

Basis of Reporting: Environmental Data

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1. Overview

This Basis of Reporting document provides detail on the scope of reporting and the reporting criteria against which STARK GROUP prepares and reports environmental data for the GROUP Annual Report and Accounts and the corporate website. The reported environmental metrics are:

Greenhouse Gas (GHG) emissions (tCO₂e)

- (i) Absolute GHG emissions from:
 - electricity use Scope 2
 - fuel consumption for operations* Scope 1 & 2
 - vehicle fuel use: Goods transport (owned/leased vehicles) Scope 1
 - vehicle fuel use: Goods transport (outsourced transportation) Scope 3
 - vehicle fuel use: People transport (company owned/leased vehicles) Scope 1
 - vehicle fuel use: People transport (private/hired vehicles) Scope 3
 - business travel: Rail and Air; and Scope 3
 - refrigerant leakage Scope 1

*this includes natural gas, liquefied petroleum gas (LPG), diesel, petrol, coal, biomass (scope 1) and district heating (scope 2), unless not applicable or deemed insignificant. Fuels for operation are typically consumed for heating purposes or by generators and other on-site equipment (Fork lift trucks, sweepers etc.). The reported figures may include estimates where actual data is not available. Actual data will be included as it becomes available.

- (ii) GHG emissions per million EUR revenue (mEUR)

This relative measure is calculated by the STARK GROUP Head of Sustainability using constant currency figures provided by STARK GROUP Finance.

Waste (tonnes)

- (i) Absolute waste tonnage, split by:
 - Hazardous waste: Incinerated
 - Hazardous waste: Landfilled
 - Hazardous waste: Segregated for Recycling

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- Non-hazardous waste: Incinerated
- Non-hazardous waste: Landfilled
- Non-hazardous waste: Segregated for Recycling

(ii) Waste per mEUR revenue

This relative measure is calculated by the STARK GROUP Head of Sustainability using constant currency figures provided by STARK GROUP Finance.

(iii) Hazardous waste as a % of total waste

(iv) Waste segregated for recycling as a % of total waste

Water (Cubic metres)

(i) Absolute water consumption

(ii) Water consumption per employee

This relative measure is calculated by the STARK GROUP Head of Sustainability using average full-time equivalent employee numbers provided by STARK GROUP Finance.

Overall

It is the responsibility of each STARK Group business unit to ensure that appropriate procedures are in place to provide data in line with this Basis of Reporting document.

Data is reported in line with STARK Group's financial reporting year (01 August – 31 July) at the half-year (to include 01 August to 31 January data) and the full year (to include 01 August to 31 July data).

Acquisitions (where fully owned unless otherwise stated) are included as soon as the data becomes available but no later than 12 months after acquisition. For bolt-on acquisitions, data may be available (and included) for some metrics sooner than others within this time period. Divestments are removed from the data from date of divestment. New or closed sites are treated in the same way.

The measuring and reporting of environmental performance data involve a degree of estimation and the use of assumptions. For example, energy invoices may not be for the correct reporting period. Estimations are kept to a minimum and aimed to be reduced when entering new contracts.

Historic data is restated where data improvements are made in order to improve comparability across reporting periods. All restatements are approved by the STARK GROUP Head of Sustainability. Narrative is provided in the STARK Group reporting system to explain major adjustments to prior year numbers.

2. Scope of Reporting

STARK Group is leading builders merchant in Northern Europe that employs around 10,000 people. The organisational boundary and the operational boundary of STARK Group's environmental data reporting are detailed below.

(a) Organisational boundary

The businesses and locations from which environmental data is collected represent 99.4% of STARK Group's total employee numbers. There are a few sourcing offices or registered addresses that are not included in the reporting boundary and these are listed beneath the table.

Company or headquarters	Location
STARK	Denmark
Beijer	Sweden
Neumann	Norway
STARK	Finland
STARK Deutschland	Germany
STARK GROUP headquarters	Denmark

Excluded locations include

- Greenland Branches: 30 employees

These are the average FTE numbers as at July 2020. Excluded locations will be assessed annually to ensure that it is still suitable to deem them immaterial.

(b) Operational boundary

For GHG emissions reporting, the activities in the green box below are included in the operational reporting boundary (figure 1).

Scope 3 goods transport emissions are included in order to capture the related emissions for STARK Group businesses that have outsourced their goods transportation requirements. STARK Finland have outsourced their full goods transport requirements. All other businesses have a mix of owned and outsourced transportation and report on both.

Only fuel related to *road- or rail-based* transportation of goods is within scope. Other forms of outsourced transportation are used by some of our businesses (for example, cargo ships to Europe from the Capstone sourcing offices (China and Taiwan) and from other vendors, cargo ships to Greenland from the STARK business in Denmark), but this data is not yet captured.

The Greenland branches represent 1.6% of Stark Denmark's turnover. Cargo shipment data will be brought into the reported numbers and included from the next target period 2020-2024.

Scope 3 people-transport includes emissions from employee vehicles or rental cars when used for business purposes, not including the commute to and from work. Business travel data is limited to air travel and rail travel. Other forms of travel are less common and therefore not included (for example, coach travel or sea travel).

Waste data includes all hazardous and non-hazardous waste produced by the STARK Group businesses and headquarters within the organisational boundary. Hazardous waste definitions differ for each business according to their own national environmental regulations. For EU countries the definition of hazardous waste is defined by an EU directive ([European Waste Catalogue](#)).

Water data includes all water, whether for process or sanitary use, consumed by the STARK Group businesses and headquarters within the organisational boundary.

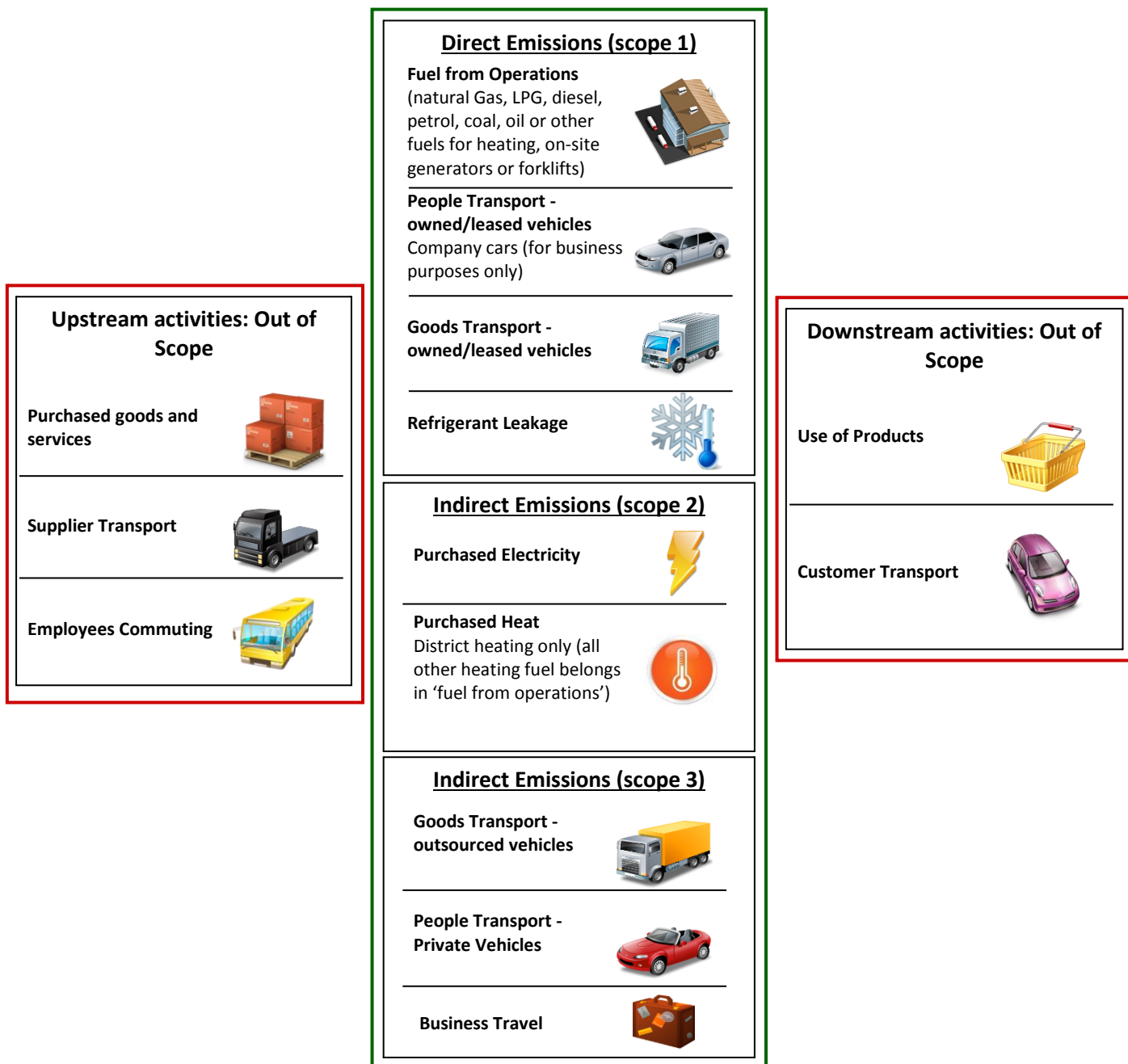


Figure 1 Scope of STARK Group environmental reporting

3. Reporting Criteria

Environmental data preparation and reporting happens in two phases:

(i) STARK Group businesses and headquarters report data to STARK Group, for example kWh of electricity and litres of fuel. Data is provided via an predefined Excel template or directly into a web-based reporting tool called "Riskconnect" and can be reported using a number of pre-defined units of measure, highlighted to the businesses in a Data Reporting Manual.

(ii) The Riskconnect system is set up to convert the business data into standard units of measure for each activity (for example, the standard unit of measure for electricity is kWh) using the conversion factors stated in the Data Reporting Manual. The system also applies the appropriate emissions factors (See pages 8 and 9 of this document) to calculate the Group tonnes of CO₂ equivalent (tCO₂e). Reports are set up in Riskconnect to calculate the intensity measures (per mEUR revenue for carbon and waste and per employee for water). Revenue data is provided by STARK Group Finance in local currency and EUR for the equivalent reporting period and organisational scope.

(i) STARK GROUP businesses and headquarters reporting criteria

Metric	Acceptable units of measure	Definition*	Typical sources of data
tCO₂e contributors			
Electricity**	Kilowatt-hours (kWh) / million BTU / gigajoules	The total amount of electricity used. (the country in which the electricity was used should also be confirmed)	Meter readings ideally. If not, then utility bills, online energy management systems or confirmation from utility provider.
Fuel for Operations: natural gas	kWh / Cubic metres / million BTU	Fuel for Operations captures all fuel consumed in a company's operations <i>except</i> for fuel related to transport. The most common source of fuel use is heating. Other activities which may use fuel include use of generators (emergency and otherwise) and other on-site equipment (e.g. forklift trucks, sweepers)	This information may be obtained from local utility bills (e.g., natural gas suppliers) or from local records (e.g., documentation detailing the amount of oil purchased/used, fuel tank level measurements, logs of emergency generator use, etc.).
Fuel for Operations: oil	Litres		
Fuel for Operations: LPG	Litres / Kilograms		
Fuel for Operations: Diesel	Litres		
Fuel for Operations: Petrol	Litres		
Fuel for Operations: Coal	Kilograms / Metric tonnes		
Fuel for Operations: Burning Oil	Litres		
Fuel for Operations: Compressed Natural Gas (CNG)	Litres		
Fuel for Operations: Biomass	kWh / Litres / Kilograms		
Fuel for Operations: District Heating	kWh / Cubic metres	Some of the businesses have locations that do not use fuel on-site to generate heat, but instead are heated through a 'district heating' scheme. This includes Stark Denmark, Beijer, Stark Finland, Stark GROUP Headquarters	The district heating provider can provide the kWh or m ³ . A CO ₂ factor should also be sourced if possible. In the absence of an accurate CO ₂ factor, a general emissions factor will be applied.
Vehicle fuel consumption: Goods Transport (Owned / leased fleet)	Preferred units: Litres Other acceptable units: Kilometres or miles	The total volume of fuel used, by type (i.e., diesel, petrol, LPG or other) related to: (i) Transportation of goods from distribution centres to branches/locations, only by owned or leased vehicles (ii) Transportation related to picking up goods directly from a supplier, and transporting them to a distribution centre or to branches/locations, only by owned or leased vehicles (iii) Delivery of goods to customers, only	Fuel card providers. Fuel invoices.

Metric	Acceptable units of measure	Definition*	Typical sources of data
tCO₂e contributors			
		by owned or leased vehicles and (iv) any other goods transportation.	
Vehicle fuel consumption: Goods Transport (Outsourced Transportation)	Preferred units: Litres or Other acceptable units: Kilometres, miles or tonne kms (for freight train transport)	The total volume of fuel used, by type (i.e., diesel, petrol, LPG or other) related to: (i) Transportation of goods from distribution centres to branches/locations outsourced to a third-party, (ii) Transportation related to picking up goods directly from a supplier, and transporting them to a distribution centre or to branches/locations outsourced to a third-party and (iii) Delivery of goods to customers outsourced to a third-party	Transport invoices. Fuel invoices. Confirmation from third-party transport provider.
Vehicle fuel consumption: People Transport (Company owned / leased vehicles)	Preferred units: Litres Other acceptable units: Kilometres or miles	The total volume of fuel used, by type (i.e., diesel, petrol, LPG or other) related to: Vehicle-based, business-related travel of people (not including commuting to and from work). This only includes transportation in STARK Group-owned cars/vehicles, as well as cars/vehicles leased from other organisations. Where it is not possible to separate fuel consumed for business or private purposes, each business determines the appropriate % reduction of total fuel consumed in order to exclude personal mileage. In the absence of a (justified) % split between business and personal use, the Group standard split of 62% business and 38% personal use should be applied.	Fuel card providers Fuel invoices Expenses systems
Vehicle fuel consumption: People Transport (Private or hired vehicles)	Preferred units: Litres Other acceptable units: Kilometres or miles	The total volume of fuel used, by type (i.e., diesel, petrol, LPG or other) related to: Vehicle-based, business-related travel of people (not including commuting to and from work). This only includes transportation in hired vehicles or personal cars used for business purposes other than commuting. Where it is not possible to separate fuel consumed for business or private purposes, each business determines the appropriate % reduction of total fuel consumed in order to exclude personal mileage. In the absence of a (justified) % split between business and personal use, the Group standard split of 62% business and 38% personal use should be applied.	Fuel cards. Fuel claims. Mileage claims.
Business Travel – Air (short haul)	Kilometres / Miles	The total distance of air travel for trips that are between 0 and 500 kilometres (0-311 miles) in length. This does not include the miles travelled to and from the airport (That data is likely captured in the 'people transport' section) Some businesses can provide actual data from travel providers. Some businesses provide data based on their own calculations and documented assumptions.	Travel company Expenses system Flight invoices
Business Travel – Air (medium haul)***	Kilometres / Miles	The total distance of air travel for trips that are between 500 and 1600 kilometres (311-994 miles) in length This does not include the miles travelled to and from the airport (That data is likely captured in the 'people transport' section) Some businesses can provide actual data from travel providers. Some businesses provide data based on their own calculations and documented assumptions.	Travel company Expenses system Flight invoices

Metric	Acceptable units of measure	Definition*	Typical sources of data
tCO₂e contributors			
Business Travel – Air (long haul)	Kilometres / Miles	The total distance of air travel for trips that are over 1600 kilometres (994 miles) in length This does not include the miles travelled to and from the airport (That data is likely captured in the 'people transport' section) Some businesses can provide actual data from travel providers. Some businesses provide data based on their own calculations and documented assumptions.	Travel company Expenses system Flight invoices
Business Travel – Rail	Kilometres / Miles	The total distance of all rail-based travel This does not include the miles travelled to and from the train station (That data is likely captured in the 'people transport' section) Some businesses can provide actual data from travel providers. Some businesses provide data based on their own calculations and documented assumptions.	Travel company Expenses system Rail invoices
Refrigerant Leakage in operations	Kilograms	The total weight of refrigerants leaked (i.e., replenished), by type	This information should be available from the contractor(s) who services the air conditioner units.
Waste			
Hazardous waste – incinerated	Kilograms / Metric Tonnes	Total weight should be reported. Hazardous waste includes wastes which are defined as 'hazardous' by each business' local (i.e., country-specific) environmental regulations. Includes all waste, both from normal operations and from non-standard activities (i.e. discarded/off-spec products (unless sent back to the supplier) or construction debris related to construction, demolition or an extension to an existing structure). Actual weights should be used wherever possible. If actual weights are not available, 'average' weights should be used (based on a STARK Group or industry profile). If average weights are not available, it should be assumed that all bins are full upon collection and an appropriate conversion (volume to mass) applied. Estimation methods by business are detailed in the Riskconnect system.	Waste contractor Waste broker Invoices
Hazardous waste – landfilled	Kilograms / Metric Tonnes		
Hazardous waste – recycled	Kilograms / Metric Tonnes		
Non-hazardous waste – incinerated	Kilograms / Metric Tonnes		
Non-hazardous waste – landfilled	Kilograms / Metric Tonnes		
Non-hazardous waste – recycled	Kilograms / Metric Tonnes		
Water			
Water – supplied / distributed	Litres / Cubic Metres	The total volume of water which was supplied to, and used by, the business (e.g., from a local utility company)	From water bills provided by the local utility company (or companies), or by directly reading water meters at each location
Water – abstracted	Litres / Cubic Metres	The total volume of water which was abstracted from the ground (e.g., from a well not associated with a utility company) or surface water and used by the business	

*The data reported under any of the listed metrics may include estimates. Actual data is provided when possible and efforts are made to reduce the level of estimated data every year. When data is sourced from a third party the proportion of estimated versus actual data should be provided. The data reported reflects the correct reporting period, although this can sometimes require a level of estimation from prior year data.

** It is not currently measured whether part or all of a business' electricity is supplied through a renewable electricity agreement. Businesses are requested to indicate the percentage of their total electricity that is certified by such an agreement and provide a copy of the green electricity contract/certificate to ensure that the emission factor is correct.

*** If a business is unable to split the distance by short-/medium-/long-haul (if for example only spend data is available), the total distance is reported under medium-haul

(ii) Emission factors

The activity data reported by each business is first converted into standard units of measure (UOM) and secondly (except for waste and water) is converted into a tCO₂e impact using the emissions factors below:

Metric (and UOM)	Emissions factor
tCO₂e contributors	
Electricity (kWh)	IEA CO ₂ emissions for OECD countries as available at date of reporting - gCO ₂ e per kWh of electricity. (Converted to kg CO ₂ e per kWh of electricity for each country).
Fuel for Operations : natural gas (kWh)	DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Fuels". Gaseous Fuels. Natural Gas. kWh _ Energy Gross CV. kg CO ₂ e.
Fuel for Operations : oil (kWh)	DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Fuels". Liquid Fuels. Fuel Oil. kWh _ Energy Gross CV. kg CO ₂ e.
Fuel for Operations : LPG (Litres)	DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Fuels". Gaseous Fuels. LPG. Litres - Volume. kg CO ₂ e.
Fuel for Operations : Diesel (Litres)	DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Fuels". Liquid Fuels. Diesel (average biofuel blend). Litres _ Volume. kg CO ₂ e.
Fuel for Operations : Petrol (Litres)	DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Fuels". Liquid Fuels. Petrol (average biofuel blend). Litres _ Volume. kg CO ₂ e.
Fuel for Operations : Biomass (various)	Tonnes: DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Bioenergy". Biomass: Wood pellets. Tonnes. kg CO ₂ e. kWhs: DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Bioenergy". Biomass: Wood pellets. kWh. kg CO ₂ e.
Fuel for Operations : District Heating (kWh)	Where national emissions factors are not applied: DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Heat and steam". District heat and steam. kg CO ₂ e.
Vehicle fuel consumption: Goods Transport (Owned / leased fleet) (Litres or km)	Diesel (Litres): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Fuels". Liquid Fuels. Diesel (average biofuel blend). Litres _ Volume. kg CO ₂ e. Petrol (Litres): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Fuels". Liquid Fuels. Petrol (average biofuel blend). Litres _ Volume. kg CO ₂ e. Biodiesel (Litres): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Bioenergy". Biofuel: Biodiesel. Litres. kg CO ₂ e. Biodiesel (kgs): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Bioenergy". Biofuel: Biodiesel. kg. kg CO ₂ e.

Metric (and UOM)	Emissions factor
tCO₂e contributors	
	<p>Diesel (kms): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Freighting goods". HGV (all diesel). HGV: Average Laden. kms.</p> <p>Freight train (tonne kms): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Freighting goods". Rail. Freight train. Tonne.km kg CO₂e.</p>
Vehicle fuel consumption: People Transport (Company owned / leased vehicles) (Litres or km)	<p>Diesel (Litres): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Fuels". Liquid Fuels. Diesel (average biofuel blend). Litres _ Volume. kg CO₂e.</p> <p>Petrol (Litres): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Fuels". Liquid Fuels. Petrol (average biofuel blend). Litres _ Volume. kg CO₂e.</p> <p>Diesel (kms): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Passenger vehicles". Cars (by size). Average Car. Diesel. km. kg CO₂e.</p> <p>Petrol (kms): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Passenger vehicles". Cars (by size). Average Car. Petrol. km. kg CO₂e.</p>
Vehicle fuel consumption: People Transport (Private or hired vehicles) (Litres or km)	<p>Diesel (Litres): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Fuels". Liquid Fuels. Diesel (average biofuel blend). Litres _ Volume. kg CO₂e.</p> <p>Petrol (Litres): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Fuels". Liquid Fuels. Petrol (average biofuel blend). Litres _ Volume. kg CO₂e.</p> <p>Diesel (kms): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Passenger vehicles". Cars (by size). Average Car. Diesel. km. kg CO₂e.</p> <p>Petrol (kms): DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Passenger vehicles". Cars (by size). Average Car. Petrol. km. kg CO₂e.</p>
Business Travel – Air (short haul) (km)	DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Business travel - air". Flights:Domestic:Average passenger (without RF). km. kg CO ₂ e.
Business Travel – Air (medium haul) (km)	DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Business travel - air". Flights:Short haul:Average passenger (without RF). km. kg CO ₂ e.
Business Travel – Air (long haul) (km)	DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Business travel - air". Flights:Long haul:Average passenger (without RF). km. kg CO ₂ e
Business Travel – Rail (km)	DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx . Workbook tab: "Business travel - land". Rail: National Rail. km. kg CO ₂ e.
Refrigerant Leakage in operations (tonnes)	<p>R22: DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Refrigerant & other". Montreal Protocol (standard). HCFC-22/R22 = chlorodifluoromethane. kg. kg CO₂e.</p> <p>R134A: DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Refrigerant & other". Kyoto Protocol (standard). HFC-134a. kg. kg CO₂e.</p>

Metric (and UOM)	Emissions factor
tCO₂e contributors	
	<p>R407C: DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Refrigerant & other". Kyoto Protocol: blends. R407C. kg, kg CO₂e.</p> <p>R410A: DEFRA Greenhouse Gas Conversion Factor Repository. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891106/Conversion_Factors_2020_-_Full_set_for_advanced_users_.xlsx. Workbook tab: "Refrigerant & other". Kyoto Protocol: blends. R410A. kg, kg CO₂e.</p> <p>R401A: Bitzer International Refrigerant Report (16. Edition A-501-16) (Not included in Defra list)</p> <p>R417A: Bitzer International Refrigerant Report (16. Edition A-501-16) (Not included in Defra list)</p> <p>R422D: Bitzer International Refrigerant Report (16. Edition A-501-16) (Not included in Defra list)</p>

Greenhouse gas emissions are reported as tonnes of CO₂ equivalent (abbreviated as tCO₂e), based on the Global Warming Potential ("GWP") of each of the "basket of six" greenhouse gases, as defined by the Kyoto Protocol. The GWP of CO₂ is 1 (1 tonne CO₂ = 1 tonne CO₂e). For other greenhouse gases in the "basket of six", including refrigerants, the GWP is relative to the CO₂ over a 100-year time horizon (e.g. one tonne of the refrigerant R407C is equivalent to 1,526 tonnes of CO₂ in terms of its potential impact on climate change).