



Sustainability Summary

April 2023 – March 2024

#EverybodysBusiness



Padraic Dempsey
CEO
Eakin Healthcare

Having just completed my first full year in position as CEO, I am excited by the progress we are making in our Sustainability journey. What is so evident from talking to colleagues, customers, suppliers and members of our local communities is the shared passion for wanting to be more Sustainable rather than it being seen as just something we must do. This is a wonderful foundation on which we can work and collaborate and will be instrumental in helping us reach our goal to be net zero by 2045.

Sustainability might have the power to be transformative, but the outcomes you will read about in this report are largely the result of persistence and hard work to make lots of small, incremental improvements over a sustained period of time. The global Sustainability challenge helps keep us curious as an organisation, committed

to continuous learning and a willing to collaborate in order to make progress.

**Sustainability...
the power to be
transformative.**

To everyone who is part of Eakin Healthcare in some way or uses our products, thank you for your ongoing support. We're not perfect at this Sustainability game, but we are totally committed and with everyone able to play a part in helping, we will continue to advance and together we are confident that we will have a more positive impact on our planet and the communities we serve.



Daniel Egerton
Sustainability Manager
Eakin Healthcare

We are a business that take pride in doing the right thing and doing the right thing well. Our products preserve and ensure quality of life and in the case of our Respiratory products, they can be life-saving. However, manufacturing high-quality medical devices requires significant natural, social and human capital.

In most cases our products are made of plastic, packaged in plastic, and cannot be recycled after they have been used. As a result, we are an organisation with an outsized environmental impact in a world where six of the nine 'planetary boundaries' were crossed last year, and the climate crisis is intensifying.

We rely on hundreds of people to innovate, make and tell the world about our world-class medical devices. Every one of whom gives us their time, shares their expertise, trades their skills & is asked to embody our values. In return

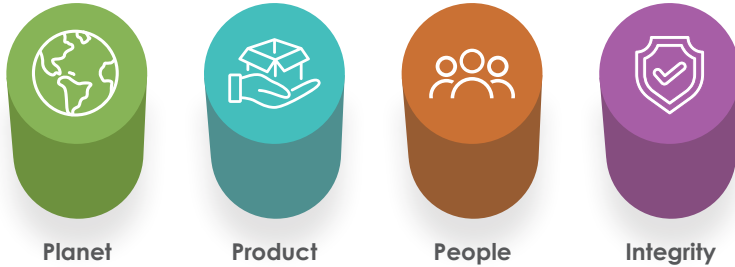
we agree a social contract to value and respect each person, ensure they are safe and provide opportunities that help them flourish personally & professionally.

We are also an organisation that has expansive supply chains that rely on partners from around the globe. When reflecting on the necessity of the UN Sustainable Development Goals, it is our responsibility to ensure our purchase power maintains the utmost ethical standards whilst aspiring to support prosperity for all.

This report illustrates how Eakin Healthcare are integrating natural, social and human capital into the core of our business. We hope you agree that the first two years of our current sustainability strategy have been a resounding success. We are proud to show our performance to date and share the next stage of our plan.

A strategy for all our stakeholders

4 Pillar Sustainability Strategy



We set our strategy in 2022, based on an ambition to be 'comfortably compliant, becoming proactive overtime'. At the heart of our strategy are those themes that are most important to all our stakeholders as we work together to reach our commitment to be net zero by 2045. We've built in opportunities each year to re-assess our ambition and our roadmap, as we manage our progress.

Despite the breadth of Sustainability, we've been able to accelerate our progress by targeting specific areas of focus. The first two years of our plan address three areas of focus: Energy, Waste and Packaging. These are the areas we have more control of and where we can realise quick wins. From April 2026, we will increase our

number of focus areas from three to five by adding Supply Chain and Product. Much of our preparation work last year has been about getting us ready to tackle these areas head on.

3 Focus Areas



Eakin Environmental Years 1-2

5 Focus Areas



Years 3-5

Strong Governance supports our progress

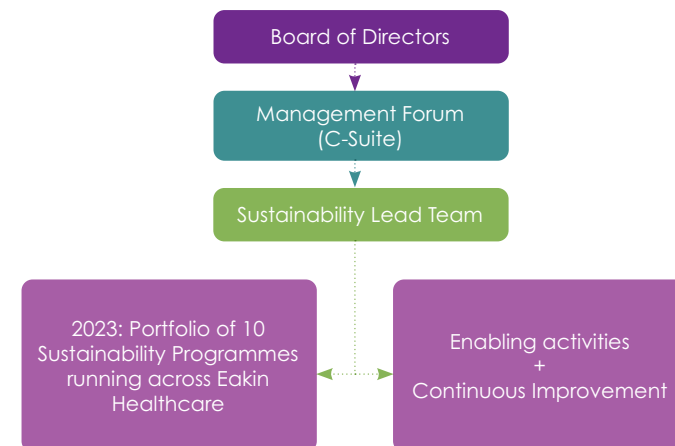
Our progress on Sustainability can be attributed to the full top-down support we receive from the Eakin Healthcare Board of Directors who are fully involved in endorsing our Sustainability ambition and strategy and monitoring progress.

Our Management Forum, responsible for the executive leadership of the business, oversees the sustainability strategy and is accountable for executing the plan, with these responsibilities integrated into their objectives. The Chief Development Officer, a member of the Management Forum, leads sustainability efforts. This function coordinates sustainability centrally, with a Sustainability

Manager overseeing all operational sustainability activities.

At senior manager level, our Sustainability Lead Team oversee the progress of our annual plans and contributes to the updating of the strategy. This team is made up of 10 senior leaders in the business who represent Finance, R&D, Procurement, QARA, HR, Commercial, Facilities, Operations and Corporate Communications.

Our Sustainability activity is advanced through a combination of discreet, cross-functional projects as well as Continuous Improvement activity.

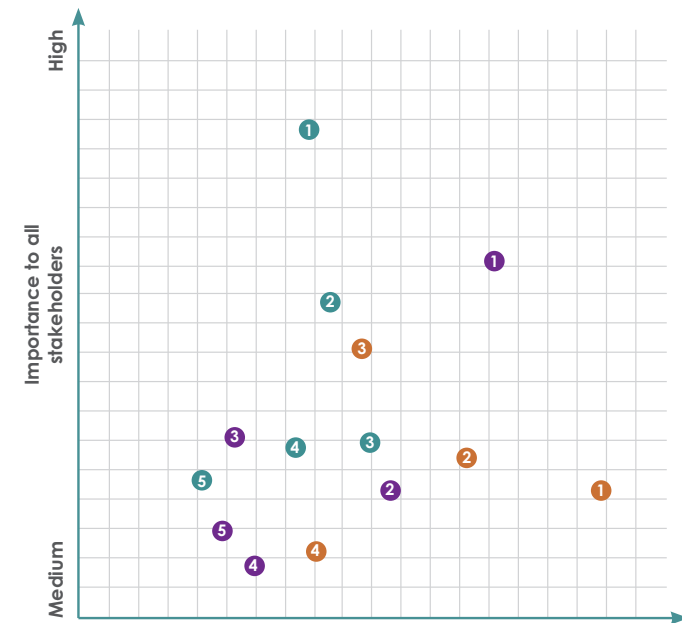


Corporate Risks & Opportunities

Sustainability is embedded into our Enterprise Risk Management Framework (ERM) and we formally review the risks around transition to a lower carbon economy and the risks of climate change. Our board is updated on Sustainability risk and at least once annually the board devote a session to this important topic. Our current assessment of overall risk is low and we continually monitor this on

a short, medium and long term horizon. As the medical device industry is not regarded as having high exposure to climate related risks, most of our activity is centred around transitional risks and we are using development of policies to drive mitigation, particularly around the areas, of waste, packaging, product lifecycle and labour in the first instance.

Materiality Assessment



- **Environment:**
 1. GHG emissions
 2. Waste Management
 3. Product design & lifecycle
 4. Packaging waste
 5. Raw material sourcing
- **Society:**
 1. Employee Health & Safety
 2. Employee wellbeing
 3. Diversity & Inclusion
 4. Engagement with suppliers
- **Governance:**
 1. Product quality & safety
 2. Compliance & regulation
 3. Responsible Sourcing
 4. Business ethics & transparency
 5. Cyber security & data protection

Understanding what is important to our stakeholders

Listening to all our stakeholders is incredibly important, from early-stage strategy creation, through to execution and monitoring of progress. A materiality Impact assessment, using the GRI framework, was completed in April 2022 and this has guided the focus of our strategy and roadmap. We intend to repeat this exercise in the near term so that we are continually monitoring what is important to all our stakeholders and will also conduct interim colleague surveys to better understand employee perceptions and understanding.

As members of the UN Compact, we take care to ensure that our actions have a positive impact on the UN Sustainable Development Goals. Over the past year, we ran listening exercises with our employees and are very proud of our 'Great Place to Work' certification, but continually looking at how we can build this further. We are committed to running further colleague surveys in this year as regards the environment to be sure that we are successfully embedding Sustainability across our organisation.





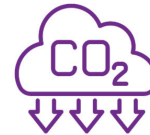
Our execution plan is going well and we're proud to share some of our important achievements in the past year:



Increased renewable electricity usage to 86% of total consumption.



Increased self-generation of renewable electricity by 10%.



Reduced our absolute Scope 1&2 emissions by 57%.



Benchmarked 83% of our supply chain spend using Ecovadis.



Increased our Ecovadis score from the 65th to the 84th percentile of all companies.



Achieved Level 2 in the NHS Evergreen Assessment.

Championing the UN SDGs & Young Innovators

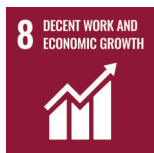
We are members of the UN Compact and take care to ensure our actions have a positive impact on the UN Sustainable Development Goals (SDGs). As a business, we selected five of the UN SDGs to focus on initially, based on the sectors and communities we operate within. These being:



Ensure healthy lives and promote well-being for all ages.



Achieve gender equality and empower all women and girls.



Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.



Ensure sustainable consumption and production patterns.



Take urgent action to combat climate change and its impacts.

UN Accelerator Programme

We were thrilled that three of our colleagues were accepted onto the UN Compact SDG Accelerator for Young Innovators programme. Over a period of seven months the team learnt about the SDGs and then worked up a specific project that Eakin could execute. This was a wonderful opportunity for some of our young talent to be involved in integrating the UN SDGs across Eakin and leading the creation of a transformative project.



It was a brilliant opportunity for us to be accepted onto the UN Global Compact Young Innovator programme. As a team we were able to dive deeper into the application of SDGs to specific areas of the business.

It has allowed us to move beyond theory and consider tangible initiatives that Eakin Healthcare can implement - working to reduce our waste and deliver healthcare provisions to less fortunate communities. We're excited to take our idea forward to the implementation phase!

**Malvin Gonzales, Tristan Lee
& Liam McMahon.**





Sustainability Strategy in Action

Sustainability Strategy in Action

Energy & Operational Emissions

We're committed to having 'carbon-neutral' operations by 2030. This means decarbonising the energy used at our factories, distribution centres, offices and within our fleet.

We'll achieve this by adopting renewable electricity over fossil fuelled sources, decarbonising on site combustion through electrification or adopting other renewable fuels and electrifying our fleet vehicles.



Renewable self-generation & procurement

Eakin Healthcare installed our first solar PV panels in 2015. Since embarking on our sustainability strategy in FY23, we've invested in solar panels at two sites and increased our renewable energy generation by 10%. In FY24 self-generation of renewable electricity covered 13% of our total power consumption.

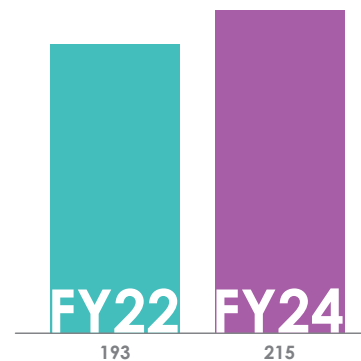
Further, we're committed to using 100% green electricity. Over the previous two years we have migrated to 'green tariffs' where our contracts have concluded. In FY24 86% of our electricity came from green sources.

The next phase of our operational decarbonisation is to reduce onsite consumption through efficiency gains with a view to decarbonise combustion in the coming years.



86%
electricity used by Eakin is renewable

Energy Intensity
kWh/1000 Products



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I am proud to be an ambassador for a company who is so committed to sustainability. I am only too glad to be able to recycle all the packaging, and I am pleased that the products in my order have minimal packaging when they are delivered. I have respect for the staff who are committed to reducing the paper trail and have introduced systems using an online service. I think that Eakin Healthcare presents well as an ethical company who are committed to promoting a sustainable society.

Keith Thomas – Respond Service User

Sustainability Strategy in Action

Energy & Operational Emissions



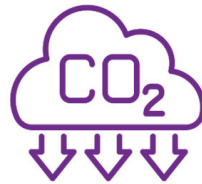
Energy efficiency

We've invested significantly in energy efficiency measures across our operations. However, as an expanding business we have increased our energy intensity per manufactured product by 11%.

A significant portion of our increase can be attributed to the addition of our new distribution centre in Cardiff. Further we are increasing our production capacity and whilst we embed these processes, we anticipate a temporary efficiency decrease. To deliver better productivity per unit of energy we have invested in real-time monitoring equipment across our sixty highest energy consuming pieces of equipment.

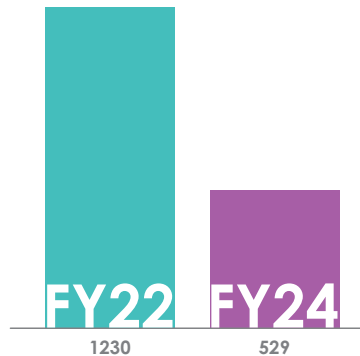
In FY25 we will be developing energy KPIs based on production intensity and monitor our performance on a more granular level.

These KPIs will be administered as part of the ISO14001 environmental management systems.



57% reduction in operational emissions

Operational Emissions Absolute CO₂e Tonnes



Atlas Copco Compressors were pleased to work with Eakin Healthcare to reduce its environmental impact and improve its compressed air consumption. The introduction of an oil-free compressor and completion of total leak detection audit at its Comber site, has identified the potential to reduce carbon dioxide emissions by almost 5,000kg pa.

Ben Williams - Sales Engineer
Atlas Copco

Sustainability Strategy in Action

Waste

We're committed to achieving zero waste. i.e. 'conserving all resources by means of responsible production, consumption, reuse and recovery of products, packaging, and materials'.

This commitment extends to our products but starts in our own operations. Long before our customers manage the end-of-life of our products we must manage production losses.



Zero Waste Policy

Eakin recognise that our products are largely single use and made from plastic, meaning they can have an outsized impact on the environment. However, they also ensure and preserve quality of life, and in the case of our respiratory products, they can be life-saving.

Therefore, we need to delicately balance the trade-off between social benefits and environmental impacts to transform ourselves into a truly sustainable medical device manufacturer.

Our zero-waste policy is the first step towards this aim with the foundational theme to think less linear and act more circular when dealing with waste. This policy introduces the 6R's strategy to our business which provides a resource management framework that will cascade across the diverse functions of our organisation.

Multi-Stream Recycling

To support our zero-waste policy we have also taken steps to maximise the likelihood of 'closed loop' recycling. By adopting multi-stream recycling stations in favour of mixed recycling our waste is segregated into colour coded bags which make sorting easier at their destination material recycling facility. This ensures our waste arrives in the best possible condition and decreases the likelihood of 'downcycling' or other process losses.

To effectively communicate these practices, we have adopted the 'recycle now' signage across all sites, installed large procedure boards in high traffic areas with further specific signs across all production workstations. Our drive towards zero waste is further supported by recent investment in bailing equipment at all sites.

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In the Mouldshop we use a wide variety of raw materials during our manufacturing processes. To make sure we get as much out of the materials as possible and keep waste to a minimum we try to keep our machines running for as long as possible to eliminate start-up and shut-down waste. Any waste that is created is segregated by material type and collected by a recycling company. In some cases we're able to regrind waste products for further re-use.

Hayley Pringle – Mould Shop Manager

Our Strategy

6R's Waste Hierarchy



Cut down the amount of materials needed. Choose light weight essential materials.

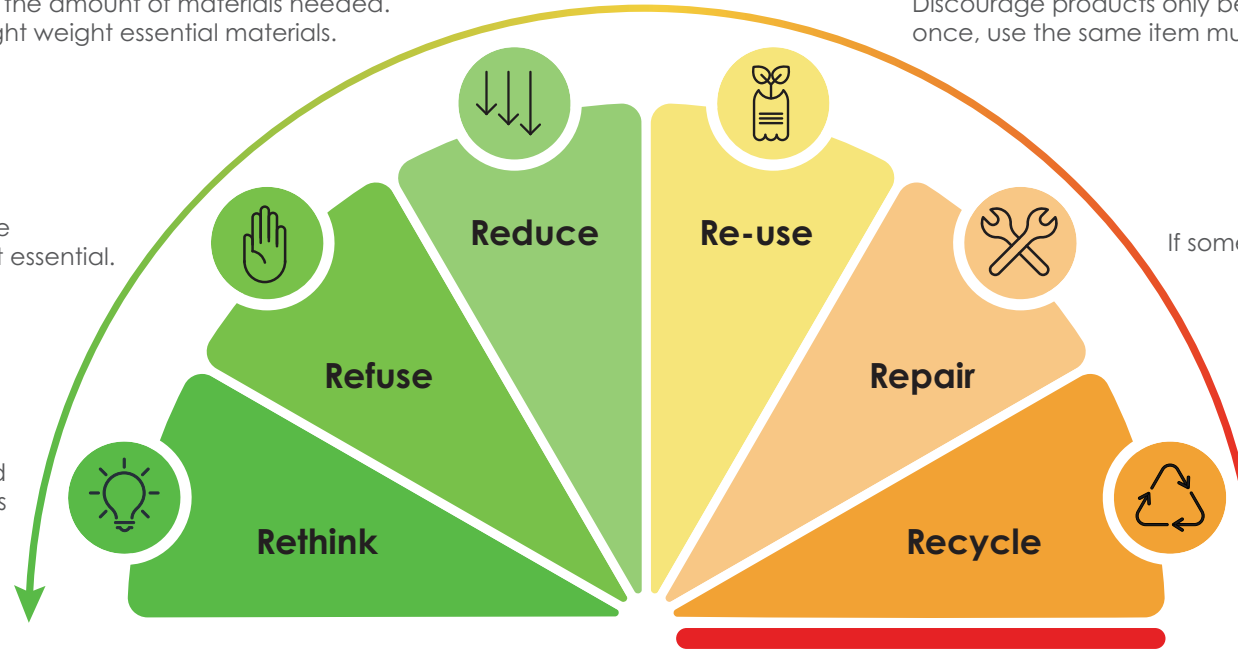
Discourage products only being used once, use the same item multiple times.

Remove or eliminate the components that aren't essential.

If something is broken try to fix it.

Consider how you can avoid buying or using raw materials in the first place.

If the previous five options are unavailable then recycle.



Recover Our mixed waste is incinerated to create energy. Avoid recovery and move waste up the 6R's hierarchy instead!

Sustainability Strategy in Action

Product & Packaging

Our company started with a simple concept, innovating to help people. This compassion has driven us to develop countless medical devices that preserve quality of life and in certain cases can be life-saving. Although almost all our products are made from plastic, often packaged in plastic and usually cannot be recycled at their end-of-life, it's important to acknowledge what a wonder material plastic can be when used with purpose.

However, we must accept that the planetary cost of single use medical devices are an uncomfortable truth about our products, and we must find ways to limit planetary trade-offs where possible.

Lifecycle Carbon Assessments (LCA)

We completed LCA assessments on fifteen of our highest selling products across our range. These assessments were completed in accordance with the Greenhouse Gas Protocol Product Life Cycle Accounting and Reporting Standard.

This body of work highlighted some opportunities which have already been put into action such as moving to renewable electricity. Across the products assessed this action reduced the product carbon footprint by between 8-9.5%.

Following this exercise our Innovation team developed an internal carbon LCA calculation tool in FY24. This tool enables Eakin to complete 'cradle-to-gate' & 'cradle-to-grave' assessments.



**Pelican
ModaVi**



AMSORB® Plus



**eakin
Cohesive®
seal**

Packaging

To reduce our packaging footprint and impact we have formed a cross-functional team with the focus of assessing primary and secondary packaging opportunities across one of our largest volume products. This process will be staged over three phases with full validation of all opportunities to explore available packaging alternatives.

In the meantime, we have made numerous improvements to shipping packaging where it is safe to do so such as increasing the recycled content of our shipper cartons, removing unnecessary shipper strapping, adopting pre-stretched pallet wraps & trialling paper shipper tapes.



As a leading provider of ostomy products throughout Australia and New Zealand, we rely on Eakin to guarantee that their products and operational methods are produced sustainably, demonstrating a dedication to minimising environmental impact and fostering long-term ecological well-being. This expectation highlights the broader drive for responsible practices that support a more sustainable future.

**Louise Hannon - Marketing Director,
Omnigon**




Sustainability Strategy in Action

Supply Chain, Compliance & Regulation

Although all our manufacturing operations are based in the UK, we have a global footprint through our supply chain. This means that we have a responsibility to source ethically and ensure that our procurement practices are aligned to the UN SDGs, especially in regions where the goals are more than an aspiration, but a necessity.

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Sustainability has long been a key part of our business at Kennedy Smith. For instance, we have been ISO14001 certified for over 15 years and our on-site solar panels generate 19% of our annual energy usage. Kennedy Smith are a long-term supplier to Eakin Healthcare and in 2023 we achieved a bronze medal in the Ecovadis assessment in line with Eakin's supplier policies.

Dr Mark Cole - Quality & Environmental Manager - Kennedy Smith Press Ltd

Benchmarking our Supply Chain

Having experienced the value of the Ecovadis assessment we completed a benchmarking exercise with 83% of our upstream supplier spend.

Our supply chain is critical to our sustainable transformation. With 73% of our emissions coming from our 'purchased goods & services', our suppliers will be imperative to our 2045 net-zero goal.

Further, with supply chains that extend globally we have a duty to manage the chain of custody of raw materials & goods ahead of our factory gates. This will enable us to support the UN SDGs indirectly.

Measuring up for our customers

In FY24 Eakin Healthcare completed two suppliersustainability assessments: (1) Ecovadis & (2) NHS Evergreen. These assessments provided Eakin with a constructive appraisal of our sustainability performance, which have guided our action plans to help us improve.

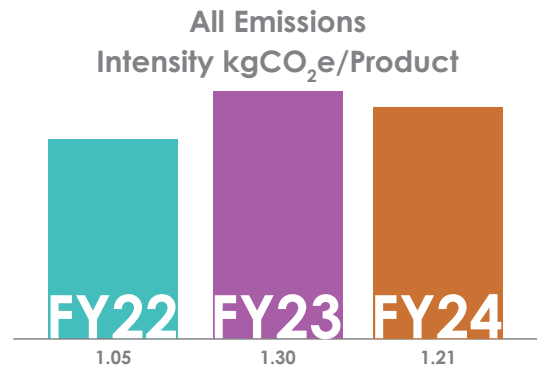
Ecovadis - In 2023 we scored within the 65th percentile of all companies and in our 2024 assessment we scored within the 84th percentile.

NHS Evergreen - This was introduced in FY24 on a voluntary basis and we achieved level 2 out of 4 possible levels.



Sustainability Strategy in Action

Measuring Our Carbon Footprint



In FY23, we established our baseline carbon footprint and committed to be net-zero by 2045. Since then, Eakin have embedded carbon accounting into our financial processes by employing dedicated personnel to manage this part of our business.

In this period, we've increased the granularity of our data and migrated several greenhouse gas (GHG) categories from cost-based carbon estimates to consumption-based carbon models.

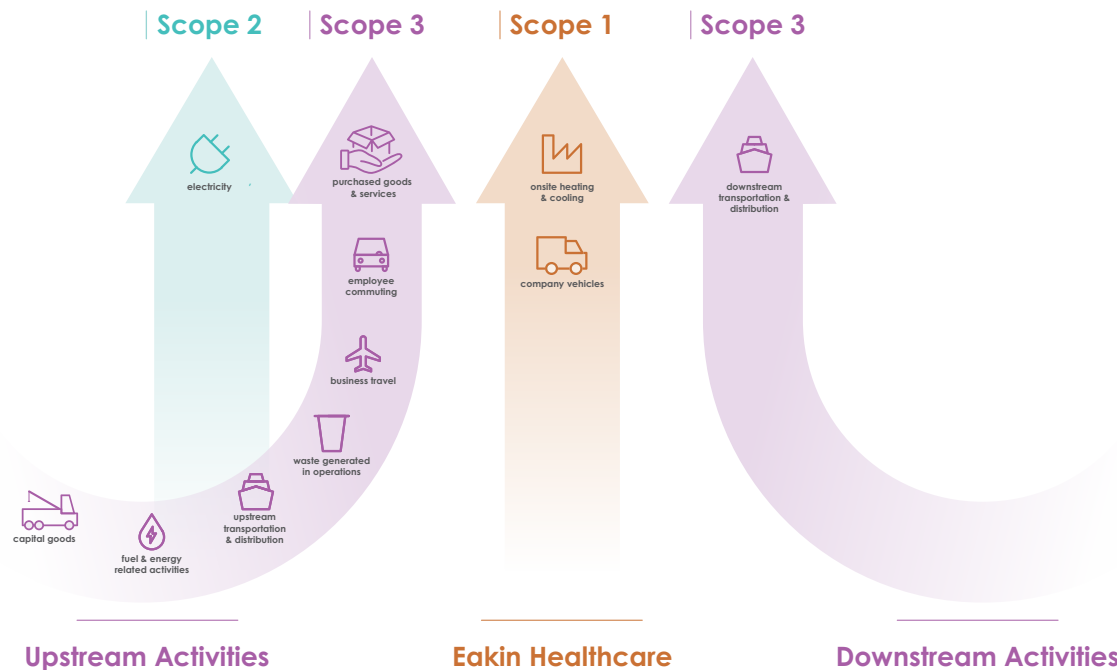
'Purchased goods and services' is accounted using cost based emissions factors within our FY24 footprint. However, we have analysed 99% of our spend and applied more specific emissions factors. For example, plastic packaging spend is more carbon intense than software spend, therefore they have different carbon factors applied. We've retroactively applied this

method to 95% of our FY22 & FY23 footprints.

FY22 to FY23 saw a 24% increase of climate impact per product. However in FY24 we were able to reduce emissions from 1.3kg per product to 1.21kg, resulting in a 7% year on year reduction, a trend we aim to continue.

This improvement is promising, and we are growing increasingly confident in our capabilities. As we move into FY25 we are taking steps to migrate raw material and packaging spends from cost-based to consumption-based accounting procedures.

This will enable Eakin to set a Science Based Target and establish a supporting decarbonisation plan which is harmonised with our operations and R&D strategies.

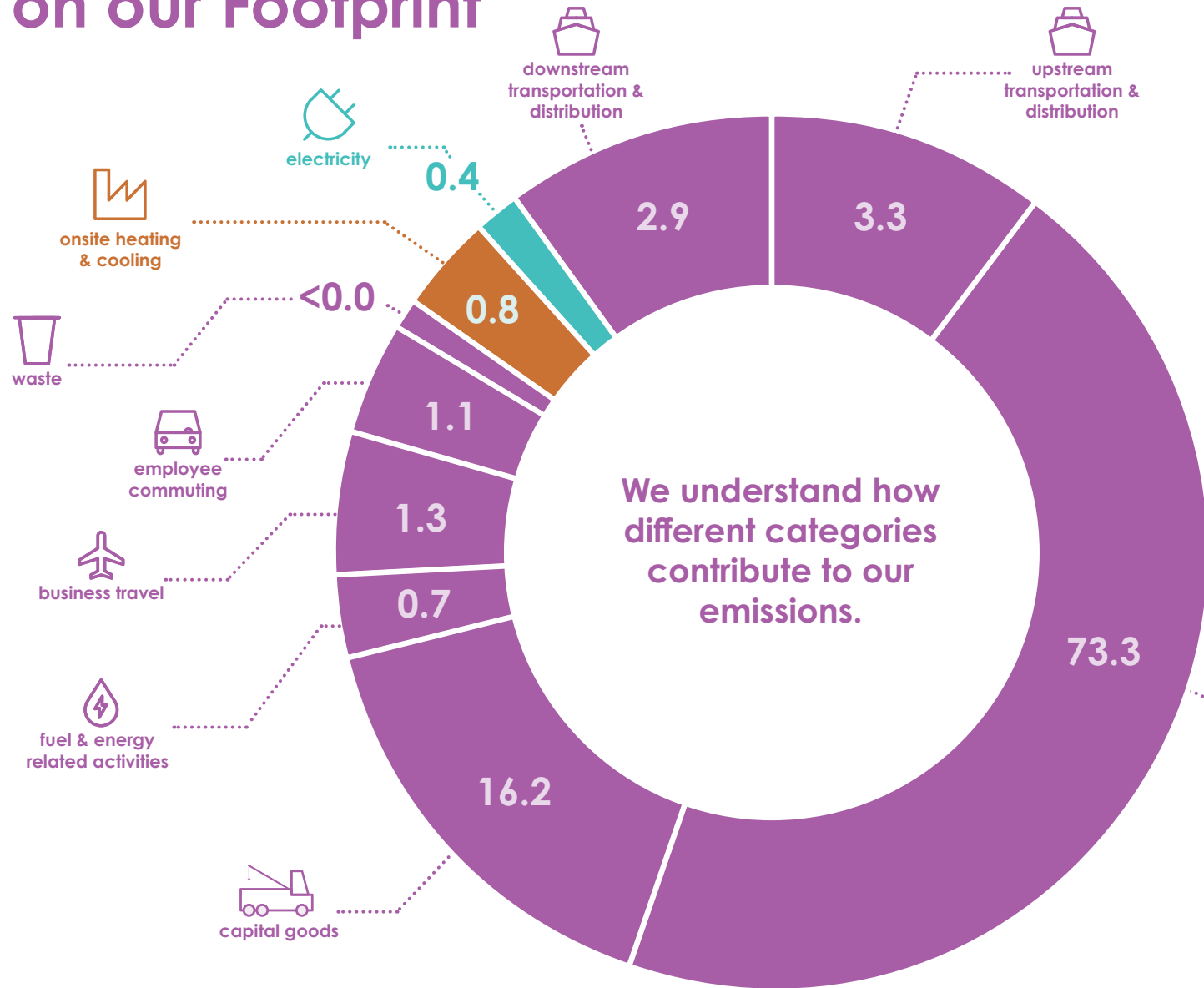


Since making a commitment to a net zero position we have invested heavily in our carbon reporting. A clear understanding of where we drive emissions will allow us to create meaningful targets. It also gives an understanding of where we need to allocate resource and capital to achieve our carbon targets.

Owen Tiernan - Chief Financial Officer, Eakin Healthcare

Sustainability Strategy in Action

Sharpening the Focus on our Footprint



We aim to be net zero by 2045

- 1 Almost half our emissions come from raw materials (43%) and packaging (5.8%), found within 'purchased goods & services'.
- 2 Nearly a fifth of our emissions come from finished goods purchased for our Respond business (19.5%), found within 'purchased goods & services'.
- 3 16% of our emissions come from investment in our facilities and equipment (Capital Goods) - Construction (7.2%) and facilities management (9%).



- Scope 1
- Scope 2
- Scope 3

Sustainability Strategy in Action

Health, Safety & Wellbeing



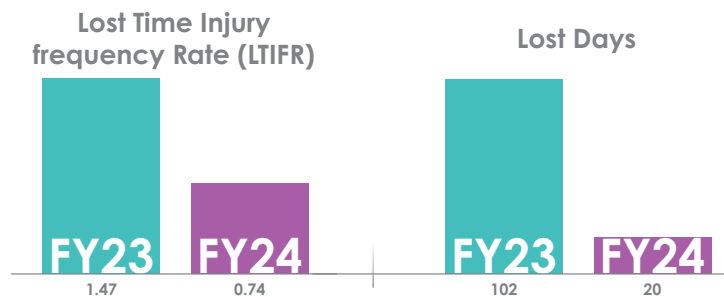
zeroharm

Zero Harm is our safety culture that underscores our commitment to Sustainability and the well-being of our employees. This initiative aligns with our broader sustainability goals by ensuring a safe, healthy, and productive work environment.

Zero Harm is anchored by three core elements: Essential Behaviours, Safety Rules, and Empowered Employees. Essential behaviours form the foundation of our safety culture, emphasizing the actions and mindsets required to maintain a safe workplace. We promote vigilance, proactive risk identification, and adherence to best practices in every task.

Safety rules are the second pillar, providing a clear and comprehensive framework to guide our operations. By adhering to these guidelines, we ensure consistency and rigor in our safety practices across all levels of the organisation.

Empowering employees to make the right decisions regarding safety is the third and most crucial element of Zero Harm. We believe that every employee, regardless of their role, has the authority and responsibility to act in the interest of safety.



Safety walks in our production areas are essential for proactively identifying hazards, ensuring compliance with safety standards, and fostering a culture of safety that our employees expect. It's particularly important that as many people as possible take part in these walks and challenge anything they see that perhaps has become the norm for the workers in that area. It is often these observations that will prevent an accident or near miss in the future.

Neil Winstanley - Chief Operations Officer, Eakin Healthcare

Belong

Our colleague engagement group, Belong, had a successful year, organising a variety of activities ranging from coffee mornings and raffles to marathon relay teams all aimed at raising funds for our chosen charities. This year, we also launched the 'Belong Gives Back' initiative, which supports individual colleague fundraising efforts, amplifying the impact of our collective efforts.

Beyond fundraising, Belong plays a vital role in nurturing our sense of community and fun. Whether it's arranging visits from the ice cream van, pancake day competitions or hosting pizza days, Belong ensures that our workplace remains a vibrant and enjoyable environment for everyone.

A standout initiative was our Eakin 600 Challenge, where we partnered with Oopla, an online platform that promotes regular, effective, and sustainable exercise. Colleagues from around the globe joined in, logging their activities and earning points for their teams. The challenge was a huge success, with over 70% of participants achieving their goal of 600 minutes of exercise over the course of the month.



Great Place to Work

We got the 'Great Place to Work' seal of approval!

Our colleagues completed an in-depth survey conducted by Great Place to Work®, the global authority on workplace culture. Using a rigorous, data-driven methodology and validated employee feedback, they determined that Eakin Healthcare met the high standards required to achieve this sought-after accreditation.

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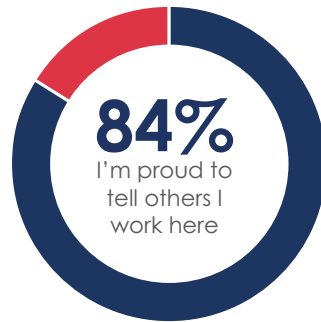
This is an incredible achievement for any organisation, especially as it's the first time completing the survey and something for us to be really proud of. It means a lot that our colleagues have reported a consistently positive experience with their peers, their leaders and their jobs. In fact, 84% of colleagues said that they are proud to work here. As a business, we will continue working hard to across our teams to deliver above expectations and foster that pride in our workplace.

Gillian McAuley - Chief People Officer, Eakin Healthcare

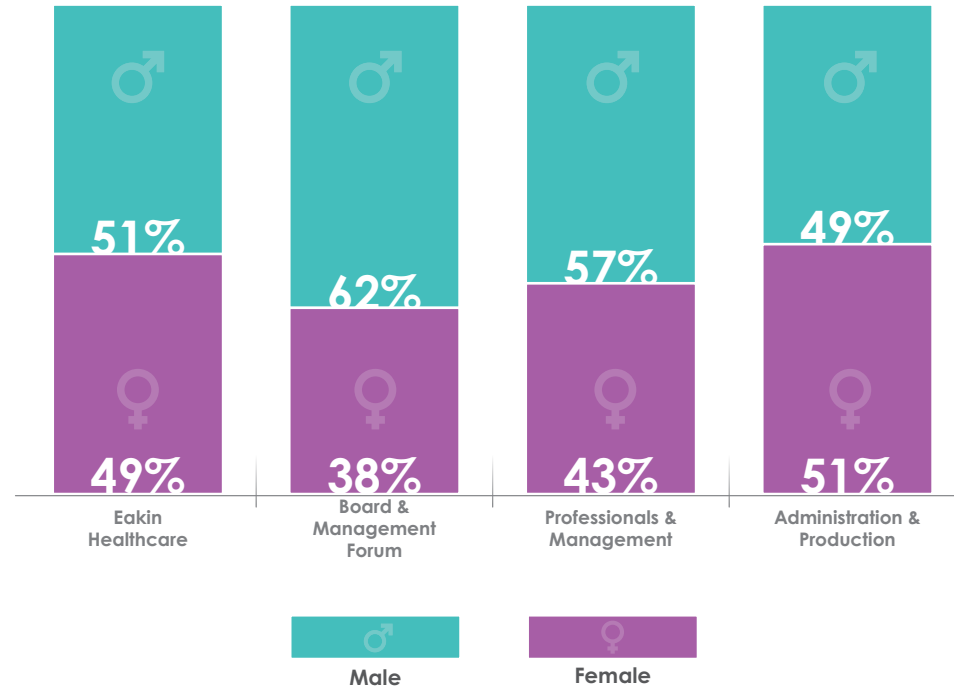




Our people



Gender Diversity at Eakin Healthcare



It really does have a family feel. There is so much trust from managers in the business – not all organisations have this. We genuinely make a difference to peoples lives.

I feel everyone cares about the people who the products are being made for. The family culture and message of providing products to improve peoples lives is still very strong.

The people and culture make it a great place to work as no matter what department you work in everyone is working towards the same goal.

There is a special spirit and heart to the company - it's hard to explain. I wish our customers got a greater sense of it somehow.

The Year Ahead

We've a detailed annual plan for the year ahead that we are already starting to execute. To be successful, this plan involves participation from 100% of our colleagues, along with our external stakeholders.



We're well on our way to net zero, so a big thank you to an amazing team of colleagues all over the world who are helping us to become increasingly Sustainable. We're in this together and so to our partners, customers, suppliers and local communities, your encouragement, collaboration, support and passion literally means the world to us and we're extremely grateful to every one of you, please know how important you are to our future collective progress!

Janet Fairlie-Vogt - Chief Development Officer, Eakin Healthcare



To measure our success in the year ahead, we are pursuing these 11 KPIs:-

Planet

- Use the 6R's and our waste policy to help reduce waste created, reduce single-use plastics procured and improve waste segregation.
- Procure 100% green electricity across all operations.
- Create energy management committees across all key sites.



Product

- Deliver phase 1 of our primary packaging project for ostomy Seals.
- Create and launch a policy for 'Sustainability in NPD and product improvements'.



People

- Launch a social value initiative, driven from UN SDG Young Innovator programme.



Integrity

- Conduct a business-wide sustainability education programme reaching 99% of our workforce by March 2025.
- Pilot working collaboratively with a number of key suppliers on their sustainability action plans, in order to roll this approach wider next year.
- Commit to the Science Based Targets initiative (SBTi).
- Deploy ISO 14001 across all manufacturing sites.
- Data collection & accuracy: continue to make improvements and automate collection & analysis of data.

Appendix - Facts & Figures

Metric	FY22	FY23	FY24	FY22 vs FY24 %
Scope 1 - tonnes CO ₂ e	262	452	348	+33
Scope 2 - tonnes CO ₂ e (market-based)	968	342	181	-81
Scope 2 - tonnes CO ₂ e (Location-based)	1,121	1,125	1,299	+16
Operational emissions Absolute CO₂e tonnes	1,230	794	529	-57
Operational emissions Intensity kgCO₂e / Product manufactured	0.036	0.0226	0.0143	-61
Scope 3 - tonnes CO ₂ e	33,722	44,814	44,230	+31
All emissions Absolute CO₂e tonnes	34,952	45,608	44,759	+28
All emissions Intensity kgCO₂e / Product manufactured	1.05	1.30	1.21	+16

Appendix - Facts & Figures

Metric	FY22	FY23	FY24	FY22 vs FY24 %
Grid electricity fossil fuel kWh	4,559,188	1,769,112	874,709	-80%
Grid electricity renewable kWh	0	3,379,350	4,603,620	+100
Self-generated electricity renewable kWh	720,591	670,925	793,981	+10
Total electricity kWh	5,279,779	5,819,387	6,272,310	+19
% total renewable electricity	14	70	86	+72
% self-generated renewable electricity	14	12	13	-1
Natural gas kWh	533,481	603,793	923,303	+73
Heating oil kWh	622,821	647,275	665,898	+7
Diesel kWh	-	68,330	61,481	-
Total combustion kWh	1,156,302	1,319,398	1,650,682	+43
Total energy kWh	6,436,081	7,138,785	7,922,991	+23
Intensity kWh / 1,000 Products manufactured	193	203	215	+11

Appendix - Carbon Footprint Method Statement

	GHG Category	Data Source	Carbon factor applied
1	Onsite heating & cooling 0.8%	Natural gas & heating oil bills. F-Gas service records.	UK Gov: Greenhouse gas reporting: conversion factors.
2	Electricity 0.4%	Electricity bills.	Location - UK Gov: Greenhouse gas reporting: conversion factors. Market - Energy supplier fuel mix disclosure i.e. green tariff.
3	Purchased Goods & Services 73.3%	Purchase ledger spend with additional specificity added for spend type e.g. plastic, cardboard, consultancy, etc. Excluded spend categories: Construction, facilities, downstream transport, business travel, energy, waste, intercompany trading, commissions, donations & sponsorships.	UK Environmentally Extended Input Output (EEIO).
	Capital Goods 16.2%	Purchase ledger spend for capex projects, i.e. construction and facilities.	UK Environmentally Extended Input Output (EEIO).
	Fuel & Energy Related Activities 0.7%	Energy bills.	UK Gov: Greenhouse gas reporting: conversion factors.
	Upstream Transportation and Distribution 3.3%	Purchase ledger spend on 2% of raw materials, packaging and finished goods costs.	UK Environmentally Extended Input Output (EEIO).
	Waste <0.0%	Waste collection records.	UK Gov: Greenhouse gas reporting: conversion factors.
	Business Travel 1.3%	Travel expenses.	UK Gov: Greenhouse gas reporting: conversion factors.
	Employee Commuting 1.1%	Staff survey (328 respondents) extrapolated.	UK Gov: Greenhouse gas reporting: conversion factors.
	Downstream Transport and Distribution 2.9%	Shipment records.	UK Gov: Greenhouse gas reporting: conversion factors.

GLOSSARY OF TERMS

Closed loop recycling - process by which a product or material can be used and then turned into a new product/material of equal quality to the original product/material without losing its properties during the recycling process.

Cradle-to-grave - an assessment of a full linear product life cycle from resource extraction (cradle), product production, transported, used and becomes waste at its end-of-life.

Cradle-to-gate - an assessment of a partial linear product life cycle from resource extraction (cradle) & product production to the factory gate, i.e. before it is transported to and used by the consumer/customer.

Downcycling - or cascading, is the recycling of waste where the recycled material is of lower quality and functionality than the original material.

Green tariff - programs in regulated electricity markets offered by utilities that allow large commercial and industrial customers to buy bundled renewable electricity from a specific project through a special utility tariff rate.

Low or Zero Carbon Technologies - the term given to technologies that emit low levels of CO₂ emissions, or no net CO₂ emissions. Examples include solar hot water, air source heat pumps, ground source heat pumps, combined heat and power, biomass heating, solar photovoltaics and wind turbines.

Scope 1 Emissions - Direct greenhouse gas (GHG) emissions that occur from sources that are controlled or owned by an organisation (e.g. emissions associated with fuel combustion in boilers or vehicles).

Scope 2 Emissions - Indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling.

Scope 3 Emissions - All other indirect emissions that occur in a organisation's value chain such as emissions embodied in the purchase of goods or services or the lifecycle emissions from the use of an organisation's product.

Value Chain - The full lifecycle of a product or process, including material sourcing, production, consumption and disposal/recycling processes.

1.5° Celsius Pathway - An emissions reduction pathway that holds off some of the worst climate impacts and avoids irreversible damage to our societies, economies and the natural world. We must hold the temperature rise to 1.5°C above pre-industrial levels to avoid these impacts.

