



Basis of Reporting

Sustainable Business Data Annual Reporting

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Version History

Whenever a modification is required, this document is revised and assigned a new version number. Updates and version history is recorded below:

Version	Status	Date
1	Full final document 2021	Sept 2021
2	Full final document 2022	July 2022
3	Full final document 2023	July 2023
4	Full final document 2024	July 2024
5	Draft document 2025	May 2025
6	Full final document 2025	June 2025
7	Full final document 2026	June 2026

1. Introduction

This document outlines the principles, methodologies and data sources used to quantify the Group's greenhouse gas (GHG) emissions and environmental metrics in Currys' Annual Report and Accounts (ARA). It is intended to provide transparency and consistency, ensuring that all reported emissions can be understood and compared year-on-year.

Currys' GHG reporting follows the GHG Protocol Corporate Standard (<https://ghgprotocol.org>). The Protocol's core principles of relevance, completeness, consistency, transparency and accuracy underpin our methodology to ensure our reported climate impacts are representative and reliable. The metrics considered in sections 3 and 4 of this document, covering our Scope 1 and 2 emissions and e-waste data, have been subject to independent Limited Assurance undertaken by KPMG, under ISAE (UK) 3000 and ISAE 3410.

Organisational and operational boundaries

We calculate and report on our climate impact across our 2 core brands – Currys in the UK and Ireland (UK&I), as well as a sourcing office in Hong Kong, and Elkjøp in the Nordics, covering Sweden, Norway, Finland, Denmark.

We apply the control approach to define our organisational boundary and use the operational control method set out in the GHG Protocol. This means we account for 100% of the GHG emissions from operations over which the organisation has full authority to introduce and implement operating policies, including the emissions from sites and vehicles we operate, even if we do not own them ourselves.

In line with the GHG Protocol, we report on emissions from 3 Scopes:

- **Scope 1:** Direct emissions from operations that are owned or controlled by our organisation or considered within our operational control, such as the combustion of fuels and use of natural gas in the properties and vehicles that we operate.
- **Scope 2:** Indirect emissions from the generation of purchased or acquired energy, such as the purchased electricity or heat that we use that is produced elsewhere.

- **Scope 3:** All other indirect emissions that occur in the upstream and downstream value chain as a result of our activities. We include all material and relevant Scope 3 categories, such as our purchased goods and services, lifetime emissions from the use of our sold products, travel and waste.

Reporting period

Our climate reporting covers the same period as our financial reporting. For 2025/26 (FY26) this is a 52 week period from 4th May 2025 – 2nd May 2026.

For some datasets, data is only available on a monthly basis, in these cases we account for the whole of May 2025 and will not include the beginning of May 2026. This remains consistent year on year, so any excluded activity data is subsequently included in the following financial year.

Base year

The adopted baseline for our reporting is 2019/20. All progress against our reduction targets is measured relative to this baseline. Where material changes occur in organisational boundaries, methodology or data quality, base year emissions will be recalculated in line with our restatement policy to ensure comparability over time.

Target overview

Our science-based target is to achieve Net Zero emissions by 2040 across Scopes 1, 2 and 3. Our roadmap to Net Zero includes our commitment to reduce absolute Scope 1 and Scope 2 GHG emissions by 50% by 2029/30 from a 2019/20 base year. We also commit to reduce absolute Scope 3 GHG emissions from purchased goods and services and use of sold products by 50% within the same timeframe.

We aim to improve our use of resources and create circular business models, which we do through our circular repair services. We track and publish the number of e-waste units we collect annually for reuse and recycling in our annual report. We also continue to include e-waste metrics in our annual bonus scorecard to help drive progress.

2. General Methodology

Data processing and collection

Where possible, we aim to use primary activity data for all of our reported environmental metrics, as per the following Data Hierarchy. Primary data includes activity data obtained through meter readings, purchase records, utility bills, and other source documentation.

Where primary data is not available or is incomplete, we select secondary data methods based on data availability and quality. Secondary data sources can include spend-based data, proxy data and industry-average data.

All data is consolidated, processed and reviewed through internal data management procedures, and, where relevant, by 3rd party specialists who support the calculation of our carbon footprint and the validation of underlying datasets.

Missing data and estimation procedure

The GHG emissions quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs; and estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

Data estimation is a necessary and useful tool for filling in gaps in our dataset, which most commonly arises due to delayed supplier reporting/invoicing. It enables greater completeness of reported information, but the accuracy of estimation methodologies must be managed. We apply a structured estimation approach to ensure completeness, while maintaining an accurate and representative approach. All estimation follows a best-practice data hierarchy consistent with the GHG Protocol:

Data hierarchy

1. Actual usage or supplier estimated consumption from invoices

Where available for the reported timeframe, we prioritise actual recorded consumption sourced directly from energy monitoring tools or supplier invoices, over billed data, as supplier invoices may include estimated consumption at the time of billing.

2. Estimation from actual consumption data

Where actual data is incomplete for part of the reporting period, we estimate full-period consumption by extrapolating, using either:

- **Prior year actuals:** Where historical data exists and operations have remained consistent, we use prior-year consumption data using the same timeframes as a proxy.
- **Or normalised consumption data:** Where operational changes may have occurred from previous years, we use average half-hourly consumption profiles over more recent timeframes with similar characteristics and apportion energy based on floor area.

3. Estimation based on robust historical data

Where actual data is not available for the current reporting period, but there is reliable historical data available for that specific site or activity, we estimate consumption using those specific intensity factors. For example, at a site we operate, the average energy intensity based on floor area (kWh per m²) from the previous reporting period will be taken and extrapolated to represent the current reporting period.

4. Estimation based on a representative proxy

Where no reliable historical or average data exists, we estimate consumption using intensity metrics derived from comparable sites within our portfolio or comparable activities (e.g. kWh per m² for similar building types). Reference sites are selected based on their operational similarity and data quality/completeness.

All climate impact data that is estimated across our Group reporting is clearly identified within internal records.

Data quality and controls

We maintain a structured control environment across many parts of Currys Group, which we continue to develop and improve to ensure the completeness and accuracy of all Group non-financial reporting information. Our approach is one of continuous improvement, with data quality and controls refined each year as data processes mature.

Data quality checks

Data submitted by internal data owners undergoes a series of check points during review to ensure high data quality. These checks include:

- Completeness checks to confirm all data has been provided.
- Variance analysis against previous year performance, including exploring operational drivers for any significant changes.
- Cross referencing against third-party data sources and internal operational information.

Where issues are flagged, data owners investigate and resubmit corrected data.

Control environment

Across the business, environmental key performance indicators (KPIs) are prepared and reviewed by skilled and experienced colleagues. Clear roles and responsibilities exist for data owners and reviewers for both e-waste and GHG emissions, supported by documentation processes and regular oversight.

Examples of specific control environments in each region are provided in the following sections:

Currys – Group:

- Group-wide topic groups meet regularly to review reported information, improve data quality and to share best practice.
- Environmental performance is reviewed on a monthly (for e-waste) or quarterly (for GHG emissions) basis at Group level by an interdisciplinary group of experienced colleagues, with a strong understanding of the relevant topic and processes. Historic datasets,

business trends and third-party data is used to validate reported values.

- Data is reported quarterly for Scope 1 and 2 emissions and monthly for e-waste to senior management and reviewed at Group Sustainability Leadership Team (GSLT) meetings. The GSLT escalates progress and recommendations to the Executive Committee and Board as required.
- The Group ESG team retain responsibility for data included in the ARA, following calculation and sign off from the GSLT and Audit Committee, ensuring its accuracy and governance.
- The calculation of GHG information is managed through automated processes, reducing manual data management risks.

Currys – UK&I:

- Data is reported quarterly for emissions and monthly for e-waste to senior management and results are interrogated at topic working group meetings and UK&I governance meetings.
- Emissions information for both Scope 1 and 2 is collated and calculated by a specialist third-party, Sustainable Energy First (SEFirst), who also conducts bill validation and energy management services.
- Emissions information for Scope 3 is reviewed and calculated by a specialist third-party, SE Advisory Services.
- The Group ESG team owns responsibility for collating emissions and e-waste data from the teams across UK&I.

Currys – Nordics:

- Data is reported quarterly for Scope 1 and 2 emissions and monthly for e-waste to senior management and results are interrogated at topic working group meetings and Elkjøp governance meetings.
- Elkjøp's Environmental Control owns responsibility for collating emissions and e-waste data from across the Nordics.

Calculation methodology

All our GHG emissions are calculated using the following general formula, applied consistently across all scopes and emission sources:

Emissions Formula	$\text{Activity Data} \times \text{Emission Factor} = \text{GHG Emissions}$
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GHG emissions are reported on in terms of carbon dioxide equivalent (CO₂e). This is the standardised unit of measurement to compare the 7 main GHGs that contribute to climate change, as set by the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃).

Different activities emit different GHGs, and the different GHGs have varying potencies based on their Global Warming Potential (GWP). The GWPs used in the emission factor databases we use are based on the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) over a 100-year period.

Emission factors

We use emission factors that correspond most closely to the reporting period each year. This means, where possible, we apply the 2025 conversion factors. Where 2025 factors are not available, we apply the most recently available dataset.

Across the Group, we use the UK Government's GHG conversion factors for company reporting published by the Department for Energy Security and Net Zero (DESNZ), as well as factors published by the Association of Issuing Bodies (AIB), the Carbon Data Intelligence (CaDI), Watershed's CEDA database and supplier-specific emission factors, depending on the data available. All emission factor sources in use are provided at Appendix A.

Restatement policy

There are a number of prompts for Currys to restate previously reported environmental data where material changes are identified after publication.

Restatements ensure that our reported emissions remain comparable over time and aligned with the GHG Protocol.

Triggers for restatement:

A restatement will be made if any, or a combination of the following occurs and has a material impact on our previously reported disclosures. We define a material impact a change that exceeds the threshold of a 5% change of the category total (e.g. total Scope 1, 2 or 3 emissions).

- **Structural changes to the organisation:** Including acquisitions, divestments, mergers and significant operational changes, such as insourcing/outsourcing or changes to goods and service offerings.
- **Identified errors:** Such as incomplete activity data, errors in calculation methodologies or the incorrect application of emission factors.
- **Changes to data sources of methodologies:** Where updates to data sources, calculation methodologies or emission factors result in material change to previously reported emissions.
- **Availability of improved or more accurate data:** For example, where estimate data is replaced with actual data and the difference is material.

Restatement approach

Where a restatement is triggered, we will re-baseline emissions in accordance with the GHG Protocol, adjusting the base year and all subsequent reporting years where required. This will be disclosed in the affected financial years ARA, including the nature and impact of the restatement.

For the 2025/26 financial year, no restatements of prior year GHG emissions were identified or required within Scope 1 or 2 emissions or e-waste categories.

Following the Restatement Policy above, we are required to restate our Scope 3 emissions for the prior year (FY25) and the baseline year (FY20), more information on this is disclosed below.

Boundary and methodology changes

Each year, we review our organisational and reporting boundaries, as well as our calculation methodologies, to ensure they remain aligned with the GHG Protocol and reflect the structure and operations of the Group.

For 2025/26 the organisational and operational boundaries have remained consistent with the previous year of reporting. However, there have been several methodology changes, due to the changing nature of emissions reporting and best practice, and our commitment to continuous improvement in data accuracy. These changes, their associated impacts and whether they trigger a restatement are explained below. Restatements due to methodology changes are common and accepted practice under the GHG Protocol, Scope 3 in particular is subject to restatements due to its complexity, state of maturity and the need to standardise methodologies.

Change	Description	Impact on emissions
Scope 2. Electricity: Updated source of electricity factors for non-UK electricity consumption.	In FY26, we have applied an emission factor change to our non-UK electricity consumption, moving from International Energy Agency (IEA) electricity emission factors to Carbon Data Intelligence (CaDI) dataset. This methodological change reflects a move from IEA to CaDI grid-average carbon factors for our Scope 1 and 2 partners, Sustainable Energy First (previously Inenco), following a review of the available datasets to ensure the most appropriate and consistent representation of emissions.	Results in an estimated change of +573 tCO ₂ e using a location-based approach, which is 3% of the total location-based Scope 2 emissions and less than 0.01% of our total emissions. This change does not require a restatement in our previous Scope 2 emissions, following the guidance of our Restatement Policy.
Category Total Impact	Not material (<5% of the category total) and therefore does not require a restatement.	
Scope 3 Category 1. Purchased Goods and Services: Correction in the methodology for calculating emissions for FY25.	In FY26, we identified a correction required in the calculations of our FY25 purchased goods and services data. The reason for this restatement was due to a misunderstanding around the type of spend in last year's purchase ledger. We have now confirmed the spend is exclusive of VAT and have updated the applied CEDA emission factors accordingly.	Results in a +4% increase in emissions compared to the previously reported Scope 3 category total in FY25. On its own, this does not trigger the need for restatement, however, due to wider Scope 3 restatements (see below) we have decided to restate these prior year emissions to ensure we are reporting the most accurate dataset available. This methodology change also applies prospectively for our FY26 emissions.
Scope 3 Category 11. Use of Sold Products: Updated due to a change in calculation guidance.	The reason for restatements in Category 11 is the removal of Well-To-Tank emissions to align with the most up to date relevant guidance, including recent SBTi guidance to align with the GHG Protocol, which states that Category 11 emissions "includes the Scope 1 and 2 emissions of end users" and that required emission factors cover the "combustion emission factors of fuels and electricity".	Results in a -20% decrease in emissions compared to the previously reported Scope 3 category total in FY25 and a -14% decrease in our baseline year (FY20). This methodology also applies prospectively for our FY26 emissions.
Category Total Impact	Material (>5% of the category total) and therefore requires a restatement, applying to baseline, prior year and current year.	

For 2026/27 reporting, we anticipate a change in organisational boundary as Elkjøp acquires Eplehuset, an Apple Premium Partner. With 25 stores across Norway, this is not anticipated to create significant changes to our environmental metrics and is expected to be an immaterial change below our 5% threshold, triggering a restatement of prior years. However, this will be assessed and documented in FY27.

3. Energy and Scope 1 & 2 Emissions

Our energy consumption and Scope 1 and 2 GHG emissions form the core of our operational footprint. They relate to the activities of Currys for the given reporting period, as required by the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 ('the 2013 Regulations') and the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 ('the SECR Regulations'). Scope 1 and 2 emissions cover the energy we consume in the buildings and vehicles we operate and represents the emissions we have the most control and influence over. Ensuring a high quality Scope 1 and 2 dataset is central to our climate reporting.

General methodology

We collect and report our energy and emissions data in line with the UK Government's Environmental Reporting Guidelines (ref. PB 13944, June 2019).

To support accurate and efficient data capture, we work with SEFirst, our specialist energy management provider. Their responsibilities include:

- **UK&I:** Bill validation and energy data management.
- **Group:** Collation, calculation and summary of all Scope 1 and 2 data, including processing datasets from the Nordics ensuring consistency.

Internal teams contribute by collecting remaining Scope 1 estimated by SEFirst during the calculation of annual Group Scope 1 and 2 emissions data (including refrigerants and transport fuels) across UK&I. For Elkj p, the Environment Controller collates the raw data in partnership with key suppliers. The Group ESG team reviews outputs, consolidates Group data for the ARA, and oversees governance through quarterly reporting to the GSLT.

Operational boundary

Currys' reports Scope 1 and 2 using the operational control boundary set out in the Introduction, covering energy use and direct emissions from sites and assets we operate. For these scopes, this boundary includes:

Sites: Energy, fuel and refrigerant use in all retail stores, distribution and repair centres, and other sites where the Group manages day to day operations and

controls energy use. This includes leased sites, where the landlord owns the building, but we maintain operational control. Sites or assets under our operational control at any point in the reporting year are included for the period they were operational.

- **UK&I:** Operational control is assessed based on whether Currys pays the energy bill for the site, or where Currys operates the relevant control equipment, e.g. temperature controls.
- **Nordics:** Operational control is assessed separately for electricity, district heating and refrigeration due to varying control over these sources:
 - **Electricity:** Reported on for all locations, regardless of store type.
 - **District heating:** Reported on for locations where Elkj p directly pays for or operates the relevant control equipment. As a result, 86 stores in large shopping centres or multi-operator environments (including 55 PhoneHouse locations) are excluded from district heating reporting.
 - **Refrigerants:** Reported on for locations where we are responsible for maintenance and bear the costs of refrigerant top-ups, therefore we have operational control rather than a 3rd party, this covers only our locations across Denmark.

Other assets: Fuel and energy use in company-operated vehicles, including delivery fleets, service vans, company cars or other fuel-using assets under our operational control. This includes leased vehicles where we are responsible for fuelling and maintenance.

Missing data and estimation procedure

Any data estimation follows the missing data and estimation procedure, using the data hierarchy, as outlined in the Introduction.

Reporting frequency and control

Data is gathered monthly or quarterly and reported on annually in our ARA. SEFirst produce a quarterly Energy and Scope 1 and 2 statement to Currys Group. To ensure accuracy, each quarter, all data for the year-to-date is reassessed to ensure we capture any retrospective changes. At the end of the year, the full year reports are then assessed, not just the Q4 reports.

Detailed calculation methodology

This section sets out the detailed calculation methodologies applied to our energy consumption and Scope 1 and 2 GHG emissions. In line with the GHG Protocol Scope 2 Guidance, we report both market-based and location-based emissions in our ARA:

- The market-based method reflects the emissions from electricity purchases that Currys has purposefully chosen, including any contractual renewable energy arrangements such as Renewable Energy Guarantees of Origin (REGO) and Guarantees of Origin (GOs) certificates or Power Purchase Agreements (PPAs).
- The location-based method uses grid average emission factors for the countries and regions that we purchase electricity, reflecting the average energy generation intensity of the region.

The market-based value is used for performance tracking against our climate targets, while the location-based provides transparency on the underlying grid intensity of the regions we operate.

Energy consumption and intensity ratios

Description	Data sources & methodology	Scope/exclusions	Unit of reporting
Total energy consumption	<i>Of which operation of facilities:</i> For stationary combustion of fuels, including natural gas and oil consumed in boilers at our facilities, data is collected through a combination of billing and invoices. Due to the inherent unreliability of gas invoicing data, Currys estimates missing or incomplete gas consumption data in accordance with the data hierarchy methodology outlined in Section 2. For our purchased energy, including purchased electricity and heat through communal heating systems, data is collected through a combination of billing and invoices. <i>Of which mobile combustion of fuel:</i> For transport energy consumption, data is calculated through a combination of fuel type and volume used, and vehicle type and distance travelled. Where available, we use actual fuel-based consumption data rather than distance-based activity data. Conversion to kWh has been calculated using the UK Government's GHG conversion factors for company reporting, which include fuel property conversion factors, irrespective of country.	We disclose on all energy required under the UK Government's SECR requirements, as defined in our operational boundary approach. This includes retail facilities, offices, operated distribution or service centres, owned and operated fleet and employee-owned vehicles used for business travel. Franchisee operations in our Nordics business are not included.	Our internal database records energy consumption in kWh. Externally, we publicise energy consumption in GWh to improve comparability and simplify disclosure.

Intensity ratio: Energy consumption	Energy consumption data is converted into MWh and divided by total internal floor area of all facilities in our operational control (per 1000 ft ²), to create an energy consumption per floor area intensity ratio.	Floor area data is reported in total gross internal floor area (ft ²). This includes all properties that were fully or partially operational during the reporting year. Where the lease or other data source does not distinguish internal floor area from other communal space, the whole area may be disclosed.	MWh / 1,000 ft ²
Intensity ratio: GHG emissions	Total absolute Scope 1 and 2 GHG emissions (both location and market based), as described below, divided by total floor area (per 1000 ft ²).	Floor area defined as above.	tCO ₂ e / 1,000 ft ²
Total renewable energy purchased or generated	Renewable energy consumed includes all electricity which is consumed, as across the Group, we source 100% renewable electricity for all properties through supplier contracts, Renewable Energy Guarantees of Origin (REGOs) and Guarantees of Origin (GOs).	Renewable energy consumed is included within reporting scope.	GWh

Scope 1 and 2 emissions

Unit of reporting: '000 tonnes CO₂e

Description	Data sources & methodology	Scope/exclusions
Absolute Location-Based GHG emissions	GHG emissions based on our complete Scope 1 and 2 data sources (listed below), using the location-based method, as defined on page 7. Absolute location-based emissions have been calculated using the listed emission factors in Appendix A. This includes the UK Government's GHG conversion factors for both the UK&I and Nordics Scope 1, and UK Scope 2. For Scope 2 energy consumption outside of the UK, we use a combination of location-based grid average figures published by the Carbon Data Intelligence (CaDI) and region-specific district heating factors.	We disclose on all Scope 1 and 2 emissions from within our operational boundary, as defined on page 1. This includes all retail facilities, offices, operated distribution or service centres, owned and operated fleet and employee-owned vehicles used for business travel. Franchisee operations in our Nordics business are not included.

Absolute Market-Based GHG emissions	GHG emissions based on our complete Scope 1 and 2 data sources (listed below), using the market-based method, as defined on page 7, which reflects emissions from electricity sources that we have selected. Our calculation methodology follows the methodology for location-based emission reporting for Scope 1. For Scope 2, where our electricity suppliers across the Group have provided auditable Renewable Energy Guarantees of Origin (REGO) certificates showing our purchases are 100% renewable, we have applied a zero emissions factor in line with the latest GHG Protocol Scope 2 guidance. Where REGOs are not evidenced, residual emission factors published by the Association of Issuing Bodies (AIB) are applied. Energy usage in leased facilities across Norway, Denmark, Finland, Sweden, where electricity supply details are not disclosed by the landlord or is part of a combined property fee, is reviewed and evidence of renewable supply is sought. Where the origin of supply cannot be confirmed as renewable, we treat the electricity as having standard grid carbon intensity and purchase REGOs to cover this consumption at year end. This means that we source a 100% renewable electricity supply across the Group.	As above.
Scope 1 emissions		
Stationary combustion	Stationary combustion is the combustion of fossil fuels in non-mobile equipment operated by Currys, this includes: - Natural gas used in boilers, based on meter readings or invoices. We estimate missing or incomplete gas consumption data in accordance with the data hierarchy methodology outlined in Section 2. - Oil and LPG used for heating, based on fuel delivery invoices. We began the year with 6 sites using LPG or heating oil and have now transitioned all of them to heat pumps, meaning there will be no oil/LPG bills in FY26/27. For stationary combustion emissions, we use the UK Government's GHG conversion factors for both the UK&I and Nordics, as no suitable regional or government issued emissions factor databases are available for the Nordic countries.	Includes stationary fuel emissions from all facilities under our operational control. Excludes emissions from facilities where the landlord has operational control, as determined on page 1. We exclude gas consumption at 5 Nordic sites, alongside geothermal energy at 4 Nordic sites, where we do not have operational control over the supply and therefore deem them outside of our operational control boundary. Oil invoices are provided monthly, so the whole of April 2025 was reported in FY24/25. There were no invoices for April 2026 due to our transition away from oil and LPG.

Mobile combustion	Mobile combustion is the burning of fossil fuels in mobile engines, such as those in vehicles or other equipment that Currys operate. Emission sources include diesel, petrol and biodiesel HVO consumed across our delivery fleet, service fleet, plant/machinery and company vehicles. Where possible, this is based on litres used directly, via fuel card or expense claim data from Concur. AllStar Fuel card data and Concur expense claim data is collected each quarter and provided to SEFirst for calculation. In a small number of cases where fuel consumption data is not available, we use recorded distances and vehicle types to calculate our emissions. For conversion into GHG emissions, we use the UK Government's GHG conversion factors for both the UK&I and Nordics, as per Appendix A.	Includes mobile fuel emissions from all owned or operated vehicles, plant and machinery. Emission sources include company owned/leased vehicles (commercial fleet and company cars), and any forklifts or other plant used at our facilities. AllStar Fuel card data does not allow for the separation of private and business mileage for company car users and therefore all fuel card data is included in Currys Scope 1 direct emissions, despite some of these emissions relating to personal vehicle mileage rather than company travel. We estimate that this amounts to an insignificant proportion (i.e. less than 4%) of our total scope 1 reported emissions. Any business travel that is not claimed via fuel card or expenses information is considered de minimis and is therefore excluded.
Fugitive emissions	Fugitive emissions are refrigerant leakage from cooling systems. All refrigerant (or 'F-gas') consumption is based on the net total of recorded F-gas top-ups and recovered refrigerants made by maintenance teams at the time that such top-ups occur, provided to both Currys Facilities team and to our reporting partner SEFirst. In the UK&I, we partner with VINCI Energies to provide maintenance to our HVAC systems, they collect and store this data and provide F-gas reports. We apply the UK Government's GHG conversion factors for both the UK&I and Nordics, as per Appendix A.	Includes all F-gas top-ups for facilities within our operational control. We are in the process of upgrading HVAC systems across some of our facilities. We only report on potential loss to the atmosphere and therefore, any gas contained within old retired systems will be under the operational control of VINCI.

Scope 2 emissions		
Purchased energy	For our purchased energy, including purchased electricity and energy or heat through district heating systems, data is collected through a combination of billing and invoices. This data is typically reported monthly but does vary by site and country. Missing or incomplete electricity consumption data is estimated in accordance with the data hierarchy methodology outlined in Section 2. We report on both location- and market-based emissions using relevant emission factors, as disclosed on page 9, following the latest GHG Protocol Scope 2 guidance. For district heating systems, region-specific district heating factors, as listed in Appendix A.	Includes purchased energy at all facilities within our operational control. Sites with district heating are considered within scope where Currys maintains relevant equipment and directly pays for heating. Where this is managed by a third party, these sites are deemed as outside our operational control.
Electric vehicles	Electric vehicle electricity consumption is accounted for based on where the charging occurs: Charging at our operated facilities: Electricity is captured within Scope 2 purchased electricity and included in site-level meter data. External charging: Electricity consumed through our installed home chargers or public EV charging networks is recorded separately using charging app data and employee reimbursement records. To ensure this electricity is matched with 100% renewable electricity supply for market-based reporting, additional REGOs are purchased to cover all externally charged EV consumption. In both these cases, we access kWh consumption data. For any electric vehicles where we do not have access to kWh consumption data, including company vehicles in the Nordics, we use distances and vehicle types to calculate our emissions. We report on both location- and market-based emissions using relevant emission factors, as disclosed on page 9, following the latest GHG Protocol Scope 2 guidance. Vehicle and distance-based emission factors are taken from the UK Government's GHG conversion factors for both the UK&I and Nordics, as per Appendix A.	Includes all electric vehicles within our operational control, including a growing commercial van and company car fleet.



4. Waste, Recycling and Reuse

We recognise the pressing need to use resources more efficiently and to support circular business models. Our approach focuses on reducing our environmental impact and waste generated in line with the Waste Hierarchy, focusing on preventing waste, increasing reuse and improving recycling performance. We are also taking action to extend the life and circularity of technology through repair, recycling and reuse.

General methodology

Waste type, weight and disposal method are recorded through waste reports provided by our waste management suppliers. Data is generated by actual weights recorded at weighbridge corresponding to waste collection tickets, where this is not possible, we use estimated weight based on similar contractor type and waste type.

Operational boundary

Waste data covers all our operations across the UK, ROI, Sweden, Norway, Finland, and Denmark, including stores, warehouses and offices where we have operational control over the waste management provider at that site.

Stores and offices which have operational waste management provided through their landlord or property management provider are not included due to poor visibility of waste data relating specifically to our operations. This does not include e-waste data as this is all backhauled centrally and managed by us regardless of store.

Missing data and estimation procedure

Where actual waste weight data is not available for facilities within our operational control, data estimation follows the missing data and estimation procedure, as outlined in the Introduction. This includes using estimated waste based on average contractor values and waste types and using standardised Protocol weights. A common example of this is for our small mixed electrics category under our Waste Electrical and Electronic Equipment (WEEE), for more information see the following in depth calculation methodology table.

Reporting frequency and control

E-waste data is gathered weekly or monthly internally depending on the type of data. This is then reported monthly to senior management and results are interrogated at topic working group meetings and UK&I governance meetings. We report on these figures publicly annually via our ARA.

For datasets only available monthly, information was collected for the whole of the month of May 2025 through to April 2026.

Detailed calculation methodology

Description	Data sources & methodology	Unit of reporting
Landfill diversion	Weight by waste stream (e.g. general waste, dry mixed recycling, organic waste, and other ad-hoc waste streams) are provided monthly by our service provider in waste reports. This data is taken to provide an annual summary across all our sites which is used to calculate diversion rates. The tonnage diverted from landfill is provided by our service provider based on the diversion rate of the waste transfer depot our waste goes back to and by analysis of our specific waste composition. In the Republic of Ireland, our service provider for general waste and dry mixed recycling provides tonnage data collected from each site with volume sent for recycling or recovery (energy from waste). For single stream materials baled or bulked onsite (cardboard, plastics, EPS, wood and metal), weekly tonnage data is obtained through weighbridge tickets for containers that are emptied on exchange, or artic trailers collecting baled material. Diversion outcomes are provided by the recycling partners contracted for each stream. The sum of these datasets is then used to calculate a total diversion from landfill tonnage and percentage.	Percentage (%) diverted from landfill
E-waste data: E-waste data is provided from our service provider for each country, plus trade-in units collected and sent to our repair centres.		
UK&I e-waste	In the UK, e-waste data is provided by DHL Envirosolutions, who collect our e-waste and transport it to the recycler. DHL provide weekly e-waste reports covering all recycling locations throughout the UK, this data undergoes several checks (e.g. waste audits) and compliance stages, including an annual audit carried out at each recycling site. The UK dataset is split between Big Box (BB), Small Box (SB) and Trade-in units. For each category, the actual units delivered is counted, excluding SB mixed electricals and some BB items (including microwaves) where we use standardised protocol weights to estimate the number of units. The protocol weight is provided by DHL and is based on actual physical counts at 1-2 sites per year, the protocol weight has not materially changed year-on-year as a result of these counts. When changes occur from counts, they are not retrospectively applied where the change is not material or not due to an error in the previous protocol weight, unless appropriate to do so. This is because e-waste item weights are expected to alter overtime as products evolve.	Units of e-waste recycled and reused
ROI e-waste	In the ROI, e-waste is managed differently under the EU WEEE Directive. This means our approach is slightly different from the UK, and Currys does not take ownership of the collected e-waste. Instead, all collected e-waste ownership transfers to the approved compliance schemes – European Recycling Platform (ERP) Ireland and WEEE Ireland – who are responsible for collection, transport and treatment. ERP/WEEE Ireland collect e-waste directly from our sites and manage all downstream processing, they provide us with data monthly. For our e-waste units collected in Ireland, the protocol weight used is based on UK average data.	Units of e-waste recycled and reused

Nordics e-waste	In Denmark and Sweden e-waste is collected by our service provider, Recipo, who provide a monthly report showing the total collection per e-waste type (covering TVs, small mix, large domestic appliances and cooling equipment). In Finland, we work with 2 service providers, Kusakovsky and Tramel, who send monthly reports with a consistent breakdown. In Norway, we have access to Greentrack e-waste portal where the Environment Controller downloads the data directly each month. All reports are summarised by the Environment Controller showing the collection per country by weight. Weights are converted into units using figures from Nordic e-waste sampling.	Units of e-waste recycled and reused
% of e-waste collected by UK retailers	Our total e-waste volume collected and recycled each year, provided by our e-waste management providers, is compared against the total e-waste volume reported by the UK Government ¹ under Regulation 43 (WEEE returned by distributors). This provides our percentage share of total retailer/distributor collections.	Percentage (%)

¹ UK Government, Environment Agency: Waste electrical and electronic equipment (WEEE) in the UK (<https://www.gov.uk/government/statistical-data-sets/waste-electrical-and-electronic-equipment-weee-in-the-uk>)

5. Scope 3 Emissions

Scope 3 emissions are consequences of our organisation's activities but arise from sources that are not within our operational control, i.e. from sources that are owned or controlled by other organisations within our value chain, including the emissions associated with the creation, use and end of life of every product we sell.

These emissions represent over 99% of our total emissions. We take a holistic approach to measuring and reducing these environmental impacts, as assessing Scope 3 helps us to identify hotspots and take steps to lower our impact across our upstream and downstream activities.

General methodology

The GHG Protocol provides a systematic framework of 15 distinct reporting categories for Scope 3 and requires companies to quantify and report Scope 3 emissions from each relevant category. We collect and report on emissions data from all relevant Scope 3 categories (as defined by the operational boundary outlined below), working with SE Advisory Services to analyse data across the UK&I and the Nordics. Internal teams are responsible for data collection across the business and from relevant suppliers. The Group ESG team reviews outputs, consolidates Group data for the ARA, and provides progress updates to the GSLT.

Our most material Scope 3 categories are Category 1. Purchased Goods and Services and Category 11. Use of Sold Products, together these contribute over 98% of our total emissions.

Operational boundary

We assess relevance using the GHG Protocol definition of a relevant Scope 3 category as an activity that takes place as part of the company's business operations, supply chain or product lifecycle. Once a category is determined to be relevant, we apply a materiality threshold of 5% of our total emissions, in line with our Restatement Policy threshold outlined in Section 2.

Exclusions

On this basis, the GHG Protocol Scope 3 categories we exclude from our reporting are Categories 2, 8, 10, 13, 14 and 15. We will continue to reassess our boundary and exclusions based on our business activities and materiality criteria. See the detailed calculation methodology table for further details and justification.

Missing data and estimation procedure

Scope 3 data accounting is inherently constrained due to scientific uncertainty and the indirect nature of these emissions. This results in evolving methodology and improvements over time, and a reliance on secondary data and assumptions. We follow current industry standards and best practice and aim to collect as much accurate primary data as possible to continually improve our Scope 3 estimations. However, the use of secondary data sources, estimates and assumptions is required to quantify emissions.

Any Scope 3 data estimation follows the missing data and estimation procedure, using the data hierarchy, as outlined in the Introduction. In these Scenarios, we apply industry-standard emission factors and allocate emissions based on spend or proxy activities.

Reporting frequency and control

Scope 3 data is gathered and reported on annually in our ARA.

Detailed calculation methodology

Unit of reporting: '000 tonnes CO₂e

Scope 3 category	Data sources & methodology	Scope/exclusions
1. Purchased Goods and Services	Definition: All upstream (i.e. cradle-to-gate) emissions from the production or products (both tangible and intangible) purchased or acquired in the reporting year. Data inclusion: Includes all emissions from the Goods For Resale (GFR) and Goods Not For Resale (GNFR) purchased by Currys, based on spend extracted from the relevant systems across the Group over the reporting period. Methodology: Categorised spend is provided, including brands, product names and quantities purchased (where available). This enables the following calculation hierarchy to be applied, in order of preference: Supplier-specific approach: Emissions calculated using normalised supplier revenue and Currys-specific spend, sourced from Suppliers' emissions reporting data. SE Advisory Services uses a proprietary tool that is used to calculate supplier-specific emission factors using licensed databases (such as Carbon Disclosure Project, CDP, and FactSet) and their revenue figures from the same reporting year. Where CDP submission data is used, Scope 3 upstream emissions are used in the supplier-specific calculations. Where categories marked by the supplier in their as 'Relevant, not yet calculated', our reporting partner SE Advisory Services calculates a proxy based on their sector. Where categories are marked as 'Not relevant' or 'Not applicable', no proxy is calculated. Spend-based approach: Where supplier-specific data is not available, emissions are calculated using spend-based emission factors from the CEDA database (CEDA Global, 2025). In situations where CEDA factors are not available for specific categories, average intensity based on sectors (kgCO₂e/£) are applied. Revenue from Elkjøp is converted using the European Central Bank database of exchange rates for conversions https://www.ecb.europa.eu/.	Includes all upstream (cradle-to-gate) emissions from purchase of goods and services in the reporting year, as well as all upstream (cradle-to-gate) emissions from the purchase of capital goods (see below). Supplier spend is screened to exclude data which is otherwise included in other Scope 1, 2 or 3 categories, ensuring no double-counting. For example, electricity spend is captured by primary data in Scope 2; and business travel spend is captured by primary data in Scope 3, category 6. For the UK&I only, in our FY25 and FY26 reporting our purchase ledger datasets have been less detailed than previously reported, due to changes in our systems. This data has lacked the detailed breakdown of the weight and volumes of exact products we buy by brand and product type, and instead only breaks it down by supplier. We have instead used an assumption of this breakdown for our FY24 reporting, however, we aim to source and include this data in the next reporting cycle.
2. Capital Goods	Definition: Upstream emissions from the production of capital goods purchased or acquired in the reporting year. Emissions from the use of capital goods are accounted for in either Scope 1 (e.g. through fuel use) or Scope 2 (e.g. through electricity use), rather than in Scope 3. Data inclusion: According to the GHG Protocol, companies should follow their own accounting procedure to determine whether to account for a purchased product as a capital good in this category or under category 1. Following this recommendation and based on Currys financial accounting, the emissions related to capital goods are already included under purchase ledgers used in category 1 emission calculations.	

3. Fuel and Energy Related Activities	Definition: Includes emissions related to the production of fuels and energy purchased and consumed in the reporting year that are not included in Scope 1 or 2. Data inclusion: Includes all fuel and energy related emissions, using the primary consumption data used to calculate our Scope 1 and 2 emissions, associated with: - The upstream Well-To-Tank (WTT) emissions associated with the extraction, production and transportation of purchased fuel and fuels consumed in the generation of energy (e.g. electricity or district heating) we purchase. - The Transmission and Distribution (T&D) emissions from the generation and upstream impacts of energy, steam, heat and cooling that is lost in the T&D system, e.g. electricity lost through the national grid through electrical resistance in conductors. Methodology: Data used in Scope 1 and 2 calculations is converted into fuel and energy related emissions using the UK Government GHG Conversions and the International Energy Agency (IEA) database for non-UK electrical WTT and T&D losses. The emissions are calculated following a location-based approach.	This category is deemed immaterial based on our threshold of 5% of emissions, but is included in our GHG inventory as a key area where we have direct operational control over the sources. Includes emissions related to all purchased fuels and energy, including vehicle mileage, as per our data included in Scope 1 and 2. Excludes emissions from the combustion of fuels or generation of electricity consumed because they are already included in Scope 1 and 2.
4. Upstream Transport and Distribution	Definition: Includes emissions from the transportation and distribution of products purchased in the reporting year, between tier 1 suppliers and our own operations in vehicles not owned or operated by us, as well as third-party transportation and distribution services not within our operational control. Transportation and distribution in our own vehicles and those within our operational control are included in our Scope 1 and 2 emissions. Data inclusion: This includes: - Shipping activities to ports of entry - Transportation from ports of entry to hubs - Combined delivered into distribution hubs, retail branches and home delivery depots - Warehousing services in the UK&I In the UK&I we partner with Maersk to manage our cargo from global vendors and GHO to manage our omnichannel supply chain logistics. Methodology: The UK Government GHG Conversion Factors are used to calculate emissions from fuel consumption and distance travelled. In addition, spend-based emission factors (CEDA Global, 2025) are applied to the warehousing for the UK&I. The emissions are calculated on a Well-To-Wheel (WTW) basis, which includes both WTT and Use Phase (Tank-To-Wheel) emissions.	This category is deemed immaterial based on our threshold of 5% of emissions, but is included in our GHG inventory as a commercially critical component of our supply chain emissions, and an area where we can influence supplier practices and logistic optimisation. Warehousing spend is not reported separately in the Nordics, so associated emissions are included in category 1.
5. Waste Generated in Operations	Definition: Includes all emissions from third-party disposal and treatment of waste generated in our owned or controlled operations in the reporting year, including both solid waste and liquid waste.	This category is deemed immaterial based on our threshold of 5% of emissions, but is included in our GHG inventory as a commercially and strategically relevant

	Data inclusion: We include waste data from all countries of the Groups operations by volume (tonnage) based on the respective waste disposal methods used for each waste type. This includes the operational waste from our stores, CSCs and other facilities, as well as waste collected from customers (including e-waste collected for recycling and reuse and packaging). Where FY26 datasets were unavailable at the time of calculation, including ROI waste, FY25 data was used as a proxy. Methodology: For all countries, the weight of waste is multiplied by the appropriate UK Government GHG Conversion Factor to calculate emissions.	category, and a key operational priority where we have control over reduction initiatives and circular economy principles. Emissions from wastewater treatment are excluded, this is deemed immaterial to Currys' GHG inventory.
6. Business Travel	Definition: Includes all emissions from the transportation of employees for business related activities in vehicles owned or operated by third parties, such as aircraft, trains and passenger cars. Data inclusion: Currys' business travel emissions calculation covers all business travel activities not included in our Scope 1 and 2 data, including air and rail travel based on distances and mileage in private or hired vehicles used for business purposes. Methodology: Emission factors from the UK Government GHG Conversion Factors are applied to the distance travelled or fuel consumption reported by transportation type, in order to calculate the total emissions.	This category is deemed immaterial based on our threshold of 5% of emissions, but is included in our GHG inventory as a direct employee and operational control. For the Nordics, due to data availability, only employee owned vehicles and air travel is included here. All other emissions related to business travel (like rail and bus travel) are calculated in category 1, based on spend.
7. Employee Commuting	Definition: Includes all emissions from the transportation of employees between their homes and their worksites, as well as emissions from employees working remotely. Data inclusion: A commuting survey was conducted in 2021/22 for UK&I employees, as this is deemed an immaterial area, we prioritise data improvements in other Scope 3 categories and will redo this survey periodically or under any key operational changes. For the UK&I and the Nordics, updated numbers of employees are provided each year to calculate emissions from home working and commuting. Methodology: For the UK&I, UK Government GHG Conversion Factors are applied to survey data. For the Nordics, commuting is based on the commuting model developed by SE Advisory Services. The model uses expected commuting types and regional transport activity data to estimate the total distance travelled by public and private transport for employees. SE Advisory Services' working from home model is also used to calculating the home working emissions. The model uses the expected electricity and natural gas consumption during office hours in an employee's house to estimate emissions, for the number of employees not working from the company's premises. For the Nordics, it is assumed the WFH % is the same as in the UK&I. UK Government and IEA emission factors are used to calculate emissions.	This category is deemed immaterial based on our threshold of 5% of emissions, but is included in our GHG inventory as an important engagement area.

8. Upstream Leased Assets	Definition: Includes emissions from the operation of assets that are leased in the reporting year and not already included in Scope 1 and 2 emissions. Data inclusion: This category is determined not relevant to Currys' GHG inventory. Due to our Scope 1 and 2 operational control boundary, Currys only relevant upstream leased assets with Scope 3 emissions are a small number of leased sites where energy is supplied and operated by the landlord. These emissions do not meet our materiality threshold of 5% and are not included due to data availability limitations. This will continue to be reassessed in future years.	
9. Downstream Transportation and Distribution	Definition: Includes emissions that occur from transportation and distribution of sold products in vehicles and facilities not owned or controlled by the company in the reporting year. Data inclusion: Within all our operations, we use a number of delivery companies that we outsource our customer delivery to for large and small items. Where supplied, supplier specific data is used to calculate the emissions per parcel, including in the Nordics where this is calculated from an average using fleet emissions data from Nordics company owned vehicles. Where this is not available either distance travelled or fuel consumed is used (depending on the delivery partner). Methodology: Emission factors from the UK Government GHG Conversion Factors are applied to calculate total emissions. The emissions are calculated on a Well-To-Wheel (WTW) basis, which includes both WTT and Use Phase (Tank-To-Wheel) emissions.	This category is deemed immaterial based on our threshold of 5% of emissions, but is included in our GHG inventory as a commercially critical component of our supply chain emissions.
10. Processing of Sold Products	Definition: Includes emissions from processing of sold intermediate products (products that require further processing, transformation or inclusion in another product before use) by third parties (e.g. manufacturers) subsequent to sale by the company. Data inclusion: This category is determined not relevant to Currys' GHG inventory. Currys sells primarily end products ready for consumer use, requiring no further processing or transformation. Our customer returns facility in Newark is the only processing operation, its emissions are captured within Scope 1 and 2, as well relevant Scope 3 categories, making this category negligible.	
11. Use of Sold Products	Definition: Includes emissions from the use of goods and services sold by the company in the reporting year, including the Scope 1 and 2 emissions from end users. Data inclusion: Includes all products sold by the Group that consume energy in their use phase. Volumes and types of products sold is extracted from Currys financial and technical product systems. Methodology: Products are grouped into subcategories, categories and families and then mapped to product information for carbon impact calculation. Energy ratings and product lifetimes are determined using (in order of preference): Primary data: Supplier-provided product specification. Secondary data: Publicly available product specific estimations, e.g. from academic research, industry research or publications, etc.	Products that consume no energy throughout their lifecycle are excluded from the calculations. When a range is given on a products energy rating, the maximum of the range is used to calculate use phase emissions. An annual review of the available data points is conducted by SE Advisory Services to source the most accurate inputs. 55% of products are assessed using primary (product level) data, and all remaining products are assessed using the most granular mapping level.

	3. Assumption-based averages: Where product-specific primary or secondary data is not available, average energy consumption data from other products within the same subcategory, category or family level is applied depending on the data availability, providing a layered approach to calculations. Daily usage assumptions are applied by subcategory, with averages calculated across subcategory, category and family levels. UK Government and IEA emission factors for use-phase electricity consumption are used to calculate the final emissions by country at the time the product was purchased (i.e. doesn't account for future electricity grid decarbonisation).	In FY26/27, we updated our methodology for Category 11, which resulted in the need to restate prior year and baseline emissions. This was due to the removal of Well-To-Tank emissions following SBTi and GHG Protocol guidance, as disclosed on page 5.
12. End-of-Life Treatment of Sold Products	Definition: Includes emissions from the waste disposal and treatment of products sold in the reporting year at their end-of-life. Data inclusion: Includes all products sold by the Group using the same data extracted for sales as in category 11. Methodology: For products with direct use phase emissions, weight is assessed at family level, based on typical product weights within each family. For products with no direct use-phase emissions, weight is assessed at a category level. Once an average weight per product is established for each family or category, it is multiplied by the number of units sold to calculate total product tonnage. Country specific disposal route ratios are applied to estimate tonnage disposed through each method (landfill, incineration, recycling, etc.). UK Government GHG Conversion Factors are then applied to calculate the total end-of-life emissions by disposal method and country.	This category is deemed immaterial based on our threshold of 5% of emissions, but is included in our GHG inventory as a commercially and strategically relevant category, as end-of-life product treatment is relevant to our circular economy strategy. Products with no expected end-of-life treatments are excluded from the calculation.
13. Downstream Leased Assets	Definition: Includes emissions from the operation of assets that are owned by the company, acting as a lessor, and leased to other entities in the reporting year, that are not already included in Scope 1 or 2. Data inclusion: This category is determined relevant but not material to Currys' GHG inventory. Currys subleases a small number of retail properties, representing the only downstream leased assets. Given their size and number, emissions from these sources do not meet our materiality threshold of 5% and are therefore excluded from our global emissions.	
14. Franchises	Definition: Includes emissions from the operation of franchises (a business operating under a license to sell or distribute another company's goods or services within a certain location) not included in Scope 1 or 2. This category is applicable for franchisors (i.e. companies that grant licenses to other entities to sell or distribute its goods or services in return for payments). Data inclusion: This category is determined not relevant to Currys' GHG inventory. Whilst Elkjøp operates a franchise model across Nordic countries, Currys retain the day-to-day management and operational control, meaning that these emissions are captured elsewhere in our Scope 1, 2 or 3 data.	

15. Investments	Definition: Includes emissions associated with the company's investments in the reporting year, not already included in Scope 1 or 2. Data inclusion: This category is determined not relevant to Currys' GHG inventory. Currys does not hold significant investments in external entities where the associated emissions are not already captured within our Scope 1 or 2 datasets, resulting in negligible impact.
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Appendix A

Emission factors

Emission factors are applied to convert raw data into GHG emissions. We use emission factors that correspond most closely to the reporting period each year. In line with the guidance accompanying the UK Government database, we apply the 2025 conversion factors for this reporting year, as the majority of our financial year falls within 2025. Where 2025 factors are not available, we use the most recently available database.

Across the Group, we use the UK Government's GHG conversion factors for company reporting published by the Department for Energy Security and Net Zero (DESNZ), as well as factors published by the Association of Issuing Bodies (AIB), Carbon Data Intelligence (CaDI), Watershed's CEDA database and supplier-specific emission factors, depending on the data available as specified in the sections below.

Scope 1

For Scope 1, we use the UK Government's GHG conversion factors for company reporting published by the Department for Energy Security and Net Zero (DESNZ). These factors are applied for both UK&I and Nordic operations, where no regional governmental emission factor databases are issued.

Scope 2

Purchased electricity

As well as using the UK Government's GHG conversion factors for UK electricity consumption, for consumption outside of the UK, we use:

- Association of Issuing Bodies (AIB) for market-based emission factors where Guarantees of Origin (GOs) or equivalent certificates are available.
- Carbon Data Intelligence (CaDI) for location-based grid average factors.

Other purchased energy

For district heating, specific factors have been calculated for Norway, Sweden, Finland and Denmark, based on the available carbon intensity of a number of stores in each region. These figures have been sourced from suppliers and or supplier websites, where no data was available then an average has been calculated from suppliers with data, as per the figures below:

- Norway: 9.55 gCO₂e / kWh
- Sweden: 73.00 gCO₂e / kWh
- Finland: 63.70 gCO₂e / kWh
- Denmark: 25.18 gCO₂e / kWh

In each of Denmark, Norway, Finland and Sweden, where specific district heat carbon intensity can be established through the disclosure of a conversion factor from heat to carbon emissions, we have taken a country-by-country average. This emission factor average has been extrapolated over the whole population within each country whose primary heating medium is direct.

Scope 3

For Scope 3, the primary source of emission factors used are UK Government's GHG conversion factors for company reporting. These factors are applied for both UK&I and Nordic operations, where no regional governmental emission factor databases are issued, unless more accurate emission factors can be sourced.

In addition, certain categories require additional emission factor databases depending on the data type. Other databases used are IEA, CEDA and supplier-specific emission factor databases from CDP and FactSet (2025).