

ENDURA LTD

Qualifying Explanatory Statement in support of the Achievement of and Ongoing Commitment to Carbon Neutrality


Application Period: 01/01/2021 – 31/12/2021

Date: 01/10/2022

Executive Summary

This document is the Qualifying Explanatory Statement (QES) which provides collected evidence in support of the declaration that Endura Ltd :

1. has achieved carbon neutrality for all Scope 1 and 2 operational emissions and Scope 3 emissions from business travel and upstream transportation and distribution, specifically within third-party storage facilities and excluding upstream transportation, for Endura Ltd and its US subsidiary Endura Inc for the period commencing 01/01/2021 to 31/01/2021 (see Section 3); and
2. is committed to maintaining carbon neutrality for its Scope 1 and 2 operational emissions and Scope 3 emissions and upstream transportation and distribution, specifically within third-party storage facilities and excluding upstream transportation, for Endura Ltd and its US subsidiary Endura Inc (see section 4). Having undergone the process of measuring and verifying Scope 3 Category 6 (Business Travel) for the period 01/01/2020 – 31/12/2020 and 01/01/2021-31/12/2021 management at Endura has come to the conclusion that due to the very substantial time and cost required to manage this category as a result of the disparate nature of data collection, resources would be better directed at implementing GHG emissions reductions within Scope 1 and Scope 2 operational emission where Endura has more control and where emission are larger and so Scope 3 Category 6 (Business Travel) will not be included within the commitment for carbon neutrality at this time.
3. The carbon neutrality declaration has been made and the collected supporting evidence has been provided in accordance with the requirements prescribed by PAS 2060:2014 – Specification for the demonstration of carbon neutrality.



Jim McFarlane

Managing Director, Endura Ltd

01/10/2022

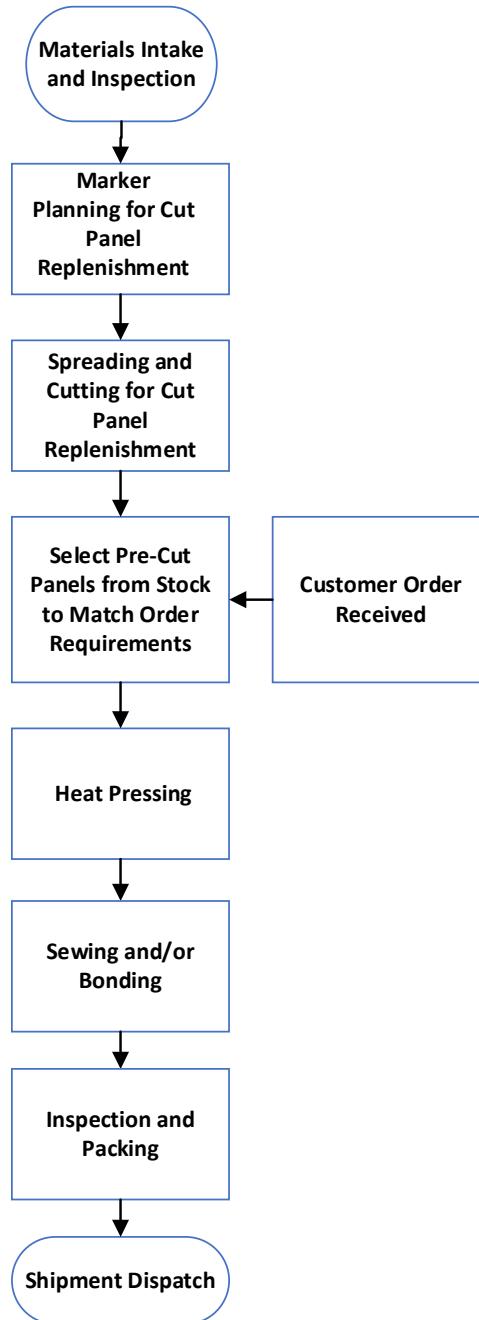
1. General information

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Entity making PAS 2060 declaration:	Endura Ltd (“Endura”)
Subject of PAS 2060 declaration:	Scope 1 and 2 operational emissions of Endura and Scope 3 emissions from business travel and upstream transportation & distribution, specifically within third-party storage facilities and excluding upstream transportation. Geographically this includes global operations for Endura Ltd including the subsidiary company Endura Inc in California, US.

<p>Description of Subject:</p>	<p>Endura is engaged in the design, manufacture, and sale of branded cycle apparel.</p> <p><u>Endura UK</u></p> <p>Aside from managing the distribution of products that are manufactured by third-party partners to Endura’s design and specifications, Endura also operates its own in-house manufacturing process for printed cycle apparel in its production facility in Livingston, Scotland. In Livingston, Endura owns a building which accommodates an office space, a showroom, product manufacturing and a distribution centre. Typically, fabrics are sourced mainly from Europe and occasionally from Taiwan, China, and Japan. Fabrics are received, inspected, spread, and cut into fabric panels. At the same time, a digital-based image/design is printed with heat sensitive sublimation inks on heat transfer paper and then transferred to the fabric panels by using heat along with a heat press (i.e., heat pressing of print transfers to cut fabric panels). The resulting fabric does not require additional curing or wet washing, finishing, cleansing, and drying, as there are no chemicals to be added on the polyester fabric. The fabric panels are then sewn together and/or bonded, inspected and packaged for distribution to Endura’s network of dealers and direct to consumers in the UK and Europe using third-party couriers such as DPD and DHL. Technologies used in the production process include 3D CAD design, digital sublimation printing, laser cutting, automatic ceramic blade cutting and seamless ultrasonic welding/cutting, sewing machines.</p> <p>The product manufacturing at Endura’s Livingston facility includes pre-production processes such as raw materials sourcing and inspection, lay and marker planning; production processes such as cutting, digital sublimation printing, heat pressing and sewing/bonding; and post-production processes such as product inspection, packing and storage prior to dispatch for third-party distribution. It is considered that GHG emissions generated during owned and controlled activities undertaken at Endura’s Livingston facility are likely to be associated with the consumption of natural gas and electricity for lighting, heating, air conditioning and ventilation for personnel premises (i.e., offices, showroom, warehouse), as well as electricity for the technology used to manufacture/assemble the product. Figure 1 below presents a process flow chart of Endura’s manufacturing process.</p> <p>Typically, sublimation printing is a technique that uses heat sensitive inks. When heated, the sublimation inks change from a solid to gas, and this gas can then enter into the open polyester fibres. As such, the process of heat pressing of print transfers to the polyester fabric panels can potentially result in fumes, caused by the volatile organic compounds (VOCs) in</p>
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solvent-based inks, which can be harmful to those who work with the ink. However, no GHG emissions are likely to be generated during this process. All sublimation inks currently used by Endura are water based.

Figure 1: Endura's Manufacturing Process Flow



Endura Global Owned/Controlled Operations

	<p>Similarly, GHG emissions from Endura’s owned and operated activities in the US and Germany, mainly sales management and marketing activities, are considered to be associated with the combustion of fossil fuels (i.e., natural gas) for heating purpose, consumption of purchased grid electricity for lighting and transport fuel in owned/controlled vehicles.</p>
<p>Rationale for selection of the subject:</p>	<p>In order for Endura to achieve organisational Carbon Neutral Certification to PAS 2060:2014, The Carbon Trust requires quantification of Scope 1 and Scope 2 GHG emissions as a minimum to certify an organisation as carbon neutral. For this purpose, the achievement of carbon neutrality covers Scope 1 and Scope 2 emissions that arise from Endura’s owned/controlled operations. In addition, and as recommended by the Carbon Trust, Endura has also decided to optionally include Scope 3 emissions from business travel and upstream transportation and distribution specifically restricted to third-party storage facilities and excluding upstream transportation due to the current challenges of accessing information to measure upstream transportation emissions. Other Scope 3 categories have been excluded at this time due to limited available resources to measure these categories however it is anticipated that some of these will be included in future.</p>

<p>Control approach:</p>	<p>Endura Limited (Endura) is a UK-registered private limited company and a member of a portfolio of Brands held by the owners of Pentland Group Ltd. Endura was acquired by Pentland Group Ltd on 28 February 2018. Since the acquisition, Endura has been working with the rest of the individual brands, sharing sourcing resources in Asia and using shared services.</p> <p>According to the GHG Protocol Corporate Standard, the organisational boundary defines the businesses and operations that constitute the company for the purpose of accounting and reporting GHG emissions. Companies can choose to report either the emissions from operations over which they have financial or operational control (the control approach) or from operations according to their share of equity in the operation (the equity share approach).</p> <p>For the purpose of this report, Endura will account for the GHG emissions over which it has operational control, including:</p> <ul style="list-style-type: none"> ▪ Endura Ltd with business operations in the UK and EU, and ▪ Endura Inc, with business operations in the US. <p>A review of Endura's operations (including subsidiaries and facilities) in the UK and globally was undertaken to establish its organisational boundary (see Table 1 below). The review identified that Endura has one fully owned facility in Livingston, UK and it also leases an office space and a showroom in Germany. Endura has both operational and financial control over its UK operations, and operational control over its leased office/showroom space in Germany.</p> <p>In addition, Endura has a single fully owned subsidiary company located in Santa Barbara, California, US - Endura Inc (Endura has full operational and financial control over the subsidiary), which typically uses office space allocated by Endura's parent company Pentland Group Ltd (i.e., not leased directly by Endura Inc). As per information provided by Jim McFarlane, Endura Ltd.'s Managing Director, Endura Inc did not have employees working within the Pentland Group offices in California, US in 2020 or 2021 and Endura Inc has no operational control over the office space allocated by the parent company.</p> <p>To the best of our knowledge, the above determined organisational boundary is a true and fair representation of Endura's owned and controlled operations.</p>
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Table 1: List of entities/facilities under Endura's operational and financial control

List of all legal entities or facilities over which Endura has equity share, financial control or operational control	% equity share in legal entity	Does Endura have financial control? (yes/no)	Does Endura have operational control? (yes/no)
Endura Ltd (Livingston, Scotland, UK): One owned multi-purpose building.	100 %	Yes	Yes
Endura Inc (Santa Barbara, California, US)	100 %	Yes	Yes
An office and a showroom in a leased space in Germany, operated/controlled by Endura Ltd.	N/A	No	Yes

Endura's operational boundary was defined as follows:

- **Scope 1:** GHG emissions from combustion of natural gas in boilers to generate heating for offices.
- **Scope 1:** GHG emissions from liquid fuel (petrol/diesel) combustion in company owned and leased vehicles. Endura owns and leases vehicles in the UK and EU. All UK-based vehicles are on a leasing contract, except for one company owned vehicle allocated to the Company Director being a Tesla Model S EV. In addition, there are two vans used on an ad-hoc basis for events such as festivals, cycle events, displays of samples. All EU-based vehicles are used by Endura's sales account managers to visit customers. The vehicles used in Germany are owned by the company and leased or provided on mileage basis by employees in other European territories.
- **Scope 1:** Releases of Hydrofluorocarbons (HFCs) from air conditioning and refrigerating units used by Endura. Endura uses air conditioning systems and refrigerating units in the onsite canteen, showroom, product development areas and office area in the Livingston facility in the UK. As per information provided by Endura, no refrigerant leakages were reported to have taken place in the UK facility. No refrigeration or

	<p>air-conditioning units were used in the German office/showroom and in the third-party warehouses in the baseline year.</p> <ul style="list-style-type: none"> ▪ Scope 2: GHG emissions from purchased grid electricity. Electricity is used for lighting and for electric technology applied in the manufacturing process including for digital printing, heat pressing and sewing machines. In addition, Endura owns/controls a number of electric vehicles (EVs) which consume electricity. This category excludes losses from the transmission and distribution (T&D) of grid electricity. ▪ Scope 3 Category 4 (Upstream transportation and distribution Excluding Upstream Transportation): GHG emissions from storage of Endura's products in third-party operated distribution centres (DCs) in Germany, US (California) and China (Shanghai). The boundary of this category is limited to the energy consumed during third-party storage of Endura's products, i.e., consumption of fuel, electricity and fugitive emissions for the purpose of storage, prior to the products being shipped/transported to retailers and end customers. This means that inbound and outbound transport to-from the DC is not included. ▪ Scope 3 Category 6 (Business Travel): This category includes GHG emissions from the third-party transportation of Endura's employees in the UK, US and EU using air, road and sea transportation modes. Air transport is most widely used for business travel. Self-employed contractors use their personal vehicles for business purposes. Taxis are used more often than hire vehicles. Hire vehicles are used occasionally, mainly when flying abroad. In terms of public transport, rail mode of transportation is most widely used by employees. <p>To the best of our knowledge, the above determined operational boundary is a true and fair representation of Endura's GHG emissions. No Scope 1 and Scope 2 emissions have been excluded from the operational boundary. GHG emissions from the manufacturing/assembly process in the Livingston facility are not generated. Endura's fabric assembly/manufacturing process is considered unlikely to generate GHG emissions. Heat pressing of polyester fabric is a potential source of contaminants harmful to health and a LEV system is in place to protect employees. Other Scope 3 categories have not been included as they are currently very difficult to measure due to the large number of different providers used and the lack of visibility that Endura has in relation to associated emissions e.g. the variety of routes used by many different outbound couriers and GHG emissions relating to power used by suppliers of materials that supply production factories used by Endura.</p>
<p>Type of conformity assessment:</p>	<p>Independent third-party certification (see Appendix 2)</p>

Baseline date for PAS 2060 programme:	01 January 2020 - 31 December 2020
Individuals responsible for evaluation and provision of data necessary for declaration:	Jim McFarlane, Managing Director, Endura Ltd

2. Declaration of achievement to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Declaration of achievement:	Carbon neutrality of Endura Ltd achieved by Endura Ltd in accordance with PAS 2060 at 01/10/2022 for the period 01/01/2021 to 31/12/2021, certified by the Carbon Trust.
Recorded carbon footprint of the subject during the period stated above	442.1 tCO ₂ e (location based carbon footprint) See section 3.2 for further details.
Carbon footprint reduction target for period	N/A
Carbon footprint reduction achieved for period	N/A
Carbon offsets purchased	950 tCO ₂ e See Appendix 1 for further details.

2.1. Carbon footprint methodology

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<p>Description of the standard and methodology used to determine GHG emissions and reductions</p>	<p>The methodology chosen as a basis for defining the subject's boundaries and for calculating its greenhouse gas (GHG) emissions is the GHG Protocol Corporate Standard. The GHG Protocol Standard methodology is applied in conformity to its own provisions and to the principles established in the requirements of 5.2.2., 5.2.4. and 6.1.2. of PAS 2060, i.e., for subject definition and carbon footprint quantification.</p> <p>The methodology for calculating the carbon footprint was as follows:</p> <p>GHG emissions were calculated in accordance with the methodologies provided in the World Business Council for Sustainable Development and World Resources Institute's GHG Protocol Corporate Standard, Scope 2 Guidance (amendment to the GHG Protocol Corporate Standard), and Scope 3 Calculation Guidance (Corporate Value Chain [Scope 3]).</p> <p>To quantify Endura's carbon footprint, activity data was collected for all activities/sources of emissions identified within the operational boundaries, a calculation approach was selected based on the collected data and emission factors were sourced from secondary databases, prioritising where possible National (Government) publications, internationally recognised databases, or peer reviewed articles.</p> <p>After appropriate metric conversions of emission factors and activity data were undertaken, activity data was multiplied by the relevant emission factor to calculate Endura's organisational GHG emissions. As per the GHG Protocol requirements, emissions data was calculated separately for each scope, and, where relevant, for all seven GHGs in metric tonnes of CO₂ equivalent; this measure is used to compare the emissions from the seven main greenhouse gases covered by the Kyoto Protocol based on their global warming potential (GWP).</p> <p>There are seven main GHGs that contribute to climate change, as covered by the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). Different activities emit different gases, and Endura reports on the Kyoto Protocol GHG gases produced by their particular activities, mainly CO₂, CH₄, and N₂O.</p> <p>The GWPs used in the calculation of CO₂e emissions are based on the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4) over a 100-year period (this is a requirement for inventory/national reporting purposes). Although updated GWP values from the IPCC Fifth Assessment Report (AR5) are available, they have not been</p>

used as international reports tend to use GWP values from the IPCC Fourth study for consistency reasons.

The GHG emissions data was further subdivided by geographical location, i.e., for Endura UK, Endura EU and Endura USA.

The following sub sections detail the methods used to quantify GHG emissions (e.g., use of primary or secondary data), the sources of activity and emissions factors data, the measurement units applied, main calculations and assumptions and data quality.

Activity Data

Activity data is a quantitative measure of activity that results in GHG emissions. Endura's carbon footprint is based as far as possible on primary activity data from invoices (gas and electricity bills), or records kept for accounting purposes, e.g., business miles travelled by road, air, rail, or sea. The activity data was sourced for the period of the baseline year 01 January 2020 to 31 December 2020.

Where the invoicing periods for energy usage did not match the base year period, relevant data was estimated for the base year using a Pro Rata estimation method.

Endura's share of electricity and gas usage for the purpose of product storage in third-party distribution centres in China, Germany and the USA were estimated using the site-specific calculation method sourcing site-specific fuel and electricity use and Endura's share of total square footage floor area or Endura's product volume share from the total product volume stored in the warehouse.

Fugitive emissions from the use of air conditioning and refrigerating systems in Endura's UK facility are considered to be zero as no refrigerant gases have been added, removed or recovered from this equipment in 2020 or 2021 i.e., no leaks have been identified or reported. In relation to fugitive emissions from Endura's showroom/office space in Germany and the three third-party distribution centres, no refrigeration or air conditioning systems were declared to be used, and no fugitive emissions were generated in 2021, as a result.

Data on company/personal vehicles was sourced from monthly company records on work/personal mileage travelled, and mileage data on business travel by air, rail, sea, taxi and hire vehicles is based on expense claims reports generated from Endura's Concur expense management system, as well as on non-Concur expense claims (USA) and taxi travel invoices. Mileage data from invoices on UK taxi travel was estimated based on Google Maps' provided distance between the pickup and destination location information provided in the invoices. Taxi mileage in the USA was estimated based on the cost per mile for standard taxi class in the relevant geographic location.

Activity data collected is complete to the best of our knowledge. A fundamental assumption underlying the assessment is that all data provided by Endura is accurate and complete. Where possible, cross checks were carried out with other records (e.g., utility and travel invoices) to confirm the validity of the data.

Emission Factors

Emission factors are calculated ratios relating GHG emissions to a measure of activity at an emissions source. They are source-specific and are used to convert activity data to carbon emissions. Where possible and available, 2020 emission factors were used in line with the time period of the activity data, as well as the latest available/current publications of emission factors data at the time of the carbon footprint quantification.

The emissions factors used for calculating Endura's GHG emissions in the UK, specifically from natural gas combustion in stationary equipment, mobile combustion in company owned/leased vehicles, purchase of grid electricity and business travel, were sourced from the [BEIS's UK Government GHG Conversion Factors for Company Reporting 2020](#) (full set for advanced users). For each emission source/activity, a separate emission factor is provided for each gas in kg CO₂e (that is, kg CO₂e of CO₂/CH₄/N₂O per unit activity) which sum up to the total kg CO₂e per unit of activity.

In relation to calculating GHG emissions from UK electricity consumption, the UK grid factor is used because, while the Scottish electricity grid has a lower carbon intensity, it is neither self-sufficient, nor independent of the wider UK grid. A supplier-specific CO₂ emission rate was sourced from electricity invoices to calculate a second market-based GHG emission figure in addition to the location-based emissions, which is in line with the requirement for dual reporting of emissions from purchased electricity (using location- and market-based methods) in the [GHG Protocol Scope 2 Guidance](#) (an amendment to the GHG Protocol Corporate Standard).

In relation to calculating the GHG emissions from natural gas combustion and purchase of grid electricity associated with Endura's leased showroom/office space in Germany and the storage of Endura's products in a third-party distribution centre in Germany, the following sources of emission factors were used:

- **Natural gas combustion:** Default CO₂, CH₄ and N₂O emission factors for natural gas stationary combustion in the commercial/institutional category were sourced from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2: Energy, Chapter 2: Stationary Combustion (available at: https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf). They are not geography or time specific but are the best available global factors for this activity. Country-specific information on this activity was not freely available.
- **Natural gas combustion (market-based):** Supplier provided CO₂ emission rate for CO₂ neutral natural gas supplied to the German showroom/office space. The CO₂ neutral natural gas compensates for the resulting amount of CO₂ emissions by purchasing and decommissioning emission reduction certificates in accordance with the amount of climate-neutral gas delivered.
- **Grid electricity:** Location-based emission factor for Germany was sourced from the Climate Transparency Report 2021 ([Climate Transparency Report 2021](#)), which is

based on 2020 data. Supplier-specific CO₂ emission rate was sourced from electricity invoices to calculate a second market-based emissions figure for the German showroom/office space leased by Endura. Such information was not provided by the German distribution centre and a residual mix CO₂ factor for Germany was sourced from the Association of Issuing Bodies (AIB) ([European Residual Mixes 2020](#)).

A CO₂ emissions rate representing the emissions intensity of the power sector of China based on 2020 data was sourced from the 2021 Climate Transparency Report. This rate was used to calculate both the location-based and market-based GHG emissions associated with electricity consumption in the third-party Chinese warehouse. As a residual mix factor could not be sourced, the location-based factor was used to report on market-based consumption.

eGRID's regional emission rates for CO₂, CH₄ and N₂O were sourced from The United States Environmental Protection Agency's (EPA) eGrid database for the state of California, Grid WECC - California to calculate location-based GHG emissions associated with the consumption of grid electricity in the third-party distribution centre in the USA. In addition, a residual mix CO₂ emissions rate for the region of California was sourced from the 2021 Green-e® Residual Mix Emission Rates (based on 2019 data) to calculate the market-based GHG emissions associated with electricity consumption in the third-party distribution centre.

Emissions factors for calculating GHG emissions from fuel combustion in company owned vehicles and from business travel including employee-owned and hire vehicles, taxis, buses and ferries, air and rail travel, were mainly obtained from the following sources:

- BEIS's UK Government GHG Conversion Factors for Company Reporting 2020 were used to calculate GHG emissions from UK-based company owned and hire vehicles, UK-based taxi, bus, ferry and rail travel, hotel stay and air travel in the UK, EU, and USA.
- EMEP/EEA Air Pollutant Emission Inventory Guidebook 2019 (Update October 2020), Category NFR 1.A.3.b.i-iv Road Transport. Tier 2 Exhaust Emission Factors for Passenger Cars (NRF 1.A.3.b.i) and Light Commercial Vehicles (NRF 1.A.3.b.ii) based on the fuel used by different vehicle categories and their emission standards (i.e., technology type) were used to calculate GHG emissions associated with company owned vehicles, employee-owned and hire vehicles based in EU countries.
- EPA GHG Emission Factors Hub, last modified 01 April 2021. Mobile combustion CH₄ and N₂O factors (grams/mile) for on-road gasoline vehicles were sourced from the EPA GHG Emissions Factors Hub to calculate GHG emissions associated with company-owned vehicles in the USA. In addition, passenger-mile emission factors for US air travel and passenger car CO₂ (kg/unit), CH₄ (g/unit) and N₂O (g/unit) factors in vehicle-mile for US taxi and hire travel were also obtained from the same source.
- The study "Methodology for GHG Efficiency of Transport Modes" (Annex: Results by Mode, Page 79) conducted by Fraunhofer ISI and CE Delft on request of the European Environment Agency (EEA) between June and November 2020. Emissions factors were sourced to calculate GHG emissions associated with business travel by rail, ferry, bus, and taxi in EU countries.

Data Uncertainty/Quality

To the best of our knowledge, the determined organisational and operational boundaries are a true and fair representation of Endura's GHG emissions in respect of the defined subject of assessment. No Scope 1 and Scope 2 emissions have been excluded from Endura's operational boundary. The carbon footprint is considered to satisfy the PAS 2060 requirement to cover 95% of likely GHG emissions associated the determined subject. The carbon footprint is best estimate based on reasonable costs of evaluation. Endura's carbon footprint is based as far as possible on primary activity data. Where such was not available, specifically in respect of emissions factors, data from national

Table 2: Data Quality Indicators

Indicator	Description
Activity/Technological representativeness of data	The degree to which data reflect the technology (methods, activities, and processes) of the subject and its operation.
Temporal representativeness of data	The degree to which the data reflect the actual time (e.g., year) or age of the activity.
Geographical representativeness of data	The degree to which data reflect the geographic context of the subject, i.e., given the location, region, country, and continent.
Completeness (Quality of data measurement)	The degree to which the data is statistically representative of the relevant activity. Completeness includes the percentage of locations for which data is available and used out of the total number that relate to a specific activity. Whether all relevant emissions sources within the chosen inventory boundary are accounted for so that a comprehensive and meaningful inventory is compiled.
Reliability of the source (Quality of data measurement)	The degree to which the sources, data collection methods and verification procedures used to obtain the data are dependable.

(Government) publications was prioritised. Where possible and available, emission factors were selected to be appropriate to the activity data concerned and current at the time of quantification. A qualitative data uncertainty assessment was undertaken to check the representativeness of data and the quality of data measurements. As a result, an average score of 4.8 (“Very Good”) was calculated for data quality. Further details are provided in the below paragraphs.

The quality of data collected is important to ensure that the measurement of emissions is as accurate as possible. For the purpose of this carbon assessment, a qualitative approach to identifying uncertainty associated with quantifying GHG emissions has been undertaken.

The primary and secondary data collected to calculate Endura’s carbon footprint have been evaluated against five quality indicators (see Corporate Value Chain Scope 3 Accounting and Reporting Standard, Supplement to the GHG Protocol Corporate Accounting and Reporting Standard, Section 7, Table 7.6). The data quality indicators describe the representativeness of data (in terms of technology, time, and geography) and the quality of data measurements (in terms of completeness and reliability of data). Table 2 below presents the five data quality indicators and their relevant descriptions.

A qualitative approach to data quality assessment uses rating descriptions for each of the above data quality indicators on activity data and emissions factors data as applicable (see Table 4 below). As such, each primary and secondary data point was evaluated against these rating descriptions and was assigned a data quality score from five (“Very Good”) to two (“Poor”). For each data point, an average data quality score was calculated based on the individual scores for each indicator and then the individual scores for each data point were averaged to generate an overall data quality score.

Based on the above data quality assessment, an average score of 4.8 (“Very Good”) was calculated in terms of data representativeness and quality of data measurements in the carbon assessment.

The activity data was predominantly obtained from primary data sources, i.e., verified, or non-verified data based on measurements. Data was only calculated in relation to third-party product storage, i.e., apportionment of the site-wide energy consumption data to Endura’s product. Activity data was found to be complete and representative of the activity under assessment, time- and geography-specific.

In relation to the emissions factors used, data was predominantly sourced from government/international government organisations/government agencies/industry publications, reports and studies, and a very limited number of reports published by other international organisations/associations. Where possible and based on data available, emission rates were sourced for all relevant GHGs, except for instances where only CO₂ emission rate was provided (for market-based electricity, third-party storage, and some business travel in the EU). On average, emission factors sourced were found to be

representative of the relevant activity in terms of technology, time, and geography. Where 2020 or 2021 data was not particularly available, the most recent emissions factors published were used. Similarly, where region- or country-level data was not available (e.g., for individual EU countries), a European average emission rates were used. Where supplier-specific electricity emission rate was not provided, a residual mix factor or a location-based factor was used to calculate associated market-based GHG emissions. For certain activities, such as EU rail and ferry travel, well-to-wheel emission factors were only available instead of tank-to-wheel or exhaust emission factors.

Further details on the types and sources of the activity data and emissions factors used are provided in the calculation Excel spreadsheet (Year 2 (2021 Submission) 310419 Endura Ltd Carbon Footprint Projections 2021 V 8.0.xlsx) supplied as a standalone document to this QES.

Table 3: Rating Descriptions and Data Quality Scoring System

Score	Technology	Time	Geography	Completeness	Reliability of Source Data Source
5 (Very Good)	Data is from entities, processes and activities under assessment (Match) For market-based emission factor source, energy attribute certificates, contracts for electricity (PPAs) or supplier/utility emission rates	Data with less than 3 years of difference to year of study	Data are from the area under study (Match)	Data from all relevant sites/offices/activities within each data category over an adequate time period to even out normal fluctuations Emission factor covers all relevant lifecycle stages of the activity under assessment & for all GHGs under the Kyoto Protocol	Verified data based on measurements Government/international government organisations/industry published emissions (using IPCC, 2007 warming potential values)
4 (Good)	Data is from processes and activities under assessment but from different entities (Industry average) For market-based emission factor source, residual mix factor	Data with less than 6 years of difference to year of study	Data are from a larger area in which the area under study is included, i.e., requires the regional value but the data are for a country average (Within one position)	Data from more than 50 percent of sites/offices/activities within each data category for an adequate time period to even out normal fluctuations Emission factor includes all relevant lifecycle stages to the activity but could also cover out of scope processes not relevant to the activity under assessment. CO2 gas is covered but no other GHGs.	Verified data part on assumptions or no data based on measurements Government/international government organisations/industry published emissions (using other GWP)
3 (Fair)	Data is from processes and activities under assessment but from different technology For market-based emission factor source, residual mix factor	Data with less than 10 years of difference to year of study	Data are from a different area, i.e., requires the regional value but the data are for a global average (Within two positions)	Data from less than 50 percent of sites/offices/activities within each data category for an adequate time period to even out normal fluctuations or more than 50 percent of sites but for a shorter time period Emission factor includes some of the relevant lifecycle stages of the activity and some of the GHGs but incomplete	Non-verified data based on assumptions (qualified estimate sector expert) Company/other published emission factor (using IPCC, 2007 GWP)
2 (Poor)	Data is on related processes and activities but the same or different technology (Substitute) For market-based emission factor source, other grid-average emission factors (sub-national or national, location-based data)	Data with more than 10 years of difference to year of study or the age of the data are unknown	Data are from an area that is unknown	Data from less than 50 percent of sites/offices/activities within each data category for shorter time period or representativeness is unknown Emission factor includes out of scope processes, not relevant to the activity, and none of the GHGs under the Kyoto Protocol	Non-qualified estimate Company/other published emission factors (other GWPs)

	<p>This methodology was developed to be in accordance with the requirements of Greenhouse Gas (GHG) Protocol Corporate Standard.</p> <p>The provisions of the methodology for calculating the carbon footprint was applied as detailed and the principles set out in PAS 2060 were met.</p>
<p>Justification for the selection of the methodologies chosen</p>	<p>The rationale for choosing the methodology of the GHG Protocol Standard is that it is an internationally accepted standard and a premier source of knowledge on corporate GHG accounting. Its methodology is robust and built on the experience of numerous experts and practitioners. As such, the Standard will minimise uncertainty and yield accurate, consistent, and reproducible results. In addition, the methodology provided in the GHG Protocol Standard is prescribed as appropriate for use in the quantification and reduction of GHG emissions for the purpose of achieving Carbon Neutral Certification to the PAS 2060: 2014 Specification for the demonstration of carbon neutrality.</p>

2.2. Carbon footprint breakdown

Carbon Footprint <i>(for latest footprinting year 2021)</i>	Information Relating to the Carbon Neutral Declaration
Total Carbon Footprint	Location-based: 442.09 tCO₂e Market-based: 350.06 tCO₂e
Carbon Footprint Breakdown by Scope	Location-based: Scope 1: 195.82 tCO ₂ e Scope 2: 127.02 tCO ₂ e SYcope 3: 119.25 tCO ₂ e Market-based: Scope 1: 195.82 tCO ₂ e Scope 2: 5.81 tCO ₂ e Scope 3: 148.43 tCO ₂ e
Scope 1 – Direct GHG Emissions:	Natural Gas: 96.97 tCO ₂ e Fuels (owned vehicles): 98.86 tCO ₂ e Fuels (stationary equipment): 0.00 tCO ₂ e Fugitive emissions: 0.00 tCO ₂ e Process emissions: 0.00 tCO ₂ e
Scope 2 – Energy Indirect Emissions:	Location-based: Imported Electricity: 127.02 tCO ₂ e Imported Heat: 0.00 tCO ₂ e Imported Steam: 0.00 tCO ₂ e Market-based: Imported Electricity: 5.81 tCO ₂ e Imported Heat: 0.00 tCO ₂ e Imported Steam: 0.00 tCO ₂ e
Scope 3 – Other Indirect GHG Emissions:	Location-based: Category 4 – Upstream transportation and distribution: 3 rd Party Product Storage (excluding upstream transportation) 72.94 tCO ₂ e Category 6 – Business travel 46.32 tCO ₂ e Market-based: Category 4 – Upstream transportation and distribution: 3 rd Party Product Storage (excluding upstream transportation) 102.11 tCO ₂ e Category 6 – Business travel 46.32 tCO ₂ e

Exclusions	Scope 3 Category 4 Upstream Transportation has been excluded due to (a) lack of control over the transportation and (b) lack of ability to measure the emissions from upstream transportation due to lack of visibility of the methods of transport used by upstream vendors.
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2.3. Carbon offsets

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Offset methodology	950 Gold Standard Verified Emissions Reductions (VERs) Credits
Offset Confirmation	<p>The offsets generated represent genuine, additional GHG emission reductions elsewhere. Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting. Carbon offsets are verified by an independent third-party verifier.</p> <p>The credits from the selected carbon offset projects are:</p> <ul style="list-style-type: none"> • only issued after the emission reduction has taken place. • retired within 12 months from the date of the declaration of achievement. • supported by publicly available project documentation on a registry which provides information about the offset project, quantification methodology and validation and verification procedures. • stored and retired in an independent and credible registry.
Offsets	Full details of the carbon offsets included in making this declaration are provided in Appendix 1.

3. Declaration of ongoing commitment to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Declaration of on-going commitment:	<p>Endura Ltd commits to maintain carbon neutrality for Endura Ltd in accordance to PAS 2060 for the period 01/01/2022 to 31/12/2022 for for its Scope 1 and 2 operational emissions and Scope 3 emissions and upstream transportation and distribution, specifically within third-party storage facilities and excluding upstream transportation, for Endura Ltd and its US subsidiary Endura Inc.</p> <p>Carbon neutrality for Endura Ltd for the period 01/01/2022 to 31/12/2022 will be achieved by 31/12/2023.</p>

3.1. Carbon management plan

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration																
Targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality	<p>The target location-based reduction for future period 01/01/2022 – 31/12/2022 is 36.0 tCO₂e. The baseline date of 01 January 2020 - 31 December 2020. (details of how this will be achieved are in table below)</p>																
Planned means of achieving and maintaining GHG emissions reduction	<p>Table 4: Planned GHG Emissions Initiatives</p> <table border="1" data-bbox="357 902 1410 1563"> <thead> <tr> <th data-bbox="357 902 730 1048">Project Title</th> <th data-bbox="730 902 847 1048">Target Year</th> <th data-bbox="847 902 1109 1048">Carbon Saving (tCO₂e)</th> <th data-bbox="1109 902 1410 1048">Energy Saving (kWh)</th> </tr> </thead> <tbody> <tr> <td data-bbox="357 1048 730 1193">Replace Remaining T8 Fluorescent Lamps with LEDs</td> <td data-bbox="730 1048 847 1193">2022</td> <td data-bbox="847 1048 1109 1193">10.8</td> <td data-bbox="1109 1048 1410 1193">46,383</td> </tr> <tr> <td data-bbox="357 1193 730 1339">Replace Remaining T5 Fluorescent Lamps with LEDs</td> <td data-bbox="730 1193 847 1339">2022</td> <td data-bbox="847 1193 1109 1339">1.9</td> <td data-bbox="1109 1193 1410 1339">8,279</td> </tr> <tr> <td data-bbox="357 1339 730 1563">Fit 350kw Solar PV Array on roof of Livingston HQ (kWh data is from 01 June 2022 to 31 December 2022)</td> <td data-bbox="730 1339 847 1563">2022</td> <td data-bbox="847 1339 1109 1563">23.3</td> <td data-bbox="1109 1339 1410 1563">100,000</td> </tr> </tbody> </table> <p>For the 350kw solar PV array the emissions reductions are based in an expectation of consuming an estimated 100,000 kWh of solar power that is generated from installation in around late June 2022 through to the end of the year using the survey produced by the installers including the consumption patterns recorded on the Livingston site smart electricity meter and site survey to check expected solar power generation through the year using location historical sunlight data. This equates to 23.3 tCO₂e reduction for 2022 using emissions conversion factor of 0.23314 kg CO₂e per kWh electricity from UK Government GHG Conversion Factors for Company Reporting 2020. This is expected to increase to usable 233,000 kWh of consumed solar power for the full year in 2023 equating to a reduction of 54.3 tCO₂e compared to baseline.</p>	Project Title	Target Year	Carbon Saving (tCO ₂ e)	Energy Saving (kWh)	Replace Remaining T8 Fluorescent Lamps with LEDs	2022	10.8	46,383	Replace Remaining T5 Fluorescent Lamps with LEDs	2022	1.9	8,279	Fit 350kw Solar PV Array on roof of Livingston HQ (kWh data is from 01 June 2022 to 31 December 2022)	2022	23.3	100,000
Project Title	Target Year	Carbon Saving (tCO ₂ e)	Energy Saving (kWh)														
Replace Remaining T8 Fluorescent Lamps with LEDs	2022	10.8	46,383														
Replace Remaining T5 Fluorescent Lamps with LEDs	2022	1.9	8,279														
Fit 350kw Solar PV Array on roof of Livingston HQ (kWh data is from 01 June 2022 to 31 December 2022)	2022	23.3	100,000														

	<p>The estimated emissions reduction savings through replacement of fluorescent lighting tubes with LED's was provided by Mabbett Consultants after inspecting the quantity of tubes to be replaced.</p>
<p>The offset strategy to be adopted</p>	<p>Gold Standard Verified Emissions Reductions (VERs) Credits supporting social benefit as well as GHG emissions reductions and estimated to be 406.1 tCo2e (being 442.1 tCO2e for 2021 less savings of 10.8+1.9+23.3 tCO2e through initiatives detailed in Table 4 above.)</p>

Appendix of qualifying explanatory statement

Appendix 1: Offsets

Project name	Country	Project type	Standard	Type of credits	Total credits	Generation period	Retirement date	Reference No. & link to registry	Offset volume (tCO ₂ e)
Solar Cooking for Refugee Families in Chad	Chad	Solar Thermal Heat	Gold Standard	Verified Emissions Reductions (VERs)	950	Nov 2017 – Aug 2020	30/11/2021	GSF-Registry (goldstandard.org)	950 tonnes
Total tonnes (tCO₂e) offset									950



We are delighted to confirm the retirement of
950 Verified Emission Reductions (VERs)
for
Endura Ltd including subsidiary Endura Inc
on **30/11/2021**

Solar Cooking for Refugee Families in Chad - (950x)

These credits have been retired, saving **950** tonnes of CO2 emissions
from being released into the atmosphere.

Thank you for investing in a safer climate and more sustainable world.

Order number: [GSM9453](#)

Gold Standard

Retirement certificates are hosted on the Gold Standard Impact

Gold Standard | Chemin de Balexert 7-9 1219 Châtelaine, International Environment House 2, Switzerland | goldstandard.org. +41 22 788 70 80, help@goldstandard.org

Registry. [view your certificate](#).

Appendix 2: Independent third-party assurance



Certificate of Achievement

Endura Limited

has achieved carbon neutrality related to the 01 January 2021 to 31 December 2021 application period and is committed to on-going carbon neutrality of the total carbon footprint for

Scope 1&2 and scope 3 business travel and upstream distribution, excluding upstream transportation, for Endura Ltd and its US subsidiary Endura Inc (all other scope 3 categories have been excluded)

Carbon Trust Assurance Limited certifies that this company has correctly calculated its carbon footprint for the year 01 January 2021 to 31 December 2021 and satisfactorily offset this to achieve carbon neutrality, in accordance with:

- PAS 2060:2014 – Specification for the demonstration of carbon neutrality

A detailed list of certified results can be found in the associated Certification Letter CERT-13346

Awarded: 01 October 2022

for and on behalf of Carbon Trust Assurance Ltd,

A handwritten signature in black ink, appearing to read "Hugh Jones".

Hugh Jones,
Managing Director

This certificate is for presentation purposes only. Please do not copy or circulate this certificate without the Certification Letter and associated Annexes where full details on the scope of the certification are documented. This certificate remains the property of Carbon Trust Assurance Limited and is bound by the conditions of the contract. Information and Contact: Carbon Trust Assurance Limited is registered in England and Wales under company number 06547658 with its Registered Office at Dorset House, Stamford Street, London, SE1 9NT. Telephone: +44 (0) 20 7 170 7000. Carbon Trust Assurance Limited is a fully owned subsidiary of the Carbon Trust.

Appendix 3: Additional supporting information for interested parties

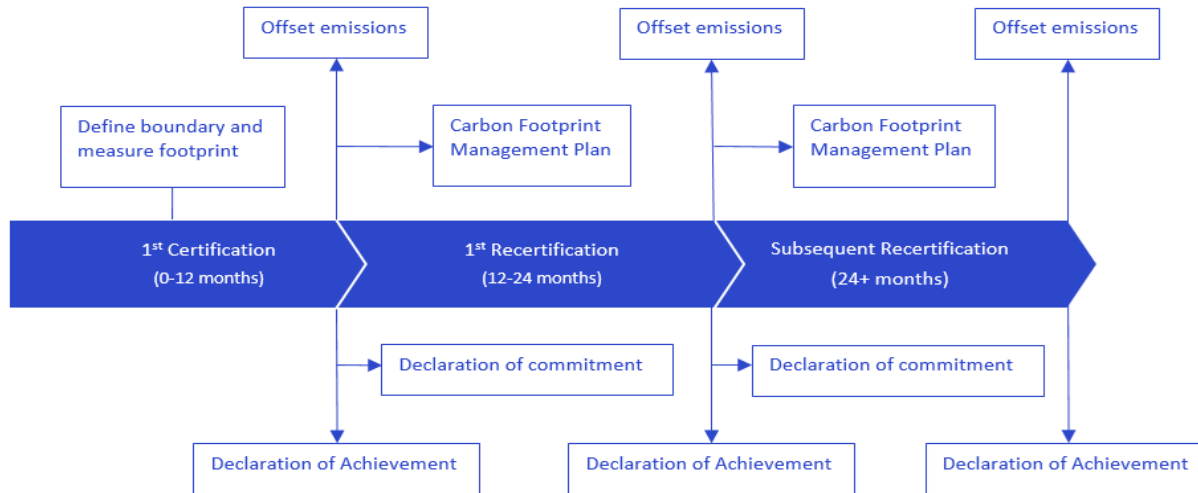


Figure 2. PAS 2060 certification process

Source: Carbon Trust. Adapted from "BSI - PAS 2060:2014: Specification for the demonstration of carbon neutrality: Figure 1 – Illustration of the cyclical process for demonstrating carbon neutrality, taking into account permitted baseline period exceptions". [Simplified version]

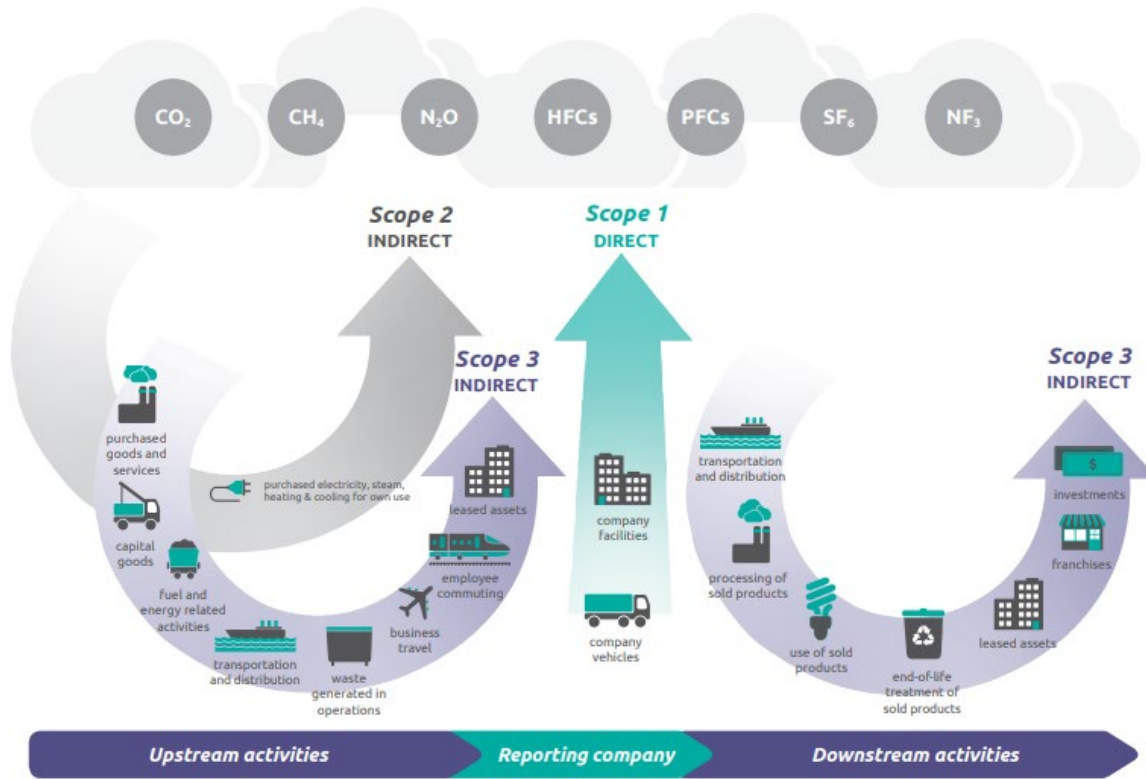


Figure 3. Organisational carbon footprinting

Source: Greenhouse Gas Protocol: <http://ghgprotocol.org/>

Appendix 4: List of GHG Emission Sources Applicable to Endura

Data Type	Stationary Equipment Type		Emission Source			Description / Data Currently Available	
Scope 1	Yes	No	Type of fuel used	Yes	No	Provide the type of data source you currently have available	
Combustion of fuel in stationary equipment for which the company is responsible for	<ul style="list-style-type: none"> ▪ Boilers 	X		<ul style="list-style-type: none"> ▪ Gaseous (natural gas, LPG, etc.) 	X		Natural gas is combusted in gas boilers to generate heating (a low-pressure water radiator system is used to heat offices).
	<ul style="list-style-type: none"> ▪ Furnaces 			<ul style="list-style-type: none"> ▪ Liquid (diesel, fuel/gas oil, naphtha, petrol, etc.) 			
	<ul style="list-style-type: none"> ▪ Burners 			<ul style="list-style-type: none"> ▪ Solid (coal, petroleum coke, etc.) 			
	<ul style="list-style-type: none"> ▪ Turbines 			<ul style="list-style-type: none"> ▪ Biofuels (biodiesel, biomethane, bioethanol, etc.) 			
	<ul style="list-style-type: none"> ▪ Heaters 			<ul style="list-style-type: none"> ▪ Biomass (wood logs/chips/pellets, etc.) 			
	<ul style="list-style-type: none"> ▪ Ovens 			<ul style="list-style-type: none"> ▪ Biogas 			
	<ul style="list-style-type: none"> ▪ Dryers 			<ul style="list-style-type: none"> ▪ Other: 			
	<ul style="list-style-type: none"> ▪ Incinerators 						

	▪ Internal combustion engines						
	▪ Flares						
	▪ Generators						
	▪ Other equipment or machinery:						

Data Type	Mobile Equipment Type		Emission Source			Description / Data Currently Available	
Scope 1	Yes	No	Type of fuel used	Yes	No	Provide the type of energy data source you currently have available	
Combustion of fuel in mobile equipment / transportation devices/vehicles for which the company is responsible for	<ul style="list-style-type: none"> ▪ Automobiles: company owned/controlled vehicles 	X		<ul style="list-style-type: none"> ▪ Gaseous (natural gas, LPG, etc.) 			<p>Endura Limited has UK-based and EU-based employees. As such, Endura owns and leases vehicles in the UK and EU countries.</p> <p>All UK-based vehicles are on a leasing contract, except for one company owned EV. The leased vehicles are mainly used by managers to travel to and meet with retailers. In addition, there are two vans used on an ad-hoc basis for events such as festivals, cycle events, displays of samples.</p> <p>All EU-based vehicles are used by Endura's sales account managers to visit customers. The majority of them are owned. Endura owns seven vehicles in Germany. In France, the company has a registration number and as such, it leases vehicles.</p>
	<ul style="list-style-type: none"> ▪ Trucks (including forklifts) 			<ul style="list-style-type: none"> ▪ Liquid (diesel, fuel/gas oil, naphtha, petrol, etc.) 	X		
	<ul style="list-style-type: none"> ▪ Buses 			<ul style="list-style-type: none"> ▪ Solid (coal, petroleum coke, etc.) 			
	<ul style="list-style-type: none"> ▪ Trains 			<ul style="list-style-type: none"> ▪ Biofuels (biodiesel, biomethane, bioethanol, etc.) 			
	<ul style="list-style-type: none"> ▪ Airplanes 			<ul style="list-style-type: none"> ▪ Biomass (wood logs/chips/pellets, etc.) 			
	<ul style="list-style-type: none"> ▪ Boats 			<ul style="list-style-type: none"> ▪ Biogas 			
	<ul style="list-style-type: none"> ▪ Ships 			<ul style="list-style-type: none"> ▪ Other: 			
	<ul style="list-style-type: none"> ▪ Barges 						
<ul style="list-style-type: none"> ▪ Vessels 							

	▪ Mobile plants (cranes)	X					All forklifts used in Livingston are electric.
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Data Type	Equipment/Process Type		Emission Source			Description / Data Currently Available	
Scope 1	Yes	No	Type of release / gas	Yes	No	Provide the type of energy data source you currently have available	
Operation of facility - stationary; mobile; temporary and marine-based (fugitive emissions, e.g., intentional or unintentional releases)	<ul style="list-style-type: none"> Equipment leaks from joints, seals, packing, gaskets, etc. 		X	<ul style="list-style-type: none"> Carbon Dioxide 			Endura uses air conditioning systems and refrigerating units in the onsite canteen. It is unlikely that Endura has had gas leakages. Maintenance/Service records on these units can be sourced from the maintenance company.
				<ul style="list-style-type: none"> Methane 			
				<ul style="list-style-type: none"> Nitrous Oxide 			
				<ul style="list-style-type: none"> HFC gases 			
				<ul style="list-style-type: none"> PFC gases 			
	<ul style="list-style-type: none"> HFCs from refrigerants, cooling towers, pits, coal piles, wastewater treatment, etc. 	X		<ul style="list-style-type: none"> R410A gas 			
				<ul style="list-style-type: none"> R407A gas 			
				<ul style="list-style-type: none"> R407C gas 			
				<ul style="list-style-type: none"> Other gases: 			

Scope 1		Yes	No	Type of release / gas	Yes	No	Provide the type of data source you currently have available
Operation of facility - stationary; mobile; temporary and marine-based (emissions from physical and chemical processes)	Emissions from physical processes (e.g., CO2 from the calcination step in cement manufacturing)		X	Carbon Dioxide		X	Endura's fabric assembly/manufacturing process is considered unlikely to generate GHG emissions. Heat pressing of polyester fabric is a potential source of contaminants harmful to health and a LEV system is in place to protect employees. The manufacturing phase contributes to the GHG effect due to CO ₂ emissions from the use of electricity to power equipment.
				Methane		X	
				Nitrous Oxide		X	
				HFC gases		X	
	Emissions from chemical processes (e.g., CO2 from catalytic cracking in petrochemical processing)		X	PFC gases		X	
				Other gases:			
Scope 2		Yes	No	Emission Source	Yes	No	Provide the type of data source you currently have available
Purchase of electricity, heat, steam or cooling by the company for its own use	From the grid	X		Electricity	X		Electricity is used for lighting and for electric technology applied in the manufacturing process including for digital printing, heat pressing and sewing machines.
				Heat			
	From a direct transfer					Steam	

				▪ Cooling			Endura owns/controls a number of EV and hybrid vehicles.
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Activity Data		Activity Description		Emission Source			Data Currently Available
Scope 3 (Indirect Category 4 Upstream)		Yes	No	Transport Mode	Yes	No	Provide the type of activity data available and the source of this data
Upstream transportation and distribution	Third-party distribution services purchased by the reporting company in the reporting year (either directly or through an intermediary), i.e., inbound / outbound logistics (i.e., of sold products).	X		▪ Air transport			<p>Distribution is undertaken via third-party couriers (DPD, DHL and UPS), manufactured products are distributed to and stored in third-party distribution centres in Germany, US and China. Endura does not use owned/controlled vehicles for product distribution purpose.</p> <p>The boundary of this category is limited to the energy consumed during third-party storage of Endura's products, i.e., prior to them being shipped/transported to retailers and end customers.</p> <p>Third-party distribution and transportation of the products from the third-party distribution centres to retailers/end consumers is excluded from this category's boundary. Any inbound logistics of products/materials and transportation/ distribution of products between the company's tier 1 suppliers and its own operations are also excluded from the boundary of this category.</p>
				▪ Rail transport			
				▪ Road transport			
				▪ Marine transport			
				▪ Storage of products in distribution centres	X		

Activity Data		Activity Description		Emission Source			Data Currently Available
Scope 3 (Indirect Category 6 Upstream)		Yes	No	Transport Mode	Yes	No	Provide the type of activity data available and the source of this data
Business Travel	<p>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.</p>	X		▪ Air	X		<p>The majority of vehicles used by Endura are owned or leased by the company, i.e., emissions associated with them are accounted for in Scope 1.</p> <p>Endura uses self-employed contractors who use their personal vehicles for business. They are reimbursed by Endura for expenses made on business mileage. Expense on business mileage is claimed back by employees through expense claims forms. Mileage is estimated by Endura based on expense or/and specific circumstances.</p> <p>Air transport is the most widely used transportation mode for business travel.</p> <p>Taxis are used more often than hire vehicles. Hire vehicles are used occasionally, mainly when flying abroad.</p>
				▪ Rail	X		
				▪ Bus	X		
				▪ Automobile travel: business travel in rental cars or employee-owned vehicles other than employee commuting to and from work	X		
				▪ Others:			

Activity Data	Activity Description			Emission Source			Data Currently Available
							<p>For public transport, rail mode of transportation is the most widely used by employees.</p>

Scope / Category	Data point	Time period of data	Source / publication	Estimation Method	Technology	Time	Geography	Completeness	Reliability of Data Source		Average Score
									Data Source	Collection Method	
	Refrigerant gas (Germany)	N/A	N/A	No refrigeration or A/C systems are used, and no fugitive emissions are generated.	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Scope 2											
Purchase of grid electricity	Electricity (UK)	Jan 2020 - Dec 2020	Monthly supplier invoices	N/A	5	5	5	5	5	5	5.0
	Electricity (Germany)	Feb 2020 - Dec 2020	Six-monthly supplier invoices	N/A	5	5	5	5	5	5	5.0
Scope 3											
Upstream storage of products (third-party DCs)	Electricity	Jan 2020 - Dec 2020	Site-specific data on total electricity consumption from invoices.	Apportioned to Endura based on Endura's share of total square footage of floor area or Endura's product volume share from the total product volume stored.	5	5	5	5	5	4	4.8
	Natural gas	Jan 2020 - Dec 2020	Site-specific data on total gas consumption from invoices.	Apportioned to Endura based on Endura's share of total square footage of floor area.	5	5	5	5	5	4	4.8
	Fugitive emissions	N/A	N/A	No refrigeration or A/C systems are used, and no fugitive emissions are generated.	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business travel	Personal Mileage	Jan 2020 - Dec 2020	Monthly company spreadsheet with split	N/A	5	5	5	5	4	5	4.8

Scope / Category	Data point	Time period of data	Source / publication	Estimation Method	Technology	Time	Geography	Completeness	Reliability of Data Source		Average Score
									Data Source	Collection Method	
			of work/personal mileage.								
	All other Mileage: Air, Rail, Sea, Hotel Stay, Taxis and Hires	Jan 2020 - Dec 2020	Expense claims reports. Mileage is recorded monthly by employees for budgeting and expense purposes.	Information from invoices on UK taxi travel was used to estimate mileage based on Google Maps' provided distance between the pickup and destination location data from the invoices. Taxi mileage in the USA was estimated based on the cost per mile for standard taxi class in the relevant geographic location.	5	5	5	5	4	5	4.8
											4.9

Data Quality Check: Emissions Factors

Scope / Category	Activity Data point	Time period of data	Source / publication	Relevance to activity	Technology	Time	Geography	Completeness	Reliability of Data Source	Average Score
Scope 1										
Stationary combustion: natural gas	Natural gas (UK)	Published: June 2020 Last Updated: July 2020	DEFRA UK Government GHG Conversion Factors for Company Reporting 2020	CO2, CH4 and N2O emission factors for natural gas combustion in owned/controlled equipment.	4	5	5	5	5	4.8
	Natural gas (Germany / location-based)	Not geography or time specific due to lack of freely available country-specific information	CO2, CH4 and N2O data is sourced from 2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 2: Energy, Chapter 2: Stationary Combustion.	Default natural gas emission factors for stationary combustion in the commercial/institutional category. Based on Net Calorific Value.	4	2	3	5	5	3.8
	Natural gas (Germany / market-based)	2020	Supplier provided CO ₂ emission rate for CO ₂ neutral natural gas supplied.	Specific to activity - CO2 neutral natural gas.	5	5	5	4	5	4.8
Mobile combustion: company owned vehicles	Mileage (UK)	2020	DEFRA UK Government GHG Conversion Factors for Company Reporting 2020, Tab "Passenger Vehicles" and Tab "UK Electricity for Evs".	CO2, CH4 and N2O emission factors based on car size and fuel type	4	5	5	5	5	4.8
	Mileage (EU)	2019 data (Updated October 2020) - latest available	EMEP/EEA Air Pollutant Emission Inventory Guidebook 2019 (Update October 2020) - Category NFR 1.A.3.b.i-iv Road Transport.	Tier 2 Exhaust Emission Factors for Passenger Cars (NRF 1.A.3.b.i) and Light Commercial Vehicles (NRF 1.A.3.b.ii) based on the fuel used by different vehicle categories and their emission standards (i.e., technology type).	4	5	4	5	5	4.6

Scope / Category	Activity Data point	Time period of data	Source / publication	Relevance to activity	Technology	Time	Geography	Completeness	Reliability of Data Source	Average Score
	Mileage (US)	The most recent version of the Emission Factors Hub (April 2021)	EPA GHG Emission Factors Hub, last modified 01 April 2021	Mobile combustion CH ₄ and N ₂ O factors (grams/mile) on on-road gasoline vehicles sourced from EPA. CO ₂ (grams/km) factor sourced from vehicle technical specifications.	4	5	5	5	4	4.6
Operation of facility: fugitive emissions	Refrigerant gas (UK)	N/A	N/A	No refrigerant gases have been added, removed or recovered from equipment.	N/A	N/A	N/A	N/A	N/A	N/A
	Refrigerant gas (Germany)	N/A	N/A	No refrigeration or A/C systems are used, and no fugitive emissions are generated.	N/A	N/A	N/A	N/A	N/A	N/A
Scope 2										
Purchase of grid electricity	Electricity (UK / location-based)	Published: June 2020 Last Updated: July 2020	DEFRA UK Government GHG Conversion Factors for Company Reporting 2020	Electricity generation factors which do not include T&D losses. Include CO ₂ , CH ₄ and N ₂ O.	4	5	5	5	5	4.8
	Electricity (UK / market-based)	Latest reporting period 01 April 2019 to 31 March 2020	Supplier CO ₂ emission rate sourced from supplier invoice	The weighted average of the carbon dioxide emitted in the production of electricity from each fuel source.	5	5	5	4	5	4.8
	Electricity (Germany / location-based)	2020 data	Climate Transparency Report (2021 Report)	Emissions intensity of the power sector Germany.	4	5	4	4	5	4.4
	Electricity (Germany / market-based)	Electricity fuel mix and associated CO ₂ emission rate for 2019, the latest available.	Supplier-specific CO ₂ emission rate sourced from supplier invoice	Supplier emission rate accounting for the specific fuel mix used in Endura's specific electricity supply.	5	5	5	4	5	4.8
Scope 3										

Scope / Category	Activity Data point	Time period of data	Source / publication	Relevance to activity	Technology	Time	Geography	Completeness	Reliability of Data Source	Average Score
Upstream storage of products (third-party DCs)	Electricity (China / location-based)	Emissions intensity of the power sector based on 2020 data for China (PR).	Climate Transparency Report (2021 Report)	Emissions intensity of the power sector China (PR) - CO2 emission rate	4	5	4	4	3	4.0
	Electricity (China / market-based)	Emissions intensity of the power sector based on 2020 data for China (PR).	Climate Transparency Report (2021 Report)	As residual mix factor could not be sourced, the location-based factor is also used to report on market-based consumption	4	5	4	4	3	4.0
	Electricity (US / location-based)	eGRID2019, released in February 2021, is the fourteenth edition of eGRI based on 2019 data	The United States Environmental Protection Agency's (EPA) eGrid database for the state of California, Grid WECC - California	eGRID's regional emission rates for CO2, CH4, N2O are calculated at the sources of generation and do not account for T&D losses.	4	5	5	5	5	4.8
	Electricity (US / market-based)	2019 data	2021 Green-e® Residual Mix Emission Rates (2019 Data)	Residual mix CO2 emissions rate based on the eGRID subregion in which the electricity is consumed (California) to calculate GHG emissions associated with untracked and unclaimed U.S.-based sources of electricity, based on the location of consumption.	4	5	5	4	3	4.2
	Electricity (Germany / location-based)	See Scope 2 above: Electricity (Germany / location-based)	See Scope 2 above: Electricity (Germany / location-based)	See Scope 2 above: Electricity (Germany / location-based)	4	5	4	4	5	4.4
	Electricity (Germany / market-based)	Residual Mixes for the calendar year 2020, Version 1.0, 2021-05-31. Latest available.	European Residual Mixes 2020: Association of Issuing Bodies (AIB)	Residual mix CO2 factor for Germany	5	5	5	4	5	4.8
	Natural gas (Germany)	See Scope 1 above: Natural gas (Germany / location-based)	See Scope 1 above: Natural gas (Germany / location-based)	See Scope 1 above: Natural gas (Germany / location-based)	4	2	3	5	5	3.8

Scope / Category	Activity Data point	Time period of data	Source / publication	Relevance to activity	Technology	Time	Geography	Completeness	Reliability of Data Source	Average Score
	Fugitive emissions	N/A	N/A	No refrigeration or A/C systems are used, and no fugitive emissions are generated.	N/A	N/A	N/A	N/A	N/A	N/A
Business travel: Personal vehicles	Mileage	2019 data (Updated October 2020) - latest available	EMEP/EEA Air Pollutant Emission Inventory Guidebook 2019 (Update October 2020) - Category NFR 1.A.3.b.i-iv Road Transport.	Tier 2 Exhaust Emission Factors for Passenger Cars (NRF 1.A.3.b.i) and Light Commercial Vehicles (NRF 1.A.3.b.ii) based on the fuel used by different vehicle categories and their emission standards (i.e., technology type).	4	5	4	5	5	4.6
Business travel: Hotel Stay	Hotel stay	2020	DEFRA UK Government GHG Conversion Factors for Company Reporting 2020, tab "Hotel stay".	The conversion factors provided are for an average class of hotel and can be applied to a stay at any type of hotel. They are country-specific.	4	5	4	5	5	4.6
Business travel: Air	Air travel UK & EU countries	2020	DEFRA UK Government GHG Conversion Factors for Company Reporting 2020, tab "Business travel - air".	International flights emission factors used for travel between non-UK destinations.	4	5	5	5	5	4.8
	Air travel US	The most recent version of the Emission Factors Hub (April 2021)	EPA GHG Emission Factors Hub, last modified 01 April 2021	Passenger-mile emission factors for US air travel: medium and long-haul (Scope 3 Category 6 Business Travel factors).	4	5	5	5	5	4.8
Business travel: Rail	Rail travel UK	2020	DEFRA UK Government GHG Conversion Factors for Company Reporting 2020, tab "Business travel - land".	Specific to UK and to the type of rail mode used, i.e., national rail, light rail, underground and international rail travel between London and specific European cities on the Eurostar routes.	4	5	5	5	5	4.8

Scope / Category	Activity Data point	Time period of data	Source / publication	Relevance to activity	Technology	Time	Geography	Completeness	Reliability of Data Source	Average Score
	Rail travel EU	2018	The study "Methodology for GHG Efficiency of Transport Modes" (Annex: Results by Mode, Page 79) conducted by Fraunhofer ISI and CE Delft on request of the European Environment Agency (EEA) between June and November 2020.	Valid for European boundaries in various geographical definitions (within EU-27 countries) for the years 2014 to 2018. Well to wheel emission factors specific to the type of rail transport, i.e., high-speed train, conventional train, tram and metro.	4	5	4	4	5	4.4
Business travel: Ferry	Ferry UK	2020	DEFRA UK Government GHG Conversion Factors for Company Reporting 2020, tab "Business travel - sea".	Direct conversion factors from RoPax (roll on/roll off a passenger) passenger ferries and ferry freight transport is based on information from the Best Foot Forward (BFF) work for the Passenger Shipping Association (PSA) (BFF, 2007). The BFF study analysed data for mixed passenger and vehicle ferries (RoPax ferries) on UK routes supplied by PSA members.	4	5	5	5	5	4.8
	Ferry EU	2019	The study "Methodology for GHG Efficiency of Transport Modes" (Annex: Results by Mode, Page 79) conducted by Fraunhofer ISI and CE Delft on request of the European Environment Agency (EEA) between June and November 2020.	Valid for European boundaries in various geographical definitions (within EU-27 countries). Well to wheel emission factor for Ro-pax ship (passenger.km).	4	5	4	4	5	4.4
Business travel: Bus	Bus UK	2020	DEFRA UK Government GHG Conversion Factors for Company Reporting 2020, tab "Business travel - land".	Local bus emission factor (passenger.km) specific to UK bus travel.	4	5	5	5	5	4.8

Scope / Category	Activity Data point	Time period of data	Source / publication	Relevance to activity	Technology	Time	Geography	Completeness	Reliability of Data Source	Average Score
	Bus EU	2018	The study "Methodology for GHG Efficiency of Transport Modes" (Annex: Results by Mode, Page 79) conducted by Fraunhofer ISI and CE Delft on request of the European Environment Agency (EEA) between June and November 2020.	Valid for European boundaries in various geographical definitions (within EU-27 country). Tank to wheel (exhaust) emission factor for bus (passenger.km).	4	5	4	5	5	4.6
Business travel: Taxi	Taxi travel UK	2020	DEFRA UK Government GHG Conversion Factors for Company Reporting 2020, tab "Business travel - land".	Regular taxi passenger.km emission factor specific to the UK.	4	5	4	5	5	4.6
	Taxi travel EU	2018	The study "Methodology for GHG Efficiency of Transport Modes" (Annex: Results by Mode, Page 79) conducted by Fraunhofer ISI and CE Delft on request of the European Environment Agency (EEA) between June and November 2020.	Valid for European boundaries in various geographical definitions (within EU-27 country). Tank to wheel (exhaust) emission factor for passenger cars (gCO2e/pkm).	4	5	4	5	5	4.6
	Taxi travel US	The most recent version of the Emission Factors Hub (April 2021)	EPA Emission Factors for GHG Inventories, last modified 01 April 2021. These factors are for use in the distance-based method defined in the Scope 3 Calculation Guidance for Business Travel.	Passenger car CO2 (kg/unit), CH4 (g/unit) and N2O (g/unit) factors in vehicle-mile for US travel.	4	5	4	5	5	4.6
Business travel: Hire vehicles	Hire vehicles UK	2020	DEFRA UK Government GHG Conversion Factors for Company Reporting 2020, Tab "Business travel - land".	kg CO2, kg CH4 and kg N2O factors based on average car size, petrol.	4	5	5	5	5	4.8

Scope / Category	Activity Data point	Time period of data	Source / publication	Relevance to activity	Technology	Time	Geography	Completeness	Reliability of Data Source	Average Score
	Hire vehicles EU	2019 data (Updated October 2020) - latest available	EMEP/EEA Air Pollutant Emission Inventory Guidebook 2019 (Update October 2020) - Category NFR 1.A.3.b.i-iv Road Transport.	Tier 2 Exhaust Emission Factors for Passenger Cars (NRF 1.A.3.b.i) based on the fuel used by different vehicle categories and their emission standards (i.e., technology type). Emission factors for petrol small car, Euro 5 and above.	4	5	4	5	5	4.6
	Hire vehicles US	The most recent version of the Emission Factors Hub (April 2021)	EPA Emission Factors for GHG Inventories, last modified 01 April 2021. These factors are for use in the distance-based method defined in the Scope 3 Calculation Guidance for Business Travel.	Passenger car CO2 (kg/unit), CH4 (g/unit) and N2O (g/unit) factors in vehicle-mile for US travel.	4	5	4	5	5	4.6
										4.6