 100 m ² (S1–3) — Location-Based	m ²	36,266	40,808.8 kg
kgCO ₂ e per FTE (S1–3) — Market-Based	Employees	236	58.4 t
kgCO ₂ e per £1 turnover (S1–3) — Market-Based	£	£46,083,000	0.29888 kg
kgCO ₂ e per 100 m ² (S1–3) — Market-Based	m ²	36,266	37,978.9 kg
tCO ₂ e per tonne production (S1–3) — Location-Based	Tonnes	3489.5	4.2
tCO ₂ e per tonne production (S1–3) — Market-Based	Tonnes	3489.5	3.9

Appendix 2: Emissions Breakdown by Individual Item — % of Total Inventory

The table below presents every individual emission source as a percentage of the total location-based Scope 1–3 inventory for 2024 (14,799.7 tCO₂e). This breakdown supports prioritisation of reduction efforts. All figures are to one decimal place; minor rounding differences may arise.

Emissions Source	tCO ₂ e	% of LB Total
Scope 1 — Direct Emissions		
Natural Gas — BFF Bridgewater (LB)	2,324.7	15.7%
Natural Gas — Lantor Sunnyside (LB)	79.4	0.5%
Forklift Propane	12.5	0.09%
Scope 1 Total (Location-Based)	2,416.7	16.3%
Natural Gas — BFF Bridgewater (RGGO-Adjusted)	2,179.4	14.7%
Natural Gas — Lantor Sunnyside (RGGO-Adjusted)	74.4	0.5%
Scope 1 Total (RGGO-Adjusted)	2,266.4	15.3%
Scope 2 — Purchased Electricity		
National Grid Electricity — BFF Bridgewater (LB)	810.9	5.5%
National Grid Electricity — Lantor Sunnyside (LB)	65.2	0.4%
Scope 2 Total (Location-Based)	876.0	5.9%
Scope 2 Total (Market-Based — REGO)	0.0	0.0%
Scope 1 + 2 Total (Location-Based)	3,292.7	22.2%
Scope 1 + 2 Total (Market-Based)	2,266.4	15.3%
Category 1 — Purchased Goods & Services (Climatiq EEIO)		
General Services — DESNZ Spend-Based		
Staff Training	8.8	0.06%
Cleaning & Maintenance	1.6	0.01%
Office Supplies	4.6	0.03%
Apparel (Workwear/PPE)	19.0	0.1%
IT Services	3.9	0.03%
Internet Service Providers	5.7	0.04%
Professional Services (Financial & Auditors)	1.1	0.008%
Professional Services (Legal)	0.0	<0.1%
Professional Services (Insurance)	43.6	0.3%
Named Suppliers — Climatiq EEIO Spend-Based		
LINDUM PACKAGING — Adhesive Paper	17.4	0.1%
CELANESE SALES GERMANY GMBH — Binder Chemicals	1,025.5	6.9%
ORGANIK KIMYA — Binder Chemicals	51.1	0.3%
CHEMVIRON — Carbon	360.8	2.4%
ACTIVE CARBON INDIA PVT LTD — Carbon Activated	56.8	0.4%
WEEDON CORRUGATED PRODUCTS — Cases	12.0	0.08%
WESTBURY PACKAGING — Cases	6.5	0.04%
AZELIS UK LTD — Chemical Distribution	10.8	0.07%
TENNANTS DISTRIBUTION LTD — Chemicals	206.4	1.4%
SYNTHOMER DEUTSCHLAND GMBH — Chemicals	15.2	0.1%
TOWN END — Chemicals	20.4	0.1%
FACI/ECHEM — Chemicals	12.2	0.08%
CALDIC INGREDIENTS UK LTD — Chemicals	12.1	0.08%
DCL CORPORATION — Chemicals	4.0	0.03%
SOLAR INKS LTD — Chemicals	1.7	0.01%
UNIVAR SOLUTIONS B.V. — Chemicals	2.1	0.01%
CENTRE COLOURS — Chemicals	1.9	0.01%
SOLENIS — Chemicals	1.0	0.007%
VERDANT SPECIALTY — Chemicals	1.4	0.009%
ARKEMA — Chemicals (Binder)	1,047.3	7.1%
ABBEY MASTERBATCH — Coatings	14.4	0.10%
PLASTIC CORES — Cores	1.7	0.01%
J. STELL & SONS LTD — Cores	100.4	0.7%
SAFIC ALCAN — Defoamer Chemical	11.7	0.08%
ORAPI APPLIED LTD — Degreaser	1.2	0.008%
LENZING AKTIENGESELLSCHAFT — Fibres	785.0	5.3%
TAIWAN CARBON TECHNOLOGY — Fibres	1,670.9	11.3%
SATERI FIBRE Co. — Fibres	437.6	3.0%
CETEX RHEINFASER GMBH — Fibres	52.1	0.4%
SASA POLYESTER SANAYI A.S — Fibres	159.4	1.1%
EUROCHEM LTD — Fibres	148.6	1.0%
EMS-GRILTECH — Fibres	25.7	0.2%
MAERKISCHE FASER GMBH — Fibres	12.7	0.09%
LES FILS DE LYON — Fibres	17.1	0.1%

TECHNICAL ABSORBENTS LTD — Fibres	14.2	0.10%
QINGDAO BRIGHT MOON MEDICAL — Fibres	32.1	0.2%
IFG ASOTA GMBH — Fibres	7.5	0.05%
KELHEIM FIBRES GMBH — Fibres	19.9	0.1%
INDORAMA HYGIENE DENMARK AS — Fibres Spun	323.7	2.2%
BARNET EUROPE — Fibres Polymers	16.1	0.1%
AMES TEKSTIL SAN VE — Technical Fibres	346.0	2.3%
CARRINGTON Fabrics — Technical Fibres	192.3	1.3%
DSD AUTO ID SUPPLIES LTD — Labels	4.9	0.03%
BWW Print — Labels	1.1	0.007%
WEYFRINGE BARCODE & LABELLING SYSTEMS — Labels	2.1	0.01%
ELIAS ENTERPRISES LTD — Material	558.2	3.8%
WESTFIELD MEDICAL — Packaging	71.0	0.5%
FAMA JERSEY — Nonwovenn Material	54.2	0.4%
DON & LOW — Nonwovenn Material	2.5	0.02%
DELSTAR INTERNATIONAL LTD — Nonwovenn Material	43.4	0.3%
MACFARLANE GROUP UK LTD — Packaging	256.4	1.7%
JAYMAR PACKAGING — Packaging	1.5	0.01%
WP Industrial — Packaging Business Service	4.6	0.03%
AMCOR — Packaging	11.2	0.08%
SOMERLAP FOREST PRODUCTS LTD — Pallets	64.8	0.4%
RED ROSE — Pallets	5.7	0.04%
VP PAPIER — Paper Products	86.2	0.6%
WELLMAN INTERNATIONAL LTD — Plastic Products	21.7	0.1%
HAMPTON COLOURS LTD — Chemical Coatings	4.8	0.03%
FORMULATED POLYMER PRODUCTS — Rubber & Plastics	34.4	0.2%
PROAMPAC — Plastic Packaging	5.5	0.04%
WELDBANK PLASTIC — Plastic Packaging	1.3	0.009%
POLYTHENE UK LTD — Plastic Packaging	15.7	0.1%
FIXATTI NV — Chemical Products	47.8	0.3%
PRINTWISE UK — Paper Products	15.1	0.1%
TIVOT PRINTS — Business Support Services	22.1	0.1%
BINDATEX — Technical Support Services	7.1	0.05%
KEENEDGE — Technical Support Services	69.9	0.5%
IMCD — Chemicals	74.0	0.5%
ARCHROMA — Chemicals	44.6	0.3%
LUBRIZOL — Chemicals	9.1	0.06%
FIBERTEX — Technical Textiles	48.0	0.3%
NEU KALISS SPEZIALPAPIER GMBH — Paper Products	73.3	0.5%
KUFNER GMBH EU — Technical Textiles	272.3	1.8%
PINCROFT — Technical Services	46.7	0.3%
BRIGHTWAKE — Textiles	83.2	0.6%
BRENNTAG — Chemicals	39.2	0.3%
GAWLER TAPES & PLASTICS LTD — Rubber & Plastics	5.4	0.04%
FINECAL DISTRIBUTORS — Rubber & Plastics	2.1	0.01%
HATTERSLEY ALADDIN — Technical Services	2.1	0.01%
PROTECHNIC — Paper Products	6.2	0.04%
LKL TEC LTD T/A FYBAGRATE	27.5	0.2%
PORTER PACKAGING CO LTD/HOLDSWORTH	5.5	0.04%
VIDARA/RAVAGO CHEMICALS UK	44.4	0.3%
Category 2 — Capital Goods (DESNZ EEIO)		
IT Equipment	2.3	0.02%
Computer Equipment	1.3	0.009%
Total Category 2	3.6	0.02%
Category 3 — Fuel & Energy Related Activities (T&D / WTT)		
T&D Electricity Losses	16.8	0.1%
T&D Natural Gas Losses	397.1	2.7%
WTT — Propane	1.5	0.01%
WTT — Employee Commute (Car)	80.7	0.5%
WTT — Business Travel (Car)	17.6	0.1%
WTT — Business Travel (Air, International)	7.2	0.05%
WTT — Upstream Sea Freight	24.3	0.2%
WTT — Upstream Land Freight	88.6	0.6%
WTT — Downstream Air Freight	17.0	0.1%
WTT — Downstream Sea Freight	2.0	0.01%
WTT — Downstream Land Freight	22.2	0.1%
Total Category 3	675.0	4.6%
Category 4 — Upstream Transportation & Distribution		
Upstream Shipping — Sea Freight	107.0	0.7%

Upstream Shipping — Land Freight	366.3	2.5%
Total Category 4	473.3	3.2%
Category 5 — Waste & Water		
Dry Mixed Recycling — Bridgewater	0.0	0.0%
Dry Mixed Recycling — Sunnyside	0.1	0.0%
General Waste — Bulky — Bridgewater	1.9	0.01%
General Waste — Bulky — Sunnyside	0.1	0.0%
General Waste — Compactible — Bridgewater	1.6	0.01%
General Waste — Compactible — Sunnyside	0.1	0.001%
Organic Waste — Bridgewater	0.0	0.0%
Effluent from Onsite Treatment (Liquid) — Bridgewater	1.9	0.01%
Card & Poly — Bridgewater	0.2	0.001%
Waste Paper — Bridgewater	0.0	0.0%
Glass — Bridgewater	0.1	0.0%
Metals (Dirty) — Bridgewater	0.0	0.0%
Metals (Ferrous & Non-Ferrous) — Bridgewater	0.2	0.001%
Pallets (Wood) — Bridgewater	0.2	0.001%
Toner Cartridges — Bridgewater	0.0	0.0%
Wood (Clean) — Bridgewater	0.1	0.0%
Drums/Pipes (Empty) — Bridgewater	0.1	0.0%
Hazardous Waste — Plasterboard — Bridgewater	0.0	0.0%
Hazardous Waste (Various) — Bridgewater	0.1	0.001%
Water Supply & Sewage — Bridgewater	6.3	0.04%
Total Category 5	13.0	0.09%
Category 6 — Business Travel		
Air Travel International (with Radiative Forcing)	58.4	0.4%
Land Travel — Business Car	66.7	0.5%
Total Category 6	125.1	0.8%
Category 7 — Employee Commute		
Employee Commute — Car (Average)	306.3	2.1%
Total Category 7	306.3	2.1%
Category 9 — Downstream Transportation & Distribution		
Air Freight	138.6	0.9%
Sea Freight	9.0	0.06%
Land Freight	91.6	0.6%
Total Category 9	239.2	1.6%
Category 12 — End of Life Treatment of Sold Products		
Disposal — Incineration	11.0	0.07%
Disposal — Recycled	10.1	0.07%
Disposal — Landfill	109.0	0.7%
Total Category 12	130.0	0.9%
Scope 3 Total	11,507.0	77.8%
TOTAL SCOPE 1–3 (LOCATION-BASED)	14,799.7	100.0%
TOTAL SCOPE 1–3 (MARKET-BASED)	13,773.4	93.1%

Calculations were completed using the GHG Protocol Corporate Accounting framework, applying UK Government Greenhouse Gas Conversion Factors 2024 (DESNZ) and 2024 DEFRA spend-based factors. Climatiq EEIO datasets were applied for material, chemical, fibre, and packaging supplier spend. UK DESNZ factors were applied for energy, travel, waste, financial, legal, IT, and capital goods spend.

Base Year Recalculation Policy

The base year is 1 January 2024, the first full calendar year of GHG reporting for Nonwovenn Ltd under the GHG Protocol methodology. In accordance with the GHG Protocol Corporate Standard (Chapter 5), the base year will be recalculated if any of the following occur: (i) a structural change to the organisation (e.g. merger, acquisition, divestiture, or outsourcing) that results in a change of greater than 5% to base year emissions in any scope; (ii) a change in calculation methodology or emission factors that materially alters the historical record; or (iii) the discovery of a significant error in a previously reported year. Minor changes, year-on-year fluctuations, and changes below the 5% significance threshold do not trigger a recalculation. Any recalculation will be disclosed in the relevant years report with a clear explanation of the reason and the revised base year figure.

Data Quality and Uncertainty

The table below summarises the data quality and confidence level for each emissions source, following the GHG Protocols recommended data quality assessment approach. All figures are rounded independently; minor rounding differences may arise between line-item totals and category subtotals.

Emissions Source	Data Type	Confidence	Notes
Natural Gas (Scope 1)	Primary — meter bills / invoices	High	Monthly invoices; bills spanning period boundaries apportioned by daily average rate.
Propane — Forklift (Scope 1)	Primary — fuel records	High	Actual consumption from fuel purchase records.
Electricity (Scope 2)	Primary — meter invoices	High	Monthly utility bills for BFF Bridgewater and Lantor/Sunnyside sites.
Purchased Goods & Services (Cat 1)	Spend-based — financial records	Medium	Annual spend per supplier applied to Climatiq EEIO or DESNZ spend-based emission factors. Higher-quality activity data will replace spend estimates as available.
Business Travel (Cat 6)	Reported mileage & expense claims	Medium	Grey fleet self-reported; air and rail estimated from expense claims and booking records.
Employee Commute / WFH (Cat 7)	Calculated — attendance records	Medium	FTE ÷ working days ÷ %WFH; commute distance estimated from average car unknown factor.
Waste (Cat 5)	Estimated — waste contractor data	Medium	Waste volumes from contractor records; water from utility bills.
WTT / T&D (Cat 3)	Derived from Scope 1 & 2 data	High	Calculated directly from primary metered energy and vehicle data using DESNZ 2024 upstream factors.

Biogenic Emissions

In accordance with the GHG Protocol Corporate Standard, biogenic CO₂ emissions from the combustion of biomass are reported separately from the Scope 1 inventory. Gross Scope 1 emissions in this report apply the relevant DESNZ 2024 natural gas factor to all metered grid gas consumed, together with the reported LPG/propane emissions. Nonwovenn also holds Renewable Gas Guarantees of Origin for 25% of its heating-gas supply from the date the arrangement commenced during 2024. Because the arrangement began part-way through the calendar year, it did not represent 25% of full-year gas consumption. Its certificate-attributed effect across the annual inventory was 150.3 tCO₂e. This is presented as a supplementary RGGO-adjusted result and does not replace the gross Scope 1 inventory. The associated RGGO cancellation or retirement evidence should be retained with the reporting evidence pack.

Independent Verification and Assurance

This GHG inventory has been independently verified by Climate Wise on behalf of Nonwovenn Ltd. Climate Wise operates independently of Nonwovenn's corporate structure. The review considered the organisational and operational boundaries, source data, calculation methodology, emission factors, reported totals and supporting disclosures against the GHG Protocol Corporate Standard and applicable UK DESNZ guidance. Nonwovenn Ltd management also reviewed the inventory before publication.

Emission Factors Applied

- Natural Gas (Scope 1): 0.18254 kgCO₂e/kWh (UK Government 2024, net CV)
- LPG Propane — Forklift (Scope 1): DESNZ 2024 kgCO₂e/litre

- Electricity — National Grid (Scope 2, Location Based): 0.20707 kgCO₂e/kWh (UK grid 2024)
- Electricity — Market Based (Scope 2): 0.00000 kgCO₂e/kWh (REGO-backed renewable tariff)
- WTT Natural Gas (Scope 3, Cat 3): 0.03640 kgCO₂e/kWh (DESNZ 2024)
- T&D Electricity (Scope 3, Cat 3): 0.02029 kgCO₂e/kWh (DESNZ 2024)
- Purchased Goods & Services (Cat 1, materials/chemicals/fibres/packaging): Climatiq EEIO 2024 spend-based factors (£/kgCO₂e)
- Purchased Goods & Services (Cat 1, financial/legal/IT/capital goods): DESNZ 2024 spend-based factors
- Business Travel (Cat 6): UK Government 2024 conversion factors by mode (km basis)
- Employee Commuting / WFH (Cat 7): DEFRA 2024; average car unknown for commute

Data Sources

- Natural Gas: Utility invoices - 12 months across BFF Bridgewater and Lantor/Sunnyside sites. RGGO evidence consists of the applicable certificate cancellation or retirement statement, including the beneficiary, certified kWh, commencement and coverage dates, and certificate identifiers. The arrangement covered 25% of heating-gas supply only from its part-year commencement date; therefore, its effect is proportionately lower when assessed against total calendar-year gas consumption.
- LPG/Propane (Forklift): Fuel purchase records.
- Electricity: Meter invoices — both sites, annual totals.
- Business travel: Mileage, air and rail data from expense claims and booking records.
- Purchased Goods & Services: Annual spend data from financial records by procurement category and supplier.
- Waste: Contractor records and utility bills for water supply and sewage.
- Where activity-based data was unavailable, spend-based factors (Climatiq EEIO or DESNZ 2024) were applied in line with Scope 3 best practice.

Definitions

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

Scope 1 (direct emissions): Emissions from activities owned or controlled by the organisation, such as combustion in owned boilers, furnaces and vehicles.

Scope 2 (energy indirect): Emissions associated with the consumption of purchased electricity, heat, steam and cooling consumed by the organisation.

Scope 3 (other indirect): All other indirect emissions that occur across the value chain, not covered under Scope 2, including supply chain, business travel, employee commuting, and end-of-life treatment of sold products.

Location-based (LB): Scope 2 method using average grid emission factors reflecting the average emissions intensity of the grid on which energy consumption occurs.

Market-based (MB): Scope 2 method using emission factors from contractual instruments (e.g. REGOs, renewable energy tariffs). A zero-emission factor is applied where valid renewable energy certificates are held.

CO₂e: Carbon dioxide equivalent — a metric expressing the global warming potential of greenhouse gases in terms of CO₂.

T&D / WTT: Transmission & Distribution (T&D) and Well to Tank (WTT) — upstream Scope 3 factors applied to energy and travel activity data.

DESNZ: UK Department for Energy Security and Net Zero — publisher of the UK Government Greenhouse Gas Conversion Factors used in this report.

Climatiq EEIO: Environmentally Extended Input-Output dataset from Climatiq, used for spend-based Scope 3 Category 1 calculations for material, chemical, fibre, and packaging suppliers.

References

- The GHG Protocol Corporate Accounting and Reporting Standard. Revised Edition (2015). World Resources Institute and World Business Council for Sustainable Development.
- Environmental Reporting Guidelines: Including Streamlined Energy and Carbon Reporting guidance (March 2019). UK Government, BEIS.

- UK Government Greenhouse Gas Reporting: Conversion Factors 2024 — Full set (for advanced users). DESNZ.
- DEFRA Spend-Based Factors for Scope 3 Footprint 2024.
- Climatiq Database for Scope 3 emission factors (EEIO dataset).