

Climate Wise

Corporate Carbon Accounting Streamline Verification Report

Nonwovenn Ltd

GHG Emissions Inventory Report

01 January 2025 to 31 December 2025

Prepared by Climate Wise | GHG Protocol Corporate Standard | UK DESNZ & Climatiq Emission Factors 2025

SCOPE 1 & 2 (LOCATION-BASED) 4302.10 tCO₂e 16.2 kgCO₂e per FTE 0.07498 kgCO₂e per £1 turnover	SCOPE 3 12,343.1 tCO₂e Cat 1: 9,781.5 · Cat 3: 927.5 Cat 9: 297.8 · Cat 12: 131.8	TOTAL SC 1–3 (LOCATION-BASED) 16,645.2 tCO₂e 62.8 kgCO₂e per FTE 0.29011 kgCO₂e per £1 turnover
SCOPE 1 & 2 (MARKET-BASED) 2,430.6 tCO₂e 9.2 kgCO₂e per FTE 0.04236 kgCO₂e per £1 turnover	SCOPE 3 12,343.1 tCO₂e Cat 1: 9,781.5 · Cat 3: 927.5 Cat 9: 297.8 · Cat 12: 131.8	TOTAL SC 1–3 (MARKET-BASED) 14,773.6 tCO₂e 55.8 kgCO₂e per FTE 0.25749 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). Climate Wise reports on a calendar year (January to December):

- 2024 Report: 01 January 2024 to 31 December 2024
- 2025 Report: 01 January 2025 to 31 December 2025

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). 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 (2025)

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

Climate Wise 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 2025 to 31 December 2025	
Employees (FTE)	265	
Total floor space	36,266 m²	
Annual turnover	£57,376,000	
Scope 3 categories included	Categories 1, 2, 3, 4, 5, 6, 7, 9 & 12	
Emission factors	UK DESNZ GHG Reporting Factors 2025; 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 2025, Nonwovenn’s total carbon footprint was 14,773.6 tCO₂e on a market-based basis and 16,645.2 tCO₂e on a location-based basis. This represents a +7.3% increase in absolute MB emissions, against a revenue increase of +24.5% — meaning carbon grew at approximately 30% of the rate of revenue growth. This is the core decoupling story: Nonwovenn is growing significantly while keeping its carbon footprint growth well below its economic 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 58.8% of total Scope 1–3 (LB) and 79.3% of Scope 3. The top 10 suppliers account for 80.4% of Category 1 emissions. The top 5 alone account for 59.2%. Engaging these suppliers on carbon reduction is the single highest-leverage decarbonisation action available to Nonwovenn.

Natural gas (Scope 1) increased by 45.9% on a gross basis in 2025. Material business expansion and higher production volumes, which increased by 10.3%, were principal contributors; however, gas use per tonne of production also increased from 3,400 kWh/tonne to 4,495 kWh/tonne, indicating that expansion alone does not fully explain the increase and that energy-efficiency opportunities remain. During 2025, Nonwovenn’s RGGO-certified heating-gas arrangement transitioned from 25% to 50% coverage part-way through the year. As 50% coverage did not apply for the full calendar year, the resulting annual certificate-attributed reduction was 1,095.7 tCO₂e, equivalent to approximately 31.2% of gross Scope 1 gas emissions. This reduced the supplementary RGGO-adjusted Scope 1 result from 3,526.3 tCO₂e gross to 2,430.6 tCO₂e. An energy-efficiency audit at both sites remains a near-term priority.

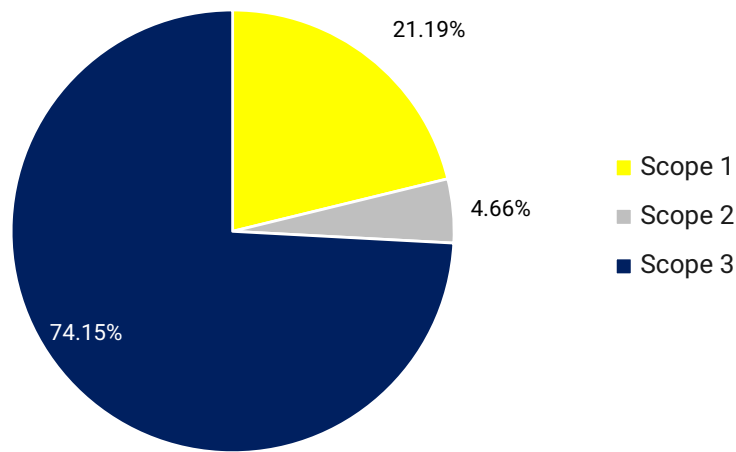
The table below presents Nonwovenn 2025 GHG inventory for the reporting period under both location-based (LB) and market-based (MB) methodologies, with full intensity metrics. The detailed emissions and energy use data by source is provided in Appendix 1. A breakdown of emissions as a percentage of total inventory by category is provided in Appendix 2.

Emissions Summary — Location-Based and Market-Based

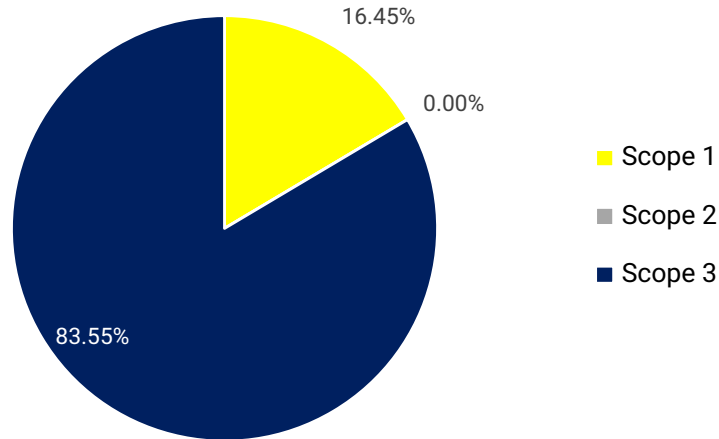
Emissions Summary	Location-Based (tCO ₂ e)	Market-Based (tCO ₂ e)	Unit
Scope 1 (Direct Emissions)			
Scope 1 Total	3526.3	2430.6	tCO ₂ e
Scope 2 (Purchased Electricity)			
Scope 2 Total	775.8	0.0	tCO ₂ e
Scope 1 + 2 Total	4302.1	2430.6	tCO ₂ e
Scope 3 (Value Chain Emissions)			
Cat 1: Purchased Goods & Services	9781.5	9781.5	tCO ₂ e
Cat 2: Capital Goods	35.0	35.0	tCO ₂ e
Cat 3: Fuel & Energy Related (T&D/WTT)	927.5	927.5	tCO ₂ e
Cat 4: Upstream Transportation	658.0	658.0	tCO ₂ e
Cat 5: Waste & Water	13.3	13.3	tCO ₂ e
Cat 6: Business Travel	153.5	153.5	tCO ₂ e
Cat 7: Employee Commute	344.6	344.6	tCO ₂ e
Cat 9: Downstream Transportation	297.8	297.8	tCO ₂ e
Cat 12: End of Life Treatment	131.8	131.8	tCO ₂ e
Scope 3 Total	12343.1	12343.1	tCO ₂ e
TOTAL SCOPE 1–3	16645.2	14773.6	tCO ₂ e
Intensity Metrics — Scope 1+2			
tCO ₂ e per FTE employee	16.2	9.2	tCO ₂ e

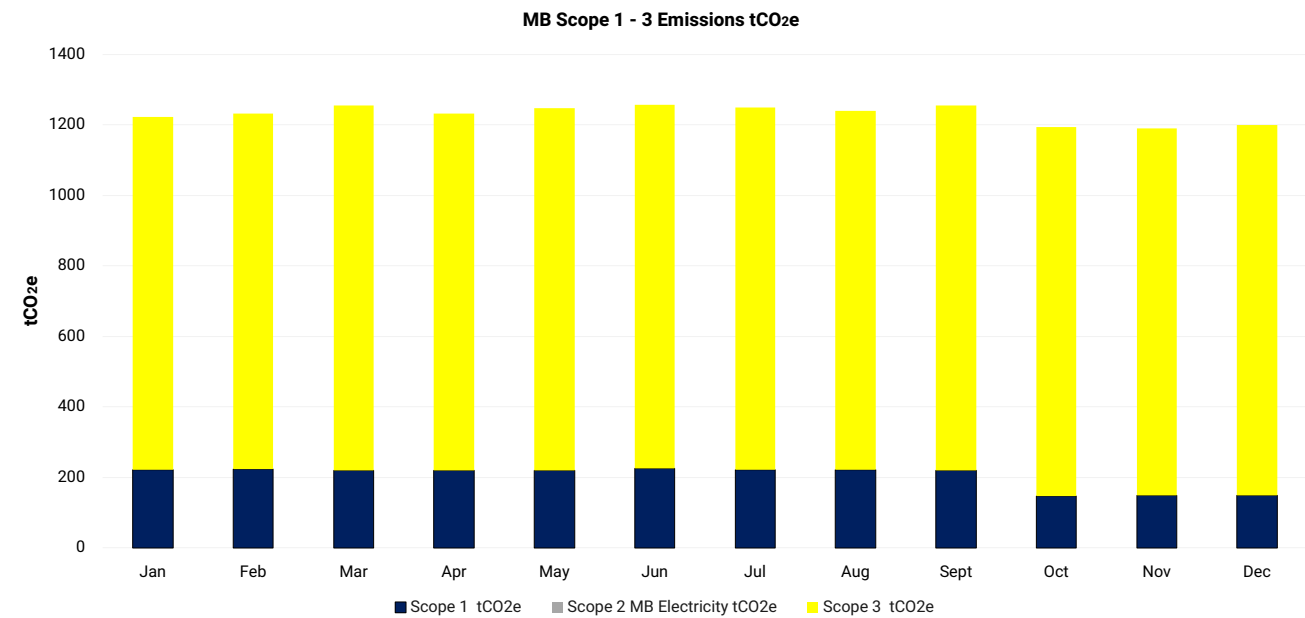
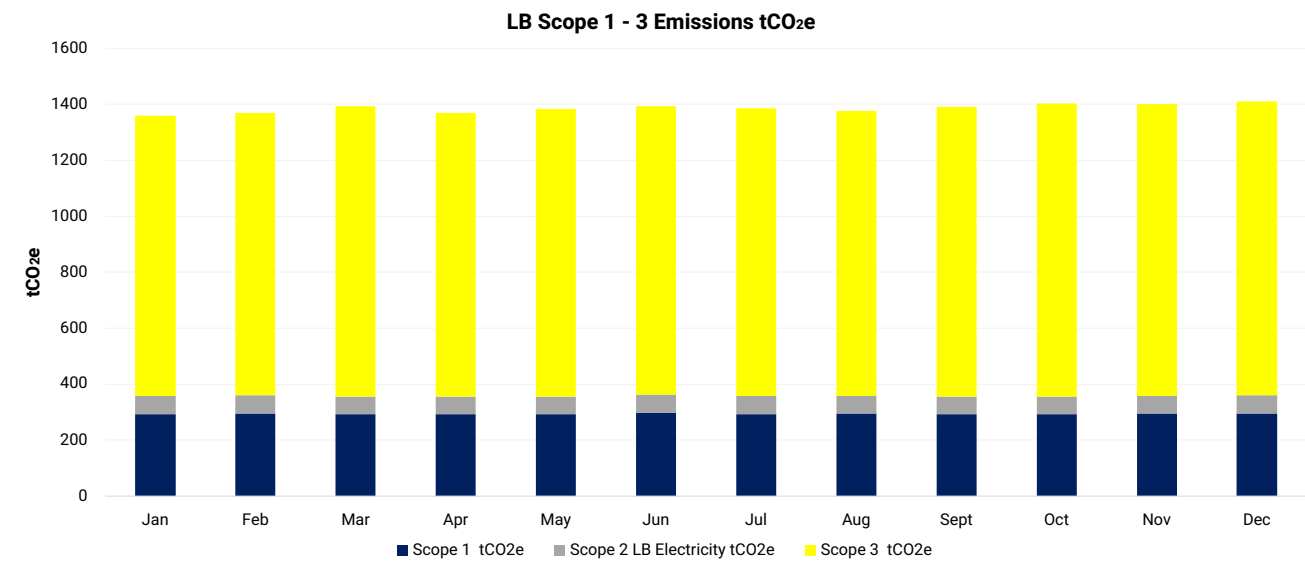
kgCO ₂ e per £1 turnover	0.07498	0.04236	kgCO ₂ e
kgCO ₂ e per 100 m ²	11862.6	6702.1	kgCO ₂ e
tCO ₂ e per tonne of production	1.1	0.6	tCO ₂ e
Intensity Metrics — Scope 1–3			
tCO ₂ e per FTE employee	62.8	55.8	tCO ₂ e
kgCO ₂ e per £1 turnover	0.29011	0.25749	kgCO ₂ e
kgCO ₂ e per 100 m ²	45897.5	40736.9	kgCO ₂ e
tCO ₂ e per tonne of production	4.3	3.8	tCO ₂ e

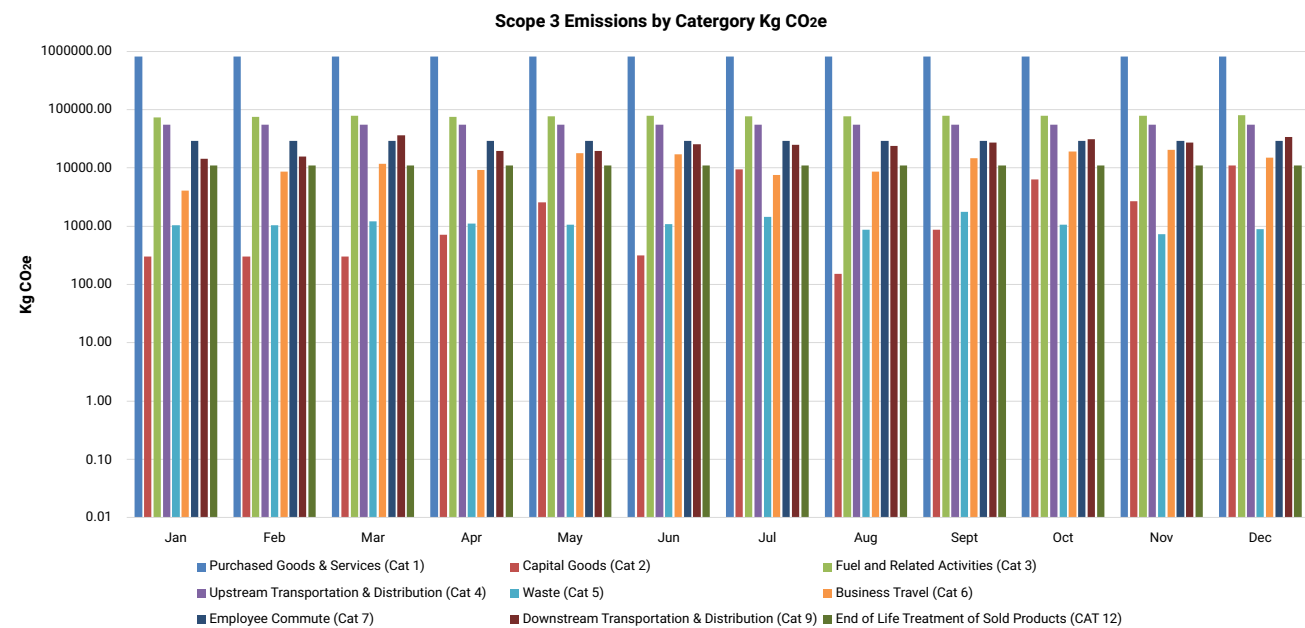
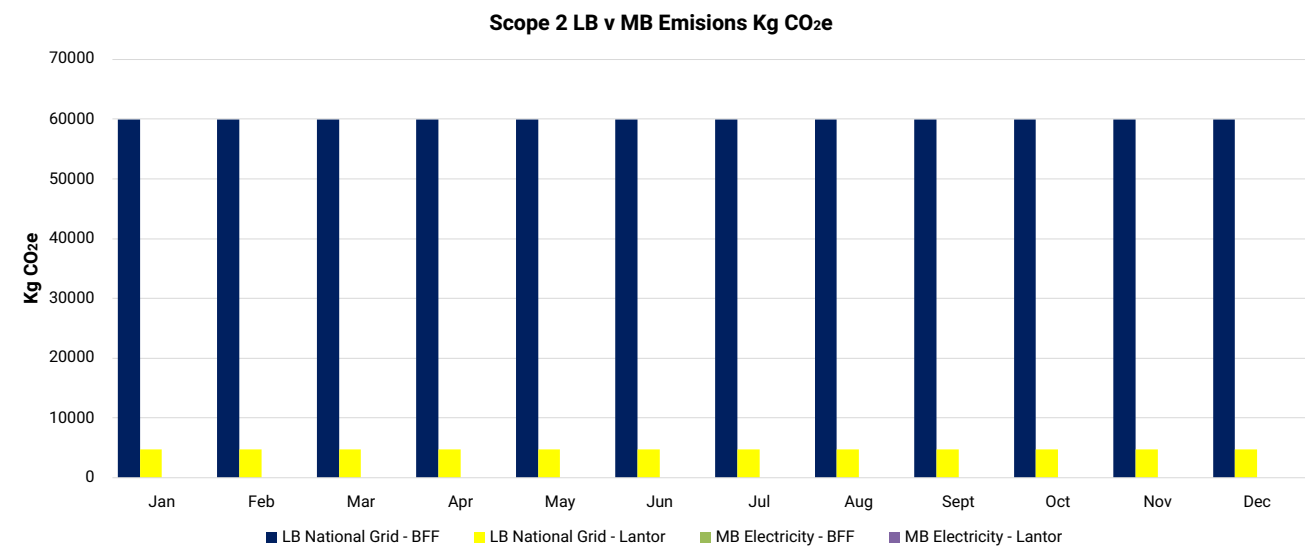
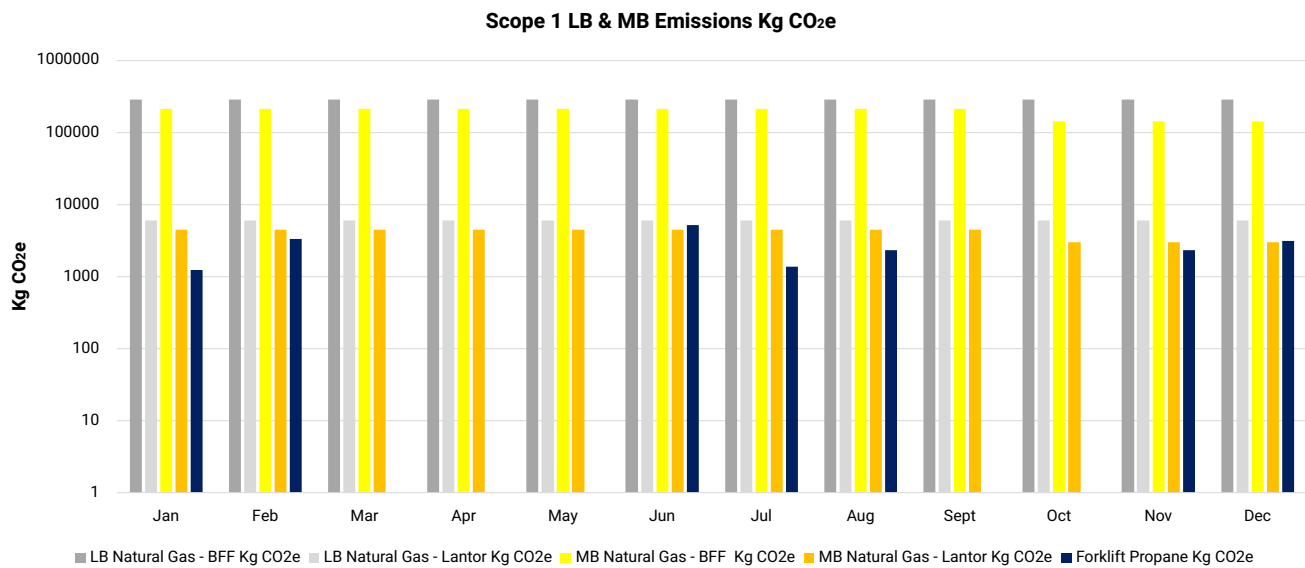
LB Scopes by % 16,645.18 tCO₂e

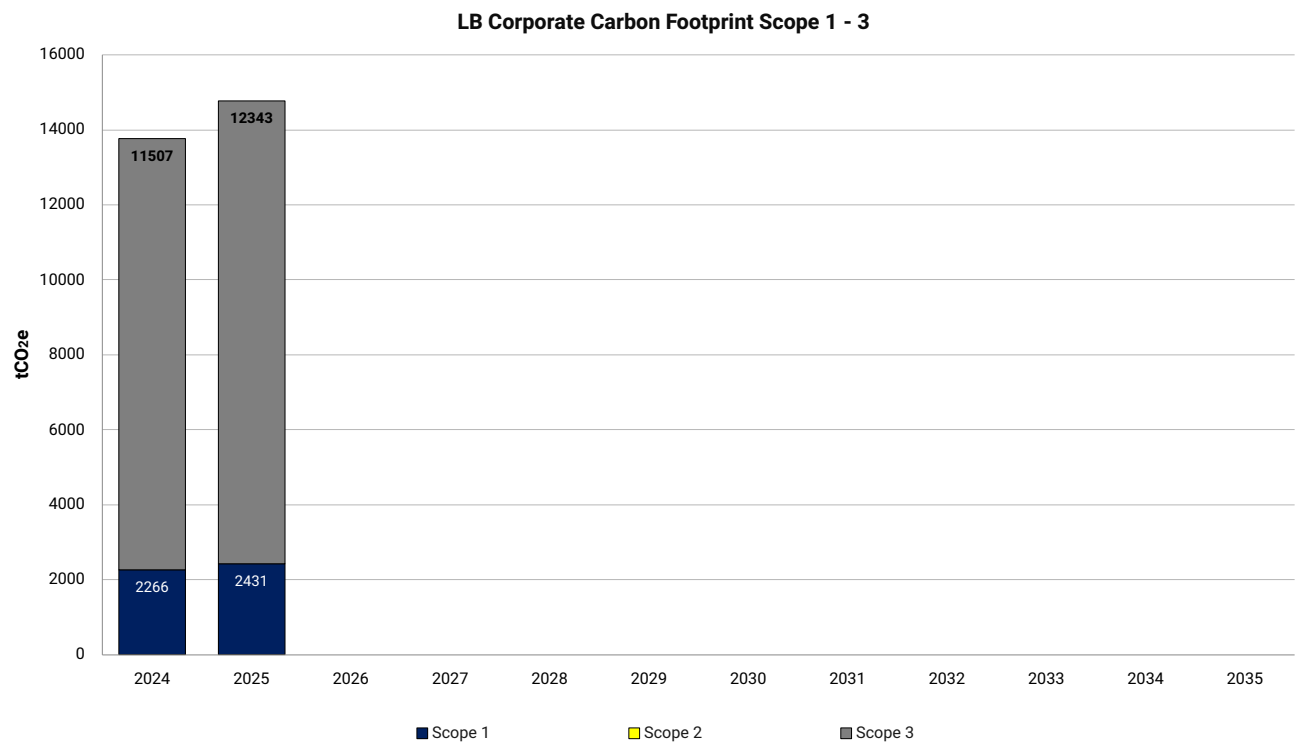
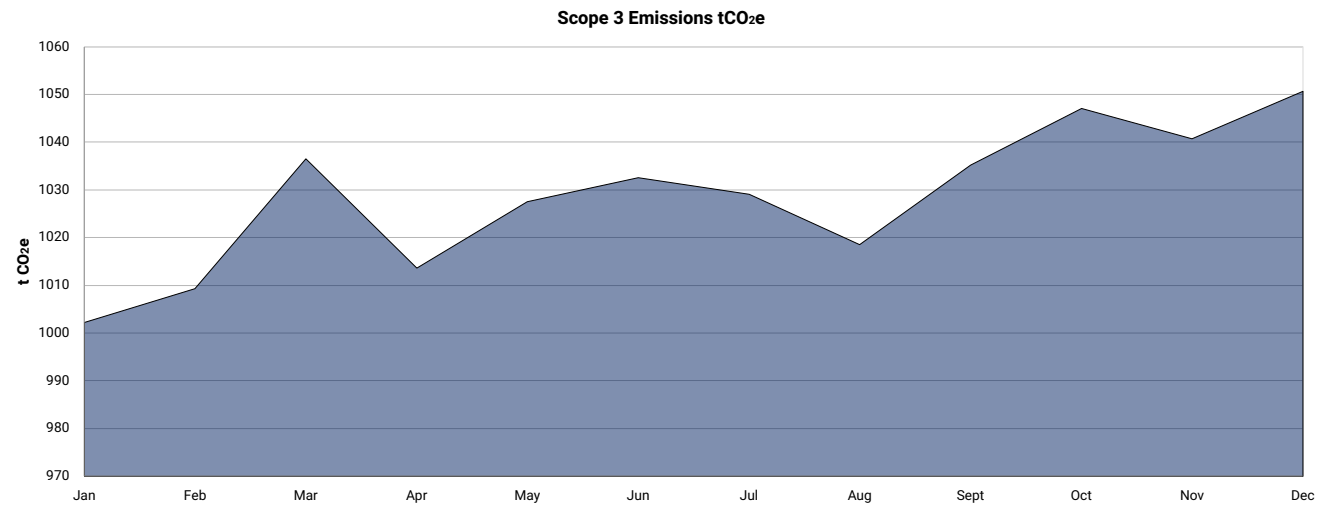


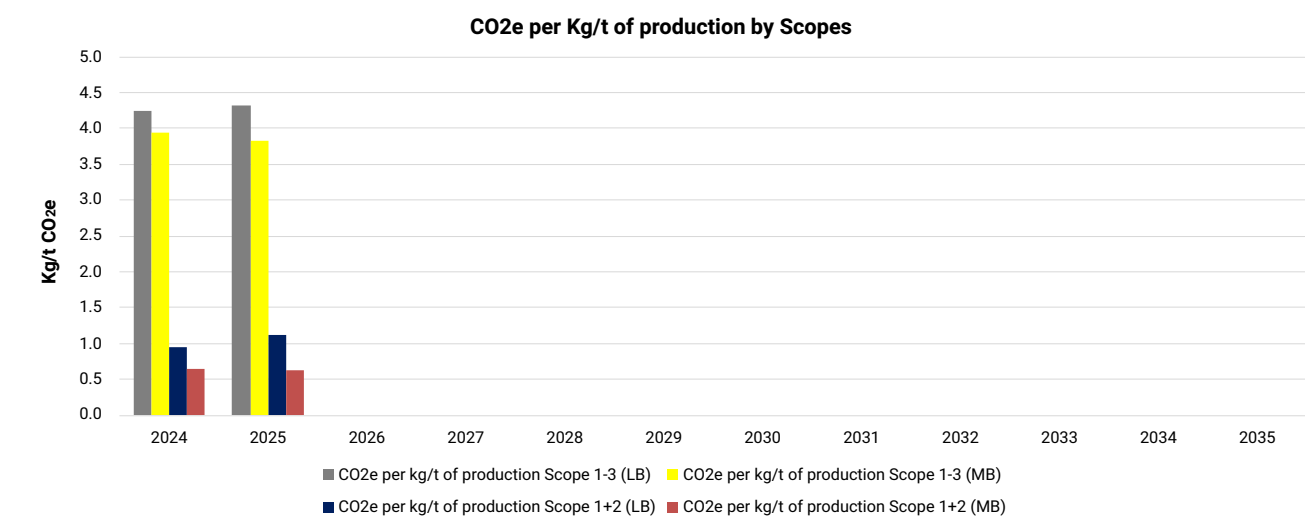
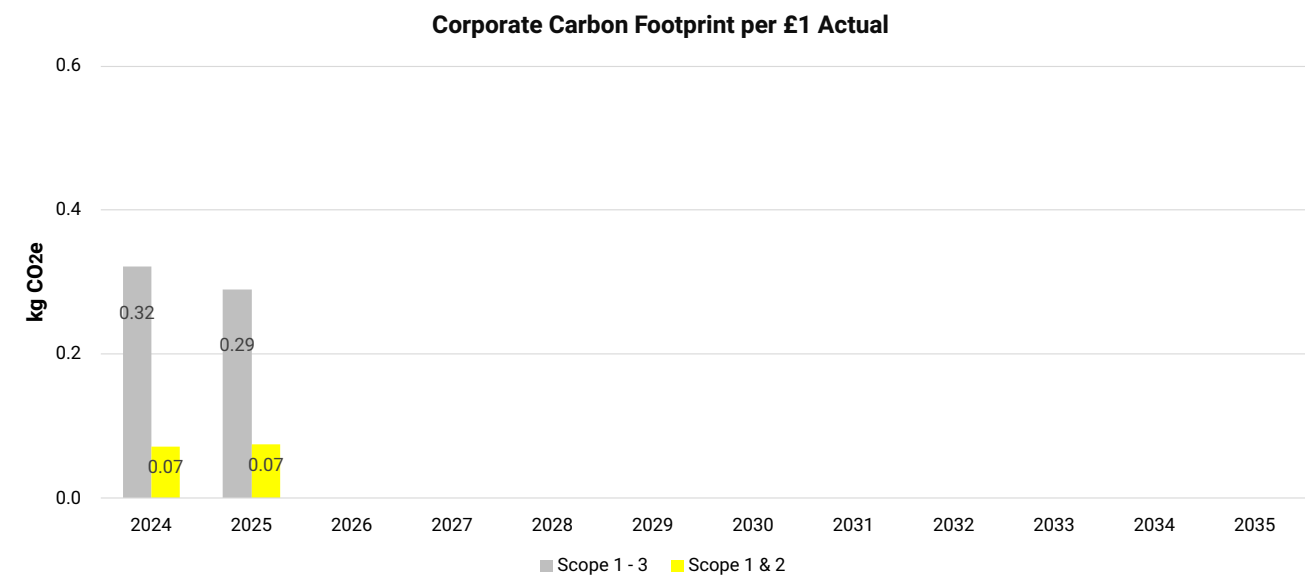
MB Scope by % 14,773.65 tCO₂e











Category 1: Top 10 Suppliers by Carbon Impact — 2025

The top 10 suppliers by carbon impact account for 80.4% of Category 1 emissions and 47.2% of total Scope 1–3 inventory. The top 5 alone account for 59.2% 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	1,734.9	17.7%	10.4%
2. Arkema	Binder	1,214.4	12.4%	7.3%
	Chemicals			
3. Elias Enterprises Ltd	Technical Materials	1,204.4	12.3%	7.2%
4. Celanese Sales Germany GmbH	Binder	822.6	8.4%	4.9%
	Chemicals			
5. Lenzing Aktiengesellschaft	Fibres	811.4	8.3%	4.9%
6. Chemviron	Carbon	672.3	6.9%	4.0%
7. Kufner GmbH EU	Technical Textiles	444.6	4.5%	2.7%
8. Ames Tekstil San Ve	Technical Fibres	429.8	4.4%	2.6%
9. Macfarlane Group UK Ltd	Packaging	268.3	2.7%	1.6%
10. Fixatti NV	Chemicals	257.8	2.6%	1.5%
Top 5 subtotal		5,787.7	59.2%	34.8%
Top 10 subtotal		7,860.5	80.4%	47.2%
Category 1 Total		9,781.5	100.0%	58.8%

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; Climate Wise 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.

Year-on-Year: Climate Wise Reporting (CY 2024 vs CY 2025)

Like-for-like comparison on consistent calendar year and GHG Protocol methodology. Both location-based (LB) and market-based (MB) figures are shown. Market-based Scope 2 is zero in both years as Nonwovenn holds REGOs for 100% renewable electricity.

Metric	2024	2025	Change
Scope 1 (Direct Emissions)			
Scope 1 Total — Location-Based (LB) tCO ₂ e	2416.70	3,526.3	+45.9%
Scope 1 Total — RGGO-Adjusted tCO ₂ e	2,266.4	2,430.6	+7.2%
Scope 2 (Electricity, Indirect)			
Scope 2 Total — Location-Based (LB) tCO ₂ e	876.0	775.8	-11.4%
Scope 2 Total — Market-Based (MB) tCO ₂ e	0.00	0.00	—
Scope 1 + 2 Combined			
Scope 1+2 Total — Location-Based (LB) tCO ₂ e	3,292.7	4302.10	+30.7%
Scope 1+2 Total — Market-Based (MB) tCO ₂ e	2,266.4	2,430.6	+7.2%
Scope 3 (Value Chain)			
Scope 3 Total tCO ₂ e	11,507.0	12,343.1	+7.3%
Total Scope 1, 2 & 3			
Total S1–3 — Location-Based (LB) tCO ₂ e	14,799.7	16,645.2	+12.5%
Total S1–3 — Market-Based (MB) tCO ₂ e	13,773.4	14,773.6	+7.3%
Intensity Metrics			
kgCO ₂ e per £1 turnover — S1+2	0.07145	0.07498	+4.9%
kgCO ₂ e per £1 turnover — S1–3	0.32115	0.29011	-9.7%
tCO ₂ e per tonne production — S1–3	4.2	4.3	+2.0%
tCO ₂ e per FTE — S1–3	62.7	62.8	+0.2%
Business Context			
Employees	236	265	+12.3%
Turnover (£)	£46,083,000	£57,376,000	+24.5%
Production (tonnes)	3490	3850	+10.3%

Nonwovenn’s carbon footprint grew at approximately 30% of the rate of revenue growth in 2025: turnover increased by +24.5% while total MB emissions increased by just +7.3%. This decoupling of carbon from economic growth is the core strategic achievement. The S1–3 intensity metric (kgCO₂e per £1 turnover) improved by 9.7%, from 0.32115 to 0.29011. The increase in absolute Scope 1 emissions (+45.9% LB) reflects higher production volumes (+10.3%) alongside an increase in gas use per tonne of production, which presents an opportunity for targeted energy efficiency improvement.

Reduction Targets and Performance

Climate Wise recommends 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	0.075	0.290
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	—	—

2025 performance: S1–3 intensity of 0.290 kgCO₂e/£1 is below the 5% reduction target of 0.305 kgCO₂e/£1.

Recommended Next Steps

Priority 1 - Scope 1: Natural Gas Reduction

- Progress RGGO-certified heating-gas coverage from 50% toward 100% over the next two years, while implementing gas-efficiency measures. Continue to report gross Scope 1 combustion emissions separately from the supplementary RGGO-adjusted result.
- 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 2025 to 31 December 2025

The following table presents the complete GHG emissions and energy use data for 2025, 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	16,951,828	3,435.7
Natural Gas — Sunnyside — Location-Based	kWh	353,928	71.7
Forklift Propane — Location-Based	Litres	12,245	18.90
Scope 1 Total (Location-Based)			3,526.3
Natural Gas — Bridgewater — RGGO-Adjusted	kWh	16,951,828	2,362.3
Natural Gas — Sunnyside — RGGO-Adjusted	kWh	353,928	49.3
Forklift Propane — Unchanged	Litres	12,245	18.90
Scope 1 Total (RGGO-Adjusted)			2,430.6
Scope 2 (Energy, Indirect)			
National Grid Electricity — Bridgewater	kWh	4,058,575.7	718.4
National Grid Electricity — Sunnyside	kWh	324,518	57.4
Scope 2 Total (Location-Based)			775.8
Scope 2 Total (Market-Based — REGO/Renewable)			0.00
Scope 1 + 2 Combined			
Scope 1 + 2 Total (Location-Based)			4302.10
Scope 1 + 2 Total (Market-Based)			2,430.6
kgCO ₂ e per FTE (S1+2)	Employees	265	16.2 t
kgCO ₂ e per £1 turnover (S1+2)	£	£57,376,000	0.07498 kg
kgCO ₂ e per 100 m ² (S1+2)	m ²	36,266	1186.30 kg
kgCO ₂ e per FTE (S1+2) — Market-Based	Employees	265	9.2 t
kgCO ₂ e per £1 turnover (S1+2) — Market-Based	£	£57,376,000	0.04236 kg
kgCO ₂ e per 100 m ² (S1+2) — Market-Based	m ²	36,266	6,702.1 kg
tCO ₂ e per tonne production (S1+2) — Location-Based	Tonnes	3849.9	1.1 t
tCO ₂ e per tonne production (S1+2) — Market-Based	Tonnes	3849.9	0.6 t
Scope 3			
Purchased Goods & Services (Category 1) — Climatiq EEIO factors			
General Services — DESNZ EEIO Spend-Based Factors			
Staff Training	£	26,481	3.600
Cleaning & Maintenance	£	7,290	1.5
Office Supplies	£	20,666	4.2

Emissions Source	Unit	Total	Carbon (tCO ₂ e)
Apparel (Workwear / PPE)	£	27,223	18.2
Technology Repairs	£	139,772	20.5
Website Hosting	£	30,000	3.5
IT Services	£	15,923	3.2
Internet Service Providers	£	12,680	2.3
Professional Services (Financial & Auditors)	£	41,780	2.9
Professional Services (Insurance)	£	601,477	49.4
Named Suppliers — Climatiq EEIO Spend-Based Factors			
LINDUM PACKAGING — Adhesive Paper	£	28,504	22.9
CELANESE SALES GERMANY GMBH — Binder Chemicals	£	928,449	822.6
ORGANIK KIMYA — Binder Chemicals	£	106,470	94.3
CHEMVIRON — Carbon	£	584,100	672.3
ACTIVE CARBON INDIA PVT LTD — Carbon Activated	£	38,700	33.3
WEEDON CORRUGATED PRODUCTS — Cases	£	18,819	13.5
AZELIS UK LTD — Chemical Distribution	£	42,260	56.5
TENNANTS DISTRIBUTION LTD — Chemicals	£	78,668	67.3
SYNTHOMER DEUTSCHLAND GMBH — Chemicals	£	16,120	15.2
TOWN END — Chemicals	£	7,367	9.9
FACI/ECHEM — Chemicals	£	11,559	15.5
CALDIC INGREDIENTS UK LTD — Chemicals	£	4,920	6.6
SOLAR INKS LTD — Chemicals	£	1,710	2.3
UNIVAR SOLUTIONS B.V. — Chemicals	£	3,507	4.7
SOLENIS — Chemicals	£	1,041	1.1
ARKEMA — Chemicals (Binder)	£	1,418,973	1,214.4
ABBEY MASTERBATCH — Coatings	£	13,900	16.0
PLASTIC CORES — Cores	£	8,471	4.9
J. STELL & SONS LTD — Cores	£	148,055	105.8
SAFIC ALCAN — Defoamer Chemical	£	12,600	16.9
ORAPI APPLIED LTD — Degreaser	£	4,237	5.7
LENZING AKTIENGESELLSCHAFT — Fibres	£	2,125,664	811.4
TAIWAN CARBON TECHNOLOGY — Fibres	£	1,187,235	1,734.9
SATERI FIBRE Co. — Fibres	£	202,565	208.9
SASA POLYESTER SANAYI A.S — Fibres	£	130,012	118.5
MAERKISCHE FASER GMBH — Fibres	£	1,856	0.8
TECHNICAL ABSORBENTS LTD — Fibres	£	35,869	29.9
QINGDAO BRIGHT MOON MEDICAL — Fibres	£	27,600	28.5

Emissions Source	Unit	Total	Carbon (tCO ₂ e)
KELHEIM FIBRES GMBH — Fibres	£	33,925	19.7
INDORAMA HYGIENE DENMARK As — Fibres Spun	£	101,877	94.5
BARNET EUROPE — Fibres Polymers	£	665	1.0
AMES TEKSTIL SAN VE — Technical Fibres	£	471,421	429.8
DSD AUTO ID SUPPLIES LTD — Labels	£	18,727	15.1
BWW Print — Labels	£	1,462	1.2
WEYFRINGE BARCODE & LABELLING SYSTEMS — Labels	£	642	0.5
ELIAS ENTERPRISES LTD — Material	£	824,174	1,204.4
WESTFIELD MEDICAL — Packaging	£	153,268	89.0
MOGUL KUMUS — Nonwovenn Material	£	1,512	1.4
DELSTAR INTERNATIONAL LTD — Nonwovenn Material	£	45,836	26.6
MACFARLANE GROUP UK LTD — Packaging	£	375,336	268.3
HOLDSWORTH PACKAGING	£	3,097	2.2
AMCOR — Packaging	£	26,666	19.1
SOMERLAP FOREST PRODUCTS LTD — Pallets	£	109,092	61.7
RED ROSE — Pallets	£	9,350	5.3
VP PAPIER — Paper Products	£	46,786	27.1
WELLMAN INTERNATIONAL LTD — Plastic Products	£	48,928	15.9
FORMULATED POLYMER PRODUCTS — Rubber & Plastics	£	155,187	59.2
PROAMPAC — Plastic Packaging	£	9,271	5.4
WELDBANK PLASTIC — Plastic Packaging	£	2,491	1.4
FIXATTI NV — Chemical Products	£	192,654	257.8
PRINTWISE UK — Paper Products	£	8,202	6.6
TIVIOT PRINTS — Business Support Services	£	24,479	17.5
PROTECTIVE PACKAGING LTD (Betronics) — Packaging	£	6,168	3.6
BINDATEX — Technical Support Services	£	21,670	15.5
KEENEDGE — Technical Support Services	£	73,673	52.7
IMCD — Chemicals	£	26,474	22.1
ARCHROMA — Chemicals	£	29,896	24.9
LUBRIZOL — Chemicals	£	56,900	39.2
NEU KALISS SPEZIALPAPIER GMBH — Paper Products	£	65,219	51.0
KUFNER GMBH EU — Technical Textiles	£	507,069	444.6
PINCROFT — Technical Services	£	409,048	71.0
BRIGHTWAKE — Textiles	£	126,540	105.4

Emissions Source	Unit	Total	Carbon (tCO ₂ e)
BRENNTAG — Chemicals	£	23,045	30.8
FINECAL DISTRIBUTORS — Rubber & Plastics	£	1,605	0.9
HATTERSLEY ALADDIN — Technical Services	£	10,148	1.8
LKL TEC LTD T/A FYBAGRATE	£	16,903	13.6
VIDARA / RAVAGO CHEMICALS UK	£	36,284	30.3
TOTAL CATEGORY 1			9,781.5
Capital Goods (Category 2) — DESNZ EEIO factors			
IT Equipment	£	31,438.0	16.0
Fabricated Metal Products & Equipment	£	2,480.0	1.7
Other Electrical Goods	£	18,390.5	17.3
Total Category 2			35.0
Fuel & Energy Related Activities — T&D & WTT (Category 3) — DESNZ			
T&D Electricity Losses	kWh	4,383,094	17.40
T&D Natural Gas Losses	kWh	16,951,828	579.2
WTT — Propane	Litres	12,245	2.2
WTT — Employee Commute (Car)	km	2,060,385.6	90.6
WTT — Business Travel (Car)	km	448,851.4	19.7
WTT — Business Travel (Air, International)	km	718,737.3	11.9
WTT — Upstream Sea Freight	tonne.km	8,814,004	32.2
WTT — Upstream Land Freight	tonne.km	4,337,968	120.1
WTT — Downstream Air Freight	tonne.km	204,281	27.6
WTT — Downstream Sea Freight	tonne.km	530,287	1.9
WTT — Downstream Land Freight	tonne.km	887,434	24.6
Total Category 3			927.5
Upstream Transportation & Distribution (Category 4) — DESNZ			
Upstream Shipping — Sea Freight	tonne.km	8,814,004	142.1
Upstream Shipping — Land Freight	tonne.km	4,337,968	516.0
Total Category 4			658.0
Waste & Water (Category 5) — DESNZ			
Dry Mixed Recycling — Bridgewater	Tonnes	8.1	0.0
Dry Mixed Recycling — Sunnyside	Tonnes	8.8	0.0
IBC Non-Hazardous Waste — Bridgewater	Tonnes	0.1	0.000
General Waste — Bulky — Bridgewater	Tonnes	334.4	1.6
General Waste — Bulky — Sunnyside	Tonnes	0.0	0.1
General Waste — Compactible — Bridgewater	Tonnes	407.2	1.9
Organic Waste — Bridgewater	Tonnes	0.8	0.0
Organic Waste — Sunnyside	Tonnes	0.5	0.0

Emissions Source	Unit	Total	Carbon (tCO ₂ e)
Latex/Pigment/Carbon Washings (Liquid) — Bridgewater	Tonnes	295.8	1.4
Latex/Pigment/Carbon Washings (Solid) — Bridgewater	Tonnes	6.0	0.0
Card & Poly — Bridgewater	Tonnes	31.1	0.1
Waste Paper — Bridgewater	Tonnes	0.6	0.0
Glass — Bridgewater	Tonnes	0.4	0.0
Metals (Dirty) — Bridgewater	Tonnes	22.2	0.1
Metals (Ferrous & Non-Ferrous) — Bridgewater	Tonnes	48.4	0.2
Pallets (Wood) — Bridgewater	Tonnes	49.4	0.2
Septic Tank — Bridgewater	Tonnes	39.0	0.2
Toner Cartridges — Bridgewater	Tonnes	0.0	0.000
Wood (Clean) — Bridgewater	Tonnes	23.2	0.1
Drums / Pipes (Empty) — Bridgewater	Tonnes	18.8	0.1
Hazardous Waste / Asbestos — Bridgewater	Tonnes	2.8	0.0
Hazardous Waste (Various) — Bridgewater	Tonnes	15.5	0.1
Water Supply & Sewage (Bridgewater)	M Litres	19.1	6.9
Total Category 5			13.3
Business Travel (Category 6) — DESNZ			
Air Travel International (with Radiative Forcing)	km	718,737.3	78.5
Land Travel Business Car	km	448,851.4	75.1
Total Category 6			153.5
Employee Commute (Category 7) — DESNZ			
Employee Commute — Car (Average)	km	2,060,385.6	344.60
Total Category 7			344.60
Downstream Transportation & Distribution (Category 9) — DESNZ			
Air Freight	tonne.km	204,281	183.7
Sea Freight	tonne.km	530,287	8.6
Land Freight Courier	tonne.km	887,434	105.5
Total Category 9			297.8
End of Life Treatment of Sold Products (Category 12) — DESNZ			
Disposal — Incineration	Tonnes	1,886.5	8.8
Disposal — Recycled	Tonnes	1,732.5	8.1
Disposal — Landfill	Tonnes	231.0	114.9
Total Category 12			131.8
Scope 3 Total			
Total Scope 3			12,343.1
Total Scope 1, 2 & 3			

Emissions Source	Unit	Total	Carbon (tCO ₂ e)
Total Scope 1–3 (Location-Based)			16,645.2
Total Scope 1–3 (Market-Based)			14,773.6
kgCO ₂ e per FTE (S1–3)	Employees	265	62.8 t
kgCO ₂ e per £1 turnover (S1–3)	£	£57,376,000	0.29011 kg
kgCO ₂ e per 100 m ² (S1–3)	m ²	36,266	45,897.5 kg
tCO ₂ e per tonne production (S1–3)	Tonnes	3849.9	4.3
kgCO ₂ e per FTE (S1–3) — Market-Based	Employees	265	55.8 t
kgCO ₂ e per £1 turnover (S1–3) — Market-Based	£	£57,376,000	0.25749 kg
kgCO ₂ e per 100 m ² (S1–3) — Market-Based	m ²	36,266	40,736.90 kg
tCO ₂ e per tonne production (S1–3) — Location-Based	Tonnes	3849.9	4.3 t
tCO ₂ e per tonne production (S1–3) — Market-Based	Tonnes	3849.9	3.8 t

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 2025 (16,645.2 tCO₂e). 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)	3,435.7	20.6%
Natural Gas — Lantor Sunnyside (LB)	71.7	0.4%
Forklift Propane	18.9	0.1%
Scope 1 Total (Location-Based)	3,526.3	21.2%
Natural Gas — BFF Bridgewater (RGGO-Adjusted)	2,362.3	14.2%
Natural Gas — Lantor Sunnyside (RGGO-Adjusted)	49.3	0.3%
Scope 1 Total (RGGO-Adjusted)	2,430.6	14.6%
Scope 2 — Purchased Electricity		
National Grid Electricity — BFF Bridgewater (LB)	718.4	4.3%
National Grid Electricity — Lantor Sunnyside (LB)	57.4	0.3%
Scope 2 Total (Location-Based)	775.8	4.7%
Scope 2 Total (Market-Based — REGO)	0.0	0.0%
Scope 1 + 2 Total (Location-Based)	4,302.1	25.8%
Scope 1 + 2 Total (Market-Based)	2,430.6	14.6%
Category 1 — Purchased Goods & Services (Climatiq EEIO)		
General Services — DESNZ Spend-Based		
Staff Training	3.6	0.02%
Cleaning & Maintenance	1.5	0.009%
Office Supplies	4.2	0.03%
Apparel (Workwear/PPE)	18.2	0.1%
Technology Repairs	20.5	0.1%
Website Hosting	3.5	0.02%
IT Services	3.2	0.02%
Internet Service Providers	2.3	0.01%
Professional Services (Financial & Auditors)	2.9	0.02%
Professional Services (Insurance)	49.4	0.3%
Named Suppliers — Climatiq EEIO Spend-Based		
LINDUM PACKAGING — Adhesive Paper	22.9	0.1%
CELANESE SALES GERMANY GMBH — Binder Chemicals	822.6	4.9%
ORGANIK KIMYA — Binder Chemicals	94.3	0.6%
CHEMVIRON — Carbon	672.3	4.0%
ACTIVE CARBON INDIA PVT LTD — Carbon Activated	33.3	0.2%
WEEDON CORRUGATED PRODUCTS — Cases	13.5	0.08%
AZELIS UK LTD — Chemical Distribution	56.5	0.3%
TENNANTS DISTRIBUTION LTD — Chemicals	67.3	0.4%
SYNTHOMER DEUTSCHLAND GMBH — Chemicals	15.2	0.09%
TOWN END — Chemicals	9.9	0.06%
FACI/ECHEM — Chemicals	15.5	0.09%
CALDIC INGREDIENTS UK LTD — Chemicals	6.6	0.04%
SOLAR INKS LTD — Chemicals	2.3	0.01%
UNIVAR SOLUTIONS B.V. — Chemicals	4.7	0.03%
SOLENIS — Chemicals	1.1	0.007%
ARKEMA — Chemicals (Binder)	1,214.4	7.3%
ABBEY MASTERBATCH — Coatings	16.0	0.10%
PLASTIC CORES — Cores	4.9	0.03%
J. STELL & SONS LTD — Cores	105.8	0.6%
SAFIC ALCAN — Defoamer Chemical	16.9	0.1%
ORAPI APPLIED LTD — Degreaser	5.7	0.03%
LENZING AKTIENGESELLSCHAFT — Fibres	811.4	4.9%
TAIWAN CARBON TECHNOLOGY — Fibres	1,734.9	10.4%
SATERI FIBRE Co. — Fibres	208.9	1.3%
SASA POLYESTER SANAYI A.S — Fibres	118.5	0.7%
MAERKISCHE FASER GMBH — Fibres	0.8	0.005%
TECHNICAL ABSORBENTS LTD — Fibres	29.9	0.2%
QINGDAO BRIGHT MOON MEDICAL — Fibres	28.5	0.2%
KELHEIM FIBRES GMBH — Fibres	19.7	0.1%
INDORAMA HYGIENE DENMARK AS — Fibres Spun	94.5	0.6%
BARNET EUROPE — Fibres Polymers	1.0	0.006%
AMES TEKSTIL SAN VE — Technical Fibres	429.8	2.6%
DSD AUTO ID SUPPLIES LTD — Labels	15.1	0.09%
BWW Print — Labels	1.2	0.007%

WEYFRINGE BARCODE & LABELLING SYSTEMS — Labels	0.5	0.003%
ELIAS ENTERPRISES LTD — Material	1,204.4	7.2%
WESTFIELD MEDICAL — Packaging	89.0	0.5%
MOGUL KUMUS — Nonwovenn Material	1.4	0.008%
DELSTAR INTERNATIONAL LTD — Nonwovenn Material	26.6	0.2%
MACFARLANE GROUP UK LTD — Packaging	268.3	1.6%
HOLDSWORTH PACKAGING — Packaging	2.2	0.01%
AMCOR — Packaging	19.1	0.1%
SOMERLAP FOREST PRODUCTS LTD — Pallets	61.7	0.4%
RED ROSE — Pallets	5.3	0.03%
VP PAPIER — Paper Products	27.1	0.2%
WELLMAN INTERNATIONAL LTD — Plastic Products	15.9	0.10%
FORMULATED POLYMER PRODUCTS — Rubber & Plastics	59.2	0.4%
PROAMPAC — Plastic Packaging	5.4	0.03%
WELDBANK PLASTIC — Plastic Packaging	1.4	0.009%
FIXATTI NV — Chemical Products	257.8	1.5%
PRINTWISE UK — Paper Products	6.6	0.04%
TIVIOT PRINTS — Business Support Services	17.5	0.1%
PROTECTIVE PACKAGING LIMITED (Betronics Ltd)	3.6	0.02%
BINDATEX — Technical Support Services	15.5	0.09%
KEENEDGE — Technical Support Services	52.7	0.3%
IMCD — Chemicals	22.1	0.1%
ARCHROMA — Chemicals	24.9	0.1%
LUBRIZOL — Chemicals	39.2	0.2%
NEU KALISS SPEZIALPAPIER GMBH — Paper Products	51.0	0.3%
KUFNER GMBH EU — Technical Textiles	444.6	2.7%
PINCROFT — Technical Services	71.0	0.4%
BRIGHTWAKE — Textiles	105.4	0.6%
BRENNTAG — Chemicals	30.8	0.2%
FINECAL DISTRIBUTORS — Rubber & Plastics	0.9	0.006%
HATTERSLEY ALADDIN — Technical Services	1.8	0.01%
LKL TEC LTD T/A FYBAGRATE	13.6	0.08%
VIDARA/RAVAGO CHEMICALS UK	30.3	0.2%
Category 2 — Capital Goods (DESNZ EEIO)		
IT Equipment	16.0	0.10%
Fabricated Metal Products & Equipment	1.7	0.01%
Other Electrical Goods	17.3	0.1%
Total Category 2	35.0	0.2%
Category 3 — Fuel & Energy Related Activities (T&D / WTT)		
T&D Electricity Losses	17.4	0.1%
T&D Natural Gas Losses	579.2	3.5%
WTT — Propane	2.2	0.01%
WTT — Employee Commute (Car)	90.6	0.5%
WTT — Business Travel (Car)	19.7	0.1%
WTT — Business Travel (Air, International)	11.9	0.07%
WTT — Upstream Sea Freight	32.2	0.2%
WTT — Upstream Land Freight	120.1	0.7%
WTT — Downstream Air Freight	27.6	0.2%
WTT — Downstream Sea Freight	1.9	0.01%
WTT — Downstream Land Freight	24.6	0.1%
Total Category 3	927.5	5.6%
Category 4 — Upstream Transportation & Distribution		
Upstream Shipping — Sea Freight	142.1	0.9%
Upstream Shipping — Land Freight	516.0	3.1%
Total Category 4	658.0	4.0%
Category 5 — Waste & Water		
Dry Mixed Recycling — Bridgewater	0.0	0.0%
Dry Mixed Recycling — Sunnyside	0.0	0.0%
IBC Non-Hazardous Waste — Bridgewater	0.0	0.0%
General Waste — Bulky — Bridgewater	1.6	0.009%
General Waste — Bulky — Sunnyside	0.1	0.001%
General Waste — Compactible — Bridgewater	1.9	0.01%
Organic Waste — Bridgewater	0.0	0.0%
Organic Waste — Sunnyside	0.0	0.0%
Latex/Pigment/Carbon Washings (Liquid) — Bridgewater	1.4	0.008%
Latex/Pigment/Carbon Washings (Solid) — Bridgewater	0.0	0.0%
Card & Poly — Bridgewater	0.1	0.001%
Waste Paper — Bridgewater	0.0	0.0%
Glass — Bridgewater	0.0	0.0%

Metals (Dirty) — Bridgewater	0.1	0.001%
Metals (Ferrous & Non-Ferrous) — Bridgewater	0.2	0.001%
Pallets (Wood) — Bridgewater	0.2	0.001%
Septic Tank — Bridgewater	0.2	0.001%
Toner Cartridges — Bridgewater	0.0	0.0%
Wood (Clean) — Bridgewater	0.1	0.001%
Drums/Pipes (Empty) — Bridgewater	0.1	0.001%
Hazardous Waste/Asbestos — Bridgewater	0.0	0.0%
Hazardous Waste (Various) — Bridgewater	0.1	0.0%
Water Supply — Bridgewater	3.7	0.02%
Water Sewage — Bridgewater	3.3	0.02%
Total Category 5	13.3	0.08%
Category 6 — Business Travel		
Air Travel International (with Radiative Forcing)	78.5	0.5%
Land Travel — Business Car	75.1	0.5%
Total Category 6	153.5	0.9%
Category 7 — Employee Commute		
Employee Commute — Car (Average)	344.6	2.1%
Total Category 7	344.6	2.1%
Category 9 — Downstream Transportation & Distribution		
Air Freight	183.7	1.1%
Sea Freight	8.5	0.05%
Land Freight	105.6	0.6%
Total Category 9	297.8	1.8%
Category 12 — End of Life Treatment of Sold Products		
Disposal — Incineration	8.8	0.05%
Disposal — Recycled	8.1	0.05%
Disposal — Landfill	114.9	0.7%
Total Category 12	131.8	0.8%
Scope 3 Total	12,343.1	74.2%
TOTAL SCOPE 1–3 (LOCATION-BASED)	16,645.2	100.0%
TOTAL SCOPE 1–3 (MARKET-BASED)	14,773.6	88.8%

Calculations were completed using the GHG Protocol Corporate Accounting framework, applying UK Government Greenhouse Gas Conversion Factors 2025 (DESNZ) and 2025 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 Climate Wise 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 2025 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 2025 natural gas factor to all metered grid gas consumed, together with the reported LPG/propane emissions. Nonwovenn's RGGO-certified heating-gas arrangement transitioned from 25% to 50% coverage part-way through 2025. Because 50% coverage did not apply throughout the calendar year, its certificate-attributed effect across the annual inventory was 1,095.7 tCO₂e, equivalent to approximately 31.2% of gross Scope 1 gas emissions. 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): 0.20270 kgCO₂e/kWh (UK Government 2025, net CV)
- LPG Propane — Forklift (Scope 1): DESNZ 2025 kgCO₂e/litre
- Electricity — National Grid (Scope 2, Location Based): 0.17701 kgCO₂e/kWh (UK grid 2025)
- Electricity — Market Based (Scope 2): 0.00000 kgCO₂e/kWh (REGO-backed renewable tariff)
- WTT Natural Gas (Scope 3, Cat 3): 0.03347 kgCO₂e/kWh (DESNZ 2025)
- T&D Electricity (Scope 3, Cat 3): 0.01853 kgCO₂e/kWh (DESNZ 2025)

- Purchased Goods & Services (Cat 1, materials/chemicals/fibres/packaging): Climatiq EEIO 2025 spend-based factors (£/kgCO₂e)
- Purchased Goods & Services (Cat 1, financial/legal/IT/capital goods): DESNZ 2025 spend-based factors
- Business Travel (Cat 6): UK Government 2025 conversion factors by mode (km basis)
- Employee Commuting / WFH (Cat 7): DEFRA 2025; 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 statements, including the beneficiary, certified kWh, coverage dates and certificate identifiers. Heating-gas coverage transitioned from 25% to 50% part-way through 2025; therefore, the annual certificate-attributed effect is lower than applying 50% coverage to 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 2025) 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

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- Environmental Reporting Guidelines: Including Streamlined Energy and Carbon Reporting guidance (March 2019). UK Government, BEIS.
- UK Government Greenhouse Gas Reporting: Conversion Factors 2025 — Full set (for advanced users). DESNZ.
- DEFRA Spend-Based Factors for Scope 3 Footprint 2025.
- Climatiq Database for Scope 3 emission factors (EEIO dataset).