Basis of Reporting

Sustainable Business Data Annual Reporting

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1	Full final document 2021	Sep-21
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Contents

1. Energy and Carbon Reporting

Description

Currys greenhouse gas reporting (GHG) is based on the GHG protocol (https://ghgprotocol.org/). This is the most widely used framework for calculating climate impact for an organization.

According to the GHG-protocol, emissions are reported within three scopes:

- Scope 1: Direct emissions from equipment owned by our organization, such as combustion of fuels and use of natural gas in the properties & vehicles that we operate ourselves.
- Scope 2: Indirect emissions from producing the energy that our organization purchases, such as the electricity & heat that we use which is produced by others.
- Scope 3: All other indirect emissions which we as an organization can impact. Scope 3 contains 15 categories which include purchased goods and services, travel, waste handling, and estimated life-time emissions from the products that Currys sells.

We report market-based and location-based emissions. Our energy consumption and greenhouse gas emissions 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').

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.

Business Area

Reporting includes emissions from the UK and Offshore including the Republic of Ireland, Sweden, Norway, Finland, Denmark, Czechia and Hong Kong. The Kotsovolos business, operating in Greece and Cyprus was disposed of by the company on the 10th April 2024 – data will be disclosed up until this date.

General methodology and emission factors

An operational control approach has been used to define the GHG emissions boundary. Any locations which fall within our operational control which open or closed will have the relevant consumption and emissions calculated for the reporting year. Information relating to our energy and emissions was collected and reported using the methodology set out in Defra's updated greenhouse gas reporting guidance, Environmental Reporting Guidelines (ref. PB 13944), issued in June 2019. Emissions and energy consumption have been calculated using the 2023 conversion factors provided by Department of Business, Energy and Industrial Strategy (BEIS) for emissions in the UK and the Association of Issuing Bodies (AIB) and International Energy Agency (IEA) for overseas electricity conversion factors unless otherwise stated.

Our reporting period for 2023/24 is a 52 week period beginning on 30th April 2023 – 27th April 2024 in line with our financial year. For some data sets, data is only available on a monthly view – in these cases, information was collected for the whole of the month of May 2023 and/or April 2024.

Reporting frequency

Data is gathered monthly, quarterly or in some circumstances annually depending on the type of data and reported publicly on an annual basis via our Annual Report and Accounts. Currys has engaged Inenco to support the business with its data capture and reporting, who produce a carbon statement quarterly to Currys Group.

Control Environment

There are strong controls across many parts of Currys Group, which have significantly developed in the last year, which help to ensure the completeness and accuracy of Group non-financial reporting information. Our approach is one of continuous improvement.

Across the business, KPIs are prepared and reviewed by skilled and experienced colleagues. There are clear roles for data preparers and data reviewers for both e-waste and GHG emissions.

Examples of specific control environments are provided below:

Currys - UK&I

- The calculation of GHG information is managed through automated processes, reducing manual data management risks.
- Emissions information for both Scope 1 and Scope 2 is collated and calculated by a skilled and experienced third-party Inenco, who also conducts bill validation and energy management services.
- 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.

Elkjøp - Nordics

- Data is reported quarterly for emissions and monthly for e-waste to senior management and results are interrogated at topic working group meetings and Elkjøp governance meetings.

Currys Group

- Group-wide topic groups meet regularly to review reported information, improve data quality and to share best practice.
- GHG emissions and e-waste performance are 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 data sets, business trends and third-party data is used to validate reported values.
- Data is reported quarterly for emissions and monthly for e-waste to senior management and results are interrogated at Group Sustainability Leadership Meetings and the ESG Committee of PLC board.
- The Group ESG team retain responsibility for data entered into the Annual Report and Accounts, following calculation and sign off from the ESG Committee of the PLC board, ensuring that this is accurate to the final version of calculations.

Estimation

Data estimation is a necessary and useful tool, it enables greater completeness of reported information, but the accuracy of estimation methodologies must be managed.

All estimation that takes place across Currys Group follows the following data hierarchy (below) and is clearly communicated as estimated data throughout the reporting process.

Data hierarchy

Actual usage from invoices

Actual usage, monitored via metering or invoices

Estimated usage - from actual data for the same period in the previous year or within the last three months in the same financial year

Estimated usage – using proxy actual evidence from a similar entity, based on similar characteristics

Estimated usage – we may extrapolate based on sites with similar characteristics but different sizes, therefore extrapolation based on sq ft will be used.

There are three points of estimation for Scope 1 and 2 GHG emissions data. These are as follows:

1. Group - Inenco support the business with its data capture and reporting. Any gaps in available actual data will be estimated by Inenco during the calculation of annual Group Scope 1 and 2 emissions.
2. Emisoft supports Elkjop, our Nordics business which covers Norway, Sweden, Denmark and Finland– Any gaps in available actual data within the Nordics business will be estimated by Emisoft during the collation and reporting of Elkjop data to Inenco.
3. Kotsovolos, our Greek and Cypriot business - Any gaps in available actual data within the Greek and Cypriot business will be estimated during the collation and reporting of Kotsovolos data to Inenco.

Floor areas and intensity may be estimated for a site where actual data exists for a similar site based on similar characteristics. Sites are assessed and reviewed, considering if the site has been used at any point during the reporting period and confirming the site to be operational, not just owned or leased during this period.

Operational Boundary

Currys Group reports GHG emissions in line with the GHG Protocol, which provides a clear structure for assessing operational boundaries.

Currys Group operates under an operational control structure. Sites within Currys' operational control will be disclosed in our reporting, for all relevant energy consumption across scopes 1 and 2 as well sites floor area being used in intensity calculations.

In practice, operational control is assessed in the UK&I based on where Currys is pays for the electricity bill. In our Nordic division, we have assessed operational control separately for electricity, heating/cooling and refrigerant consumption, based on the specific lease arrangements in store, the operation of heating equipment and the control of consumption (i.e. temperature control).

Due to the nature of commercial leasing arrangements in Sweden, Norway and Finland, many stores are within large shopping centres or multi-operator environments with communal heating systems, where leaseholders do not pay directly for utilities nor have any direct control over them. This is particularly relevant for many PhoneHouse stores, which are small and often embedded in larger buildings and shopping centres. A total of 107 of stores are excluded on this basis, of which 68 are PhoneHouse stores.

Restatement Approach

There are a number of prompts for Currys to restate prior year data. Any changes noted in the year after disclosure above the threshold of 5% of the category total (scope 1, scope 2 or scope 3 emissions) will cause results to be restated.

Errors may include identified errors in emission factors or errors or updated evidence changing reportable consumption.

Currys will rebaseline emissions in a number of scenarios, in line with the Greenhouse Gas Protocol, including the following:

- Significant changes in company structure and activities (e.g., acquisition, divestiture, merger, insourcing or outsourcing, shifts in goods or service offerings).
- Adjustments to data sources or calculation methodologies resulting in significant changes to an organization's total base year emissions or the target boundary base year emissions (e.g., discovery of significant errors or a number of cumulative errors that are collectively significant).

Following the disposal of the Kotsovolos business by Currys on April 10th 2024, Currys has experienced a significant change in company structure and will therefore rebaseline scope 1, 2 and 3 emissions in FY25.

Reporting date limitations

For several data sources, the source systems for data may not present the flexibility to draw from consumption on a daily basis. In this case, data from the whole period will be reported (for example, reporting to the end of April 2024, rather to the 27th of April) to ensure reporting completeness.

Conversion factors

A full list of conversion factors used to disclose scope 1 and 2 emissions are included at Appendix A.

Verification

Assurance was provided by KPMG over the KPIs noted with † or the reporting year 2023/24.
The assurance report is issued under ISAE 3000 and ISAE 3410. Assurance was also provided by KPMG for selected KPIs in 2021/22 and 2022/23, see currysplc.com for further details.

Calculation methodology: Energy consumption and intensity ratios

Description	Methodology	Scope/Exclusions	Unit of reporting
Total energy consumption	For electricity, gas and oil consumption data is calculated through a combination of billing and invoices. Estimates are used, based on reference sites, if no data is available for the site. For transport energy consumption, data is calculated through a combination of fuel type, litres used and vehicle type. Conversion to kWh has been calculated using the 2023 conversion factors provided by Department of Business, Energy and Industrial Strategy, irrespective of country.	Energy associated with all shops, offices, operated distribution centres, owned and operated fleet and employee own vehicles used for business has been included. Franchisee operations in our Nordics and Greece business are not included.	kWh
Intensity ratio (energy consumption)	Total energy consumption (converted to MWh) divided by total internal floor area (per 1000 ft^2). Floor area and energy consumption data will include all properties which operated in full or partially during the reporting year.	Includes emissions resulting from all owned and operated parts of the business. Square footage data is reported in total gross internal floor area - (ft^2) Where a site is used for only part of the year, the floor area is included in full year calculations. Where the lease or other data source does not distinguish total internal area from other communal space, the whole area may be disclosed.	MWh/1,000 ft^2
Intensity ratio (GHG emissions)	Total Scope 1 and 2 absolute GHG emissions (both location and market based) divided by total floor area (per 1000 ft^2).	Includes emissions resulting from all owned and operated parts of the business. Square footage data is reported in total internal floor area (ft^2). Where the lease or other data source does not distinguish total internal area from other communal space, the whole area may be disclosed.	tCO_2e/1,000 ft^2

Calculation methodology: Scopes 1 and 2 emissions
Unit of reporting - Tonnes CO_2e

Description	Methodology	Scope/Exclusions
Absolute Location-Based GHG emissions	GHG emissions based on our Scope 1 and Scope 2 data sources (listed below) using a location-based method which reflects the average emissions intensity of grids on which energy consumption occurs. Conversion for this data has been calculated using the Department for Energy and Net Zero 2023 emissions factors, the UK and Association of Issuing Bodies (AIB) and International Energy Agency ("IEA") for overseas electricity conversion factors. For district heating, specific factors have been calculated for Norway, Sweden and Finland, based on the available carbon intensity of a number of stores in each region, which are averaged and extrapolated across other sites within the same country. See below: Norway 9gCo2/kwh Sweden 61.92gCO2/kwh Finland 93.93gCO2/kwh Local energy intensity information Denmark district heating is not available and so the Department for Energy and Net Zero 2023 emissions factors are used.	Includes emissions resulting from all owned and operated parts of the business.
Absolute Market-Based GHG emissions	GHG emissions based on our Scope 1 and Scope 2 data sources (listed below) using a market-based method which reflects emissions from electricity that companies have selected. Where our electricity suppliers 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 Scope 2 guidance. Where REGOs are not purchased, residual emission factors are applied – residual factors are not available for Hong Kong and	Includes emissions resulting from all owned and operated parts of the business.

	therefore location based emission factors are used. Energy usage in Norway, Denmark, Finland and Sweden which is not disclosed by the landlord, or is part of a combined property fee, is (unless proven otherwise) presumed to be from renewable sources. This presumption is made on the basis that sample testing has been carried out at sites and there is evidence to support the presumption.	
Scope 1- Emissions from combustion of fuel	Fuel consumption calculated based on actual usage: **Diesel and petrol** - based on litres directly on site, used via fuel card data or by expenses claim data from Concur. 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. **Gas** - based on meter readings or invoices. Where estimations are required, this is done based on floor area and average site consumption per unit floor area **Oil** - based on delivery invoices **LPG** - based on delivery invoices	Includes emissions resulting from all owned and operated parts of the business. Emission sources: - Company owned vehicles: commercial fleet and company cars - Onsite combustion for heating - Forklifts Business travel fuel data is reported via fuel card or expenses information. Any business travel that is not claimed via one of these two routes is considered de minimis and are therefore excluded. Oil invoices are provided monthly, so the whole month of April 2023 is excluded and the whole of April 2024 is reported. Gas is consumed within the estate in the Nordic business across 5 sites, where we do not receive actual consumption figures. This alongside 4 sites consuming geothermal energy where no actual consumption is available are excluded on the basis of no operational control.
Scope 1 - Emissions from the operation of facilities	All refrigerant gases based on net total of top-ups and recovered refrigerants made by maintenance teams, provided to both Currys Facilities team and to our reporting partner Inenco. No estimates made.	Includes emissions resulting from all owned and operated parts of the business. Refrigerants are used at sites with air conditioning, with top-up and recovered totals recorded through maintenance team reports. Use of refrigerant gases in sites where the heating medium is not controlled or maintained by Currys is considered outside of operational control and is excluded.

Scope 2 - Emissions from purchase of electricity and district energy	Electricity usage is based on supplier billing, typically reported monthly but does vary by site and country. Where estimation may be required, this is completed based on actual data from prior periods or through actual evidence from a similar entity, based on similar Hierarchy of estimation is as follows: 1.Invoices 2. Automated meter reads, 3. Same month last year , 4. Inenco estimate (based on size and characteristics) extrapolating based on floor area where suitable and depending on the nature of the missing data. Where our electricity suppliers have provided auditable Renewable Energy Guarantees of Origin (REGO) certificates showing our purchases are 100% renewable. The latest GHG Scope 2 guidance allows us to apply a zero emissions factor to their supply. For landlord sites in the Nordic region, we assume green electricity supply. Where we have not received this assurance, the AIB or IEA residual mix emissions factors for the relevant country have been used to calculate our emissions. Electricity from Hong Kong has been previously been reported using supplier provided conversion factor – during this year a change has been made to use a globally recognised factor via the IEA. A 2020 factor was used and is the most recent available. For district heating from district energy systems, emission conversion factors have been sourced from suppliers and or supplier websites, where no data was available for the conversion then an average has been taken from suppliers with data. Nordic district heating has been examined and in 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	Includes emissions resulting from all owned and operated parts of the business. Includes locations in Finland and Sweden where electricity is generated from CHP (Combined Heat and Power plants). The new approach to operational control has led to the exclusion of 106 stores in the Nordic region, reducing Nordic emissions.

	average has been extrapolated over the whole population within each country whose primary heating medium is direct heat. This is a change to the previous calculation methodology, where billing volumes were used as a proxy for consumption where consumption was not disclosed. The new policy is a development in reporting accuracy, but is not considered a considered a material change.	

2. Waste, Recycling and Reuse

Description

We recognise the pressing need to improve our use of resources and create circular business models. We are taking action to reduce our environmental impact and to extend the life of technology through repair, recycling and reuse.

We have a target for zero waste to landfill in the UK and Ireland by year end 2024/25. This target relates to our operational waste and packaging collected from customers; it does not include e-waste volumes.

E-waste is collected from our customers either via stores or home delivery, where it is sent onwards to approved recycling partners for reuse or recycling.

Business Area

Waste data covers all UK and Republic of Ireland stores, warehouses and offices where we have operational control over the waste management provider at that site.

E-waste data covers all our operations across the UK, Republic of Ireland, Sweden, Norway, Finland, Denmark and Greece and Cyprus (up to 10th of April, when the disposal of the Greece & Cyprus business was completed).

Exclusions

Stores and offices which have 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.

Reporting frequency

Data is gathered weekly or monthly internally depending on the type of the data and reported publicly on an annual basis via our Annual Report and Accounts.

Our reporting period for 2023/24 is a 52 week period beginning on 30th April 2023 – 27th April 2024 in line with our financial year. For some data sets, data is only available on a monthly view – in these cases, information was collected for the whole of the month of May 2023 and/or April 2024.

Verification

Assurance was provided by KPMG over the KPIs noted with † the reporting year 2023/24.

The assurance report is issued under ISAE 3000 and ISAE 3410. Assurance was also provided by KPMG for selected KPIs in 2021/22, see currysplc.com for further details.

Calculation methodology

Metric	Methodology	Unit of reporting
Landfill diversion	General waste, dry mixed recycling, organic waste and other ad hoc waste request tonnage data is provided monthly by our service provider. This data is generated by our service provider from actual weights or estimated weight based on similar contactor type and waste type. 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 which we bale or bulk on-site (cardboard, plastics, EPS, wood and metal), tonnage data is provided weekly by our service provider. This data is generated from weights obtained from weighbridge tickets for containers that are emptied on exchange or artic trailers collecting baled material. Tonnage diverted data is provided from the recycling partners this service provider has contracted with for each waste stream. The sum of these data sets are then used to calculate a total diversion from landfill tonnage and percentage.	%
Units of E-waste recycled and reused *	E-waste data is provided from our service provider for each country. Tonnage is based on weighbridge tickets for loads delivered into an e-waste recycler. In the UK, units of large waste (e.g. washing machines or tumble dryers) are manually managed and reported. Units volume is also reported through our commercial trade-in system. Sampling processes in the UK and in the Nordic region have created a set of waste volumes for each major category of waste, allowing data to be extrapolated to understand the volume of e-waste in units per tonne. This is used in the UK to understand the volume of small mixed waste per tonne	Units of e-waste

	and is used in the Nordic region to understand the volume of each waste category per tonne. In Greece and Cyprus, e-waste units were sampled by the main government waste provider an estimate of units per tonne, which has been extrapolated over the total tonnage volume. Reuse volume is based on the number of units selected for reuse and an average unit weight, based on appliance type.	
% of e-waste collected by UK retailers	Our total e-waste volume collected and recycled each calendar year, provided by our e-waste management provider is used to compare against the total e-waste volume reported by Defra (https://www.gov.uk/government/statistical-data-sets/waste-electrical-and-electronic-equipment-weee-in-the-uk) under Regulation 43 (WEEE returned by distributors). This then allows us to calculate a percentage share of total collections by retailers/distributors.	%

Scope 3 Basis of Reporting

3. Scope 3 emissions

Description

Scope 3 emissions are consequences of an organisation's activities but arise from sources that are owned or controlled by other organisations. Calculating these value chain emissions enables us to understand the most material emissions sources outside our direct operations and thereby take steps to lower our emissions impact in the relevant upstream and downstream areas.

We have followed the principles of the GHG Protocol Corporate Accounting and Reporting Standard, which provides requirements and guidance for companies and other organizations, such as NGOs, government agencies, and universities, preparing a corporate-level GHG emissions inventory.

The GHG Protocol sets out 15 distinct reporting categories for Scope 3 emissions which are intended to provide companies with a systematic framework to measure, manage, and reduce emissions across a corporate value chain. The categories are designed to be mutually exclusive to avoid a company double-counting emissions among categories. The GHG Protocol requires companies to quantify and report Scope 3 emissions from each relevant category.

Scope 3 emissions form well over 99% of our total emissions and Currys takes a holistic approach to measuring and reducing environmental impact. This includes the emissions associated with the creation, use and end of life of every product Currys sells.

The most material Scope 3 Categories for Currys are Category 1 - Purchased Goods and Services (which also includes emissions associated with the purchase of Capital Goods) and Category 11 – Use of Sold Products, together contribute 99% of total carbon emissions.

Our roadmap to Net Zero includes our commitment to reduce absolute Scope 3 GHG emissions from purchased goods and services and use of sold products by 50% by 2029/30 from a 2019/20 base year. Due to both the improvements in primary mapping, plus the disposal of Kotsovolos, Currys will be reviewing the baseline emissions during FY25.

Business Area

Reporting includes emissions from the UK and Offshore including the Republic of Ireland, Sweden, Norway, Finland, Denmark, Czechia and Hong Kong. The Kotsovolos business, operating in Greece and Cyprus was disposed of by the company on the 10th April 2024 – data will be disclosed up until 31st March.

Exclusions

Emissions from category 8, 10, 13, 14 and 15 are not material to our business structure and as such are excluded from our reporting, see further details in the table below.

Reporting Frequency

Scope 3 data is calculated once each year and is disclosed within the Currys Group Annual Report and Accounts.

Scope 3 information is collected from across Currys and is calculated by an external scope 3 reporting specialist consultancy.

Calculation methodology: Scope 3 emissions

Unit of reporting - Tonnes CO_2e

Scope 3 Category	Methodology	Scope/Exclusions
1 - Emissions from Purchased goods and services	Emissions from the Goods for Resale and Goods Not for Resale purchased by Currys have been calculated. Spend relating to spend on goods for resale and goods not for resale are extracted from the relevant financial systems across the Currys Group. Spend, volume and categorisation data is provided, and is converted using the methodology below. No adjustments to this data are made, outside of adjusting the scope of data to the appropriate date range and to combine multiple reports where they are extracted from different systems to establish the whole spend. The best quality route is supplier-specific emissions. Emissions are normalised using	Includes all upstream (i.e. cradle-to-gate) emissions from the production of products purchased by Currys in the reporting year, not otherwise included in Categories 3-8. Products include both goods (tangible products) and services (intangible products), e.g. fridges, paper, office furniture, IT support. Includes all upstream (i.e. cradle-to-gate) emissions from the production of capital goods purchased or acquired by Currys in the reporting year (see Category 2 below). 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. Supplier spend screened to exclude data relating to other emissions categories (e.g.

	supplier revenue and Currys specific spend. Suppliers' emissions reporting was used as the primary input for calculation of the supplier-specific factors, and then any missing categories of Scope 3 were estimated using other publicly available supplier data. Where supplier-specific data was not available then spend-based emission factors using CEDA database (CEDA Global, 2023) were applied. In situations where CEDA factors were not available from Currys reporting or from EcoAct's work with other companies in similar sectors, average intensity $kgCO_2e$/£ were used. Scope 3 upstream emissions are used in the supplier-specific as reported by suppliers in their latest CDP submission. Where categories of Scope 3 have been marked by the supplier in their submissions as 'Relevant, not yet calculated', reporting partner EcoAct calculates a proxy based on their sector. Where categories are marked as 'Not relevant' or 'Not applicable', no proxy is calculated. The spend datasets for all regions were improved for 2023/24, with improved consistency and granularity of reporting, with greater use of supplier specific factors.	electricity spend - Scope 2 and distribution/transport spend - Scope 3). Data relating to Category 4 (Upstream transport and distribution) and 9 (Downstream transport and distribution) are reported separately (see below). Data relating to capital goods is included (scope 2)(see below). Revenue is converted to GBP using rates from www.exchangerates.org.uk. Where rates are not available from this source, alternative sources are used. - The latest CDP submission data is used for emissions at the point of calculation, which ranges from 2021 to 2023 reporting depending on the supplier. The revenue figure is used from reporting of the same year.
2 - Capital Goods	According to the GHG Protocol, companies should follow their own financial accounting procedures to determine whether to account for a purchased product as a capital good in this category or as a purchased good or service in Category 1. Following this recommendation and based on Currys financial accounting, the emissions related to Capital Goods are already included in the ledger used to calculate Category 1 emissions. During the upcoming rebaselining process, Currys will assess if separate reporting of Cat 2 Capital Goods is now suitable.	
3 - Fuel and energy-related emissions	The upstream Well-To-Tank (WTT) emissions for all fuels used to calculate Currys Scope 1 emissions and the emissions associated with the transmission and distribution (T&D) of electricity and district heating used by Currys as well as the WTT emissions of T&D are reported in this category. Mileage, fuel, electricity and district heating consumption data is converted using the UK Government GHG Conversion Factors for company reporting (2023), the IEA (2023) emission factors and - following DEFRA's	Includes emissions related to the production of fuels and energy purchased and consumed by Currys in the reporting year, that are not included in Scope 1 or Scope 2. Electricity and gas usage is based on supplier bills. Consumption estimation is conducted for a small proportion of sites where full year data is missing. Data is estimated either by year to date average or average consumption per floor area by site type using reference sites. This includes electricity consumption through

	decision not to publish WTT and WTT T&D electricity factors for international countries from 2022 onwards - the relevant international electricity WTT, WTT T&D factors as calculated by a third-party specialist. The emissions are calculated following a location-based approach.	supplies where the landlord procures the energy.
4 - Emissions from Upstream transport and distribution	The UK Government GHG Conversion Factors for company reporting (2023) are used to calculate emissions from fuel consumption and distance travelled. A spend-based emission factor (CEDA Global, 2023) are applied to the warehousing spend for the UK&I. The emissions are calculated on a Well-To-Wheel (WTW) basis, which includes both Well-To-Tank (WTT) and Use Phase (Tank-To-Wheel) emissions.	Includes emissions related to the transportation and distribution of products purchased in the reporting year, between Currys' tier 1 suppliers and our own operations in vehicles not owned or operated by Currys. Includes emissions related to third-party transportation and distribution services purchased by Currys in the reporting year (either directly or through an intermediary), including inbound logistics, outbound logistics (e.g. of sold products), and third-party transportation and distribution between the Group's own facilities. This includes emissions from: i) shipping activities to ports of entry, ii) transportation from port of entry to hubs, iii) combined deliveries into distribution hubs, retail branches and home delivery depots, iv) warehousing services in the UK&I, Greece and Cyprus. Emissions associated with storage of purchased products in warehouses and distribution centres are also reported in Category 4. Warehousing spend was not reported separately in the Nordics, so the associated emissions are included in Category 1.
5 - Emissions from Waste generated in operations	Waste generated from Currys operations are calculated based on waste data from all countries of the company's operations (tonnage), including their respective waste disposal methods used. For all countries, the waste tonnage is then multiplied by the appropriate UK Government GHG Conversion Factors for company reporting (2023) to calculate emissions.	Includes emissions from third-party disposal and treatment of waste generated in Currys' owned or controlled operations in the reporting year. Includes operational waste and waste collected from customers (packaging and e-waste) sent for recycling, reuse, anaerobic digestion, energy recovery or landfill.

6 - Emissions from Business travel	Emission factors from the UK Government GHG Conversion Factors for company reporting (2023) are applied to the distance travelled or the fuel consumption reported (by transport type), in order to calculate the total emissions. It is assumed that all hired vehicles in the UK, Greece and Cyprus run on petrol.	Includes emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars. Currys' business travel emissions calculation covers: - Private vehicles used for business purposes - Hired vehicles - Air and rail travel For Nordics, due to data availability, only employee owned vehicles is included here. All other emission related to business travel are calculated in Category 1 based on spend.
7 - Emissions from Employee commuting	For Greece, an employee survey was run in 2022/23 to establish commuting habits and transportation type by business area. Survey results are then proportioned against the FTE (Full Time Equivalent) data for those business areas. A commuting survey was conducted in 2021/22 for UK&I employees. For Nordic and Cyprus operations, commuting is based on the commuting model, developed by third-party specialists. The model uses expected commuting times and regional transport activity data to estimate the total distance travelled by public and private transport for Currys employees. A working from home model, developed by third-party specialists, is used to calculate the working from home (WFH) emissions. The model uses the expected electricity and natural gas consumption during office hours in an employee's house to estimate working from home emissions, for the number of employees not working from the company's premises. For Nordics it assumed the WFH % is the same as the UK&I. It has been assumed that no employees were working from home in Cyprus. UK Government GHG Conversion Factors for company reporting (2023) and International Energy Agency emissions factors (2023) were used to calculate emissions.	Includes emissions from the transportation of employees between their homes and their worksites. A number of employees across all regions continued to work from home in 2023/24. In line with best practice, this category also includes the emissions arising from the energy consumed in employees' houses for business purposes. Employee commuting for our Czechia and Hong Kong offices currently not included due to availability of data.

8 - Emissions from Upstream leased assets	This category is determined negligible by Currys	The only upstream leased assets with Scope 3 emissions that Currys has are a small number of leased sites where the energy is on a landlord supply. Data availability limitations led to the exclusion of stores from operational control from scope 1 and 2. Further information and data granularity is required to report in this category. The emissions from these sources are not material to Currys' global emissions.
9 - Downstream transport and distribution	Within all our operations we use a varying number of delivery companies that we outsource our customer delivery to for large and smaller items. Where supplied, supplier specific data is used to calculate $kgCO_2e$ per parcel. Where this is not available either total fuel used or total distance travelled (depending on delivery partner) for the delivery is used. Emission factors from the UK Government GHG Conversion Factors for company reporting (2023) are applied to calculate total emissions, using the total distance travelled. The emissions are calculated on a Well-To-Wheel (WTW) basis, which includes both Well-To-Tank (WTT) and Use Phase (Tank-To-Wheel) emissions.	Includes emissions that occur in the reporting year from transportation and distribution of sold products in vehicles and facilities not owned or controlled by Currys. Emissions from third-party transportation services related to the distribution of sold products from the company's service centres to customers are reported in this category. Category 9 refers to outbound transportation and distribution services that are not purchased by the reporting company, but Currys' customers. Average emissions per parcel delivery is used in the Nordics, calculated using the fleet emissions data from Nordics company owned vehicles.
10 - Emissions from Processing of sold products	This category is determined negligible by Currys	Currys products are mainly 'end' products ready for use, so there is no further processing of sold products other than through our Customer Returns facility in Newark in the UK where emissions are measured and reported as Scope 1 & 2 emissions.
11 - Emissions from Use of Sold Products	Volume of products sold is extracted from Currys financial systems. Products are grouped in subcategories, categories and families and are mapped to product information for carbon impact calculation – the greater the product level information the more specific the calculation can be made to identify relevant emissions for each product.	Includes emissions from the use of goods sold by Currys in the reporting year over the lifetime of each unit sold. Scope 3 emissions from use of sold products include the Scope 1, Scope 2 and Scope 3 emissions of end users. End users include both consumers and business customers that use final products, but both calculations are the same, using the same conversion factors and underlying assumptions..

	The power rating and lifetime of products within each subcategory is mapped, using product specific supplier data or publicly available estimations at the subcategory, category and family level where available (using a range of sources (academic research, magazine articles, blogs). An annual review of the available data points is conducted by the third-party supplier to source the most accurate inputs. When a range is given for the power rating, the maximum of the range is taken into account. Usage per day (in hours) are assumed for each subcategory mapped, using assumptions made internally by the third party reporting partner. Averages are calculated by subcategory, by category and by family to provide a layered approach to the calculations. The most detailed level of information was preferred, i.e. if available product-level information this was used; if not, the product's subcategory mapping was used, followed by the category average, and finally by the family average. Each product's lifetime energy was then multiplied with the net sales volume to provide the total use phase energy. At least 70% of products were assessed using either primary data (supplier data) or the lowest level mapping. UK Government GHG Conversion Factors for company reporting (2023) and International Energy Agency, Emissions factors (2023) and - following DEFRA's decision not to publish WTT and WTT T&D electricity factors for international countries from 2023 onwards - the relevant international electricity WTT, WTT T&D factors as calculated by our specialist scope 3 reporting partner, and are used to calculate final emissions by country.	Products which consume no energy are excluded from the calculations. There is no difference in underlying assumptions for purchases made by individuals and that of businesses. Direct use-phase emissions are reported in this category. Indirect use phase emissions are not assessed, in line with the GHG protocol. Well-to-Tank and Transmission & Distribution emissions are also calculated and are reported in this category. It is assumed that products are used in the same country the product has been purchased in.

12 - Emissions from End-of-life treatment of sold Products	Products, assessed by the process to identify relevant sales in Cat 11, are grouped in subcategories, categories and families. For products with direct use phase emissions the assessment was done at a family level: a weight is allocated to each family, based on the average weight of typical products within the family. For the products with no direct use phase emissions, the assessment of their weight is done at a category level. Once an average weight per product is mapped for each family/category, this is then multiplied with the number of units within this family/category. The latest country-wide disposal route ratios per country are used to estimate the tonnage disposed per method and emission factors from the UK Government GHG Conversion Factors for company reporting (2023) are applied to calculate total emissions.	Includes emissions from the waste disposal and treatment of products sold by Currys in the reporting year at the end of their life. This category includes the total expected end-of-life emissions from all products sold in the reporting year. Products with no end-of-life emissions are excluded from the calculation.
13 - Emissions from Downstream leased assets	This category is determined not material by Currys	Currys sublet a small number of retail properties, and these represent the only downstream leased assets. Given the size and number of these properties, emissions from these sources are not considered material in the context of Currys' global emissions.
14 - Emissions from Franchises	This category is determined negligible by Currys	
15 - Emissions from Investments	This category is determined negligible by Currys	Currys does not have a significant level of investments. Scope 3 emissions arising from investments are therefore deemed not to be material.