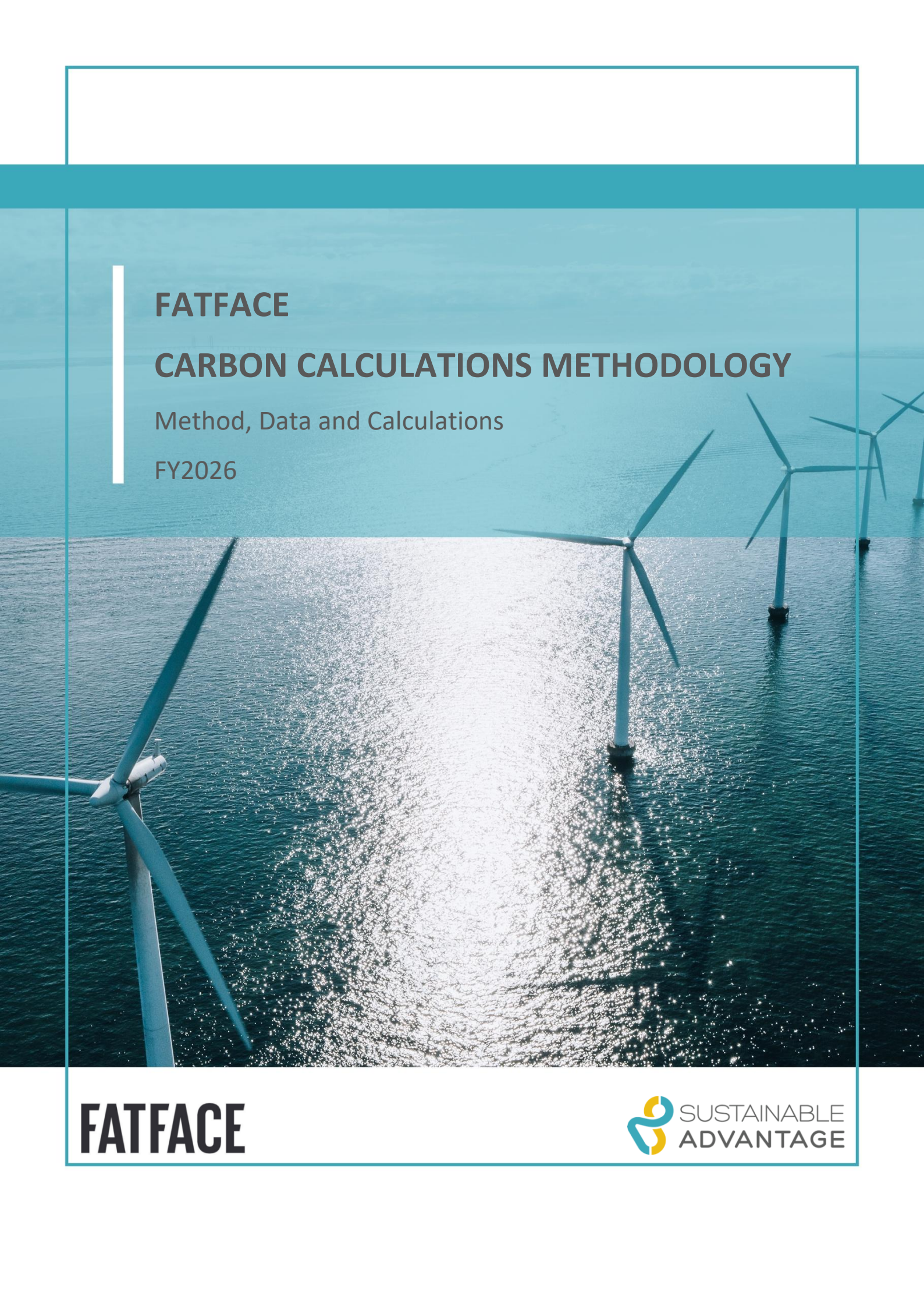




FATFACE

CARBON CALCULATIONS METHODOLOGY

Method, Data and Calculations

FY2026

FATFACE



Reporting Period:	01 February 2025 – 31 January 2026
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Section 1: Introduction

Founded in 1988, FatFace is a brand made for life's everyday adventures. From womenswear and menswear to footwear and accessories, they make clothes for their customers to live life in, all day, every day. Wherever FatFace go, they're deeply committed to looking after the people and places that make our planet special. That means being thoughtful about the impact of their operations and supporting the environments, teams and communities of which they're proud to be part.

FatFace is committed to measuring and reducing their greenhouse gas (GHG) emissions over the long term. They have continued their partnership with Sustainable Advantage, sustainability consultants, for calculating their carbon emission footprint for Financial Year 2026. FatFace can use this to evaluate where they are on their carbon reduction journey year on year by comparing to their 2025 baseline year. This data is valuable to assess where to continue to focus their efforts to bring GHG emissions down over time.

Section 2: Strategy

FatFace has calculated its GHG emissions in line with the Green House Gas Protocol as set out by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). ¹

2.1: Boundaries

The GHG protocol states that a company's organisational boundaries can be set in two possible ways. '*Equity Share*' where the boundary is defined by the amount of equity a company has in an operation or '*Control Approach*' where the boundary is defined by how much control a company exerts over an operation. Control can be defined by either operational or financial control.

FatFace has chosen to use the '*Operational Control*' approach meaning that it includes in its emissions inventory any and all operations which it or one of its subsidiaries has full authority to control operating policies. FatFace has chosen this as it best reflects the areas where it can influence and affect policies that directly and indirectly relate to GHG emissions.

Furthermore, FatFace has aligned with its parent company, NEXT plc, in defining operational control and adheres to their reporting principles, which can be accessed [here](#).

2.2: Operational Boundaries Defined

Operational boundary conditions provide depth to a corporate inventory by identifying which emissions sources will be accounted for within the organisational boundaries.

¹ <https://ghgprotocol.org/>

The GHG Protocol outlines three categories of emissions sources (referred to as “scopes”):

- **Scope 1, ‘Direct Emissions,’** represent emissions from combustible fuels and other sources that occur directly on-site and mobile emission sources
- **Scope 2, ‘Indirect Emissions,’** represent emissions that occur off-site to produce electricity or steam purchased for use at a company’s locations
- **Scope 3, ‘Other Indirect Emissions,’** represent emissions from activities upstream or downstream from a company’s core business such as purchased goods and services, waste disposal, commuting, and business travel.

2.2.1: Scope 1 (Direct Emission Sources)

Scope 1 sources included in the inventory are onsite (or “stationary”) natural gas combustion, biogas consumption, mobile fuel combustion from a leased owned vehicle as well as fugitive emissions of refrigerant gases.

2.2.2: Scope 2 (Indirect Emission Sources)

Purchased electricity was the only identified scope 2 emissions source. Per the GHG Protocol Scope 2 and the UK Government’s Environmental Reporting Guidelines scope 2 emissions have been calculated in two ways using the location-based and the market-based methodology. A location-based method reflects the average emissions intensity of the grids on which energy consumption occurs for the UK Stores, these were obtained from the most recent 2025 factors published by DEFRA. International Stores used the most recent factors published by the Country Specific Electricity Grid and Greenhouse Gass emission factors for 2025. The emissions from leased facilities have been included in FatFace’s Scope 1 and 2 inventory.

The market-based method reflects emissions from electricity sources that FatFace has purposefully chosen. Renewable energy guarantees of origin (REGO) have been provided to certify sites with a renewable source.

Current Contracts by Market:

- UK - Currently 171 out of 185 stores have renewable energy contracts
- ROI - All 7 sites have renewable energy contracts
- Canada - all 4 sites have brown energy contracts
- US - all 17 sites have a brown energy contracts

2.2.3: Scope 3 (Indirect Emission Sources)

The GHG Protocol identifies fifteen categories of scope 3 emissions. FatFace’s fiscal year (FY) 2026 inventory includes seven of these categories, identified in Table 1 below.

Table 1. Scope 3 Categories included in the inventory

Category	Definition	Status
Category 1: Purchase goods and services	Extraction, production, and transportation of products purchased or acquired by FatFace in the reporting year	Calculated/Relevant
Category 2: Capital goods	Extraction, production, and transportation of capital goods purchased or acquired by FatFace in the reporting year	Calculated/Relevant
Category 3: Fuel and energy related activities	Extraction, production, and transportation of fuels and energy purchased or acquired by FatFace in the reporting year, not already accounted for in scope 1 or 2	Calculated/Relevant
Category 4: Upstream transportation	The warehousing and transport of goods from Tier 1 suppliers	Not calculated/Relevant (included within NEXT's inventory)
Category 5: Waste	Disposal and treatment of waste generated in operations in the reporting year	Calculated/Relevant
Category 6: Business travel	Transportation of employees for business-related activities during the reporting year	Calculated/Relevant
Category 7: Employee commuting	Transportation of employees between their homes and their worksites during the reporting year	Calculated/Relevant
Category 7: Employee homeworking	Emissions from employees working from home	Calculated/Relevant
Category 8: Upstream leased assets	Operation of assets leased by FatFace in the reporting year and not included in scope 1 and scope 2	Not calculated/Not relevant
Category 9: Downstream transportation	The transport and warehousing of sold products, between Fatface's operations and the end consumer (including retail). These services are not paid for by FatFace	Not calculated/Relevant (included within NEXT's inventory)
Category 10: Process of sold products	Processing of intermediate products sold in the reporting year by downstream companies	Not calculated/Not relevant
Category 11: Use of sold products	Emissions from the use of goods sold by FatFace in the reporting year	Relevant/Not calculated
Category 12: End of life treatment	Waste disposal and treatment of products sold by FatFace (in the reporting year) at the end of their life	Calculated/Relevant
Category 13: Downstream leased assets	Operation of assets owned by FatFace and leased to other entities in the reporting year, not included in scope 1 and scope 2	Not calculated/Not relevant
Category 14: Franchises	Operation of franchises in the reporting year, not included in scope 1 and scope 2	Not calculated/Not relevant

Category 15: Investments	Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1 or scope 2.	Not calculated/Not relevant
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2.2.4: Exclusions

Certain sources may be excluded from the FY 2025 inventory due to either data gaps or relevance. Exclusions and corresponding justification are disclosed in Table 2 below.

Table 2. Exclusions

Exclusion	Scope	Explanation
Category 4: Upstream transportation and distribution	The warehousing and transport of goods from Tier 1 suppliers	Currently transport data cannot be disaggregated from NEXT's systems and therefore, is not included in FatFace's inventory.
Category 8: Upstream leased assets	Operation of assets leased by FatFace in the reporting year and not included in scope 1 and scope 2	FatFace do not have any additional emissions from leased assets that have not been included in scope 1 or 2 already
Category 9: Downstream transportation and distribution	The transport and warehousing of sold products, between Fatface's operations and the end consumer (including retail). These services are not paid for by FatFace	Currently transport data cannot be disaggregated from NEXT's systems and therefore, not included in FatFace's inventory.
Category 10: Process of sold products	Processing of intermediate products sold in the reporting year by downstream companies	FatFace do not process any intermediate products, so this has been scoped out
Category 11: Use of sold products	Emissions from the use of goods sold by FatFace in the reporting year	Emissions from the use of the sold products are secondary, most likely from washing machines. As a result, this has been scoped out
Category 13: Downstream leased assets	Operation of assets owned by FatFace and leased to other entities in the reporting year, not included in scope 1 and scope 2	FatFace do not have any leased assets
Category 14: Franchises	Operation of franchises in the reporting year, not included in scope 1 and scope 2	FatFace do not have any franchises
Category 15: Investments	Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1 or scope 2.	FatFace do not have any Investments

Section 3: Green House Gases

Seven major GHGs contribute to the majority of worldwide GHG emissions, are covered under the Kyoto Protocol, and must be included in GHG inventories according to the GHG Protocol. For ease of understanding in this inventory, all GHGs were

calculated in terms of tCO₂e. tCO₂e is the number of tonnes of CO₂ emissions with the same global warming potential (GWP) as one tonne of another greenhouse gas. Table 3 shows the GWP of the other relevant GHGs for FatFace's operations:

Table 3. Greenhouse gases global warming potentials

Greenhouse gas	GWP
CO ₂ (carbon dioxide)	1
CH ₄ (methane or natural gas)	28
N ₂ O (nitrous oxide)	265
HFC-134a (1,1,1,2-tetrafluoroethane)	1300

Section 4: Base Year

As part of the journey to carbon reduction, companies must set a 'base year.' The selection of the base year should be done based on the availability and completeness of GHG emissions data and take into account how well it represents the business operations i.e., includes relevant subsidiaries, business model and/or production methods. The base year is chosen to act as a comparison year to track emissions over time and is used as the basis for setting and monitoring GHG reduction targets. Due to changes in companies' operations or subsidiaries, the base year can be recalculated to better reflect the company's current make-up.

FatFace has chosen FY 2025 as the base year for its GHG emissions inventory. FatFace chose this year due to the completeness and availability of data for all emissions sources within the boundary conditions. FY 2025 was chosen as it best represented FatFace's 'normal' business operations. FatFace will use the FY 2025 inventory as the baseline to which future years' inventories are compared. Any changes in inventory methodology, boundary conditions (operational or organisational), or facility portfolio will be tracked against the FY 2025 inventory, and re-baselining will be completed if necessary.

4.1: Recalculation Policy

The GHG inventory will be adjusted in response to the aggregate impact of any structural or methodological changes if the resulting adjustment would equate to more than 5% of base year emissions. Adjustments below this threshold are considered insignificant and will be decided case by case.

4.1.1: Adjusting for Structural Changes

Table 2 and Table 3 below list the conditions that would necessitate a recalculation of the base year, as well as changes to FatFace's portfolio that would not require any recalculation.

Table 2. Baseline adjustment in the case of organic growth or decline

Change Condition	Baseline Adjustment Action
Organic growth under 5%: Increase in production output Changes in product mix resulting in increased emissions Significant opening of new locations or operating units	No baseline adjustment
Organic decline under 5%: Decrease in sales and locations output Changes in product mix resulting in decreased emissions Closing of facilities or operating units	No baseline adjustment

Table 3. Baseline adjustment action for mergers, acquisitions & divestitures

Change Condition	Baseline Adjustment Action
In the event a location is bought during the base year	New location emissions added to base year emissions total
Acquisition of location that did not exist during the base year	No baseline adjustment.
Divestiture from a location that existed during the base year	Subtract the divested location's emissions from overall entity base year emissions.
Divestiture of a location that did not exist during the base year	No baseline adjustment
Transfer of ownership/control of emissions sources	Transfer of operational control to FatFace is considered the same as an acquisition. Transfer of operational control away from FatFace (e.g. out-sourcing) should be treated the same as a divestiture.

4.1.2: Adjusting for Methodological Changes and Corrections

Should improvements in quantification methodologies be made in the future, these methodologies will be applied to FatFace's GHG inventory methodology. If these changes affect all years of FatFace's GHG inventory, changes to all years – including the base year – will be applied.

Table 4. Baseline adjustment actions for methodology changes

Change Condition	Baseline Adjustment Action
Changes in quantification methodologies or discovery of previous errors	Adjust baseline emissions to be consistent with new approach or to correct errors.
Changes in emissions factors	Select the most up-to-date and accurate emissions factors.

4.2: Adjustments to Base Year

When completing the annual GHG emissions inventory it will be decided if there have been any changes, outlined above, in the reporting year and if they require an adjustment to the base year. Any changes are outlined in Table 5.

Table 5. Changes that could trigger a change in FatFace's FY 2025 inventory

Change	Description of change	Reflected in the base year calculation?
Scope 3 category 4 and 9: Upstream and downstream transport and distribution	Following the closure of FatFace's distribution centres in FY25, all transport and distribution has been managed by NEXT. As FatFace transport data cannot be disaggregated from NEXT's systems, the control of transport related emissions has shifted from FatFace to Next. <i>It is anticipated that FatFace's transport related emissions will be included in NEXT's carbon inventory.</i>	Yes, Scope 3 Category 4 and 9 emissions have been removed from base year totals.

Section 5: Emissions Calculations

GHG emissions calculations have been performed in accordance with the methodologies outlined by the GHG Protocol using the emissions factors, global warming potentials, primary data sources, and estimation techniques described within this document.

5.1: Scope 1

Scope 1: Stationary Combustion (Natural gas & Fuel Oil)
Source data
All applicable sites consume natural gas or biogas. Where primary data from known consumption (in kWh) is available, this has been used. Where consumption data is not available for the reporting period, an average kWh per square foot for similar sized stores has been applied as proxy data for those sites.
Calculation approach
$\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total or estimated Fuel Consumed [kWh]} \times \text{Emission Factor}$
Source of emission factors
UK Department for Business, Energy, and Industrial Strategy: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Notes
For future reporting years, gas consumption data will continue to be collected and supplied for calculations

Scope 1: Transport (owned and leased vehicles)
Source data
Miles provided for travelled distance in in Petrol (1) car for field employee. The leased vehicle was returned in the P6 reporting period of FY26.
Calculation approach
Petrol Car: $\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total miles} \times \text{Emission Factor}$
Source of emission factors
UK Department for Business, Energy, and Industrial Strategy: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Notes
In future reporting years, this category, as it stands, will not be applicable.

Scope 1: Fugitive emissions of refrigerant gases
Source data
Air conditioning servicing and repair reports have been provided detailing quantities of refrigerants reclaimed and refilled.
Calculation approach
$\text{tCO}_2\text{e Emissions [tonnes]} = (\text{refrigerant refill [kg]} - \text{refrigerant reclaimed [kg]}) \times \text{GWP}$
Source of emission factors
UK Department for Business, Energy and Industrial Strategy: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Notes
In future years, maintenance reports for each refrigerant containing piece of equipment will continue to be provided to assess the actual amount and type of refrigerant added to the equipment during the maintenance period.

5.2: Scope 2

Scope 2: Location-based emissions from electricity consumption
Source data
Where primary data from known consumption (in kWh) is available, this has been used. Where consumption data is not available for the reporting period, an average kWh per square foot for similar sized stores has been applied as proxy data for those sites. Where applicable, a REGO certificate has been provided to support the market-based methodology of stores with renewable energy contracts.

Calculation approach
Location-based: $\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total or estimated Fuel Consumed [kWh]} \times \text{Country-specific Grid Emission Factor}$ Market-based: - Renewable tariffs - $\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total or estimated Fuel Consumed [kWh]} \times 0 \text{ kgCO}_2\text{e}$ - Non-renewable tariffs - $\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total or estimated Fuel Consumed [kWh]} \times \text{National grid residual mix factor}$
Source of emission factors
UK Department for Business, Energy and Industrial Strategy: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Notes
For future reporting years, full electricity consumption data will be collected and supplied for calculations In line with the WRI and WBCSD GHG Protocol Corporate Standard, scope 2 emissions have been reported in two ways location-based and market-based. Location-based uses grid average emissions factors to calculate the emissions, the kWh is multiplied by the region- or country-specific emissions factor. Whereas market-based reflects emissions from energy FatFace has opted to purchase (or elected not to purchase) through a specific supplier from specific sources, i.e., guaranteed green energy contracts

5.3: Scope 3

Scope 3: Category 1: Purchased goods and services
Source data
Direct spend (GBP) from supplier invoices data was provided broken down by goods and services purchased in the reporting period which included but were not limited to products and materials, packaging, marketing and maintenance. Data was consolidated to a single submission across the different regions. Supplier invoices were aggregated by cost code, which were then matched to the most appropriate NAICS title/code with a corresponding EEIO emission conversion factor. Emissions from purchased water have been calculated using primary consumption data for 125 sites. Where consumption data was unavailable, proxy data has been applied in line with Next's reporting principles, using floor area to estimate consumption for the remaining sites.
Calculation approach
Emissions inventory for spend data was conducted using Environmentally Extended Input-Out (EEIO) analysis. Emissions were estimated by multiplying spend with the corresponding, sector-specific EEIO emission factor, as follows: $\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total spend [GBP]} \times (\text{Emission Factor 2021 [USD]} \times \text{adjusted for inflation to 2025 Spend [USD]} / \text{Exchange rate [USD to GBP]})$ Water: Actual: $\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total Consumption [m}^3\text{]} \times \text{Emission Factor}$ Estimated: $\text{tCO}_2\text{e Emissions [tonnes] per floor area range} = (\text{Total Consumption [m}^3\text{]} / \text{Total square footage of those sites}) \times \text{square footage per unknown consumption data site} \times \text{Emission Factor}$

Source of emission factors
<u>EEIO factors:</u> US EPA Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities https://catalog.data.gov/dataset/supply-chain-greenhouse-gas-emission-factors-for-us-industries-and-commodities <u>Inflation data:</u> https://www.usinflationcalculator.com/ <u>Currency Conversion:</u> https://www.xe.com/currencytables/?from=USD&date=2025-06-30#table-section UK Department for Business, Energy and Industrial Strategy: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Notes
EEIO analysis uses spend data to estimate the emissions associated with purchased goods and services by multiplying the amount spent on different types of goods and services by publicly available emission factors for different industrial activities (kg CO₂e/\$ spent). These emission factors are derived by allocating national GHG emissions to groups of finished products based on economic flows between industry sectors.

Scope 3: Category 2: Capital Goods
Source data
Direct spend (GBP) data was provided broken down by goods and services for the reporting period such as software, store fit outs and office furniture. Separate datasets were provided for UK (including ROI), USA and Canada
Calculation approach
Emissions inventory for spend data was conducted using Environmentally Extended Input-Out (EEIO) analysis. Emissions were estimated by multiplying spend with the corresponding, sector-specific EEIO emission factor, as follows: $\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total spend [GBP]} \times (\text{Emission Factor 2021 [USD]} \times \text{adjusted for inflation to 2025 Spend [USD]} / \text{Exchange rate [USD to GBP]})$
Source of emission factors
<u>EEIO factors:</u> US EPA Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities https://catalog.data.gov/dataset/supply-chain-greenhouse-gas-emission-factors-for-us-industries-and-commodities <u>Inflation data:</u> https://www.usinflationcalculator.com/ <u>Currency Conversion:</u> https://www.xe.com/currencytables/?from=USD&date=2025-06-30#table-section
Notes
EEIO analysis uses spend data to estimate the emissions associated with purchased goods and services by multiplying the amount spent on different types of goods and services by publicly available emission factors for different industrial activities (kg CO₂e/\$ spent). These emission factors are derived by allocating national GHG emissions to groups of finished products based on economic flows between industry sectors.

Scope 3: Category 3: Fuel and energy-related activities
Source data
Fuel use by fuel type (from scope 1 calculations): natural gas [kWh], Biogas [kWh] Electricity use [kWh] (from scope 2 calculations) Owned and leased vehicles, Distance travelled by fuel type [Miles]
Calculation approach
The calculations accounted for several upstream sources connected to FatFace's use of energy: <u>Fuel use:</u> Well-to-Tank (WTT) emissions (extraction, refining and transportation of raw fuel sources): $\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total Fuel Consumed, by fuel [kWh]} \times \text{Fuel specific Emission Factor}$ $\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total distance travelled, by fuel type [miles]} \times \text{Fuel specific Emission Factor}$ <u>Electricity use:</u> WTT Electricity Generation emissions, representing the upstream emissions associated with consumed electricity: $\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total Electricity Consumed [kWh]} \times \text{WTT Generation Emission Factor (UK factor applied as proxy to each country)}$ Electricity T&D (Transmission & Distribution) Loss emissions, representing the generation emissions associated with energy lost due to T&D: $\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total Electricity Consumed, by country [kWh]} \times \text{T\&D Emissions Factor (UK/IRE/USA or Canada specific)}$ Electricity WTT T&D Loss emissions, representing the WTT emissions associated with T&D losses: $\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total Electricity Consumed [kWh]} \times \text{Country-specific T\&D WTT Emission Factor}$
Source of emission factors
UK Department for Business, Energy and Industrial Strategy: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Notes
N/A

Scope 3: Category 5: Waste generated in operations
Source data
Waste volume generated at all sites [kg] and disposal stream [recycled, landfill, incineration etc] Where no data was available for the reporting period, proxy figures were applied using the average waste weight per stream and disposal method per square foot for similar-sized stores
Calculation approach
$\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total or estimated Waste Produced, by waste type [kg]} \times \text{specific waste disposal method and waste type Emission Factor}$
Source of emission factors
UK Department for Business, Energy and Industry Strategy: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025

Notes

For future years, obtain weight/volume data for IRE to accurately calculate emissions.

From conducting a store survey in FY25 the following items were found as the key items being disposed of per waste stream:

General Waste – Blue Paper Roll, Food packaging, Food Waste, Till roll, Non-recyclable plastics, UPOS backing and Coffee cups

Recycling – Cardboard, Paper, Poly bags from deliveries, Food and Drink packaging including cans, bottles and cleaned out ready meal boxes, Old POS and Tissue paper.

Repurposing – Where possible, Old POS are repurposed in schools and nurseries, Fabric strips are used to improve displays and are also donated to local schools as well as reusing boxes for storage and transporting fragile items.

Scope 3: Category 6: Business travel

Source data

Car mileage provided – fuel type unknown [miles]

Travel data including distance travelled by Air, Rail and number of nights stayed in hotels

Spend data on Taxis, Buses, trams, car rentals, ferries, additional flights and rail.

Calculation approach

Where actual distance has been provided, to calculate the emissions:

- $\text{tCO}_2\text{e Emissions [tonnes]} = \text{total distance travelled [km]} \times \text{transport type emissions factor}^*$

*Air travel has separate emissions factors for international, Domestic, long-, and short-haul flights as well as class of travel segregation

For hotel stays:

- $\text{tCO}_2\text{e Emissions [tonnes]} = \text{number of nights} \times \text{location specific emissions factor}$

To calculate the spend based data:

- The total spend was divided by the average distance covered by mode of transport per GBP:
- $\text{Total distance [km]} = \text{Total spend} / \text{average journey length for transport type [km] per GBP}$

To calculate the emissions:

- $\text{tCO}_2\text{e Emissions [tonnes]} = \text{total distance travelled [km]} \times \text{transport type emissions factor}^*$

*Air travel has separate emissions factors for international, Domestic, long-, and short-haul flights as well as class of travel segregation

WTT emissions:

- $\text{tCO}_2\text{e Emissions [tonnes]} = \text{Total distance travelled [km or miles]} \times \text{specific transport type Emissions Factor}$

Source of emission factors

UK Department for Business, Energy and Industrial Strategy:

<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025>

Average train journey distance:

<https://dataportal.orr.gov.uk/statistics/usage/passenger-rail-usage/table-1210-revenue-per-passenger-kilometres-and-per-passenger-journey/>

Average Bus trip distance:

<https://www.gov.uk/government/statistical-data-sets/bus-statistics-data-tables#costs-fares-and-revenue-bus04>

Average Taxi distance:

<https://www.phtm.co.uk/taxi-fares-league-tables/2025-08-02&rise=2024>

Average flight distance: (average global revenue per passenger km)

[https://aci.aero/2025/01/28/joint-aci-world-icao-passenger-traffic-report-trends-and-outlook/#:~:text=By%202023%2C%20global%20passenger%20numbers,%25%20of%20the%202019%20level\).](https://aci.aero/2025/01/28/joint-aci-world-icao-passenger-traffic-report-trends-and-outlook/#:~:text=By%202023%2C%20global%20passenger%20numbers,%25%20of%20the%202019%20level).)

https://www.iata.org/contentassets/06c4cf2ba09649008de86be7898af8fa/14.00-14.20_andrew-matters_the-cost-of-taxation-an-iata-economics-study_approved.pdf

Ferry distance, spend and number of trips was provided during FY25 calculations this allowed an average £/km to be calculated.

Hotel Stays:

<https://cdn.whitbread.co.uk/media/2025/05/Whitbread-PLC-Annual-Report-and-Accounts-2024-25.pdf>

Notes

In the future, more granular data on the modes of transport is required to bring in line with the travel data report. This will allow for better GHG emissions calculation.

Scope 3: Category 7: Employee commuting

Source data

Commuting & homeworking survey used to monitor average employee commuting behaviour during the reporting period. Average weekly commute extrapolated to annualised emissions impact and to full FTE total for FY26.

Calculation approach

1. Company-specific employee commuting data provided: Actual commuting transport type by country [car*, cycle**, bus, rail, walk**] and the average distance for each type of commute based on survey responses used to calculate transport distances per day:
 - Distance travelled per day [km or miles] per transport type = number of employees × % transport type × average distance of - commute for that transport type [km or miles]
 - % car ownership by vehicle type was based on survey responses
 - Annual distances were calculated by extrapolating a daily average distance per mode by average number of days commuted per week and by average number of weeks worked
 - Annual distance [km or miles] = distance travelled per day [km or miles] × no. days commuted per week × no. weeks worked per year
 - Emissions were then calculated by applying the appropriate Emissions Factor:
 - $\text{tCO}_2\text{e Emissions [tonnes]} = (\text{Total distance travelled [km or miles]} \times \text{Mode-specific Emission Factor}) + (\text{Total distance travelled [km or miles]} \times \text{Mode-specific WTT Emission Factor})$

* Broken down further into fuel types: petrol, diesel, hybrid, electric

**Have no emissions associated with these transport types

Source of emission factors

UK Department for Energy Security and Net Zero:

<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025>

Notes

N/A

Scope 3: Category 7: Employee homeworking

Source data

Commuting & homeworking survey used to monitor average employee commuting behaviour during the reporting period. Average weekly working from home pattern extrapolated to annualised emissions impact and to full FTE total for FY26.

Calculation approach

1. Estimated working from home emissions:
 - Total Number of Days Working from Home = Number of Employees Working from Home × no. days worked from home per week × no. weeks worked per year
- To calculate the energy consumption required for employees to work from home (heating and electricity for office equipment) the number of working from home days was calculated and the DESNZ home working factor was applied:
 - Total energy consumption [kWh] = number of working from home hours × average kWh consumption per hour metric

To calculate the emissions from waste produced from working from home UK average household waste per person numbers were used and it was assumed that 1/3 of this waste was a result of working from home this was then split into recycled and landfill using average household recycling patterns then calculated the same as for waste.

 - Total recycled waste per person per day [tonnes] = (total recycled waste weight per person per year/365) × 1/3
 - Total landfill waste per person per day [tonnes] = (total recycled waste weight per person per year/365) × 1/3
- To calculate water usage because of working from home. The average number of times people use the toilet in a day was multiplied by the average cistern volume divided by two assuming this would be use during working hours then multiplied by the number of employees working from home.
 - Total Water Use Toilets [litres] = Total Number of Days Working from Home × Average Cistern Volume [Litres] × Average Number of Toilet Uses Per Day × 0.5
- It was also assumed that people drink 1 litre of water while at work
 - Total Water Use Drinking [litres] = Total Number of Days Working from Home × Average Amount of Water Drunk at Work [litres]
 - Total Water Use [litres] = Total Water Use Toilets [litres] + Total Water Use Drinking [litres]
- Total home working emissions:

tCO₂e Emissions [tonnes] = Total Number of Days Working from Home per year × Specific Emissions Factor (energy, waste, water)

Source of emission factors

UK Department for Energy Security and Net Zero:

<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025>

Average waste disposal:

<https://www.statista.com/statistics/322535/total-household-waste-volumes-in-england-uk-per-person/>

Average water consumption:

<https://www.waterwise.org.uk/save-water/>

<https://www.bladderandbowel.org/bladder/bladder-conditions-and-symptoms/frequency/>

Notes

Waste Data:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1040756/Statistics_on_waste_managed_by_local_authorities_in_England_in_2020_v2rev_accessible.pdf

<https://www.statista.com/statistics/322535/total-household-waste-volumes-in-england-uk-per-person/>

Water Data:

<https://www.waterwise.org.uk/save-water/>

<https://www.bladderandbowel.org/bladder/bladder-conditions-and-symptoms/frequency/>

<https://www.nhs.uk/live-well/eat-well/food-guidelines-and-food-labels/the-eatwell-guide/>

Scope 3: Category 12: End of life treatment
Source data
Total sales, weight data and where possible material composition were provided for the reporting period
Calculation approach
The data was interpreted to divide the products into the following 11 categories. • Accessories • Books • Ceramics • Clothing • Food & Beverage • Health & Beauty • Home Textiles • Jewellery • Laundry • Miscellaneous • Shoes Each category was then assigned to one of three disposal routes: textiles, books, or household waste. All books were assumed to be recycled. Textile disposal route estimates were based on WRAP industry statistics, while other products were allocated to household waste using national waste data. The total weight of each category was converted from grams to kilograms and apportioned across the relevant disposal routes. Percentage ratios were then applied to calculate how much would be recycled, incinerated, or sent to landfill. $\text{tCO}_2\text{e Emissions [tonnes]} = (\text{Total weight} \times \% \text{ split for waste destinations}) \times \text{Emission Factor}$
Source of emission factors
UK Department for Business, Energy, and Industrial Strategy: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 Waste disposal ratios: Textiles: https://www.wrap.ngo/what-we-do/transform-textiles Household Waste: UK_Statistics_on_Waste_dataset_September_2024_accessible.ods
Notes
FatFace could consider improving data quality by investigating their customers consumer habits around recycling to better the accuracy of this calculation.



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