



Corporate Carbon Accounting Streamline Report

UNIFORM EXPRESS
2025 GHG Emissions Inventory Report

GHG Emissions Inventory Report

Uniform Express Limited

Carbon Footprint Report for Head Office — 01 January 2025 to 31 December 2025

Prepared by Climate Wise | GHG Protocol Corporate Standard | UK Government DEFRA/DESNZ Emission Factors

Reporting Note — Comparability with 2024

This is Uniform Express's first full GHG inventory reported on a like-for-like Scope 3 boundary against the prior year: it should be compared against the 2024 Restated figures (see Part 3), not the originally published 2024 report, which under-captured Category 4 and Category 12. Some year-on-year movements below reflect genuine operational change; others reflect updated DEFRA/DESNZ emission factor vintages rather than a change in underlying activity. Both are identified separately in Part 3 so they are not mistaken for one another.

GHG Emissions Report — Organisational Boundary and Methodology

The organisational boundary for this GHG inventory has been defined using the financial control approach, in accordance with the GHG Protocol Corporate Standard (Revised Edition, 2015) and UK Government (DESNZ/DEFRA) Environmental Reporting Guidelines, including streamlined energy and carbon reporting (SECR) principles. Under the financial control approach, Uniform Express accounts for 100% of emissions from operations over which it can direct financial and operating policy. Uniform Express operates as a single reporting entity with no subsidiaries, joint ventures, or leased-out assets, so no further consolidation adjustment is required.

The operational boundary covers owned/leased premises in Banbury, Oxfordshire (50,000 sq. ft combined), the company vehicle fleet, business travel, and the activities of 55 staff working onsite, remotely, and on the road. Emissions sources are grouped into Scope 1 (direct combustion), Scope 2 (purchased electricity), and Scope 3 (all other value-chain emissions, upstream and downstream of Uniform Express's own operations).

The GHG Protocol is the globally recognised framework for measuring and managing greenhouse gas emissions. It classifies emissions into three categories:

- Scope 1: Direct emissions from owned or controlled sources
- Scope 2: Indirect emissions from purchased electricity, heat, or steam
- Scope 3: All other indirect emissions that occur in the value chain

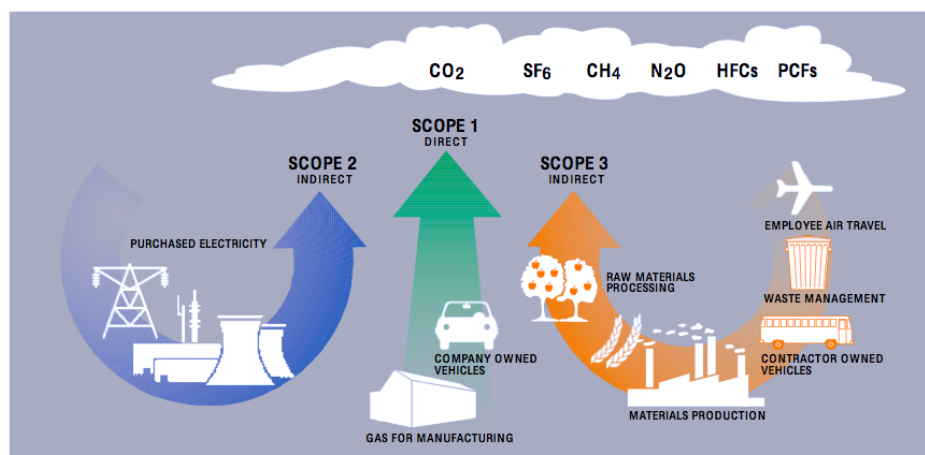


Figure 1: GHG Protocol Scope 1, 2 and 3 Boundaries

This report reflects Uniform Express's commitment to enhancing transparency, achieving Net Zero for Scope 1 & 2, and continuously improving Scope 3 emissions tracking and reduction efforts. The inventory covers Scope 1, Scope 2 (Location-Based) and Scope 3 Categories 1, 2, 3, 4, 5, 6, 7, 9 and 12 — the same boundary as the 2024 Restated inventory, preserving comparability.

A hybrid data collection methodology was applied across categories, reflecting the different data sources available to Uniform Express:

- Primary metered data (Scope 1 & 2): monthly utility bills and invoices for natural gas and grid electricity across two metered accounts (Unit 5 / Haselmere Way and Unit 4).
- Primary distance- and weight-based data (Cat 4, 5, 6, 9): shipment weight and route distance for upstream freight (Cat 4, Air/Sea/Van, consistent with the China and Sri Lanka-sourced routing established in the 2024 restatement); waste contractor and water utility data (Cat 5); expense claims and booking records for business travel (Cat 6); courier delivery counts for downstream distribution (Cat 9).
- Recorded working-from-home hours and commuting mileage (Cat 7).
- Spend-based DEFRA factors (Cat 1, 2): annual expenditure by category applied against the DEFRA 2025 spend-based emission factor set.

Global warming potential (GWP) conversion to CO₂e follows the values embedded in the UK Government's published 2025 conversion factor set, covering the seven Kyoto Protocol gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃).

Clarification of Terminology

- Carbon Neutral: Zero emissions within company-owned operations (Scope 1 & 2).
- Net Zero: Zero emissions across all scopes (1, 2 & 3), including direct and indirect activities.
- CO₂e (Carbon Dioxide Equivalent): A metric used to compare emissions from various greenhouse gases based on their global warming potential (GWP).
- T&D: Transmission & Distribution losses for electricity and gas.
- WTT: Well-to-Tank — upstream fuel lifecycle emissions.
- Tonne.km: A freight activity unit representing one tonne of goods transported one kilometre; used as the basis for Category 4 upstream shipping emissions.
- Location-Based / Market-Based: Two permitted methods for calculating Scope 2 electricity emissions — Location-Based uses a grid-average emission factor; Market-Based uses a supplier- or contract-specific factor (e.g. a renewable energy tariff). See the note under Scope 2 below.

Part 1: Descriptive Information

Company name	Uniform Express
Description of the company	Design, manufacture, supply and manage the work clothing needs of over 900 companies around the world.
Chosen consolidation approach	Financial control
Description of businesses and operations in boundary	Uniform Express operates from 3 buildings (50,000 sq. ft) with 55 staff, working onsite, remotely from home, and on the road.
Reporting period	01 January 2025 – 31 December 2025
Annual turnover	£11,447,216
Base year — Scope 1 & 2	January 2022 – December 2022 (first full year of GHG reporting; boundary and data sources unchanged since)
Base year — Scope 3 / Total Scope 1–3	January 2024 – December 2024 (Restated) — see Part 4. 2025 is the first year reported on a directly comparable Scope 3 boundary to this base year.
Scope 3 categories included	Categories 1, 2, 3, 4, 5, 6, 7, 9 and 12
PAS2060 emission sources accounted for	Electricity, Gas, Waste, Travel, Water, Manufacturing emissions

Part 2: Quantitative Information

Uniform Express emitted 40,057.3 kgCO₂e (40.06 tCO₂e) in 2025 across Scope 1 & 2 (Location-Based).

This results in Location-Based intensity indicators of:

- 0.73 tCO₂e per full-time equivalent (FTE) employee
- 3.50 kgCO₂e per £1,000 turnover
- 0.80 tCO₂e per 1,000 sq. ft office space

Scope 3 emissions (Categories 1–9 & 12) amount to 3,727.33 tCO₂e (LB). Combined with Scope 1 & 2, this results in a total footprint of 3,767.39 tCO₂e (LB). The Scope 1–3 Location-Based intensity indicators are:

- 68.50 tCO₂e per full-time equivalent (FTE) employee
- 329.03 kgCO₂e per £1,000 turnover
- 75.35 tCO₂e per 1,000 sq. ft office space

Scope 1 — Direct Emissions

Emissions Source	Unit	Annual Usage	kgCO ₂ e	tCO ₂ e
Scope 1 — Direct Emissions				
Natural Gas (Unit 5 / Haselmere Way)	kWh	142,769	26,121.0	26.12
Natural Gas (Unit 4)	kWh	11,602	2,122.7	2.12
Scope 1 Total	kWh	154,371	28,243.7	28.24

Scope 2 — Energy Indirect Emissions

Emissions Source	Unit	Annual Usage	kgCO ₂ e	tCO ₂ e
Scope 2 — Electricity (Location-Based, grid-average factor)				
National Grid (Unit 5 / Haselmere Way)	kWh	67,217.5	11,755.7	11.76
National Grid (Unit 4)	kWh	331.2	57.9	0.06
Scope 2 Total — Location Based	kWh	67,548.7	11,813.6	11.81

Note: the underlying calculation workbook also carries a Market-Based Scope 2 line at 0 kgCO₂e, using a supplier-specific factor of zero for the same electricity consumption. This would normally indicate a REGO-backed renewable electricity contract — consistent with the renewable-transition plan flagged in the 2024 report — but I have not independently verified a REGO certificate is in place for 2025, so it is not presented as a confirmed figure here. The workbook's own tab also labels this row inconsistently with the grid-average row (the two are transposed relative to standard convention); the figures above have been assigned to the correct method regardless of the tab's labels. Please confirm renewable contract status before this Market-Based figure is published externally.

Scope 1 + 2 Total (Location Based): 40,057.3 kgCO₂e / 40.06 tCO₂e.

Category 1: Purchased Goods & Services

Emissions Source	Unit	Annual Usage	kgCO ₂ e	tCO ₂ e
Category 1 — Purchased Goods & Services (Spend-Based, DEFRA 2025)				
Office Supplies — Paper	£ Spend	5,867.8	1,187.6	1.19
Product Line — Apparel	£ Spend	5,346,490.7	3,570,387.3	3,570.39
Website Hosting	£ Spend	6,000	1,200.4	1.20
Technology & Licence Fees	£ Spend	9,482.0	1,897.0	1.90
Internet & Data Service Providers	£ Spend	113,116.0	22,630.8	22.63
Other Professional Services	£ Spend	29,165.7	4,395.9	4.40
Professional Services (Legal, Insurance, Financial & Auditors)	£ Spend	13,048.9	896.6	0.90
Food & Beverage Hospitality	£ Spend	839.5	245.1	0.25
Category 1 Total			3,602,840.8	3,602.84

Note: Product Line — Apparel spends rose 9.1% year-on-year (£4.90m to £5.35m) but its emissions contribution fell (3,618.5t to 3,570.4t). This is because the DEFRA 2025 spend-based factor for apparel (0.6678 kgCO₂e/£) is lower than the factor applied in the 2024 restatement (0.7385 kgCO₂e/£) — a factor-vintage effect, not a reduction in supply-chain carbon intensity. See Part 3.

Category 2: Capital Goods

Emissions Source	Unit	Annual Usage	kgCO ₂ e	tCO ₂ e
Category 2 — Capital Goods (Spend-Based, DEFRA 2025)				
Computer Equipment	£ Spend	19,679.6	9,986.2	9.99
Desks & Office Furniture	£ Spend	909.5	469.7	0.47
Other Electrical Goods	£ Spend	235.3	221.6	0.22
Category 2 Total			10,677.4	10.68

Category 3: Fuel & Energy-Related Activities (WTT / T&D)

Emissions Source	Unit	Annual Usage	kgCO ₂ e	tCO ₂ e
Category 3 — Well-to-Tank / Transmission & Distribution				
WTT Natural Gas	kWh	154,371	4,663.5	4.66
T&D Electricity	kWh	67,548.7	1,251.7	1.25
WTT Business Air Travel (International)	km	15,930	344.4	0.34
WTT Business Car (Petrol <1.4)	miles	250	16.2	0.02
WTT Business Car (Petrol <2.0)	miles	19,847.9	1,583.3	1.58
WTT Business Car (Diesel <2.0)	miles	22,741	1,501.6	1.50
WTT Business Car (Diesel >2.0)	miles	22,500	1,835.8	1.84
WTT Business Car (Hybrid <1.8)	miles	7,200	347.3	0.35
WTT Business (London Underground)	miles	155	1.1	0.00
WTT Business (National Rail)	miles	2,867	25.7	0.03
WTT Employee Commute (Petrol Car)	miles	30,182	2,233.8	2.23
WTT Employee Commute (Diesel Car)	miles	38,249	2,552.4	2.55
WTT Employee Commute (Hybrid Car)	miles	273.9	14.6	0.01
WTT Employee Commute (National Rail)	miles	3,311	29.7	0.03
Category 3 Total			16,401.0	16.40

Category 4: Upstream Transportation & Distribution

Emissions Source	Unit	Annual Usage	kgCO ₂ e	tCO ₂ e
Category 4 — Upstream Shipping (Tonne.km Methodology)				
Upstream Shipping Goods — Air	tonne.km	2,667.0	2,398.7	2.40
Upstream Shipping Goods — Sea	tonne.km	1,352,612.0	21,804.1	21.80
Upstream Shipping Goods — Van (Heathrow)	tonne.km	32.6	20.6	0.02
Upstream Shipping Goods — Van (Southampton)	tonne.km	12,640.1	7,979.7	7.98
Category 4 Total			32,203.1	32.20

Note: 2025 Cat 4 activity (Air, Sea, and both Van routes) is the confirmed, directly metered basis from which the 2024 restatement's China-freight estimate was itself back-calculated (via the 2024:2025 turnover ratio).

Category 5: Waste Generated in Operations

Emissions Source	Unit	Annual Usage	kgCO ₂ e	tCO ₂ e
Category 5 — Waste & Water				
Waste — Commercial & Industrial (Dry Mixed)	Tonnes	27.88	130.6	0.13
Water Supply (Haselmere Way)	Cubic Mtrs	288.1	55.1	0.06
Water Sewage (Haselmere Way)	Cubic Mtrs	207.9	35.5	0.04
Category 5 Total			221.3	0.22

Category 6: Business Travel

Emissions Source	Unit	Annual Usage	kgCO ₂ e	tCO ₂ e
Category 6 — Business Travel				
Air Travel (International)	km	15,930	2,270.5	2.27
Land Travel — Car Petrol (<1.4)	miles	250	57.6	0.06
Land Travel — Car Petrol (<2.0)	miles	19,847.9	5,581.4	5.58
Land Travel — Car Diesel (<2.0)	miles	22,741	6,285.4	6.29
Land Travel — Car Diesel (>2.0)	miles	22,500	7,606.8	7.61
Land Travel — Car Hybrid (1.8)	miles	7,200	1,358.6	1.36
Land Travel — London Underground	miles	155	4.3	0.00
Land Travel — National Rail	miles	2,867	101.7	0.10
Hotel Stay (Out of London)	Nights	87	904.8	0.90
Hotel Stay (In London)	Nights	2	23.0	0.02
Hotel Stay (Bangladesh)	Nights	2	112.0	0.11
Category 6 Total			24,306.0	24.31

Category 7: Employee Commuting & Working From Home

Emissions Source	Unit	Annual Usage	kgCO ₂ e	tCO ₂ e
Category 7 — Employee Commute & WFH				
Working From Home	Hours	10,975.8	3,663.5	3.66
Employee Commute — Petrol Car	miles	30,182	7,903.8	7.90
Employee Commute — Diesel Car	miles	38,249	10,652.0	10.65
Employee Commute — Hybrid Car	miles	273.9	56.5	0.06
Employee Commute — National Rail	miles	3,311	117.4	0.12

Emissions Source	Unit	Annual Usage	kgCO ₂ e	tCO ₂ e
Employee Commute — Walk	miles	11,653	0.0	0.00
Category 7 Total			22,393.2	22.39

Note: Working-from-home hours fell 13.5% year-on-year (12,690 to 10,975.8) while commuting mileage rose; Category 7's small net increase (+2.25t vs 2024 Restated) is consistent with more in-office attendance rather than a data or factor artifact.

Category 9: Downstream Transportation & Distribution

Emissions Source	Unit	Annual Usage	kgCO ₂ e	tCO ₂ e
Category 9 — Downstream Shipping				
Downstream T&D — Land Goods (Parcels)	Units	60,084	9,853.8	9.85
Category 9 Total			9,853.8	9.85

Note: delivery volume is materially unchanged from 2024 (61,172 to 60,084 deliveries, -1.8%), but reported emissions fell from 22.82t to 9.85t (-57%). This is driven by a lower 2025 per-delivery factor (164 gCO₂e vs 373 gCO₂e in 2024), sourced directly from Parcelforce's own published PFWW (per final weight) carbon figure — the same methodology basis used in the 2024 report, just an updated carrier figure. This is consistent with fleet decarbonisation on Parcelforce's network and can be presented to customers as a genuine improvement, with the carrier source cited.

Category 12: End of Life Treatment of Sold Products

Emissions Source	Unit	Annual Usage	kgCO ₂ e	tCO ₂ e
Category 12 — Disposal & Recycling				
Disposal/Recycling — Recycled (10%)	Weight t	8.064	51.7	0.05
Disposal/Recycling — Combustion (70%)	Weight t	56.448	361.9	0.36
Disposal/Recycling — Landfill (20%)	Weight t	16.128	8,019.5	8.02
Category 12 Total			8,433.1	8.43

Note: the Landfill factor in the source workbook was originally entered as a duplicate of the Recycled/Combustion factor (6.41061 kgCO₂e/t), which would have understated this category by roughly 7.9 tCO₂e. The figures above use the corrected, distinct landfill factor (497.24244 kgCO₂e/t) supplied after that error was flagged and fixed at source. Total end-of-life goods weight (80.64t) is 8.8% lower than the 2024 Restated basis (88.46t).

Combined Scope Totals & Intensity Metrics

Metric			kgCO ₂ e	tCO ₂ e
2025 Totals				
Scope 3 Total			3,727,329.5	3,727.33
Total Scope 1, 2 & 3 (Location Based)			3,767,386.8	3,767.39
CO ₂ e per FTE — Scope 1, 2 & 3	Employees (55)			68.50 t
CO ₂ e per £1,000 Turnover — Scope 1, 2 & 3	£1,000			329.03 kg
CO ₂ e per 1,000 sq. ft — Scope 1, 2 & 3	1,000 sq ft			75.35 t
Total Footprint			3,767,386.8	3,767.39

Part 3: Year-on-Year Analysis (2024 Restated vs. 2025)

This is the first year Uniform Express can report a genuine like-for-like Scope 3 comparison: the table below compares 2025 against the 2024 Restated figures (not the originally published 2024 report, which under-captured Categories 4 and 12 — see the 2024 Restated report, Part 3, for that history).

Category	2024 Restated	2025	Change	
2024 Restated vs. 2025 (tCO₂e)				
Scope 1	28.18	28.24	+0.06	

Category	2024 Restated	2025	Change	
Scope 2 (LB)	15.44	11.81	–3.63	
Scope 1 + 2	43.62	40.06	–3.56	
Cat 1 — Purchased Goods & Services	3,659.14	3,602.84	–56.30*	
Cat 2 — Capital Goods	7.54	10.68	+3.14	
Cat 3 — Fuel & Energy-Related	18.53	16.40	–2.13	
Cat 4 — Upstream T&D	30.66	32.20	+1.54	
Cat 5 — Waste	0.23	0.22	–0.01	
Cat 6 — Business Travel	27.98	24.31	–3.67	
Cat 7 — Employee Commute & WFH	20.14	22.39	+2.25	
Cat 9 — Downstream T&D	22.82	9.85	–12.97	
Cat 12 — End of Life Treatment	9.24	8.43	–0.81	
Scope 3 Total	3,796.27	3,727.33	–68.94	

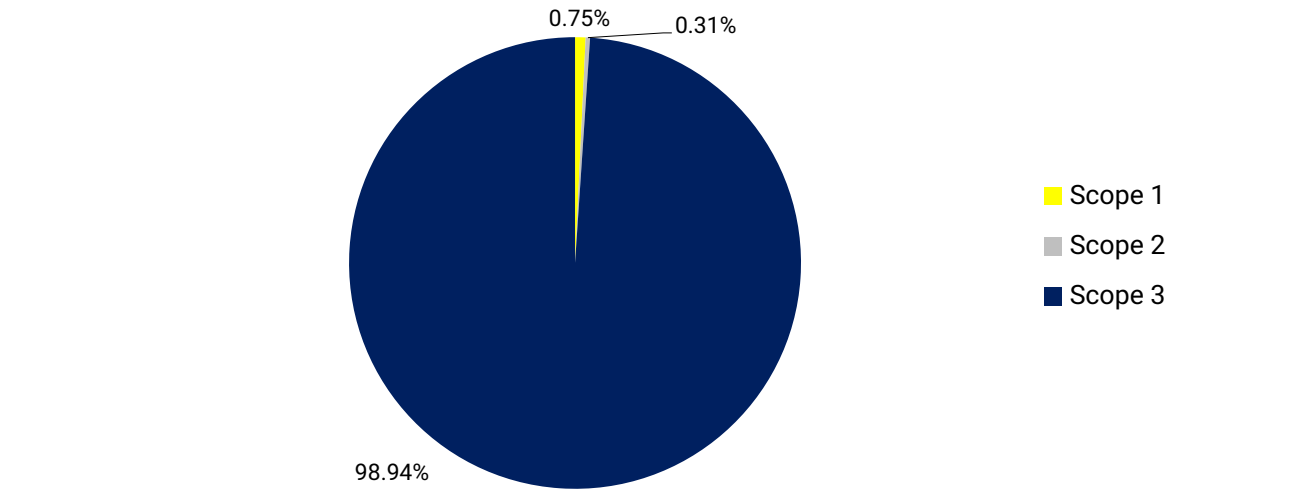
* Cat 1 fell despite a 9.1% rise in apparel spend, because the DEFRA 2025 apparel spend factor (0.6678 kgCO₂e/£) is lower than the 2024 factor (0.7385 kgCO₂e/£) — a factor-vintage effect, not a reduction in supply-chain intensity.

Key Year-on-Year Observations

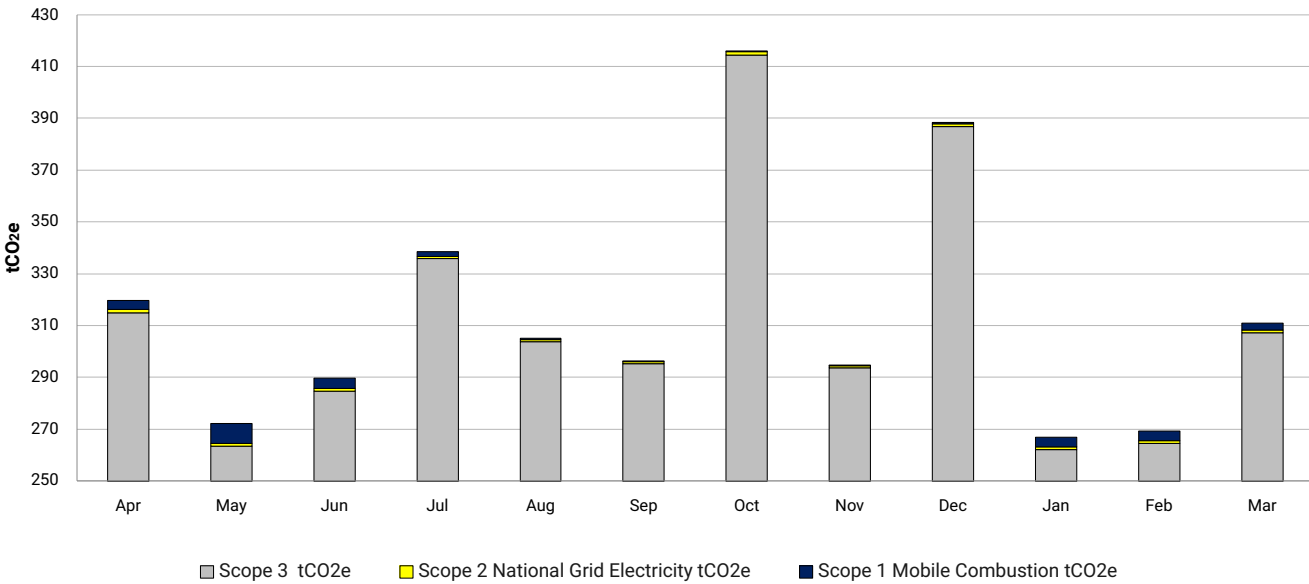
- Total Scope 1–3 footprint fell 72.51 tCO₂e (–1.9%), from 3,839.90t (2024 Restated) to 3,767.39t (2025).
- Scope 1 + 2 fell 3.56t (–8.2%), driven by Location-Based electricity improvements. A Market-Based Scope 2 figure of zero also appears in the workbook, which would represent a further improvement if a renewable electricity contract is confirmed — see the note under Scope 2 in Part 2.
- Cat 4 continued to rise (+1.54t), consistent with the growing China-sourced freight share established in the 2024 restatement.
- Cat 1 (–56.30t) is substantially a factor-vintage effect — apparel spend rose 9.1% while its emissions fell — and should not be presented to customers as an emissions reduction without that caveat. Cat 9 (–12.97t) is different: delivery volume is flat, and the reduction is a genuine, carrier-sourced improvement (Parcelforce's own updated PFWW factor), safe to present as such.
- Cat 7 rose (+2.25t) alongside a genuine 13.5% fall in working-from-home hours, consistent with increased office attendance rather than a data artifact.
- Cat 12 fell slightly (–0.81t) in line with an 8.8% reduction in end-of-life goods weight; this category's Landfill factor was corrected during preparation of this report (see note above and Part 4).

Scope 1 – 3 Charts and Graphs

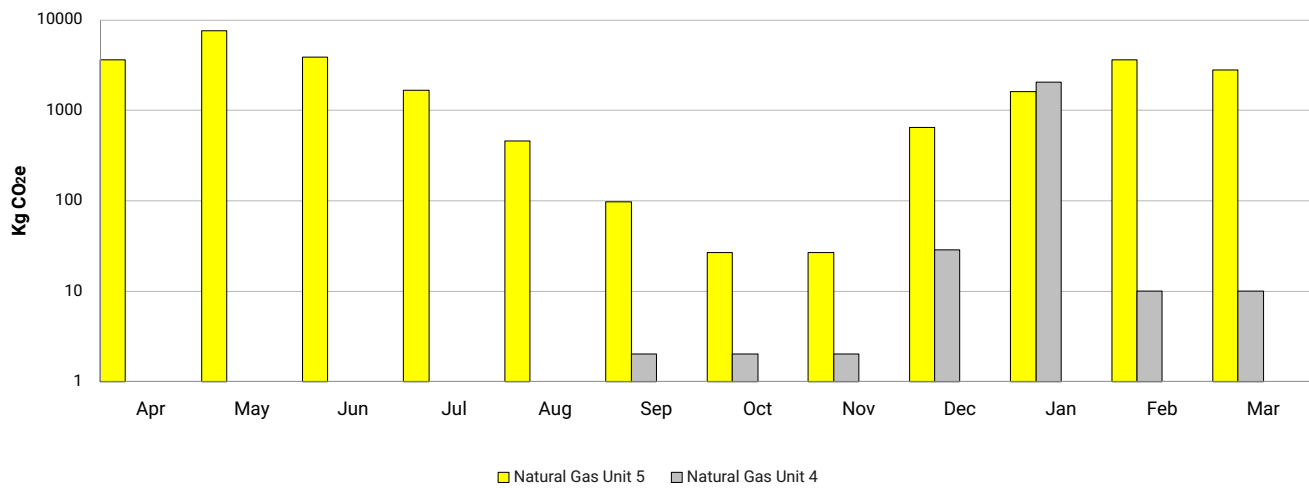
UK Scopes by Percentage: 3,767.39 tCO2e



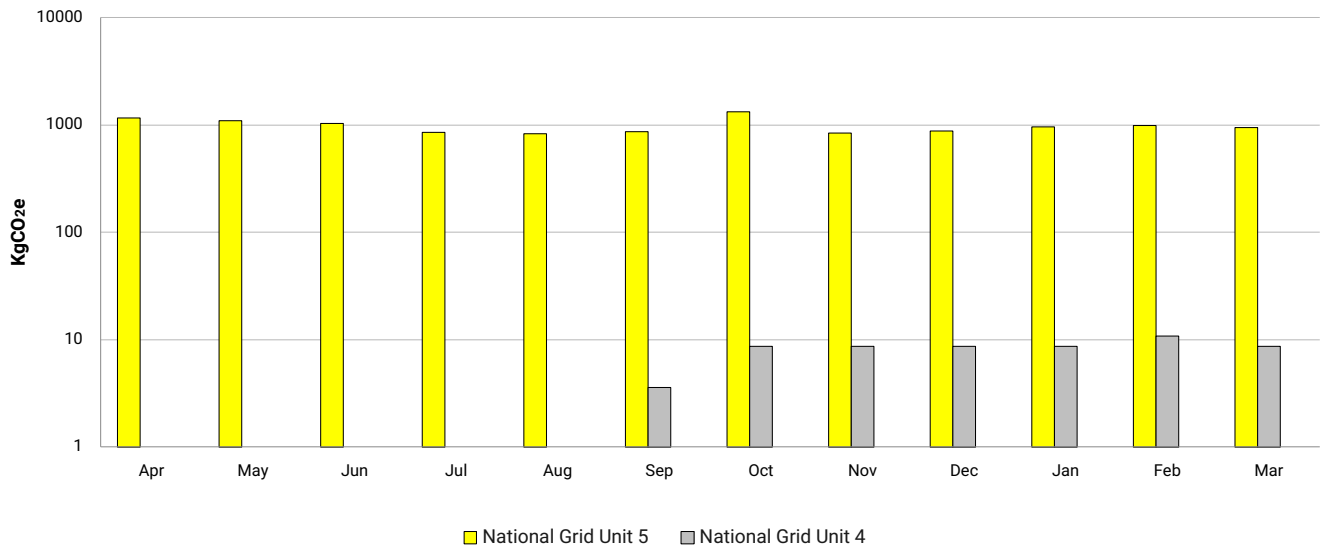
Emissions by Scope tCO2e



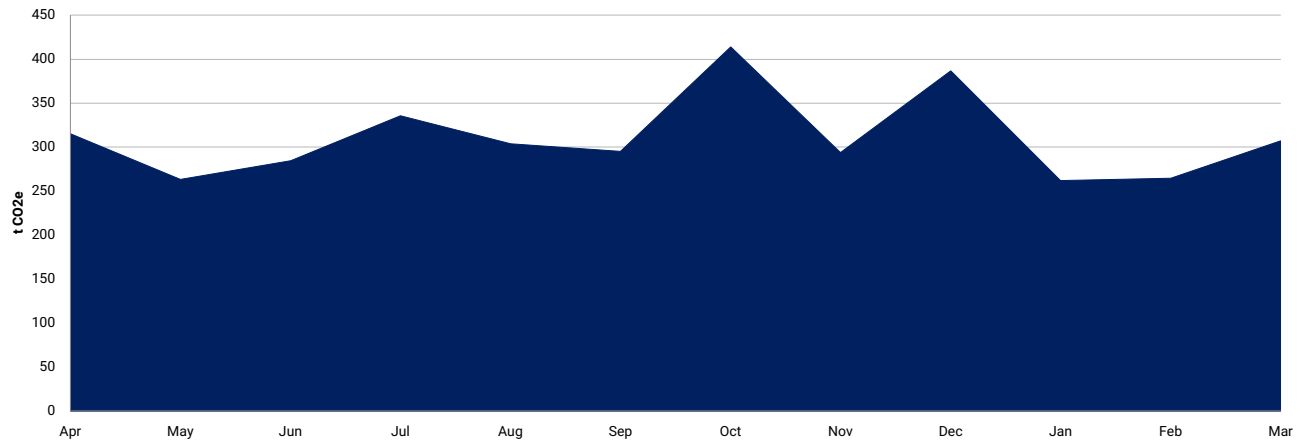
Scope 1 by Factor KgCO2e

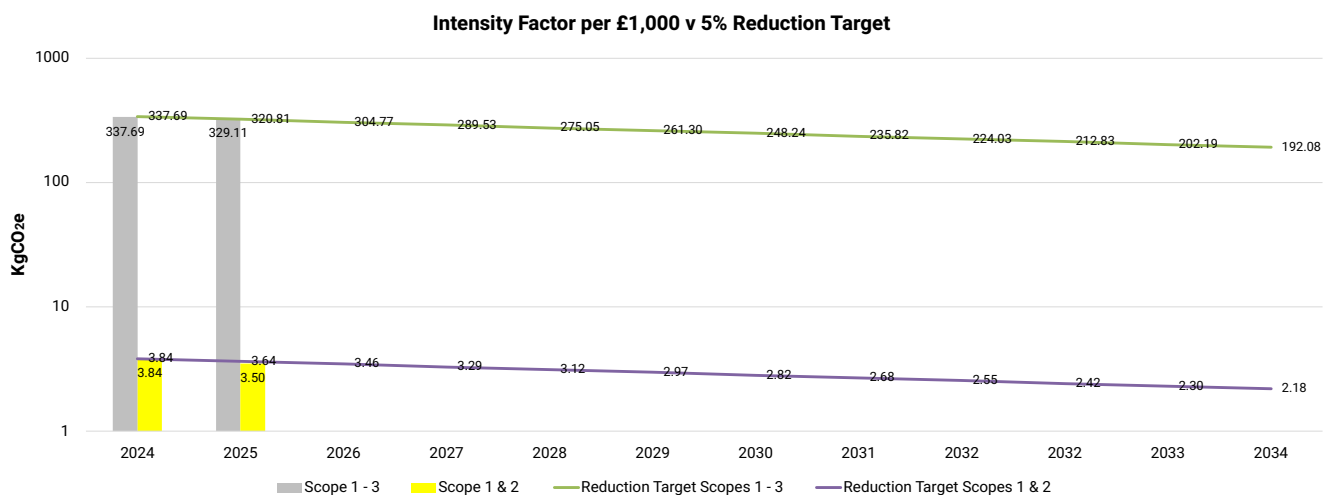
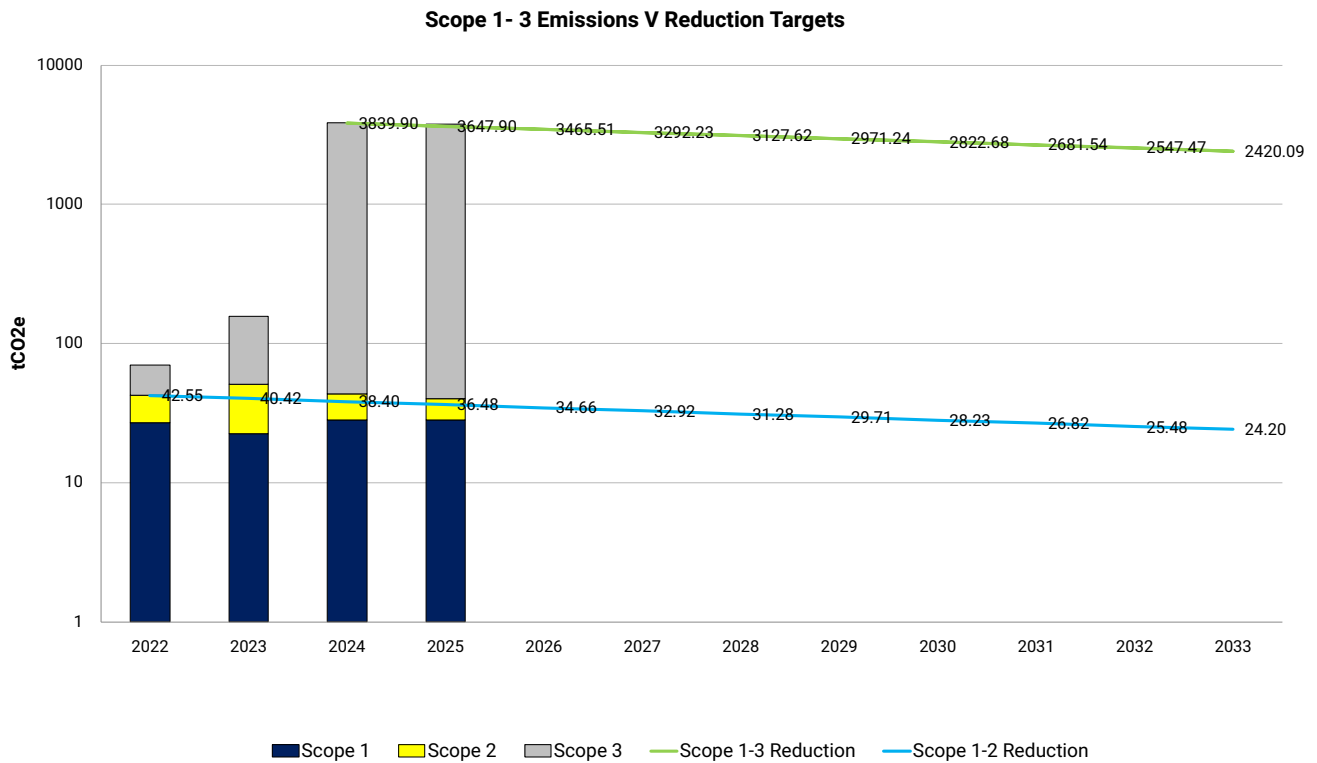


Scope 2 Location Emissions by Factor kgCO₂e



UK Scope 3 Total tCO₂e





Energy Efficiency and Carbon Reduction Measures

Measures Implemented (2025)

- Continued primary metering of both electricity accounts (Unit 5 and Unit 4), enabling a full Location-Based Scope 2 calculation.
- Continued use of the tonne.km upstream freight methodology established in the 2024 restatement, now on a fully primary (non-modelled) 2025 basis.

Planned Measures (2026 and beyond)

- Confirm and formally document renewable electricity contract status to support a verified Market-Based Scope 2 disclosure.
- Continue prioritising sea freight over air freight for fabric transportation where lead times allow.
- Extend primary metering to any additional sites or vehicles currently reported at zero/placeholder values in the calculation workbook.

Part 4: Notes on Methodology

Calculations were completed on the GHG Carbon Calculator using UK Government (DESNZ/DEFRA) 2025 emission factors. Head Office has adopted a financial control approach to establishing the organisational boundary, in line with the GHG Protocol and UK Government Environmental Reporting Guidelines.

Base Year Recalculation Policy

Uniform Express applies a dual base year, unchanged from the policy established in the 2024 Restated report:

- Scope 1 & 2 base year: January 2022 – December 2022. The direct emissions boundary is unchanged since this base year.
- Scope 3 and Total Scope 1–3 base year: January 2024 – December 2024 (Restated), because 2022 and 2023 only partially captured Scope 3 categories. 2025 is the first year that can be compared against this base year on a fully consistent Category 1–9 & 12 boundary.

In line with GHG Protocol guidance, either base year will be recalculated where: (i) a structural change results in a significant change to base year emissions in any scope; (ii) a methodology or emission factor change materially alters the historical record; or (iii) a significant error is discovered in a previously reported year.

Data Quality and Uncertainty

Emissions Source	Data Type	Confidence	Notes
Natural Gas / Electricity (Scope 1 & 2)	Primary — meter bills/invoices	High	Monthly bills applied across both metered accounts (Unit 5 and Unit 4).
Purchased Goods & Capital Goods (Cat 1 & 2)	Spend-based — financial records	Medium	Annual spend by category applied to DEFRA 2025 spend-based factors. Year-on-year movements partly reflect factor updates — see Part 3.
Fuel & Energy-Related (Cat 3)	Derived from Sc 1 & 2 / travel data	High	WTT and T&D factors applied to primary energy and travel data.
Upstream T&D (Cat 4)	Primary — shipment records	High	Directly metered 2025 shipment weight and distance across Air, Sea, and both Van routes. This is the primary data from which the 2024 restatement was backcalculated.
Waste & Water (Cat 5)	Primary — provider/utility records	High	Annual waste weight and water utility invoices.
Business Travel (Cat 6)	Primary — expense/booking records	Medium	Air, rail, and hotel data from expense claims.
Employee Commute / WFH (Cat 7)	Primary — recorded hours/mileage	Medium	Recorded working-from-home hours and commuting mileage.
Downstream T&D (Cat 9)	Primary — carrier data	High	Delivery count and per-delivery PFWW carbon factor both sourced directly from Parcelforce. The factor fell from 373g to 164g per delivery between 2024 and 2025, per Parcelforce's own published figure.
End of Life Treatment (Cat 12)	Derived from goods weight; factor corrected	High	10%/70%/20% recycled/combustion/landfill split. The Landfill factor was found duplicated from the Recycled/Combustion factor during preparation of this report and corrected at source before these figures were calculated — see note in Part 2.
Scope 2 Market-Based figure	Present in workbook, unconfirmed	Low	A zero-emission Market-Based Scope 2 line exists in the calculation workbook but has not been independently verified against a REGO certificate or supplier contract — not presented as a confirmed figure in this report.

Biogenic Emissions

No biogenic fuels are combusted within the organisational boundary. Biogenic CO₂ emissions are therefore zero and no separate disclosure is required.

Independent Verification and Assurance

This GHG inventory has been prepared by Climate Wise on behalf of Uniform Express. The inventory has been reviewed internally against the GHG Protocol Corporate Standard prior to publication.

Emission Factors Applied

- Natural Gas (Scope 1): 0.18296 kgCO₂e/kWh (UK Government 2025 set).
- Electricity (Scope 2, Location-Based): 0.17489 kgCO₂e/kWh (UK Government 2025 set).
- T&D Electricity (Cat 3): 0.01853 kgCO₂e/kWh. WTT Natural Gas (Cat 3): 0.03021 kgCO₂e/kWh.
- Purchased Goods & Capital Goods (Cat 1 & 2): DEFRA 2025 spend-based factors.
- Upstream Shipping — Air (Cat 4): 0.89939 kgCO₂e per tonne.km.
- Upstream Shipping — Sea (Cat 4): 0.01612 kgCO₂e per tonne.km.
- Upstream Shipping — Van, road freight (Cat 4): 0.6313 kgCO₂e per tonne.km.
- Downstream Shipping — Parcels (Cat 9): 164 gCO₂e per delivery, Parcelforce PFWW (per final weight) published figure, 2025.
- End of Life Treatment (Cat 12): Recycled/Combustion 6.41061 kgCO₂e/tonne; Landfill 497.24244 kgCO₂e/tonne (corrected — see Part 2).

Note: UK Government (DEFRA/DESNZ) emission factors are published annually and adopted internationally as a robust, peer-reviewed standard, applied here in accordance with GHG Protocol guidance on factor selection.

References

- The GHG Protocol Corporate Accounting and Reporting Standard. Revised Edition (2015). World Resources Institute / WBCSD.
- UK Government Greenhouse Gas Reporting: Conversion Factors 2025 — Full set (for advanced users).
- DEFRA Spend-Based Factors for Scope 3 Footprint 2025.
- Environmental Reporting Guidelines: Including Streamlined Energy and Carbon Reporting guidance, UK Government Department for Business, Environment and Industrial Strategy.

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