

Gilcrest Manufacturing Carbon Impact Assessment 2025

June 2026



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Executive summary

Gilcrest Manufacturing are industry-leading manufactures of composite panel solutions, specialising in cleanroom systems. This report presents Gilcrest's greenhouse gas emissions from 1st January 2025 to 31st December 2025, and outlines progress to net zero targets against their baseline and previous year's emissions.

Gilcrest Manufacturing's location-based carbon footprint for the 1st January 2025 to 31st December 2025 reporting period totals **1,209.21 tCO₂e**:

- Scope 1: **23.49 tCO₂e** (1.9%)
- Scope 2: **15.11 tCO₂e** (1.2%)
- Scope 3: **1170.61 tCO₂e** (96.8%)

Purchasing-related activities have been identified as a major contributor to Gilcrest's total carbon footprint collectively accounting for 89.22% emissions, followed by employee commuting (2.87%) and upstream transport (2.51%).

The year-on-year comparison with 2024 carbon assessment reveals Gilcrest's total emissions have declined by 28.9%. The notable decrease in emissions from baseline is attributable to a decrease in key commodity volumes and associated upstream transport emissions (scope 3).

Gilcrest Manufacturing are currently well ahead of their Net-Zero Targets.

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1 Key terms

Carbon inventory	A quantified list of an organisation's greenhouse gas emissions and sources.
Carbon neutrality	The balancing of greenhouse gas emissions, generally including the use of carbon offsetting.
Carbon offsetting	Compensating for greenhouse gas emissions by investing in projects that reduce, remove or avoid emissions elsewhere.
Emissions intensity	A ratio expressing the impact of emissions per unit of physical activity or economic value (e.g. tonnes of CO ₂ per £ revenue).
Greenhouse gases (GHGs)	The seven gases listed in the Kyoto Protocol as the direct cause of climate change.
Greenhouse Gas Protocol	Provides a global standardised framework for measuring and reporting greenhouse gas emissions.
Location-based	A scope 2 reporting method where emissions associated with electricity use are calculated using national energy grid averages.
Market-based	A scope 2 reporting method where emissions associated with electricity use are calculated using specific energy purchase contracts.
Net-zero	The balancing of greenhouse gas emissions by significantly reducing them and permanently neutralising any residual (unavoidable) emissions.
Science Based Targets Initiative (SBTi)	An organisation that provides standards for corporate net-zero target setting in line with climate science and consistent with limiting global temperature rise to 1.5°C.
Scope 1	Direct emissions from sources owned or controlled by the reporting organisation.
Scope 2	Emissions associated with purchased electricity consumed by the reporting organisation.
Scope 3	Indirect emissions (other than those covered in Scope 2) that occur in the value chain of the reporting organisation.
tCO₂e	Tonnes of carbon dioxide equivalent, the unit used to express greenhouse gas emissions.

2 Introduction

2.1 Background

Research from the Intergovernmental Panel on Climate Change (IPCC) highlights the clear effect of human activities on the changing climate¹. Through the 2015 Paris Agreement², governments across the world committed to limiting global temperature rise to well below 2°C above pre-industrial levels and to pursuing efforts to limit warming to 1.5°C, and in 2019 the UK government introduced legislation committing to reducing the UK's greenhouse gas (GHG) emissions to net-zero by 2050³.

Limiting global temperature rise to 1.5°C to avoid the catastrophic impacts of climate change requires action across all sectors and industries to reduce global GHG emissions in line with climate science and reach net-zero by 2050 at latest. Actions to mitigate GHG emissions within organisations operating in the UK will be vital in achieving this target and shaping the nation's response to climate change.

The benefits of reducing emissions in line with net-zero targets go beyond the climate emergency. Increased efficiencies can reduce operational costs, while larger investments such as on-site renewables create long term savings and decrease dependence on fluctuating energy markets. Developing a carbon reduction plan is key to increasing organisational resilience, increasing procurement opportunities, engaging climate-conscious stakeholders and increasing employee retention while also futureproofing against changing regulations.

2.2 Gilcrest Manufacturing

Gilcrest Manufacturing, referred to here on out as Gilcrest, are industry-leading manufacturers with two sites, one in Avonmouth and one in Newport. They produce composite panel solutions, specialising in cleanroom systems. Delivering products internationally, Gilcrest work with a wide range of globally recognised companies including Rolls-Royce and Dyson.

Gilcrest have been measuring their carbon footprint since 2021, with improvements in data tracking allowing for more accurate and comprehensive measurement in recent years.

¹ Intergovernmental Panel on Climate Change. (2025). *Synthesis Reports*. IPCC.
Available at: ipcc.ch/synthesis-report

² United Nations. (2015). *Paris Agreement*. United Nations Framework Convention on Climate Change.
Available at: unfccc.int/process-and-meetings/the-paris-agreement

³ Department for Business, Energy and Industrial Strategy. (2019). *The Climate Change Act 2008 (2050 Target Amendment) Order 2019*. Legislation.gov.uk. Available at: legislation.gov.uk/uksi/2019/1056/made

2.3 Report scope

Gilcrest engaged Future Leap to assess the emissions of their operations for their 2025 Calendar Year (CY-2025) reporting year. This report provides a detailed assessment of their scope 1, 2 and 3 emissions for 1st January 2025 to 31st December 2025, a comparison to baseline emissions, and progress towards net zero targets.

3 Reporting overview

3.1 Accounting and reporting standards

The carbon inventory included in this report has been produced following a methodology compliant with the GHG Protocol⁴, a globally recognised standard jointly developed by the World Resources Institute and the World Business Council for Sustainable Development. In accordance with the GHG Protocol, emission sources are classified into three scopes, Figure 1 shows an overview of these scopes and emissions sources across a value chain.

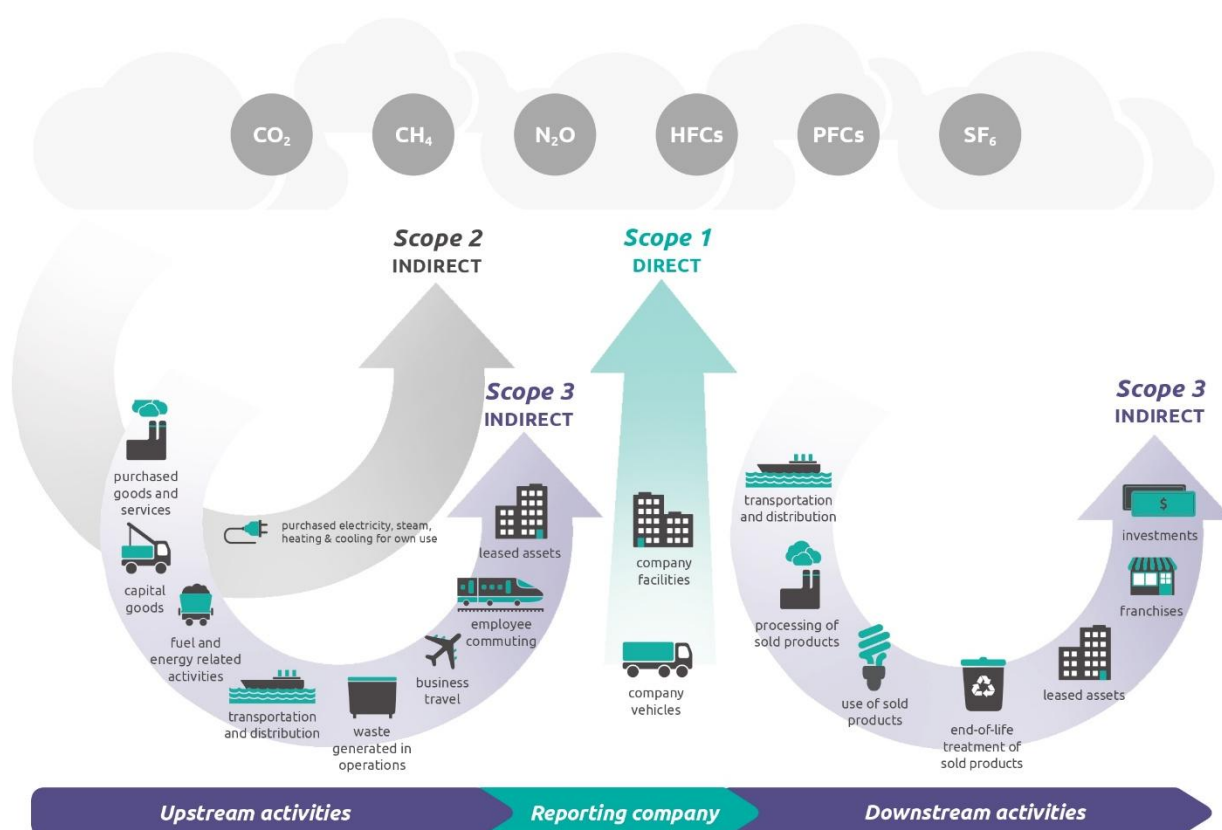


Figure 1: Overview of GHG Protocol scopes and emissions across the value chain

Scope 1 emissions are direct emissions from sources owned or controlled by the reporting organisation, **Scope 2** emissions are associated with purchased electricity consumed by the reporting organisation, and **Scope 3** emissions are indirect emissions (other than those covered in Scope 2) that occur in the value chain of the reporting organisation.

All GHG emissions are expressed as tonnes of carbon dioxide equivalent (tCO₂e).

⁴ Greenhouse Gas Protocol. (2004). *GHG Protocol Corporate Accounting and Reporting Standard*. GHG Protocol. Available at: <https://ghgprotocol.org/standards-guidance>

3.2 Reporting period

The carbon inventory within this report covers the reporting period from 1st January 2025 to 31st December 2025, referred to as the CY-2025 reporting period.

3.3 Organisational boundaries

The organisational boundaries for this report were set using an **operational control** consolidation approach, to best reflect Gilcrest's operations, reporting practices and actual power of control.

Under this approach, a company accounts for 100% of emissions from operations over which it has operational control. A company has operational control over an operation where it has the authority to introduce and implement its operating policies.

3.4 Scope 2 accounting

Scope 2 emissions can be calculated using two distinct methods:

- The **location-based** method reflects the average emissions intensity of grids on which energy consumption occurs, using grid average emission factor data.
- The **market-based** method reflects emissions from electricity tariffs that companies have purposefully chosen using emissions factors based on these tariffs.

Gilcrest's scope 2 emissions are presented within the carbon inventory using the location-based approach. Market-based emissions are discussed in section 5.1.3.

3.5 Operational boundaries

Table 1 gives a summary of which GHG emissions categories are included or excluded from Gilcrest's carbon inventory.

Table 1: GHG emissions categories included and excluded

GHG emissions category		Included?	Comments
Scope 1			
1.1	Stationary combustion	Yes	
1.2	Company vehicles	Yes	
1.3	Process emissions	No	No process emissions
1.4	Fugitive emissions	No	No refrigerant top-ups were conducted
Scope 2			
2.1	Electricity	Yes	
	Company EVs	Yes	
2.2	Purchased steam, heat, and cooling	No	No purchased heat and steam
Scope 3			
3.1	Purchased goods and services	Yes	
3.2	Capital goods	No	No capital goods purchased
3.3	Fuel and energy related activities	Yes	
3.4	Upstream transport	Yes	
3.5	Waste	Yes	
3.6	Business travel	Yes	
3.7	Employee commuting	Yes	
3.8	Upstream leased assets	No	Covered in scope 1 and 2 under operational control approach
3.9	Downstream transport	Yes	
3.10	Processing of sold products	No	No products sold for processing
3.11	Use of sold products	No	No products consume energy
3.12	End-of-life treatment of sold products	No	Lifetime of product prevents meaningful analysis
3.13	Downstream leased assets	No	No products leased
3.14	Franchises	No	No franchises
3.15	Investments	No	Not a financial institution

4 Carbon inventory

4.1 GHG Protocol Summary

Reporting period	CY-2025
Consolidation approach	Operational Control
Scope 2 reporting method	Location Based

Table 2: Gilcrest's scope 1, 2 & 3 emissions

GHG emissions category	Fossil emissions (tCO ₂ e)	Gross Biogenic emissions (tCO ₂ e)	Land emissions (tCO ₂ e)
Scope 1	23.49	0	0
Scope 2	15.11	9.82	0
Scope 3	1,170.61	0.03	0
Total	1209.21	9.85	0

Table 3: Gilcrest's emissions aligned with GHG protocol emissions categories

GHG emissions category		Emissions (tCO ₂ e)	Share of total (%)
Scope 1		23.49	1.9%
1.1	Stationary combustion	19.41	1.54%
1.2	Company vehicles	4.09	0.32%
Scope 2		15.11	1.2%
2.1	Purchased Electricity	15.11	1.20%
Scope 3		1,170.61	96.8%
3.1	Purchased goods and services	1,078.86	89.22%
3.3	Fuel and energy related activities	9.91	0.82%
3.4	Upstream transport	30.30	2.51%
3.5	Waste	0.35	0.03%
3.6	Business travel	10.74	0.89%
3.7	Employee commuting	34.74	2.87%
3.9	Downstream transport	5.72	0.47%
Total fossil emissions		1,209.21	100%

4.2 Fossil emissions

Reporting period: 1st January 2025 – 31st December 2025

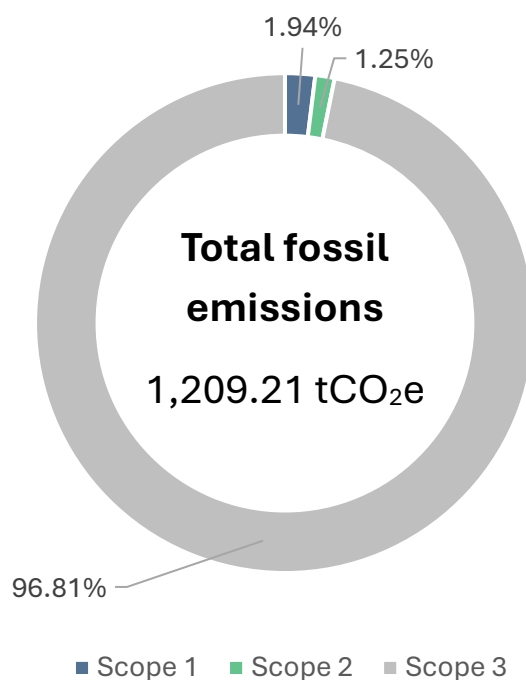


Figure 2: Total fossil emissions by scope

Table 4: Total fossil emissions by category

Activity category		Emissions (tCO ₂ e)	Share of total (%)
Scope 1		23.49	1.9%
1.1	Stationary combustion	19.41	1.54%
1.2	Company vehicles	4.09	0.32%
Scope 2		15.11	1.2%
2.1	Electricity	15.04	1.19%
	Company EVs	0.07	0.01%
Scope 3		1,170.61	96.8%
3.1	Key commodities	691.75	57.21%
	Other Goods and Services	387.11	32.01%
3.3	Fuel and energy related activities	9.91	0.82%
3.4	Upstream transport	30.30	2.51%
3.5	Waste	0.35	0.03%
3.6	Business travel	10.74	0.89%
3.7	Employee commuting	34.74	2.87%
3.9	Downstream transport	5.72	0.47%
Total fossil emissions		1,209.21	100%

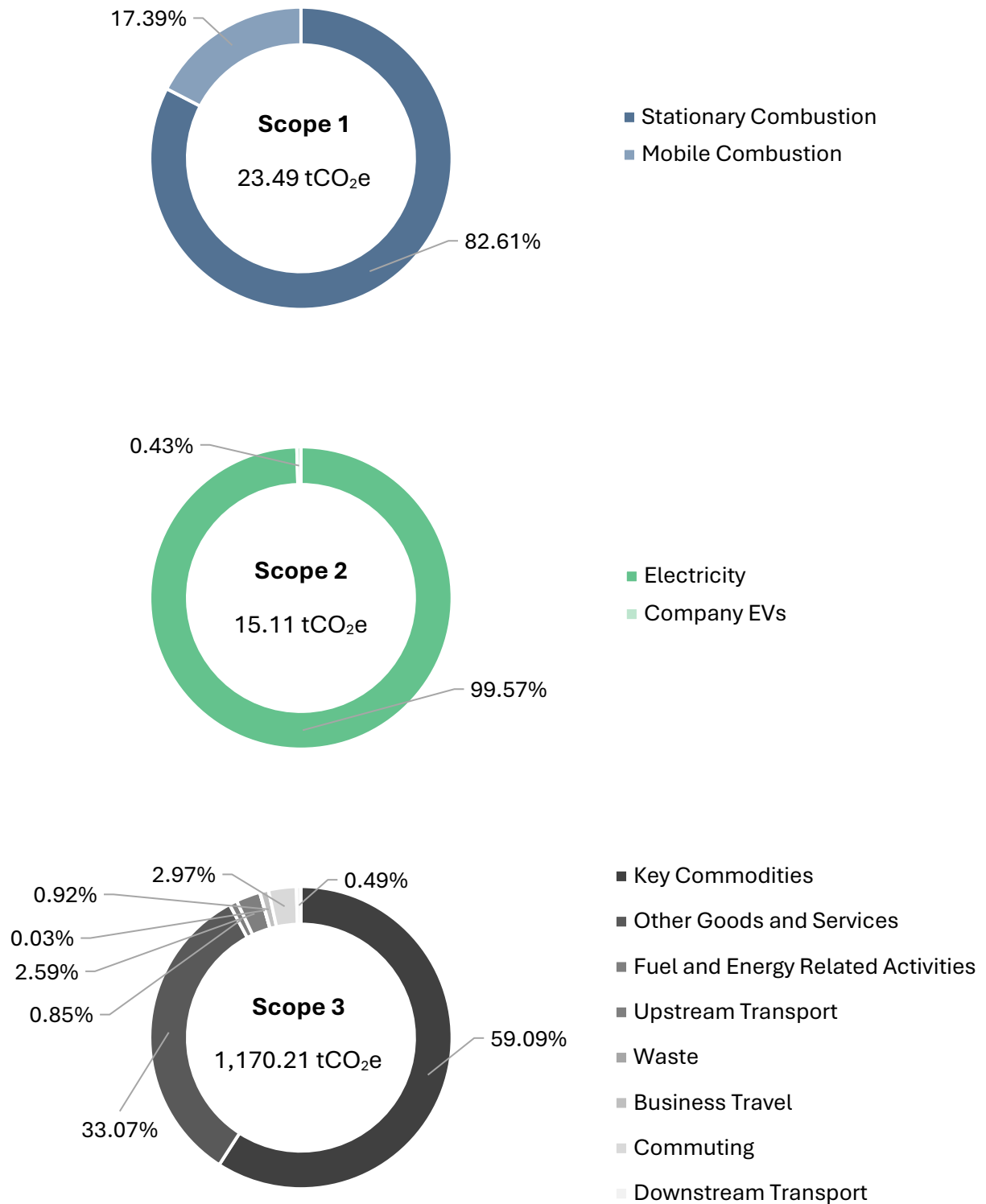


Figure 3: Scope 1, 2 and 3 fossil emissions by category

4.3 Out of scope emissions

‘Outside of scope’ emissions include biogenic emissions associated with burning biomass and biofuels, which make up a proportion of the standard fuel blends bought at fuel station forecourts in the UK and a proportion of the average emissions of the UK electricity grid.

The GHG Protocol and SBTi require these emissions to be reported alongside a company’s carbon inventory to ensure complete accounting for the emissions created.

Gilcrest’s total out of scope biogenic emissions were **9.86 tCO₂e** for the CY-2025 reporting period.

5 Analysis of emissions by operational area

To help focus decarbonisation action and aid decision making, emissions categories have been grouped into operational areas. Carbon intensity metrics have also been provided to track carbon emissions in relation to business growth and output.



Building and process: 43.35 tCO₂e (3.59%)

Purchased electricity, fuel and energy related activities.



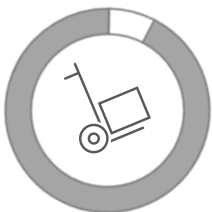
Travel: 50.63 tCO₂e (4.19%)

Company vehicle, fuel and energy related activities, business travel, employee commuting, downstream transport.



Waste: 0.35 tCO₂e (0.03%)

Waste, water supply, wastewater.



Supply chain: 1,114.88 tCO₂e (92.20%)

Purchased goods and services, upstream transport, downstream transport.

Economic intensity

Scope 1 & 2: 0.01 kgCO₂e/£ Turnover

All Emissions: 0.37 kgCO₂e/£ Turnover

Per employee intensity

Scope 1 & 2: 1.02 tCO₂e/FTE

All Emissions: 32.03 tCO₂e/FTE

5.1 Building and process

5.1.1 Summary

Building and process-related emissions account for 3.59% of Gilcrest's total carbon footprint, combining the impact of heating, manufacturing processes and electricity supply. To note, 'Scope 3: Fuel and Energy Related Activities' have been combined with the associated Scope 1 and 2 impact.

5.1.2 Location comparison

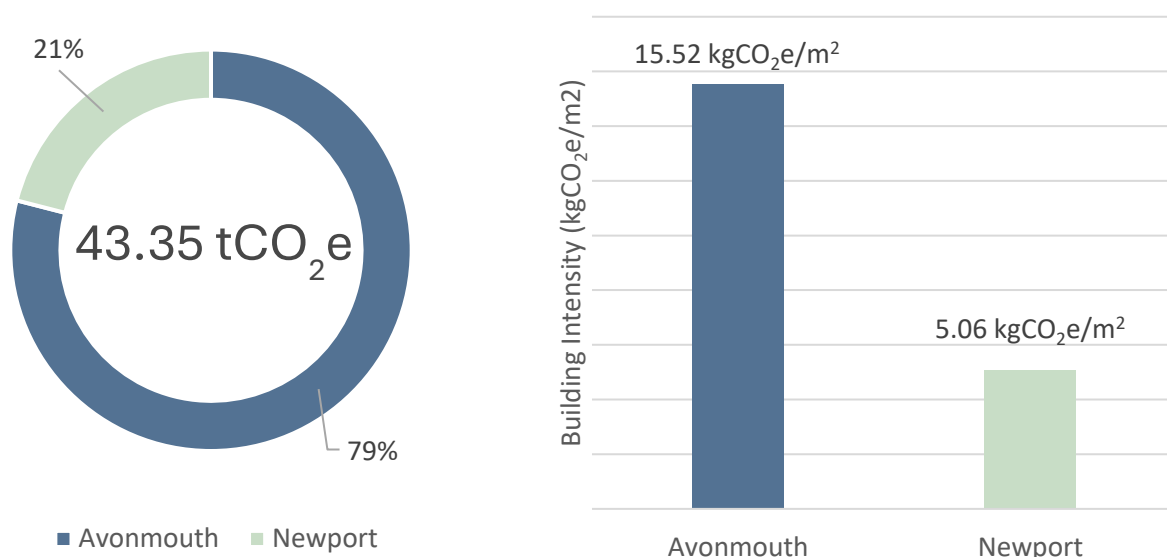


Figure 4: A comparison of building emissions and building emission intensity

Gilcrest operate out of two locations: Avonmouth and Newport. Avonmouth is responsible for 79% of building and process-related impact, with Newport accounting for the remaining 21%.

Alongside contributing more to overall emissions, Avonmouth is also over three times as carbon intensive as Newport per m² as shown in the bar graph above.

This disparity between locations has increased since last year as Gilcrest have migrated their primary operations to Avonmouth.

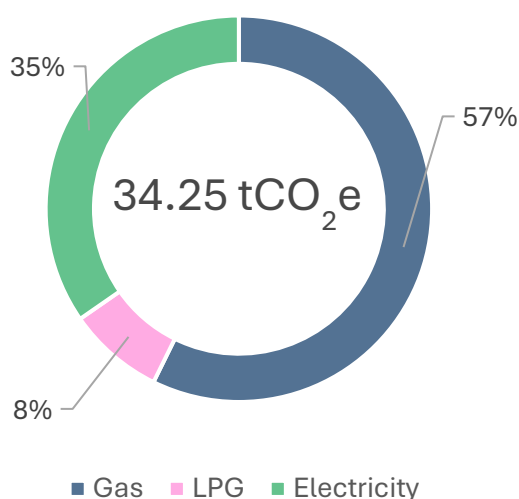
5.1.3 Avonmouth

Figure 5 shows the building-related emissions for Avonmouth. Location-based emissions account for the impact of electricity using the carbon intensity of the national grid, while market-based reporting reflects the purchasing choices made.

Gas is used for space heating and is consumed for 9 months of the year, contributing 57% to Avonmouth's location-based emissions (Figure 5). 1680kg of LPG accounts for 8% of emissions, with purchased electricity contributing 35%.

As mains electricity is purchased through a renewable tariff, under market-based reporting emissions are reduced by 11.87 tCO₂e.

Location-Based:



Market-Based:

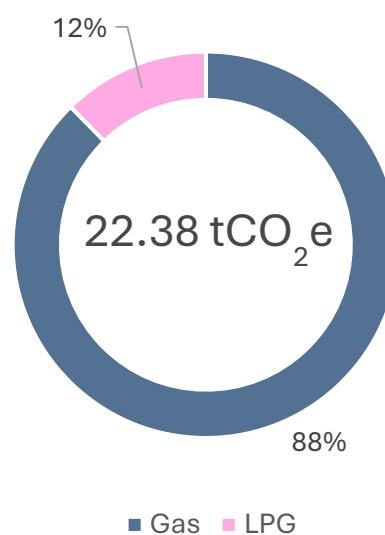


Figure 5: A comparison of location-based and market-based building emissions.

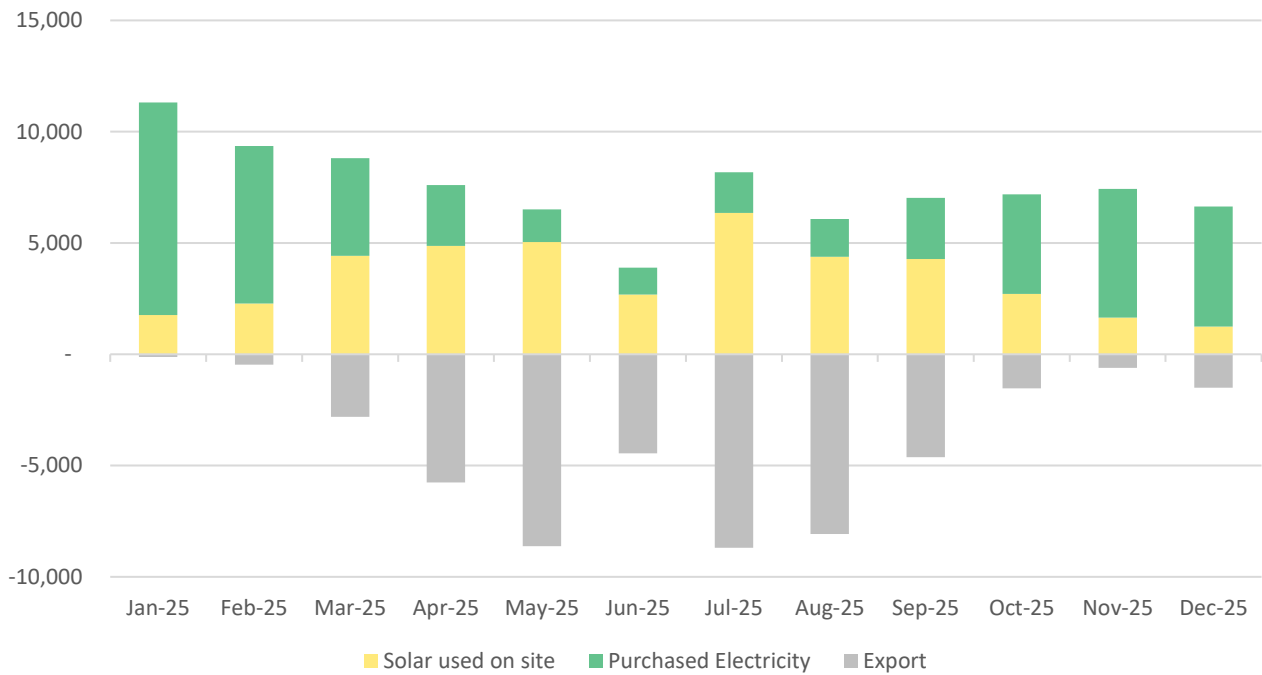


Figure 6: A comparison of purchased electricity and solar energy (used and sold).

Alongside purchasing renewable electricity, a significant solar array has been installed at Avonmouth. The graph above shows the monthly use and export of solar power alongside the purchasing of grid-supplied electricity.

Avonmouth's electricity demand, combining solar power used (yellow) and purchased electricity (green), remains fairly consistent throughout the year and is at its lowest in June. Solar generation, combining solar power used (yellow) and exported (grey), peaks in July with a total of 15,037 kWh produced, 183% of Avonmouth's electricity demand for the month.

Throughout the year, the solar panels generate 99% of Avonmouth's total electricity demand, but only 47% was utilised with the remaining 53% sold back to the national grid. Gilcrest could explore the feasibility of battery storage to increase usage of self-generated electricity.

5.1.4 Newport

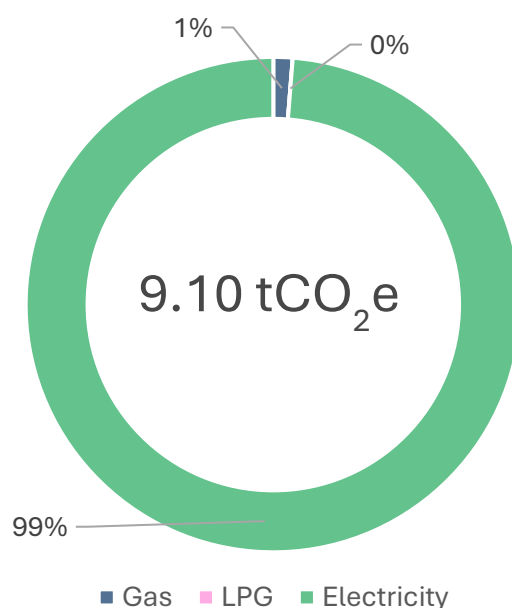


Figure 7: A comparison of Newport building emission sources.

Figure 7 shows the breakdown of building and process-related emissions associated with Gilcrest's facility in Newport. Electricity supply to Newport is not purchased through a renewable electricity tariff with emissions calculated using the national grid carbon intensity.

99% of emissions are associated with electricity use, 0% from LPG and 1% from gas. Figure 8 shows very limited gas usage in Newport, especially during spring and summer. This can be attributed to the majority of Gilcrest's operations occurring from the Avonmouth facility.

Figure 8: A comparison of monthly gas and electricity usage at Newport.

5.2 Travel

5.2.1 Summary

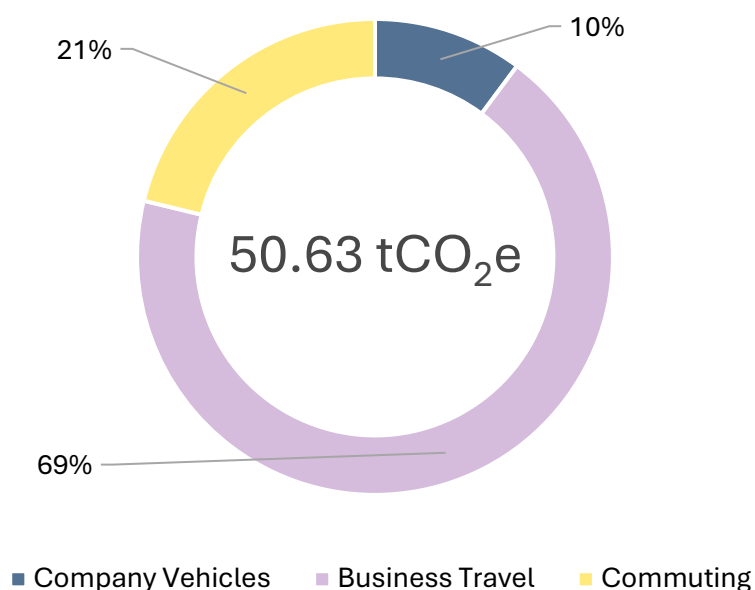


Figure 9: Breakdown of Gilcrest's travel related emissions by category.

Use of company vehicles, other business travel and commuting have been combined to show all travel-related emissions, accounting for 4.19% of Gilcrest's total carbon footprint.

Figure 9 shows that 71% of travel emissions are a result of employee commuting, 11% from the use of company vehicles and 18% from other business travel.

5.2.2 Company vehicles

Emissions from company vehicles are exclusively from the use of the company owned diesel van and result in 5.16 tCO₂e. Other company vehicles are EVs that are charged on sight and therefore have been accounted for in Scope 2 emissions.

5.2.3 Business travel

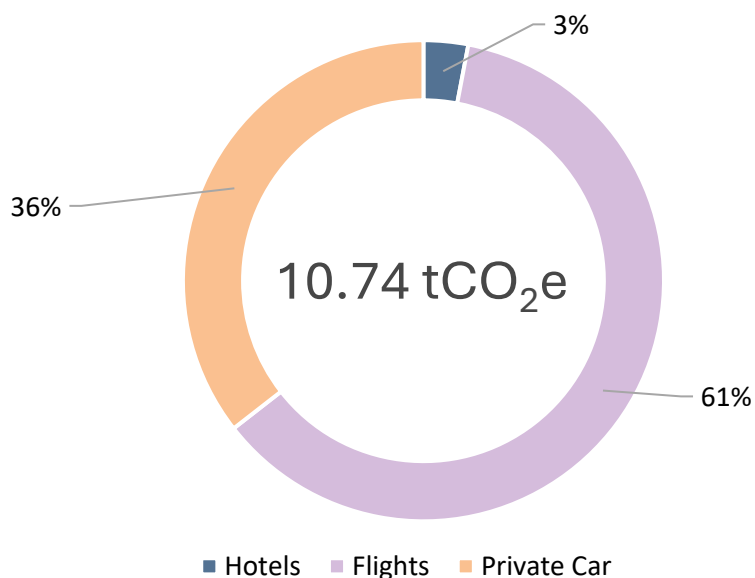


Figure 10: A breakdown of business travel emission sources

Business travel emissions (excluding company vehicles) total 10.74 tCO₂e and consist of those associated with flights, hotel stays and the use of private vehicles. Flights account for 61% of business travel emissions, private vehicles account for 36% of business travel emissions with 3% a result of overnight stays.

Gilcrest have a travel consultant who provide total emissions for all business trips undertaken. However, for this calculation the data for air miles travelled and the UK government emissions factors have been used. This has resulted in an increase of 0.5 tCO₂e on the figures provided by the travel consultant.

5.2.4 Employee Commuting

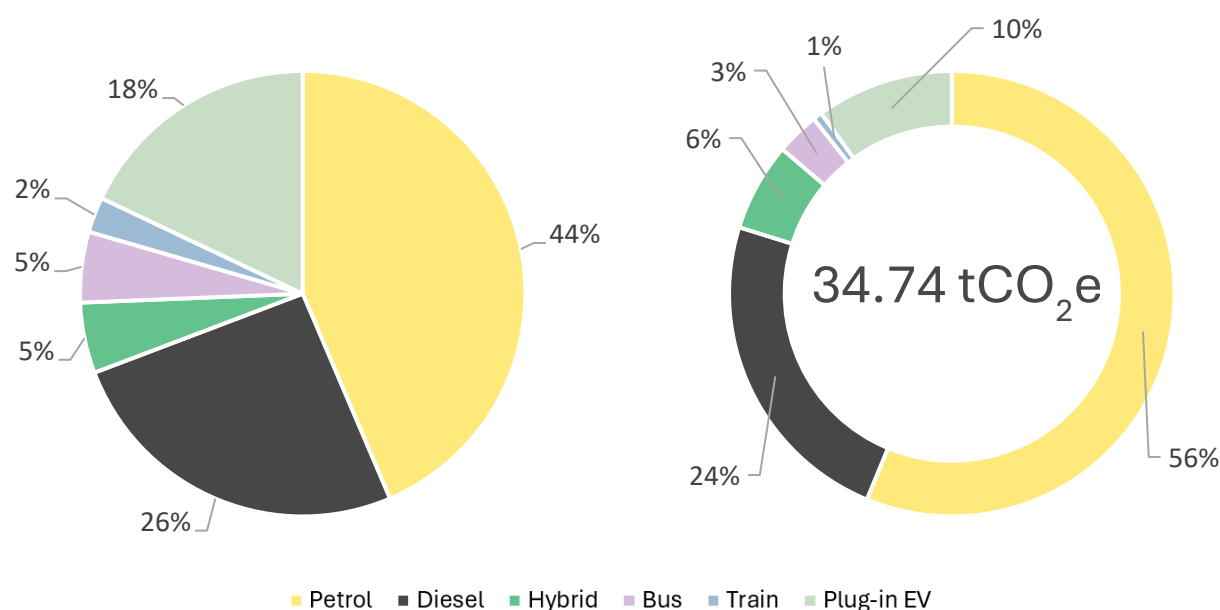


Figure 11: Popularity of different commute methods among Gilcrest's employees (left). Breakdown of employee commuting emissions by category (right).

Annual commute mileage and transport methods were provided for each staff member, alongside number of days in the office and worked from home. 98% of commute emissions are a result of staff travelling to and from work, with 2% associated with staff working from home.

A total of 11,995 hours were worked from home, with a conversion factor applied that accounts for use of office equipment and home heating.

Figure 11 demonstrates that the 69% of employees commuting by petrol or diesel vehicles are responsible for 80% of commuting emissions. Whereas the 18% of employees driving EVs are only responsible for 10% of the emissions. Educating employees on the impact of their commute and supporting them in the reduction of their commuting emissions is key to reducing Gilcrest's commuting emissions.

5.3 Waste

5.3.1 Summary

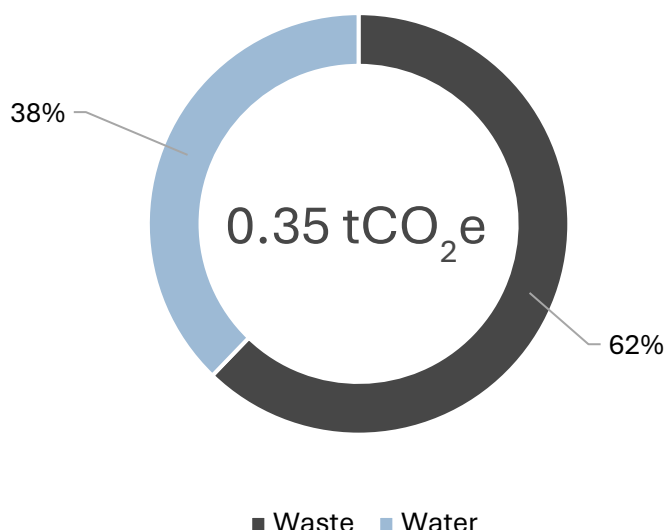


Figure 12: Gilcrest's waste and water-related emissions.

Waste-related emissions, including those associated with water use, account for 0.03% of Gilcrest's total carbon footprint. As shown in the graph above, majority (62%) of this impact is related to disposal of waste, while water supply and wastewater treatment accounts for 38% of waste-related emissions.

Monthly waste collection (type, weight and fate) and water supply data was utilised to measure the waste-related impact. A standard 95% sewerage rate was assumed to measure wastewater treatment impact.

While the contribution of waste-related emissions to Gilcrest's total footprint is very minimal (0.03%), the environmental and societal problems arising from generated waste extend far beyond carbon metrics. It is therefore important that efforts are made to ensure waste generation and water use as a result of business operations is minimised.

5.3.2 Waste

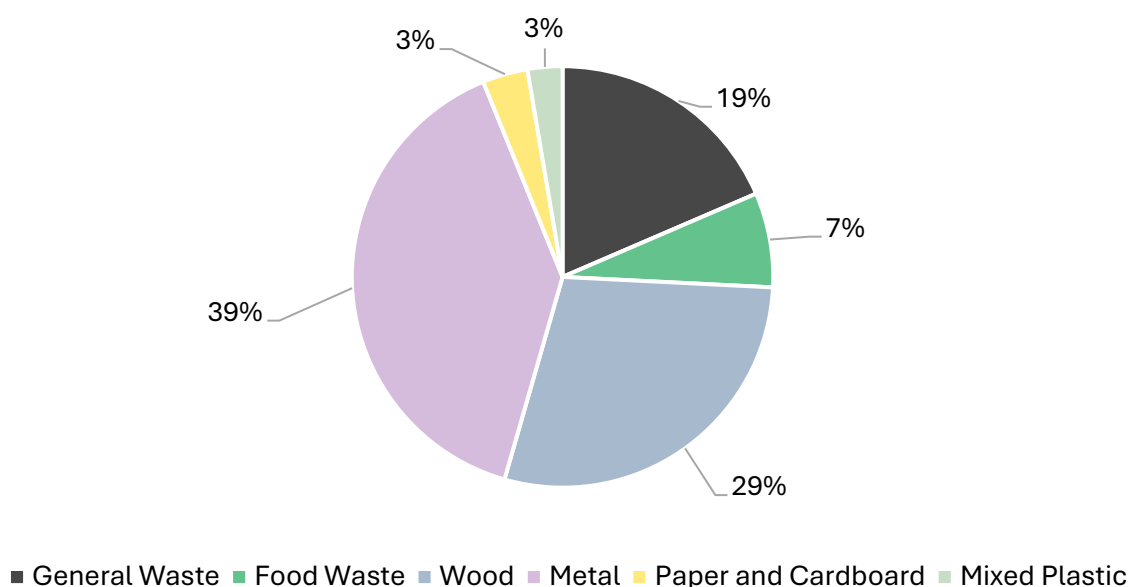
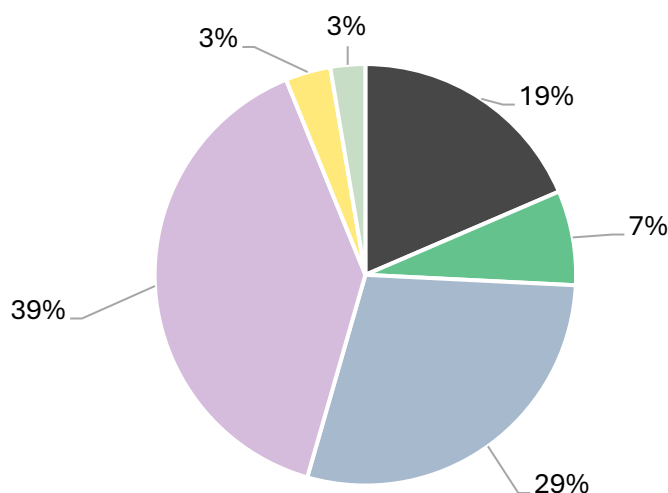


Figure 13: Breakdown of generated waste (weight) by waste type.

A total of 39.54 tonnes of waste was produced by Gilcrest during the reporting period. As shown



■ General Waste ■ Food Waste ■ Wood ■ Metal ■ Paper and Cardboard ■ Mixed Plastic

in

Figure 13, metal waste accounts for the largest proportion (39%) of total waste generated by Gilcrest, resulting in 0.07 tCO₂e. Wood is responsible for another 29%, resulting in 0.05 tCO₂e, with general waste making up 19% and 0.03 tCO₂e of emissions.

While contribution of Gilcrest's generated waste to their total emissions is very minimal, continuous efforts should still be made to reduce packaging-related waste. It is also important to consider further reduction in generation of general (black bin) waste.

5.4 Supply chain

5.4.1 Summary

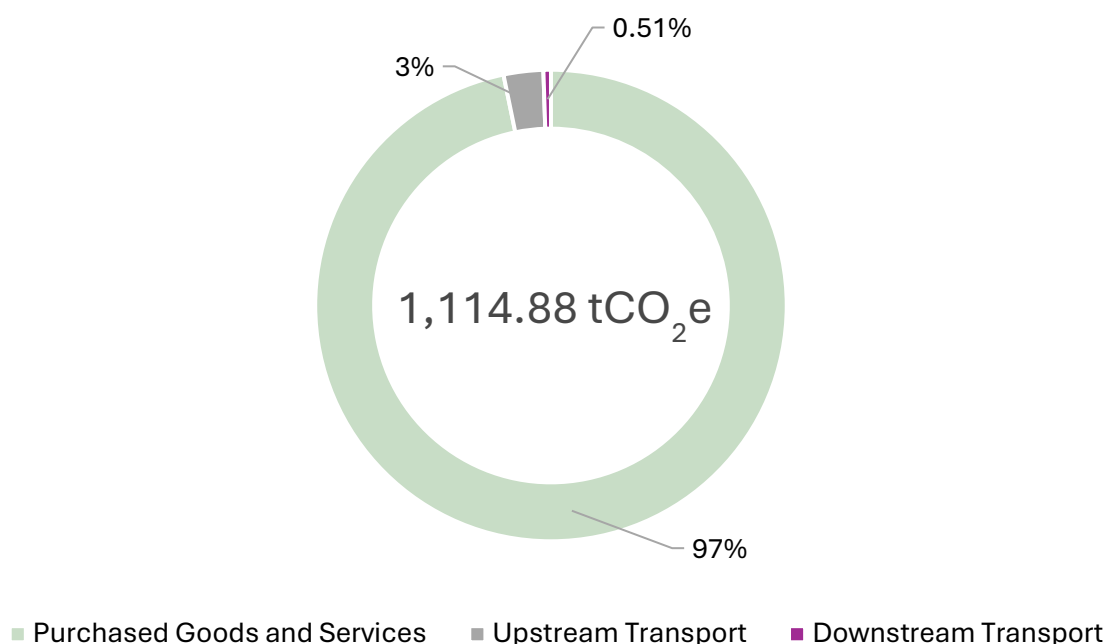


Figure 14: Breakdown of Gilcrest's supply chain-related emissions by category.

The emissions associated with purchased goods and services, upstream and downstream transport have been combined to show supply chain-related impact for Gilcrest. Supply chain activities account for majority (92.20%) of Gilcrest's total carbon footprint.

As shown in the Figure 14, purchasing related impact collectively contribute 97% to supply chain-related emissions, with transportation activities accounting for the remaining 3%.

Both activity data and spend data was used to measure the associated impact. Upstream transport emissions, related to identified suppliers that deliver products or services, were calculated using provided addresses and total number of deliveries for the reporting timeframe. Downstream transport data included delivery locations and transport mode was provided by Gilcrest.

5.4.2 Purchased goods and services

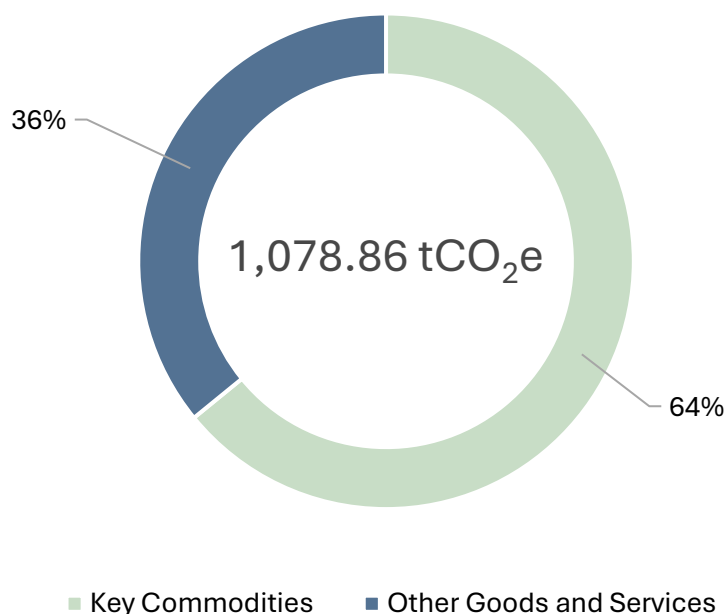


Figure 15: A breakdown of Gilcrest's purchased goods and services emissions separated into key commodities and other goods and services.

Gilcrest's purchased goods and services have been separated into 'key commodities' and 'other goods and services'. The former relates to the procurement of large quantities of materials and has been calculated at a commodity-level, using weights. The latter, relates to any other company purchase, with the spend-method used to estimate impact.

64% of impact is associated with key commodities with the remaining 36% arising from the procurement of other goods and services.

5.4.3 Key commodities

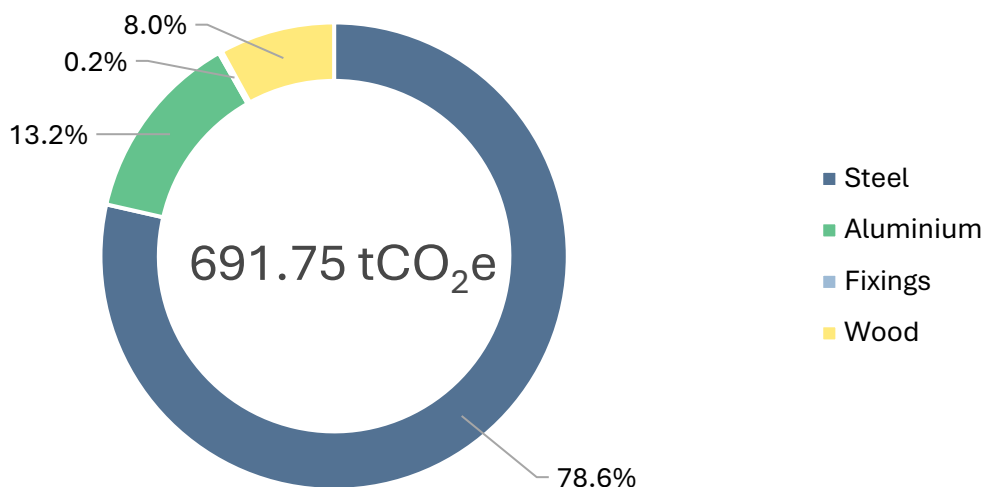


Figure 16: Gilcrest's key commodity emissions broken down by product type

Gilcrest's key commodities consist of steel, aluminium, fixings and wood, with annual weights provided for their top 11 suppliers and contribute 691.75 tCO₂e (54.84%) to Gilcrest's total emissions. The graph above shows emissions associated with each material type. Steel contributes the most to emissions (78.6%), followed by aluminium (13.2%) and wood (8%).

Two of Gilcrest's suppliers were able to provide product-specific carbon intensities for the materials purchased. Wood consumption was provided as a spend amount as limited data was available. Additionally, there has been a significant reduction in the quantity of aluminium purchased from 29 tonnes in 2024 to 4.2 tonnes this year. This has significantly reduced Gilcrest's key commodity emissions.

Sourcing low carbon steel from manufacturers that can provide detailed per/tonne emissions information could further reduce the impact of key commodities on Gilcrest's footprint.

5.4.4 Other goods and services

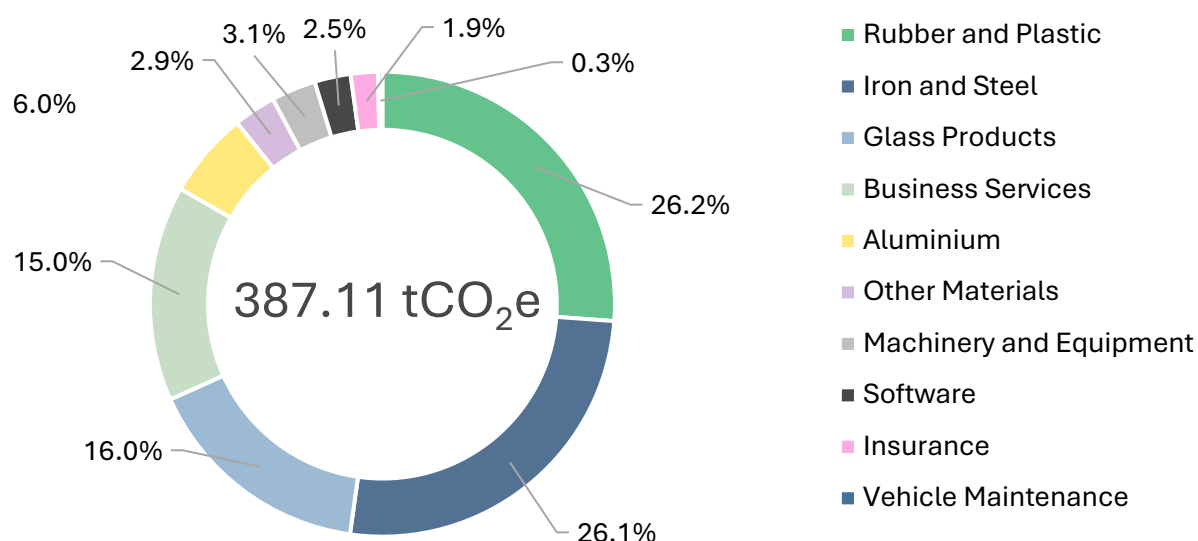


Figure 17: Gilcrest's other goods and services broken down by SIC category.

Gilcrest's other goods and services emissions equal 387.11 tCO₂e and represent 32.01% of their overall carbon footprint. The emissions related to other purchased goods and services have been calculated based on spend (£) and standard industrial classification (SIC) category.

As illustrated in Figure 17, spend related to rubber and plastic products contribute the highest (26.2%) to purchased goods and services-related emissions, followed by Iron and steel (26.1%).

As Gilcrest has reduced the number of suppliers that provide key commodities it would be useful to gather commodity data from more suppliers where possible to improve supply chain emission calculations and reporting.

5.4.5 Upstream transport

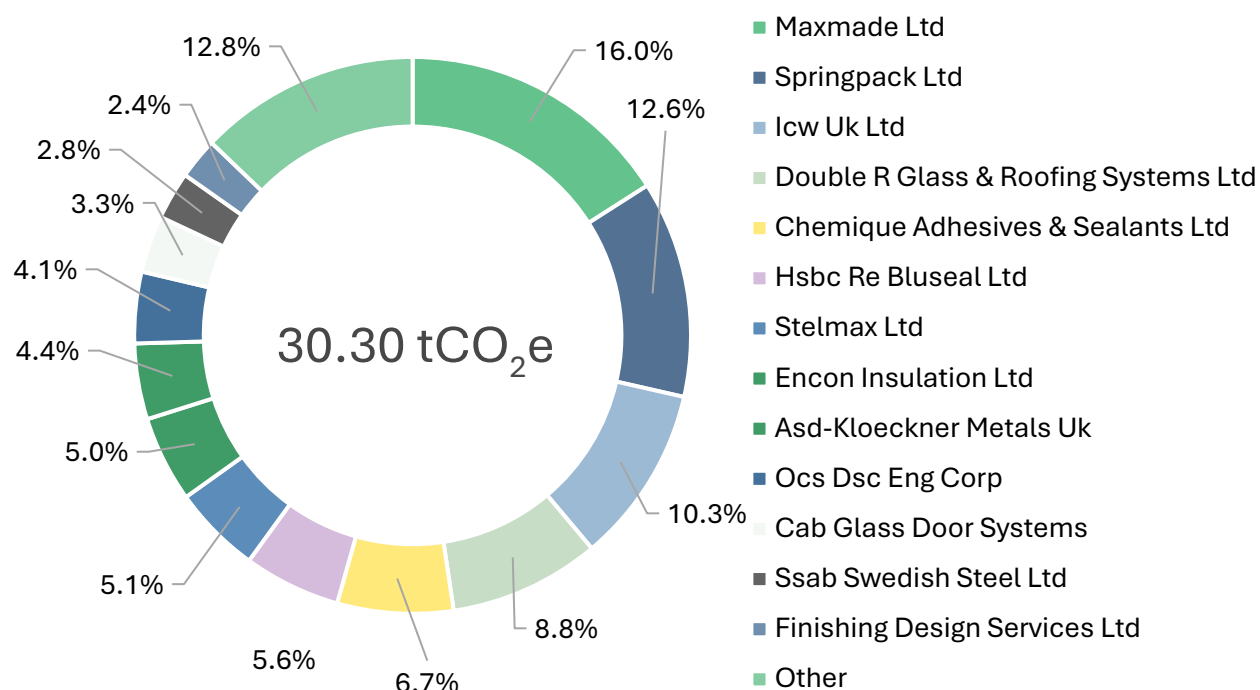


Figure 18: Gilcrest's suppliers and their contribution to upstream emissions

Upstream transport refers to emissions generated from third-party transportation of purchased goods and services from the supplier source to Gilcrest's location. These emissions total 30.30 tCO₂e, 2.51% of Gilcrest's total emissions.

To measure the upstream transport impact, suppliers who deliver were identified and total number of deliveries for the reporting period was provided with addresses utilised to measure the distance (km). The delivery vehicle type was assumed to be HGVs.

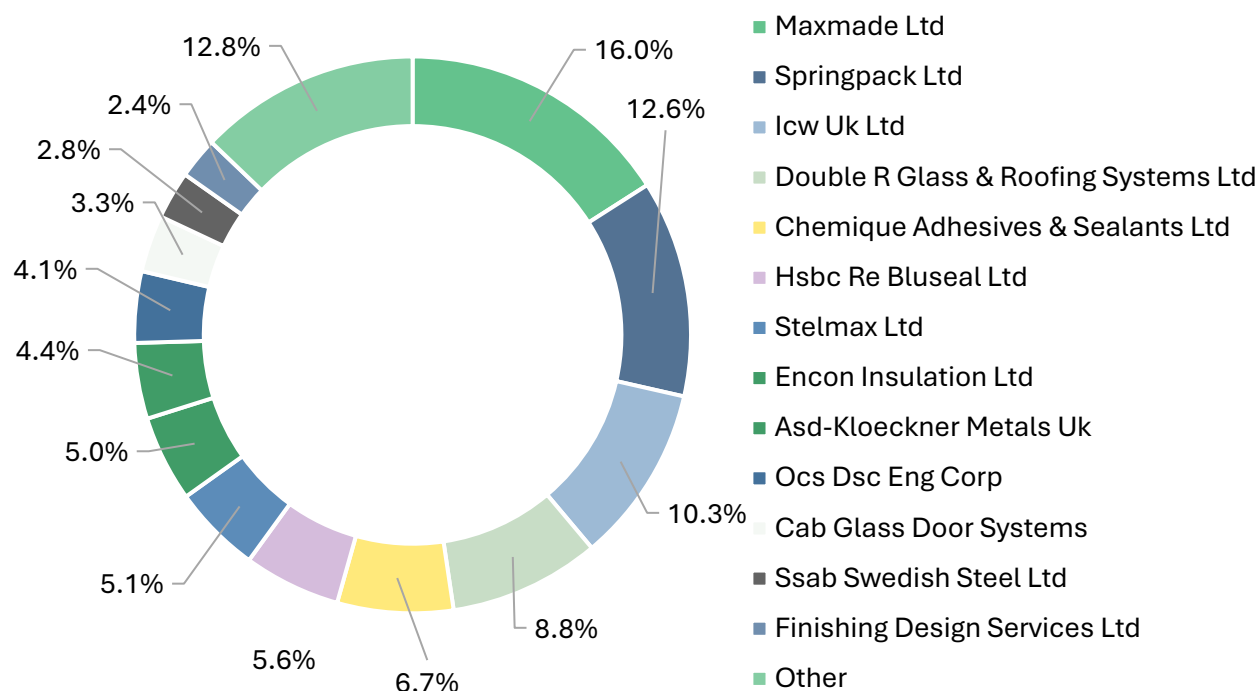
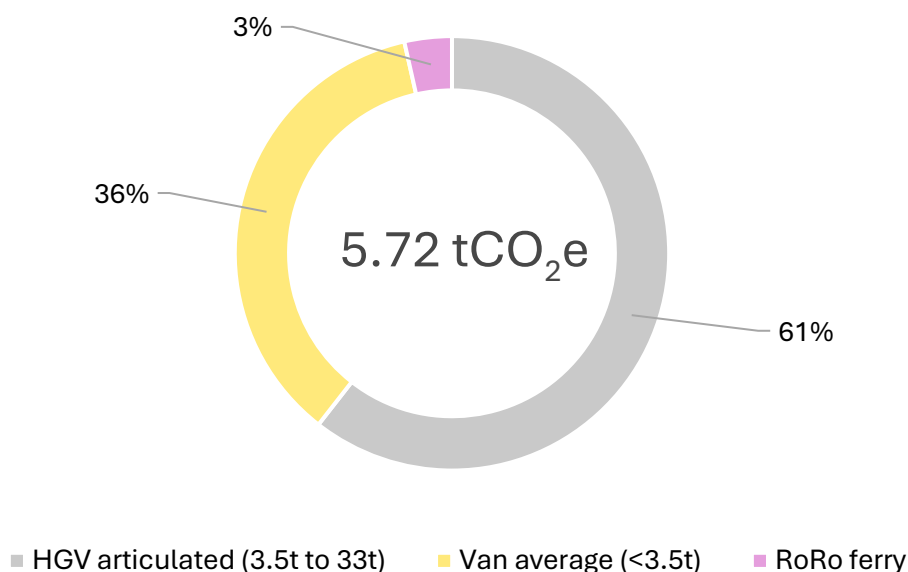


Figure 18 above identifies the most impactful suppliers for Gilcrest and demonstrates the importance of Gilcrest engaging with key suppliers to accurately record delivery emissions and determine lower carbon transportation methods to minimise the carbon impact associated with upstream transportation of purchased goods and services. Engaging Maxmade Ltd, Springpack Ltd and Icw Uk Ltd alone would address 39% of upstream transport emissions.

5.4.6 Downstream transport



‘Downstream transport’ relates to the emissions associated with the delivery of products from Gilcrest to their customers and total 5.72 tCO₂e.

Details of deliveries to customers are tracked, including addresses, transport methods and weights.

97% of downstream transport emissions are associated with the delivery of products by road, with ferry accounting for 3%. Air freight has been avoided entirely during this reporting period which has significantly reduced downstream emissions.

6 Emissions trajectory

6.1 Progress to net zero targets

Previously established net zero targets for Gilcrest are aligned with the requirements of the science-based targets initiative (SBTi) and require emissions reduction of 90% by 2050 across scope 1, 2 and 3 from a 2023 baseline.

Figure 19 below shows annual reduction required to achieve a 90% reduction by 2050 across Gilcrest's scope 1, 2 and 3 emissions, a 3.33% reduction per year. To date, Gilcrest have reduced their scope 1 and 2 emissions by 23% from the 2023 baseline, while the scope 3 emissions have decreased by 53%, and are therefore well beyond target.

The noticeable decrease in scope 3 emissions each year from the 2023 baseline is attributable to reduction in key commodity emissions.

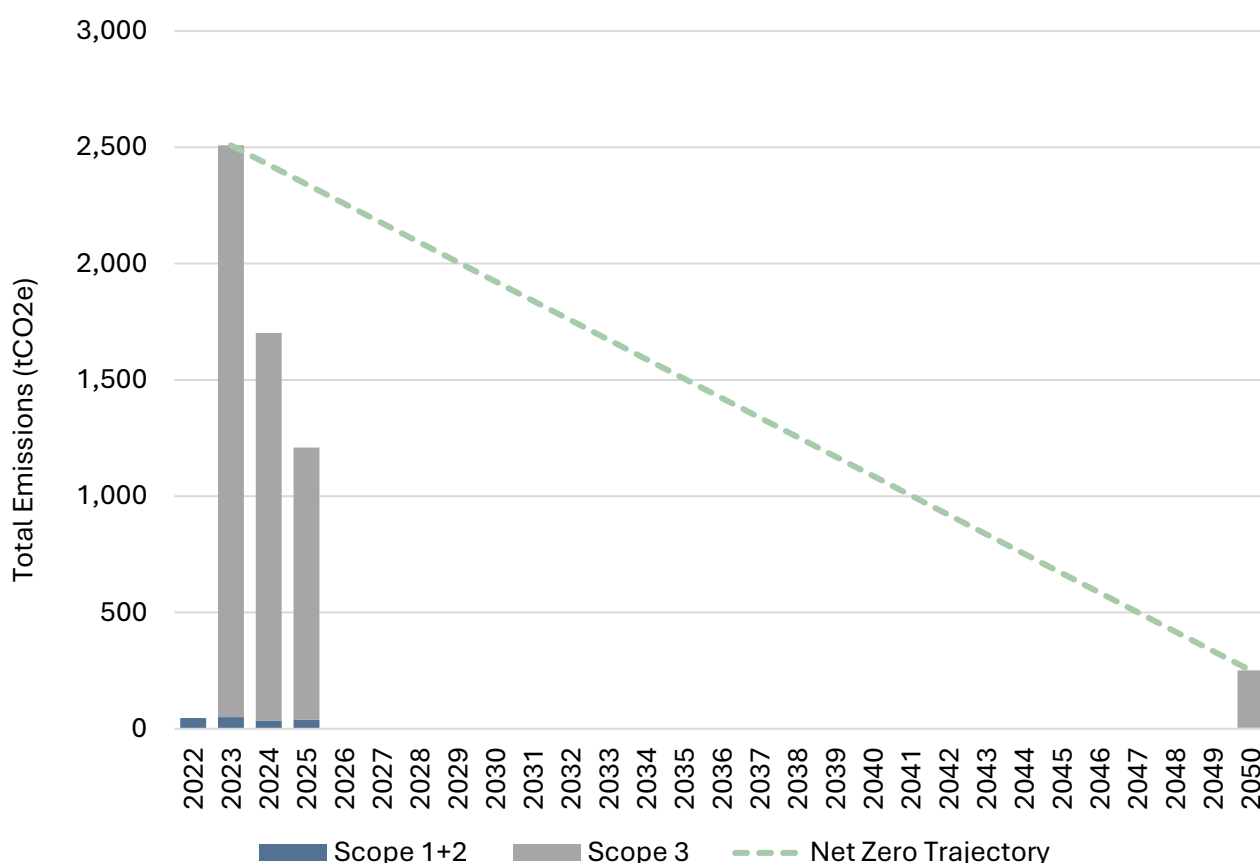


Figure 19: Gilcrest's scope 1, 2 and 3 emissions trajectory and net zero target.

6.2 Emissions change by category

Table 5 compares Gilcrest's emissions in this reporting period (CY-2025) to the previous reporting period (2024) for each emissions category, including the percentage change.

Total fossil emissions fell by 28.9% year-on-year, driven primarily by a significant reduction in Scope 3 emissions, which decreased by 26.6% from 1,666.91 to 1,170.61 tCO₂e. The largest contributor to this decline was key commodities, which dropped by 42.7%, alongside notable reductions in downstream transport (-68.3%), waste (-36.5%), and business travel (-26.1%). However, not all categories improved, Scope 1 emissions rose sharply by 35.9%, with company vehicles up 45.1% and stationary combustion up 34.1%, likely reflecting increased operational activity. Employee commuting also increased by 25.5%, and other goods and services grew by 10.4%. Scope 2 however, fell 14.5% due to reduced purchased electricity consumption. While the overall trajectory is positive, the pronounced rise in Scope 1 emissions warrants attention, and efforts to decarbonise company vehicles and on-site energy use should be prioritised to ensure continued progress toward reduction targets.

Table 5: Comparison of Gilcrest's emissions with previous reporting period.

Activity category	Emissions (tCO ₂ e)		Change (%)
	Previous year (2024)	Current (CY-2025)	
Scope 1	17.29	23.49	35.9%
Stationary Combustion	14.47	19.41	34.1%
Company Vehicles	2.82	4.09	45.1%
Scope 2	17.67	15.11	-14.5%
Purchased electricity	17.67	15.04	-14.9%
Company EVs	-	0.07	0.0%
Scope 3	1,666.91	1,170.61	-26.6%
Key commodities	1,207.55	691.75	-42.7%
Other Goods and Services	350.62	387.11	10.4%
Fuel and energy related activities	8.76	9.91	13.0%
Upstream transport	39.19	30.30	-22.7%
Waste	0.54	0.35	-36.5%
Business travel	14.52	10.74	-26.1%
Employee Commuting	27.69	34.74	25.5%
Downstream transport	18.04	5.72	-68.3%
Total fossil emissions	1,701.87	1,209.21	-28.9%

Appendix A: Raw Data Table

Emissions (tCO ₂ e)				
Emissions Category	Volume	Unit	Location-Based	Market - Based
Scope 1				
Stationary Combustion				
Avonmouth Gas	92,031.30	kWh	16.84	16.84
Avonmouth LPG	840.00	kg	2.47	2.47
Newport Gas	47.43	m ³	0.10	0.10
Mobile Combustion				
Diesel Van	9,932.00	miles	4.09	4.09
Scope 2				
Purchased Electricity				
Avonmouth Mains Electricity	48,356.60	kWh	8.56	-
Newport Mains Electricity	36,627.00	kWh	6.48	6.48
Company Evs (Charged Offsite)	371.11	kWh	0.07	0.07
Scope 3				
Purchased Goods and Services				
Steel	180.77	tonnes	543.41	543.41
Aluminium	11.62	tonnes	91.51	91.51
Fixings	0.56	tonnes	1.60	1.60
Wood	46,550.31	£	55.22	55.22
Rubber and Plastic	335,095.49	£	101.27	101.27
Iron and Steel	91,507.44	£	100.93	100.93
Glass Products	135,717.48	£	62.12	62.12
Business Services	581,036.20	£	57.99	57.99
Aluminium	34,764.00	£	23.19	23.19
Other Materials	15,438.87	£	11.40	11.40
Machinery and Equipment	48,346.70	£	12.01	12.01
Software	122,285.02	£	9.71	9.71
Insurance	106,041.59	£	7.34	7.34
Vehicle Maintenance	16,668.23	£	1.15	1.15

Fuel and Energy-Related Activities					-
Avonmouth Gas	92,031.30	kWh	2.78	2.78	
Avonmouth LPG	840.00	kg	0.29	0.29	
Newport Gas	141.92	m³	0.02	0.02	
Diesel Van	9,932.00	miles	0.98	0.98	
Avonmouth Mains Electricity	48,356.60	kWh	3.31		
Newport Mains Electricity	36,627.00	kWh	2.51	2.51	
Company Evs (Charged Offsite)	371.11	kWh	0.03	0.03	
Upstream Transport					-
HGV articulated (3.5t to 33t)	12,198.85	t.mile	3.01	3.01	
HGV (average)	23,526.37	km	25.94	25.94	
Container ship	99.81	t.km	0.00	0.00	
HGV rigid (3.5t to 7.5t)	1,278.52	t.mile	1.34	1.34	
RoRo ferry	80.23	t.km	0.01	0.01	
Waste					-
Newport Commercial and industrial waste	2.15	tonnes	0.01	0.01	
Newport Wood	6.18	tonnes	0.03	0.03	
Newport Water supply	271.00	m³	0.00	0.00	
Newport Paper and board: mixed	0.22	tonnes	0.00	0.00	
Newport Metal: mixed cans	0.38	tonnes	0.00	0.00	
Newport Wastewater treatment	257.45	m³	0.04	0.04	
Avonmouth Commercial and industrial waste	5.18	tonnes	0.02	0.02	
Avonmouth Organic: food and drink waste	2.87	tonnes	0.03	0.03	
Avonmouth Wood	5.15	tonnes	0.02	0.02	
Avonmouth Water supply	642.00	m³	0.00	0.00	
Avonmouth Paper and board: mixed	1.16	tonnes	0.01	0.01	
Avonmouth Metal: mixed cans	0.68	tonnes	0.00	0.00	
Avonmouth Wastewater treatment	609.49	m³	0.10	0.10	
Waste Metal: scrap metal	15.58	tonnes	0.07	0.07	
Business Travel					-
Hotels	16.00	room per night	0.32	0.32	
Flights	24,163.00	pass.mi	6.60	6.60	
Private Car	4,943.00	miles	3.81	3.81	

Commute					-
Petrol	57,578.00	miles	19.16	19.16	
Diesel	24,582.00	miles	8.04	8.04	
Hybrid	8,415.00	miles	2.19	2.19	
Bus	5,084.00	pass.mi	1.07	1.07	
Train	3,906.00	pass.mi	0.23	0.23	
Plug-in EV	41,423.00	miles	3.40	3.40	
Working from Home	1,995.00	hour	0.67	0.67	
Downstream Transport					-
HGV articulated (3.5t to 33t)	22,536.59	tonne.km	3.46	3.46	
Van average (<3.5t)	2,596.00	tonne.km	2.05	2.05	
RoRo ferry	3,187.29	tonne.km	0.20	0.20	
Total fossil emissions			1,209.21	1,197.34	
<i>Gross biogenic</i>			9.86	4.29	

Appendix B: Methodology and assumptions

Emissions category	Data source	Emissions factor source	Methodology/assumptions
Gas	Meter Readings	Uk Gov	Monthly consumption of natural gas was provided for Avonmouth. Monthly meter readings were provided for Newport.
LPG	Volume	Uk Gov	Quantity of LPG purchased across both sites.
Company Vehicles	Mileage	Uk Gov	Annual mileage provided for all company vehicles. Company EVs are charged on site, with electricity consumption covered under mains electricity.
Purchased Electricity	Meter Readings	Uk Gov	Monthly consumption of mains electricity provided for both sites. Avonmouth supply is from a renewable tariff.
Purchased Goods and Services	Weights	Uk Gov, Exiobase	Annual weights and material type provided for top 11 suppliers. Product-specific conversion factors provided by two suppliers. Spend used to account for all other purchases.
Upstream Transport	Delivery details	Uk Gov	Suppliers who deliver goods were identified and their addresses determined. Number of deliveries assumed using number of invoices. Vehicle type was assumed. Weights accounted for in the delivery of 'key commodities'.
Waste	Waste reports	Uk Gov	Monthly generation of different material types provided across both sites. No waste to landfill.
Water	Meter readings	Uk Gov	Monthly meter reading provided for both sites. 75% sewerage rate assumed.
Business Travel	Mileage, hotel stays	Uk Gov	Distances and details provided by travel consultant for flights and hotel stays.
Commute	Detailed daily survey	Uk Gov	Details of staff commute methods, distances and working from home frequencies provided.
Downstream Transport	Delivery details	Uk Gov	Distances, weights and transport methods provided for deliveries to customer. Annual transport emissions provided by DSV.