Scope 1, 2 and 3 Emissions Calculation Methodology 2024

About this document

This document describes the calculation boundaries, methodologies, assumptions and key references used in the preparation of the FY2024 inventory of Scope 1, 2 and 3 greenhouse gas (GHG) emissions in Trakm8's value chain, as published alongside the Trakm8 Annual Report.

Emissions for our business are calculated using methodologies consistent with the (GHG Protocol Corporate Accounting and Reporting Standard)[1], and with reference to the additional guidance provided in (Scope 2 Guidance (An amendment to the GHG Protocol Coproate Standard))[2], (GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard)[3]and (Technical Guidance for Calculating Scope 3 Emissions) [4]as appropriate.

Changes from prior year

Details of change to Scope 1, Scope 2 and Scope 3 calculations	Trakm8 has disclosed Scope 1, Scope 2 and Scope 3 emissions totals for a number of years. Prior to FY2023-2024, the emissions calculations utilised the "GHG Emissions Calculation Tool" and a mix of emissions factors from UK DEFRA and US EPA. For FY2023-2024, the approach has been changed to use only UK DEFRA based emissions factors as this better reflects Trakm8 Group operations. Additionally, during FY2023-2024, the Prague offices and Unit 5 (Coleshill) were closed. Given the above, it was determined that emissions for our baseline year (2018) and all subsequent years should be recalculated to reflect the change in calculation approach.

[1] GHG Protocol Corporate Accounting and Reporting Standard.
[2] Scope 2 Guidance | GHG Protocol
[3] Corporate Value Chain (Scope 3) Accounting and Reporting Standard
[4] Technical Guidance for Calculating Scope 3 Emissions

Organisational and Operational boundary

Trakm8 calculates its emissions based on the Operational Control Approach as set out within the (GHG Protocol Corporate Accounting and Reporting Standard)[5].

Under this Operational Control Approach, Trakm8 accounts for 100% of emissions from operations over which it has operational control as well as emissions from leased assets operated by Trakm8.

Trakm8 report on Scope 1, Scope 2 and Scope 3 emissions. For Scope 3 emissions, Trakm8 reports on all relevant Scope 3 Categories.

Scope 1 emissions – Operated assets

Scope 1 emissions are direct emissions from sources that a company owns or controls. Their causes include:

- Stationary combustion

  This includes the burning of fossil fuels such as natural gas, coal and oil for heat and power in stationary equipment. For Trakm8, Stationary Combustion is limited to the use of Natural Gas to provide heating and hot water at Trakm8 facilities.

Emission Source	Definition	Methodology
Stationary Combustion	These emissions result from combustion of fuels in stationary sources, e.g., boilers	We use a combination of meter data and invoice data. We then multiply the energy consumption (kWh) value by the relevant emission factor (obtained from UK Department for Business, Energy & Industrial)

- Mobile combustion

  These emissions are produced by burning fuels for transportation in company-owned or controlled vehicles. For Trakm8, Mobile Combustion relates to the Group Car Fleet.

Emission Source	Definition	Methodology
Mobile Combustion	These emissions result from fuel used for vehicles that we own and operate e.g., diesel, petrol	Calculated by multiplying mileage and/or fuel consumption value by the relevant emission factor (obtained from UK Department for Business, Energy & Industrial)

[5] GHG Protocol Corporate Accounting and Reporting Standard.

- Process emissions

  These emissions are released during manufacturing processes or chemical reactions within a company's facilities. Trakm8 do not generate any process emissions.

- Fugitive emissions

  Some emissions are released through unintentional leaks from equipment or facilities. Common sources include refrigerant leaks from air conditioning and refrigeration systems.

Note that permanent closure of Trakm8 sites will not result in any adjustment to the baseline.

Similarly, we will not adjust the baseline if our production increases from the expansion of existing operations or from new projects. The emissions from these growth projects form part of our total inventory and are accounted for in our emissions reporting and emissions targets.

Scope 2 emissions – Operated assets

Scope 2 emissions are indirect emissions from acquired and consumed electricity, steam or heat. At Trakm8, Scope 2 emissions arise solely from purchased electricity.

Historically, Trakm8 have only reported Scope 2 emissions using the Location Based approach as there were no specific contractual arrangements in place.

However, as part of our emission reduction program during FY2023, we sourced a REGO backed green electricity supply for our main Coleshill facility.

As such, from FY2023 onwards, Scope 2 emissions totals will be reported using both the market-based method and the location-based method, as recommended by the (Scope 2 Guidance (An amendment to the GHG Protocol Coproate Standard))[6].

Definitions of location and market-based reporting used in Trakm8's accounting are consistent with the GHG Protocol terminology as follows:

- Location-based reporting: Scope 2 GHG emissions based on average energy generation emission factors for defined geographic locations, including local, subnational, or national boundaries (i.e. grid factors).

Emission Source	Definition	Methodology
Purchased or acquired electricity, heat, steam and cooling	Power generated by third parties and used on Trakm8 sites	We use meter data and then multiply the energy consumption (kWh) value by the relevant emission factor (obtained from UK Department for Business, Energy & Industrial)

[6] Scope 2 Guidance | GHG Protocol

- Market-based reporting: Scope 2 GHG emissions based on the generators (and therefore the generation fuel mix) from which Trakm8 contractually purchases electricity. Our renewable electricity consumption is supported by GHG Scope 2 compliant REGO (Renewable Energy Guarantees of Origin) certificates provided by our supplier.

Emission Source	Definition	Methodology
Purchased or acquired electricity, heat, steam and cooling	Power generated by third parties and used on Trakm8 sites	We use meter data and then multiply the energy consumption (kWh) value by the electricity emission factors as sourced directly from the supplier. Where supplier-specific factors are not available, a default (residual mix) emission factor for off-grid electricity is used instead (obtained from UK Department for Business, Energy & Industrial)

Scope 3

Trakm8 currently measure and report on the following Scope 3 categories:

- Category 1: Purchased Products and Services
- Category 1: Purchased Products and Services
- Category 2: Capital Goods
- Category 3: Fuel and energy related activities
- Category 4: Upstream transportation and distribution
- Category 5: Waste generated in operations
- Category 5: Waste generated in operations (Waste Water)
- Category 6 - Business travel
- Category 7: Employee Commuting
- Category 9: Downstream transportation and distribution
- Category 10: Processing of sold products
- Category 11: Use of sold products
- Category 12: End-of-life treatment of sold products

The following categories have been excluded:

Category 8: Upstream Leased Assets	Emissions from leased assets such as the company car fleet are included within Scope 1 reporting due to the chosen Consolidation Approach (Operational Control) and are therefore not reported under Scope 3.
Category 10: Processing of sold products	Trakm8 only supply finished products that do not require further processing post sale
Category 13: Downstream leased assets	As there is no particular value in distinguishing between sold and leased products, leased to Customers are reported under Category 11.
Category 14: Franchises	Trakm8 Group do not operate any franchises / have any franchisors
Category 15: Investments	Trakm8 Group do not have such applicable investments

Category 1: Purchased Products and Services

Category 1: Purchased Products and Services	Spend-Based Method	For Trakm8 Group, this category includes: ***"All upstream (i.e., cradle-to-gate) emissions from the production of products and services purchased or acquired by the reporting company in the reporting year. Products include both goods (tangible products) and services (intangible products)"*** **Calculation Approach** Trakm8 Group primarily apply a Spend-Based approach which estimates emissions for goods and services by collecting data on the economic value of goods and services purchased and multiplying it by relevant secondary (EEIO) emission factors. Where Supplier specific emissions data is available, this will be used in place of EEIO data to refine the analysis. *This is in accordance with the methodology set out by the as set out in the* (GHG Protocol Corporate Accounting and Reporting Standard)[7]*;* (GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard)[8]*; and* (Technical Guidance for Calculating Scope 3 Emissions)[9] **Data used:** • Trakm8 Group Spend data per supplier (economic value of goods and services purchased) • Data from specific suppliers (where available)* • UK government published Extended Economic Input Output tables (secondary emission factors)** *Where information is available from specific Suppliers, this has been used in place of EEIO data to refine the analysis. **EEIO tables obtained from UK Department for Environment, Food & Rural Affairs - Conversion factors by SIC code 2019, updating Table 13[10] (Wiedmann, Tommy; Storr, Adele; O'Driscoll, Mike, 2019)

[7] GHG Protocol Corporate Accounting and Reporting Standard.
[8] Corporate Value Chain (Scope 3) Accounting and Reporting Standard

Category 1: Purchased Products and Services (Water Use)

Category 1: Purchased Products and Services (Water Use)	Average-data method	**Calculation Approach** Trakm8 Group applies an Average Data Method which involves estimating emissions by using secondary (e.g. industry average) emission factors for upstream emissions per unit of water consumption (e.g. M^3) **Data used:** • Total water consumption per site in the reporting year – based on Trakm8 invoice data • UK government published emission factors for water supply* * conversion factors obtained from UK Department for Business, Energy & Industrial Strategy (BEIS) - Conversion factors - Full set (for advanced users)[11]

[9] Technical Guidance for Calculating Scope 3 Emissions

[10] Conversion factors by SIC code 2019, updating Table 13

[11] Department for Business, Energy & Industrial Strategy, 2018 - Conversion factors 2018 - Full set (for advanced users);

Category 2: Capital Goods

Category 2: Capital Goods	Spend-Based Method	For Trakm8 Group, this category includes: ***"All upstream (i.e., cradle-to-gate) emissions from the production of capital goods purchased or acquired by the reporting company in the reporting year."*** *Note that emissions from the use of capital goods by the reporting company are accounted for in either scope 1 (e.g., for fuel use) or scope 2 (e.g., for electricity use), rather than in scope 3.* **Calculation Approach** Trakm8 Group apply a Spend-Based approach which involves estimating emissions for goods by collecting data on the economic value of goods purchased and multiplying by relevant secondary (e.g., industry average) emission factors (e.g., average emissions per monetary value of goods). *This is in accordance with the methodology set out by the as set out in the* (GHG Protocol Corporate Accounting and Reporting Standard)[12]*;* (GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard)[13]*; and* (Technical Guidance for Calculating Scope 3 Emissions)[14] **Data used:** • Trakm8 Group Spend data per supplier (economic value of Capital goods purchased) • Data from specific suppliers (where available) • UK government published Extended Economic Input Output tables (secondary emission factors)* *EEIO tables obtained from UK Department for Environment, Food & Rural Affairs - Conversion factors by SIC code 2019, updating Table 13[15] (Wiedmann, Tommy; Storr, Adele; O'Driscoll, Mike, 2019)

[12] GHG Protocol Corporate Accounting and Reporting Standard.
[13] Corporate Value Chain (Scope 3) Accounting and Reporting Standard
[14] Technical Guidance for Calculating Scope 3 Emissions

Category 3: Fuel and energy related activities

Category 3: Fuel and energy related activities	Average-Data Method	For Trakm8 Group, this category includes: ***"Emissions related to the production of fuels and energy purchased and consumed by the reporting company in the reporting year that are not included in scope 1 or scope 2."*** *Note that Category 3 excludes emissions from the combustion of fuels or electricity consumed by the reporting company because they are already included in scope 1 or scope 2. Scope 1 includes emissions from the combustion of fuels by sources owned or controlled by the reporting company. Scope 2 includes the emissions from the combustion of fuels to generate electricity, steam, heating, and cooling purchased and consumed by the reporting company.* **Calculation Approach** **(A) Calculating upstream emissions of purchased fuels** Trakm8 Group apply an Average Data Method which involves estimating emissions by using secondary (e.g. industry average) emission factors for upstream emissions per unit of consumption (e.g. kg CO_2e/kWh) **Data used:** • Quantities and types of fuel consumed (Scope 1 data) • Quantities and types of fuel consumed (Business Travel) • Quantities and types of fuel consumed (Employee Commuting) • UK government published Well-to-Tank (WTT) fuels conversion factors* *WTT conversion factors obtained from UK Department for Business, Energy & Industrial Strategy (BEIS) - Conversion factors - Full set (for advanced users)[16]

[15] Conversion factors by SIC code 2019, updating Table 13

[16] Department for Business, Energy & Industrial Strategy, 2018 - Conversion factors 2018 - Full set (for advanced users);

		(B) Calculating upstream emissions of electricity purchased by Trakm8 Group: Trakm8 Group apply an Average Data Method which involves estimating emissions by using secondary (e.g. industry average) emission factors for upstream emissions per unit of consumption (e.g. kg CO_2e/kWh) **Data used:** • Total quantities (MWh) of electricity purchased and consumed (Scope 2 data) • UK government published Well-to-Tank (WTT) fuels conversion factors* (Department for Business, Energy & Industrial Strategy) **(C) Calculating emissions from transmission and distribution losses of electricity purchased by Trakm8 Group:** Trakm8 Group apply an Average Data Method which involves estimating emissions by using average T&D loss rates (e.g. national averages, depending on data availability) for purchased electricity. **Data used:** • Total quantities (MWh) of electricity purchased and consumed (Scope 2 data) • UK government published Transmission and distribution (T&D) fuels conversion factors* *T&D conversion factors obtained from UK BEIS - Conversion factors - Full set (for advanced users)[17] **(D) Calculating emissions from Generation of purchased electricity that is sold to end users** This sub-category does not apply to Trakm8 Group as we do not sell any electricity to End Users

[17] Department for Business, Energy & Industrial Strategy, 2018 - Conversion factors 2018 - Full set (for advanced users);

Category 4: Upstream transportation and distribution

Category 4: Upstream transportation and distribution	Spend-Based Method	For Trakm8 Group, this category includes: ***"Emissions from:*** • ***Transportation and distribution of products purchased in the reporting year, between a company's tier 1 suppliers and its own operations in vehicles not owned or operated by the reporting company (including multi-modal shipping where multiple carriers are involved in the delivery of a product, but excluding fuel and energy products)*** • ***Third-party transportation and distribution services purchased by the reporting company in the reporting year (either directly or through an intermediary), including inbound logistics, outbound logistics (e.g., of sold products), and third-party transportation and distribution between a company's own facilities."*** **Calculation Approach** **(A) Transportation and distribution of products** Trakm8 Group apply a Spend-Based approach which involves determining the amount of money spent on each form of transportation between the Trakm8 Group's Tier 1 suppliers and the Group's operations and applying secondary (EEIO) emission factors. In instances where upstream transport and distribution services spend is separately defined, emissions are included in this category. However, not all upstream transport and distribution is captured as a separate service spend. In many cases upstream transport and distribution forms part of the purchase price of goods and is therefore included within the EEIO Category Approach Methodology model for "Category 1 Purchased Goods and Services." It is currently not possible to separate out these emissions. **Data used:** • Trakm8 Spend data per supplier • Data from specific suppliers (where available)* • Mode of travel (where available)

		• UK government published Extended Economic Input Output tables (secondary emission factors)** *Where information is available from specific Suppliers, this has been used in place of EEIO data to refine the analysis. **EEIO tables obtained from UK Department for Environment, Food & Rural Affairs - Conversion factors by SIC code 2019, updating Table 13[18] (Wiedmann, Tommy; Storr, Adele; O'Driscoll, Mike, 2019) **(B) Third-party transportation and distribution services purchased by the reporting company in the reporting year** Trakm8 Group apply a Spend-Based approach which involves determining the amount of money spent on the transportation and distribution services purchased by the reporting company and applying secondary (EEIO) emission factors **Data used:** • Trakm8 Spend data per transport provider • Data from specific transport providers (where available)* • Mode of travel (where available) • UK government published Extended Economic Input Output tables (secondary emission factors)** *Where information is available from specific transport providers, this has been used in place of EEIO data to refine the analysis. **EEIO tables obtained from UK Department for Environment, Food & Rural Affairs - Conversion factors by SIC code 2019, updating Table 13[19] (Wiedmann, Tommy; Storr, Adele; O'Driscoll, Mike, 2019)

[18] Conversion factors by SIC code 2019, updating Table 13
[19] Conversion factors by SIC code 2019, updating Table 13

Category 5: Waste generated in operations

Category 5: Waste generated in operations	Spend-Based Method	For Trakm8 Group, this category includes ***"Emissions from third-party disposal and treatment of waste generated in the reporting company's owned or controlled operations in the reporting year. This category includes emissions from disposal of both solid waste and wastewater."*** **Calculation Approach** Trakm8 Group apply a Spend-Based approach to calculating emissions from solid waste and a Waste-type-specific approach for calculating emissions from wastewater. **Emissions from disposal of solid waste** This involves determining the amount of money spent on "waste collection, treatment and disposal services; and materials recovery services" and applying secondary (EEIO) emission factors. **Data used:** • Trakm8 Spend data per waste service provider • Data from specific waste service providers (where available)* • UK government published Extended Economic Input Output tables (secondary emission factors)** *Where information is available from specific waste service providers, this has been used in place of EEIO data to refine the analysis. **EEIO tables obtained from UK Department for Environment, Food & Rural Affairs - Conversion factors by SIC code 2019, updating Table 13[20] (Wiedmann, Tommy; Storr, Adele; O'Driscoll, Mike, 2019)

[20] Conversion factors by SIC code 2019, updating Table 13

Category 5: Waste generated in operations (Waste Water)

Category 5: Waste generated in operations (Waste Water)	Average-data method	**Calculation Approach** Trakm8 Group applies an Average Data Method which involves estimating emissions by using secondary (e.g. industry average) emission factors for upstream emissions per unit of waste water (e.g. M^3) **Data used:** • Total waste water per site in the reporting year – based on Trakm8 supplier invoice data • UK government published emission factors for water treatment* * conversion factors obtained from UK Department for Business, Energy & Industrial Strategy (BEIS) - Conversion factors - Full set (for advanced users)[21]

[21] Department for Business, Energy & Industrial Strategy, 2018 - Conversion factors 2018 - Full set (for advanced users);

Category 6 - Business travel

Category 6 - Business travel	Distance-Based Method / Spend-Based Method	For Trakm8 Group, this category includes: ***"Emissions from the transportation of employees for business related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars."*** **Calculation Approach** Trakm8 Group applies two methods for calculating emissions for this category: • Distance Based approach for calculation of emissions for business travel in employee-owned vehicles which involves determining the distance and mode of travel and applying the appropriate emission factor for the mode used. • Spend-Based approach for Business Travel by other means of transport (i.e. rail, air, etc.) which involves determining the amount of money spent on each mode of business travel transport and applying secondary (EEIO) emission factors. **Distance Based Calculations** **Data used:** • Total distance travelled for business purposes by employee-owned vehicles in the reporting year – based on Trakm8 business expense data. • UK government published emission factors for each type of employee-owned vehicles emitted per mile travelled.* * Conversion factors obtained from UK Department for Business, Energy & Industrial Strategy (BEIS) - Conversion factors - Full set (for advanced users)[22] **Spend Based Calculations** **Data used:** • Total spend on Business Travel by type/mode of transport – based on Trakm8 business expense and purchasing data • UK government published Extended Economic Input Output tables (secondary emission factors)** **EEIO tables obtained from UK Department for Environment, Food & Rural Affairs - Conversion factors by SIC code 2019, updating Table 13[23] (Wiedmann, Tommy; Storr, Adele; O'Driscoll, Mike, 2019)

Category 7: Employee Commuting

Category 7: Employee Commuting	Distance-Based Method / Average-Data Method	For Trakm8 Group, this category includes: ***"Emissions from the transportation of employees between their homes and their worksites. Emissions from employee commuting may arise from:*** • ***Automobile travel*** • ***Bus travel*** • ***Rail travel*** • ***Air travel*** • ***Other modes of transportation (e.g., subway, bicycling, walking)."*** **Calculation Approach** Trakm8 Group apply a mix of both Average Data and Distance-Based approaches. Since 2022, Trakm8 have undertaken an Employee Commuting survey (e.g. distance travelled, number of journeys and mode used for commuting) and applying appropriate emission factors for the modes used. However, for years prior to 2022, Trakm8 Group do not have specific data and will therefore apply the average-data method, using assumptions obtained from the 2022 Employee Commuting Survey. This allows the calculation of: Number of employees per site using each mode of transport; Average number of commuting journeys per employee per mode of transport per site; and Average commuting distance per employee per mode of transport per site. **Distance Based Calculations** **Data used:** • Total commuting distance travelled per mode of transport per site in the reporting year – based on Trakm8 business expense data

		• UK government published emission factors for each type of employee-owned vehicles emitted per mile travelled* * conversion factors obtained from UK Department for Business, Energy & Industrial Strategy (BEIS) - Conversion factors - Full set (for advanced users)[24] **Average Data Based Calculations** **Data used:** • Total commuting distance travelled per mode of transport per site in the reporting year (based on applying the same proportions resulting from the Trakm8 Employee Commuting survey) • UK government published emission factors for each type of employee-owned vehicles emitted per mile travelled* * conversion factors obtained from UK Department for Business, Energy & Industrial Strategy (BEIS) - Conversion factors - Full set (for advanced users)[25]

[24] Department for Business, Energy & Industrial Strategy, 2018 - Conversion factors 2018 - Full set (for advanced users);

[25] Department for Business, Energy & Industrial Strategy, 2018 - Conversion factors 2018 - Full set (for advanced users);

Category 8: Upstream Leased Assets

Category 8: Upstream Leased Assets	Excluded	For Trakm8 Group, this category includes: ***"Emissions from the operation of assets that are leased by the reporting company in the reporting year and not already included in the reporting company's scope 1 or scope 2 inventories."*** This category is not applicable to Trakm8 Group due to the chosen Consolidation Approach (Operational Control). Emissions from leased assets such as the company car fleet are included within Scope 1 reporting and are therefore not reported under Scope 3

Category 9: Downstream transportation and distribution

Category 9: Downstream transportation and distribution	Spend-Based Method	For Trakm8 Group, this category includes: ***"Emissions that occur in the reporting year from transportation and distribution of sold products in vehicles and facilities not owned or controlled by the reporting company."*** **Calculation Approach** Trakm8 Group apply a Spend-Based approach which involves determining the amount of money spent on transportation and distribution of sold products and applying secondary (EEIO) emission factors to that spend. **Data used:** • Trakm8 Spend data per transport provider • Data from specific suppliers (where available)* • Mode of travel (where available) • UK government published Extended Economic Input Output tables (secondary emission factors)** *Where information is available from specific Suppliers, this has been used in place of EEIO data to refine the analysis. **EEIO tables obtained from UK Department for Environment, Food & Rural Affairs - Conversion factors by SIC code 2019, updating Table 13[26] (Wiedmann, Tommy; Storr, Adele; O'Driscoll, Mike, 2019)

[26] Conversion factors by SIC code 2019, updating Table 13

Category 10: Processing of sold products

Category 10: Processing of sold products	Excluded	For Trakm8 Group, this category includes: ***"Emissions from processing of sold intermediate products by third parties (e.g., manufacturers) subsequent to sale by the reporting company. Intermediate products are products that require further processing, transformation, or inclusion in another product before use, and therefore result in emissions from processing subsequent to sale by the reporting company and before use by the end consumer. Emissions from processing should be allocated to the intermediate product."*** This category is not applicable to Trakm8 Group as Trakm8 only supply finished products that do not require further processing post sale

Category 11: Use of sold products

Category 11: Use of sold products		For Trakm8 Group, this category includes: ***"Emissions from the use of goods and services sold by the reporting company in the reporting year."*** **Calculation Approach** This calculation is based on power consumption, estimated life span and use profile for each type of equipment multiplied by the volumes of equipment sold over the current year. ∑ (total lifetime expected uses of product × number sold in reporting period × electricity consumed per use (kWh) × emission factor for electricity (kg CO2 e/kWh)) **Data Used:** • Total number of devices sold each year per device type • Power consumption (W) per device type • Typical annual usage profile per device type (Hours) • Annual electrical power consumption of device per type (kWh) • Expected life span of device per type (years) • UK government published emission factors.* * conversion factors obtained from UK Department for Business, Energy & Industrial Strategy (BEIS) - Conversion factors - Full set (for advanced users)[27]

[27] Department for Business, Energy & Industrial Strategy, 2018 - Conversion factors 2018 - Full set (for advanced users);

Category 12: End-of-life treatment of sold products

Category 12: End-of-life treatment of sold products	Waste-Type-Specific Method	For Trakm8 Group, this category includes: ***"Emissions from the waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life."*** Note, this category includes the total expected end-of-life emissions from all products sold in the reporting year. **Calculation Approach** Trakm8 Group apply a Waste Type Specific method which involves determining the total weight of sold products and packaging from the point of sale to the end-of-life after use, the proportion of this waste being treated by different methods* and applying appropriate conversion factors for each waste treatment method. *Note, it is assumed that paper and cardboard will be recycled. It is also assumed that all electrical products are recycled once they reach end-of-life in accordance with the relevant legal requirements (i.e. WEEE Regulations, Battery Regulations etc.). **Data used:** • Total mass of sold products and packaging from the point of sale by the reporting company to the end-of-life after consumer use (e.g., packaging used to transport products through to the point of retail or End User and any packaging that is disposed of prior to the end-of-life of the final product • Proportion of this waste being treated by different methods (e.g., percent landfilled, incinerated, recycled). • UK government published emission factors for end-of-life disposal of different materials using a variety of different disposal methods.* * conversion factors obtained from UK Department for Business, Energy & Industrial Strategy (BEIS) - Conversion factors - Full set (for advanced users)[28]

Category 13: Downstream leased assets

Category 13: Downstream leased assets	Excluded	For Trakm8 Group, this category includes: ***"Emissions from the operation of assets that are owned by the reporting company (acting as lessor) and leased to other entities in the reporting year that are not already included in scope 1 or scope 2. This category is applicable to lessors (i.e., companies that receive payments from lessees)"*** As there is no particular value in distinguishing between sold and leased products, leased to Customers are reported under Category 11.

Category 14: Franchises

Category 14: Franchises	Excluded	For Trakm8 Group, this category includes: ***"Emissions from the operation of franchises not included in scope 1 or scope 2. A franchise is a business operating under a license to sell or distribute another company's goods or services within a certain location. This category is applicable to franchisors (i.e., companies that grant licenses to other entities to sell or distribute its goods or services in return for payments, such as royalties for the use of trademarks and other services)."*** This category is not applicable to Trakm8 Group as we do not operate any franchises / have any franchisors

[28] Department for Business, Energy & Industrial Strategy, 2018 - Conversion factors 2018 - Full set (for advanced users);

Category 15: Investments

Category 15: Investments	Excluded	For Trakm8 Group, this category includes: ***"Emissions associated with the reporting company's investments in the reporting year, not already included in scope 1 or scope 2. This category is applicable to investors (i.e., companies that make an investment with the objective of making a profit) and companies that provide financial services. This category also applies to investors that are not profit driven (e.g. multilateral development banks), and the same calculation methods should be used."*** This category is not applicable to Trakm8 Group as we do not have such investments

References

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