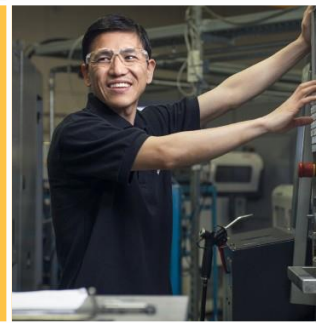
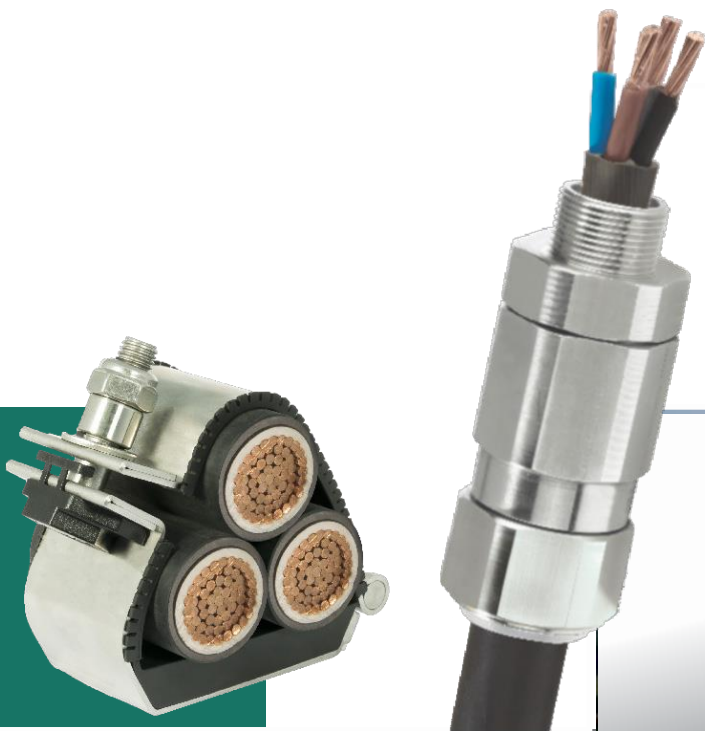




CARBON FOOTPRINT REPORT

FY2022-2023





Carbon footprint report for CMP Products Limited

01 November 2022 to 31 October 2023

CMP Products Limited emitted 2,146,051 kgCO₂e (Kilogrammes of carbon dioxide equivalent) for 2022/23 (across scope 1 and 2). This can be presented as 2,146 tCO₂e (tonnes of carbon dioxide equivalent) with an intensity indicator of 4.99 tCO₂e per total full-time equivalent employee (FTE) and 29.43 tCO₂e per million GBP £.

When Scope 3 is added, this brings the total to 2,994 tCO₂e.

Table 1 – Tracking emissions over time.

	Total tCO ₂ e Base Year 2019-20	Total tCO ₂ e Previous Year 2020-21	Total tCO ₂ e Current Year 2021-22	Total tCO ₂ e Current Year 2022-23	% Change from Base line
Scope 1	755	694	713	1,085	+43.71
Scope 2	1437	1155	1,055.01	1,061.15	-26.16
Scope 3	124	111	577	848	+583.87

Table 2. UK GHG emissions and energy use data for period 01 November 2022 to 31 October 2023

Emissions source	Units	kWh	Carbon (kgCO ₂ e)	Carbon (tCO ₂ e)
Scope 1				
Natural gas	2,987,745 kWh	2,987,745	546,544.98	546.54
Diesel (average biofuel blend)	197,550 litre	-	496,258.22	496.26
Average car (hybrid)	2,449 km	-	291.43	0.29
Small car (hybrid)	15,517 km	-	1,575.00	1.58
Van diesel (average up to 3.5 tonnes)	9,555 km	-	2,209.80	2.21
LPG	8,975 litre	-	13,974.97	13.97
HFC-134a	6 kg	-	7,800.00	7.80
CO ₂	9 kg	-	8.94	0.01
R-407C	10 kg	-	16,240.00	16.24
Total Scope 1			1,084,903	1,085
Scope 2				
UK National Grid electricity	5,124,583 kWh	5,124,583	1,061,147.47	1,061.15
Total Scope 1 & 2			2,146,051	2,146
Total tCO₂e per *FTE on gross scope 1 & 2				4.99
Total tCO₂e per *£m Turnover on gross scope 1 & 2				294.38

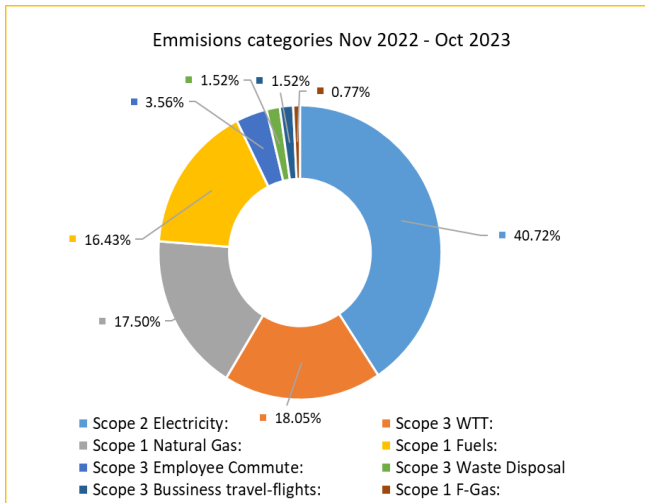


Scope 3				
Transmission and distribution of UK national grid electricity	5,124,584 kWh	5,124,584	91,832.54	91.83
Metals (Recycled)	2,640 tonne	-	2,600.64	2.60
Wood (Recycled)	61 tonne	-	1,304.73	1.30
WEEE - mixed (Recycled)	1 tonne	-	22.34	0.02
Paper and board: board (Recycled)	37 tonne	-	777.60	0.78
WTT - Natural Gas (kWh)	4,764,651 kWh	4,764,651	143,940.12	143.94
WTT - Diesel (average biofuel blend)	214,050 litre	-	130,786.69	130.79
WTT- UK electricity (generation)	5,497,943 kWh	5,497,943	252,355.59	252.36
WTT- UK electricity (T&D)	5,124,583 kWh	5,124,583	20,344.59	20.34
Water treatment	475 m3	-	95.70	0.10
Waste - Plastics: average plastics (Open-loop)	9 tonne	-	182.60	0.18
Commercial and industrial waste (Landfill)	65 tonne	-	30,429.80	30.43
Metal: scrap metal (Open-loop)	96 tonne	-	2,043.85	2.04
Flights (Domestic, without RF)	60,468 km	-	9,734.74	9.73
Flights (International, without RF)	470,210 km	-	37,367.59	37.37
National rail	24,681 km	-	875.19	0.88
WTT - Flights - Domestic, to/from UK - Average passenger	60,468 km	-	2,025.68	2.03
WTT - Flights - International, to/from non-UK - Economy class	493,114 km	-	8,165.97	8.17
WTT - Hybrid - Small car	15,517 km	-	419.43	0.42
WTT - Hybrid - Average car	2,449 km	-	76.15	0.08
WTT - National rail	25,589 km	-	229.43	0.23
WTT - LPG	8,975 litre	-	1,664.92	1.66
WTT- Vans - Diesel - Average (up to 3.5 tonnes)	9,555 km	-	540.79	0.54
Employee commuting emissions (by average data)	430 Quantity	-	110,429.96	110.43
Total Scope 3			848,247	848
Total Scope 1, 2 & 3			2,994,298	2,994
Total tCO₂e per *FTE on gross scope 1, 2 & 3				6.96
Total tCO₂e per *£m Turnover on gross scope 1, 2 & 3				410.74
Adjustments				
Green tariff electricity	5,124,583 kWh	5,124,583	111,974.73	111.97

***Notes: For 01 November 2022 to 31 October 2023 the number of Full-time equivalent employees (FTE) was 430 and the Turnover was GBP £7,290,000**

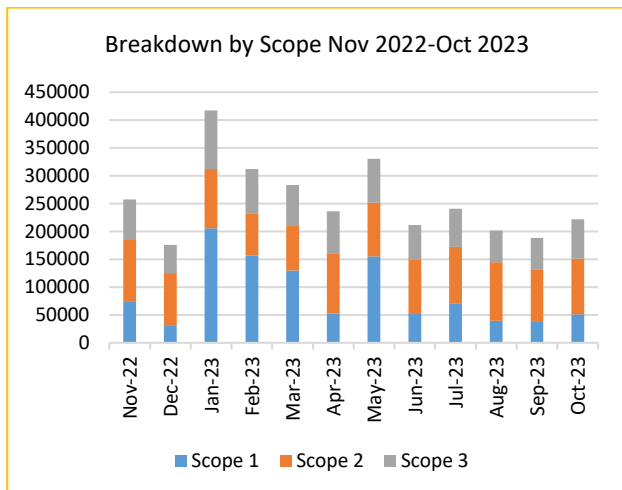


Performance Summary



Graph 1. Emissions categories percentages Nov 2022 - Oct 2023

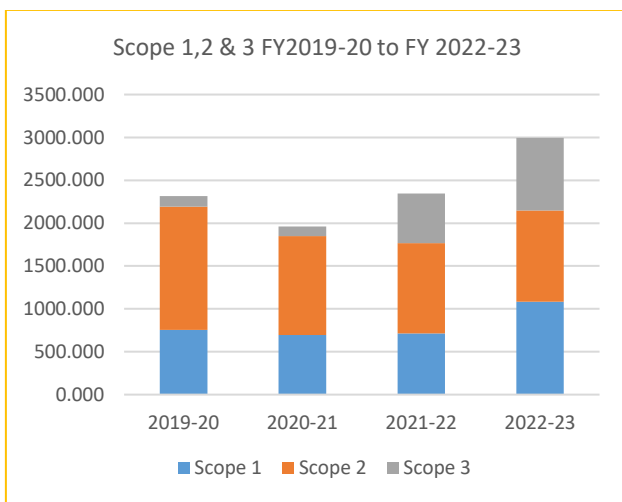
Scope 2 Electricity:	40.72%
Scope 3 WTT:	18.05%
Scope 1 Natural Gas:	17.50%
Scope 1 Fuels:	16.43%
Scope 3 Employee Commute:	3.56%
Scope 3 Waste Disposal	1.52%
Scope 3 Business travel-flights:	1.52%
Scope 1 F-Gas:	0.77%



Graph 2. Breakdown by Scope Nov 2022 - Oct 2023

	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23
Scope 1	73406	30142	205829	156672	129965	52582
Scope 2	112889	95079	106399	75867	80020	106963
Scope 3	71144	50543	104830	79517	73507	76772

	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23
	154995	51826	70296	39289	38926	51013
	96570	98354	102121	105374	93197	100289
	78866	61056	68186	56904	56346	70576



Graph 3. Tracking Emissions over Multiple Years.

	2019-20	2020-21	2021-22	2022-23
	755.000	694.000	713.000	1085.000
	1437.000	1155.000	1055.006	1061.15
	124.000	111.000	576.000	848.000



Carbon Footprint Detailed Breakdown by site (Unit 1)

Unit 1 emitted 241,173 kgCO₂e (Kilogrammes of carbon dioxide equivalent) for 2022/23 (across scope 1 and 2). This can be presented as 241 tCO₂e (tonnes of carbon dioxide equivalent) with an intensity indicator of 2.41 tCO₂e per total full-time equivalent employee (FTE).

When Scope 3 is added, this brings the total to 344 tCO₂e, and 3.44 tCO₂e per total full-time equivalent employee (FTE).

Table 2. Unit 1 GHG emissions and energy use data for period 01 November 2022 to 31 October 2023.

Emissions source	Units	kWh	Carbon (kgCO ₂ e)	Carbon (tCO ₂ e)
Scope 1				
Natural gas	406,579 kWh	406,579	74,375.13	74.38
Diesel (average biofuel blend)	8,499 litre	-	21,350.03	21.35
Total Scope 1			95,725	96
Scope 2				
UK National Grid electricity	702,410 kWh	702,410	145,448.12	145.45
Total Scope 1 & 2			241,173	241
Total tCO₂e per *FTE on gross scope 1 & 2				2.41
Total tCO₂e per *£m Turnover on gross scope 1 & 2				0
Scope 3				
Transmission and distribution of UK national grid electricity	702,410 kWh	702,410	12,587.19	12.59
Metals (Recycled)	2,640 tonne	-	2,600.64	2.60
Wood (Recycled)	61 tonne	-	1,304.73	1.30
WEEE - mixed (Recycled)	1 tonne	-	22.34	0.02
Paper and board: board (Recycled)	37 tonne	-	777.60	0.78
WTT - Natural Gas (kWh)	406,579 kWh	406,579	12,282.76	12.28
WTT - Diesel (average biofuel blend)	8,499 litre	-	5,192.97	5.19
WTT- UK electricity (generation)	702,410 kWh	702,410	32,240.64	32.24
WTT- UK electricity (T&D)	702,410 kWh	702,410	2,788.57	2.79
Water treatment	475 m ³	-	95.70	0.10
Waste - Plastics: average plastics (Open-loop)	9 tonne	-	182.60	0.18
Commercial and industrial waste (Landfill)	65 tonne	-	30,429.80	30.43
Metal: scrap metal (Open-loop)	96 tonne	-	2,043.85	2.04
Total Scope 3			102,549	103
Total Scope 1, 2 & 3			343,723	344
Total tCO₂e per *FTE on gross scope 1, 2 & 3				3.44
Total tCO₂e per *£m Turnover on gross scope 1, 2 & 3				0
Adjustments				
Green tariff electricity	702,410 kWh	702,410	15,797.39	15.80

*Notes: For 01 November 2022 to 31 October 2023 the number of Full-time equivalent employees (FTE) was 100.



Carbon Footprint Detailed Breakdown by site (Unit 3)

Unit 3 emitted 682,368 kgCO₂e (Kilogrammes of carbon dioxide equivalent) for 2022/23 (across scope 1 and 2). This can be presented as 682 tCO₂e (tonnes of carbon dioxide equivalent) with an intensity indicator of 4.55 tCO₂e per total full-time equivalent employee (FTE) and 0 tCO₂e per million GBP £.

When Scope 3 is added, this brings the total to 914 tCO₂e, and 6.09 tCO₂e per total full-time equivalent employee (FTE)

Table 3. Unit 3 GHG emissions and energy use data for period 01 November 2022 to 31 October 2023

Emissions source	Units	kWh	Carbon (kgCO ₂ e)	Carbon (tCO ₂ e)
Scope 1				
Natural gas	1,107,607 kWh	1,107,607	202,613.33	202.61
Diesel (average biofuel blend)	101,608 litre	-	255,245.79	255.25
Average car (hybrid)	2,449 km	-	291.43	0.29
Small car (hybrid)	15,517 km	-	1,575.00	1.58
Total Scope 1			459,726	460
Scope 2				
UK National Grid electricity	1,075,201 kWh	1,075,201	222,641.96	222.64
Total Scope 1 & 2			682,368	682
Total tCO₂e per *FTE on gross scope 1 & 2				4.55
Total tCO₂e per *£m Turnover on gross scope 1 & 2				0
Scope 3				
Transmission and distribution of UK national grid electricity	1,075,202 kWh	1,075,202	19,267.62	19.27
WTT - Natural Gas (kWh)	1,172,202 kWh	1,172,202	35,412.23	35.41
WTT - Diesel (average biofuel blend)	101,608 litre	-	62,083.50	62.08
WTT- UK electricity (generation)	1,134,213 kWh	1,134,213	52,060.37	52.06
WTT- UK electricity (T&D)	1,075,201 kWh	1,075,201	4,268.55	4.27
Flights (Domestic, without RF)	60,468 km	-	9,734.74	9.73
Flights (International, without RF)	470,210 km	-	37,367.59	37.37
National rail	24,681 km	-	875.19	0.88
WTT - Flights - Domestic, to/from UK - Average passenger	60,468 km	-	2,025.68	2.03
WTT - Flights - International, to/from non-UK - Economy class	493,114 km	-	8,165.97	8.17
WTT - Hybrid - Small car	15,517 km	-	419.43	0.42
WTT - Hybrid - Average car	2,449 km	-	76.15	0.08
WTT - National rail	25,589 km	-	229.43	0.23
Total Scope 3			231,986	232
Total Scope 1, 2 & 3			914,354	914
Total tCO₂e per *FTE on gross scope 1, 2 & 3				6.10
Total tCO₂e per *£m Turnover on gross scope 1, 2 & 3				0
Adjustments				
Green tariff electricity	1,075,200 kWh	1,075,200	22,337.84	22.34

*Notes: For 01 November 2022 to 31 October 2023 the number of Full-time equivalent employees (FTE) was 150.



Carbon Footprint Detailed Breakdown by site (Unit 36)

Unit 36 emitted 1,222,510 kgCO₂e (Kilogrammes of carbon dioxide equivalent) for 2022/23 (across scope 1 and 2). This can be presented as 1,223 tCO₂e (tonnes of carbon dioxide equivalent) with an intensity indicator of 6.79 tCO₂e per total full-time equivalent employee (FTE)

When Scope 3 is added, this brings the total to 1,736 tCO₂e, and 9.64 tCO₂e per total full-time equivalent employee (FTE)

Table 4. Unit 36 GHG emissions and energy use data for period 01 November 2022 to 31 October 2023.

Emissions source	Units	kWh	Carbon (kgCO ₂ e)	Carbon (tCO ₂ e)
Scope 1				
Natural gas	2,180,711 kWh	2,180,711	398,066.99	398.07
Van diesel (average up to 3.5 tonnes)	8,435 km	-	1,953.11	1.95
LPG	10,650 litre	-	16,582.82	16.58
HFC-134a	5 kg	-	6,721.00	6.72
CO2	12 kg	-	11.95	0.01
R-407C	17 kg	-	29,696.76	29.70
Total Scope 1			453,033	453
Scope 2				
UK National Grid electricity	3,662,470 kWh	3,662,470	708,248.45	708.25
Total Scope 1 & 2			1,161,281	1,161
Total tCO₂e per *FTE on gross scope 1 & 2				7.00
Total tCO₂e per *£m Turnover on gross scope 1 & 2				0
Scope 3				
Transmission and distribution of UK national grid electricity	3,662,470 kWh	3,662,470	64,789.09	64.79
WTT - Natural Gas (kWh)	2,180,711 kWh	2,180,711	67,820.11	67.82
WTT- UK electricity (generation)	3,662,470 kWh	3,662,470	169,389.24	169.39
WTT- UK electricity (T&D)	3,662,470 kWh	3,662,470	15,492.25	15.49
Water supply	6,342 m ³	-	944.96	0.94
Motorbike (Average)	1,347 mile	-	246.12	0.25
Average car (Unknown fuel)	269,633 km	-	46,018.20	46.02
Local bus (not London)	9,312 km	-	1,003.69	1.00
Regular taxi	1,965 km	-	409.29	0.41
WTT - LPG	10,650 litre	-	1,957.77	1.96
WTT - Unknown - Average car	269,633 km	-	12,155.04	12.16
WTT - Motorcycle - Average	2,167 km	-	67.93	0.07
WTT - Regular taxi	1,965 km	-	71.38	0.07
WTT - Local bus (not London)	9,312 km	-	267.08	0.27
WTT- Vans - Diesel - Average (up to 3.5 tonnes)	8,435 km	-	497.30	0.50
Water treatment	6,342 m ³	-	1,725.02	1.73
Total Scope 3			382,854	383
Total Scope 1, 2 & 3			1,544,136	1,544
Total tCO₂e per *FTE on gross scope 1, 2 & 3				9.30
Total tCO₂e per *£m Turnover on gross scope 1, 2 & 3				0
Adjustments				
Green tariff electricity	3,662,470 kWh	3,662,470	99,509.31	99.51

*Notes: For 01 November 2022 to 31 October 2023 the number of Full-time equivalent employees (FTE) was 180.



Notes about methodology:

CMP Products Limited has adopted an operational control approach to establishing the boundary. The methodology adopted in line with the Greenhouse Gas Protocol¹ and the BEIS Environmental Reporting Guidelines². The calculations were completed on the Smart Carbon Calculator³ using the UK Government emissions factors⁴.

CO₂e is the universal unit of measurement to indicate the global warming potential (GWP) of Greenhouse Gases (GHGs), expressed in terms of the GWP of one unit of carbon dioxide. There are seven main GHGs that contribute to climate change, as covered by the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). Different activities emit different gases. Using CO₂e allows all greenhouse gases to be measured on a like-for-like basis.

For National grid electricity consumption, CMP Products has included factors for the transmission and distribution of electricity (T&D) losses, which occur between the power station and site(s). The emissions from T&D have been accounted for in Scope 3. As with other Scope 3 impacts, reporting T&D is voluntary but is recommended standard practice by UK Government².

Estimations:

No estimated data has been used for FY22-23

Exclusions:

- CMP Products Limited has not included the carbon emissions from the overseas offices.
- Scope 3 categories included/not included:

Scope 3 categories	Included yes/no	Justification
1: Purchased Goods and Services	Water only	
2: Capital Goods	No	Not applicable
3: Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	Yes	
4: Upstream Transportation and Distribution	No	Not applicable
5: Waste Generated in Operations	Yes	
6: Business Travel	Yes	
7: Employee Commuting	Yes	
8: Upstream Leased Assets	No	Not applicable
9: Downstream Transportation and Distribution	No	Not applicable
10: Processing of Sold Products	No	Not applicable
11: Use of Sold Products	No	Not applicable
12: End-of-Life Treatment of Sold Products	No	Not applicable
13: Downstream Leased Assets	No	Not applicable
14: Franchises	No	Not applicable
15: Investments	No	Not applicable

GHG emissions data has been confirmed as (in kgCO₂e):

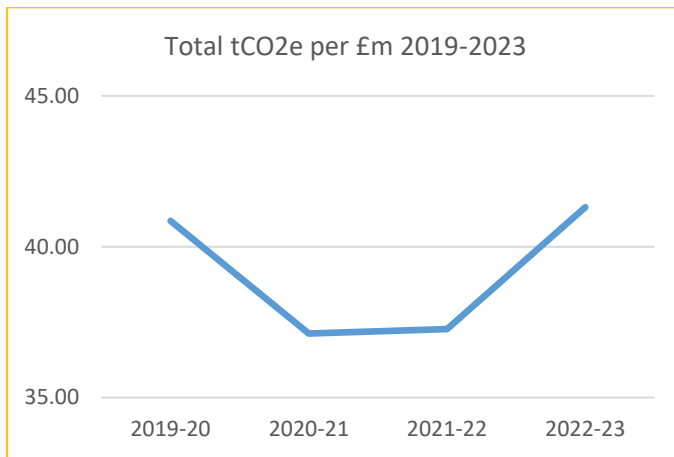


Reporting Period	Scope 1	Scope 2	Scope 3	Total (Scope 1,2,3)
FY 2022/23	1,084,903 kgCO ₂ e	1,061,147 kgCO ₂ e	848,247 kgCO ₂ e	2,994,298 kgCO ₂ e

Carbon Reduction Plan:

The total tCO₂e as advised above for 2022/23 is 2994.tCO₂e. Compared to 2345 tCO₂e reported for 2021/22, this appears to represent an increase of 649.2tCO₂e. However, CMP Products Ltd has improved data capture for 2022/23 to that collated for the previous and base year. 2022/23 includes in Scope 3 figures for Waste (37.3CO₂e) and Employee Commute (110tCO₂e) not reported in previous years. Scope 1 includes 496.2tCO₂e for diesel not used in previous years. The result is an increase of 644.0tCO₂e that is not directly comparable to the reports for previous years.

Comparison for Total tCO₂e per £m 2019-2023 can be seen in the graph below:



Graph 4. Total tCO₂e per £m 2019-2023

Whilst there is an increase of around 524.9tCO₂e from 2345.0CO₂e (2021/22) to 2350.2tCO₂e (2022-23), CMP Products Ltd is committed to achieving Net Zero emissions by 2040 and to its target set in 2021 to decrease carbon emissions over the next five years by a reduction of 25%. This equates to a reduction to 1762.0tCO₂e by 2025/26.

Completed Carbon Reduction Initiatives

Resulting from the GHG reduction and energy efficiency measures and projects that have been completed or implemented since the FY19/20 baseline. **The carbon emission reduction achieved by these schemes equate to reductions of 2.09% across Scope 1 and Scope 2 and a reduction of 23.47% Total tCO₂e per £m turnover, vs FY2019-20.**

CMP Products Limited has achieved the objective of reducing the average monthly electricity consumption against total hours worked across the three Cramlington sites (Unit 1, Unit 3 and Unit 36). The objective for this financial year FY22/23 was a 5% reduction.

CMP Products achieved an average monthly electricity consumption reduction of 13.9%, kWh per hrs worked vs FY21/22



In order to achieve this result, the company has:

- Increase production operative head count for Monday to Friday work patterns.
- Increase equipment reliability / availability through TPM.
- Optimised equipment performance, by addressing historical defects, (Wickman Spindles)
- Restructured the production-planning department, to focus on machinery optimisation through larger batch production.
- Expanded the installation of lights with timers or PIR sensors.
- Maintained shutdown procedures for manufacturing machinery and electrical equipment in Unit 36.
- Installed compressed air pressure restrictors at point of use.
- Bought energy efficient equipment where possible.
- Put heating and tamper control in place for all shop floor areas.
- Purchased sustainable electrical green energy.

GHG & Energy Reduction Initiatives (Energy Objectives / Targets FY2023/24)

CMP Products Limited plans to reduce the energy usage per worked hour by 5% from November 2023 to October 2024. In order to achieve this objective, CMP will:

- Continue to improve the efficiency of the older machinery in the shop floor.
- Replace the older machinery when possible.
- Expand the automatic storage system.
- Expand the conveyors in the shop floor in Unit 3.
- Change the high energy cleaning solution used in the Plate Plant, to a lower temperature chemical.
- Remove non value added processes.
- Replace water/ heating system in Unit 36

Operational improvements will also include:

- Continued no work allowed in weekends (except month end weekend).
- Ventilation and cooling system are to be analysed for a better energy control.
- Replace existing FLT fleet due to the implementation of more efficient systems and processes.
- Review site-specific energy performance results with the appointed site “Energy Champions” and implement energy saving projects.

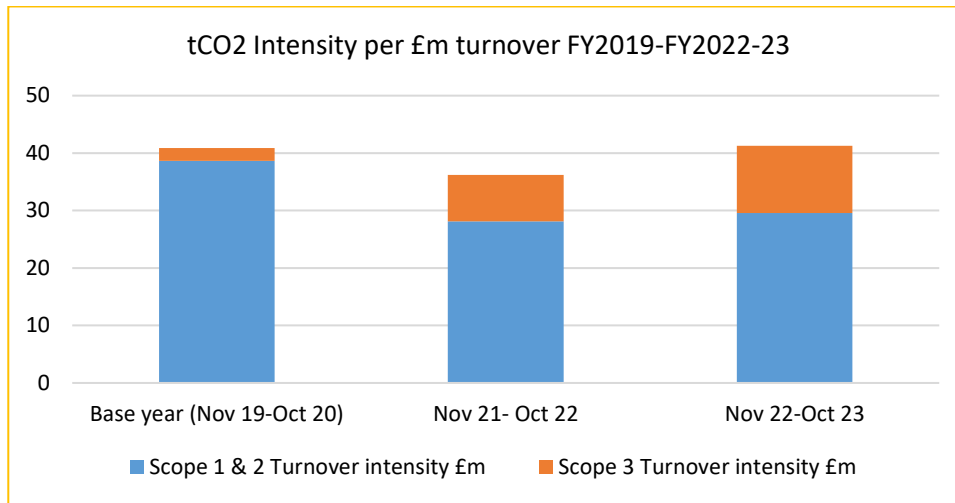
GHG Carbon Emissions Benchmarking by Industry:

CMP Products has compared their current GHG Carbon Emissions against the industry average. This information has been taken from the UK Office for National Statistics (ONS) website, which publishes GHG emissions intensity by industry.

CMP Products falls under the industry described as “Fabricated metal products, except machinery and equipment, excluding weapons and ammunition”. The industry average is **230 tCO₂e per million GBP £**.



CMP Products has calculated that scopes 1 and 2 GHG Carbon Emissions are 29.6 tCO₂e per million GBP £. When scope 3 is included, the **FY22-23 GHG Carbon Emissions are 41.3 tCO₂e per million GBP £.**



Definitions:

Baseline emissions - are the reference point against which emissions reduction can be measured.

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

CO₂e - is the universal unit of measurement to indicate the global warming potential (GWP) of Greenhouse Gases (GHGs), expressed in terms of the GWP of one unit of carbon dioxide. There are seven main GHGs that contribute to climate change, as covered by the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). Different activities emit different gases. Using CO₂e allows all greenhouse gases to be measured on a like-for-like basis.

Dual reporting - There are two ways to report carbon impact of electricity, by using the national grid factor (location-based method) and by using the supplier provided factor (market-based method). GHGP guidance requires organisations using grid electricity to use the National Grid Average Factor (location based) method. However, if the organisation purchases renewable energy via a green tariff, they have a choice to also report using market-based method.

If market-based method is use, then it is essential (as per GHGP and UK guidance) that organisational footprint is calculated using national grid factor (for SECR compliance) and the market-based figure is reported separately. If an organisation is wishes to report by market-based method (for example to maintain consistency with other entities within the broader organisation) then they can refer to the residual fuel mix disclosure available at <https://www.gov.uk/government/publications/fuel-mix-disclosure-data-table/fuel-mix-disclosure-data-table#fn:1>

Guarantees of origin - a tracking mechanism that allows corporate purchasers of renewable power to ascertain that the energy was generated using clean technology. Also known as a GO or GoO, Guarantees of Origin create a tamper-proof chain of information around the energy's progress from generation to delivery.



Procurement Policy Note 06/21: Taking account of Carbon Reduction Plans in the procurement of major government contracts. This note sets out how to take account of Carbon Reduction Plans in the procurement of major central government contracts. Organisations tendering for work above a specific spend threshold must have a Carbon Reduction Plan. Procurement Policy Note 06/21: Taking account of Carbon Reduction Plans in the procurement of major government contracts – GOV.UK (www.gov.uk)

SECR Regulations - apply to all large businesses (as defined in the Companies Act), Limited Liability Partnerships and quoted companies. All organisations that meet two or more of the following requirements must comply.

- Turnover £36 million or more
- Balance sheet total £18 million or more
- 250 employees or more

The SECR report must be filed with your company accounts each year and lodged with Companies House.

Scope 1 (direct emissions) emissions are those from activities owned or controlled by your organisation. Examples of Scope 1 emissions include emissions from combustion in owned or controlled boilers, furnaces and vehicles; and emissions from chemical production in owned or controlled process equipment.

Scope 2 (energy indirect) emissions are those released into the atmosphere that are associated with your consumption of purchased electricity, heat, steam, and cooling. These indirect emissions are a consequence of your organisation's energy use but occur at sources you do not own or control.

Scope 3 (other indirect) emissions are a consequence of your actions that occur at sources you do not own or control and are not classed as Scope 2 emissions. Examples of Scope 3 emissions are business travel by means not owned or controlled by your organisation, waste disposal, materials or fuels your organisation purchases. Deciding if emissions from a vehicle, office, or factory that you use are Scope 1 or Scope 3 may depend on how you define your operational boundaries. Scope 3 emissions can be from activities that are upstream or downstream of your organisation. More information on Scope 3 and other aspects of reporting can be found in the Greenhouse Gas Protocol Corporate Standard.

References:

1. The GHG Protocol Corporate Accounting and Reporting Standard. Revised Edition (2015) World Resource Institute and World Business Council for Sustainable Development. <https://ghgprotocol.org/corporate-standard>
2. Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance (March 2019) UK Government Department for Business, Environment, and Industrial Strategy.
3. SmartCarbon Calculator: <https://www.smartcarboncalculator.com/>
4. Greenhouse gas reporting: conversion factors - Full set (for advanced users). <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
5. Corporate Value Chain (Scope 3) Standard. <https://ghgprotocol.org/standards/scope-3-standard>