ERM

Wickes

August 2024

GHG Accounting Methodology

Wickes

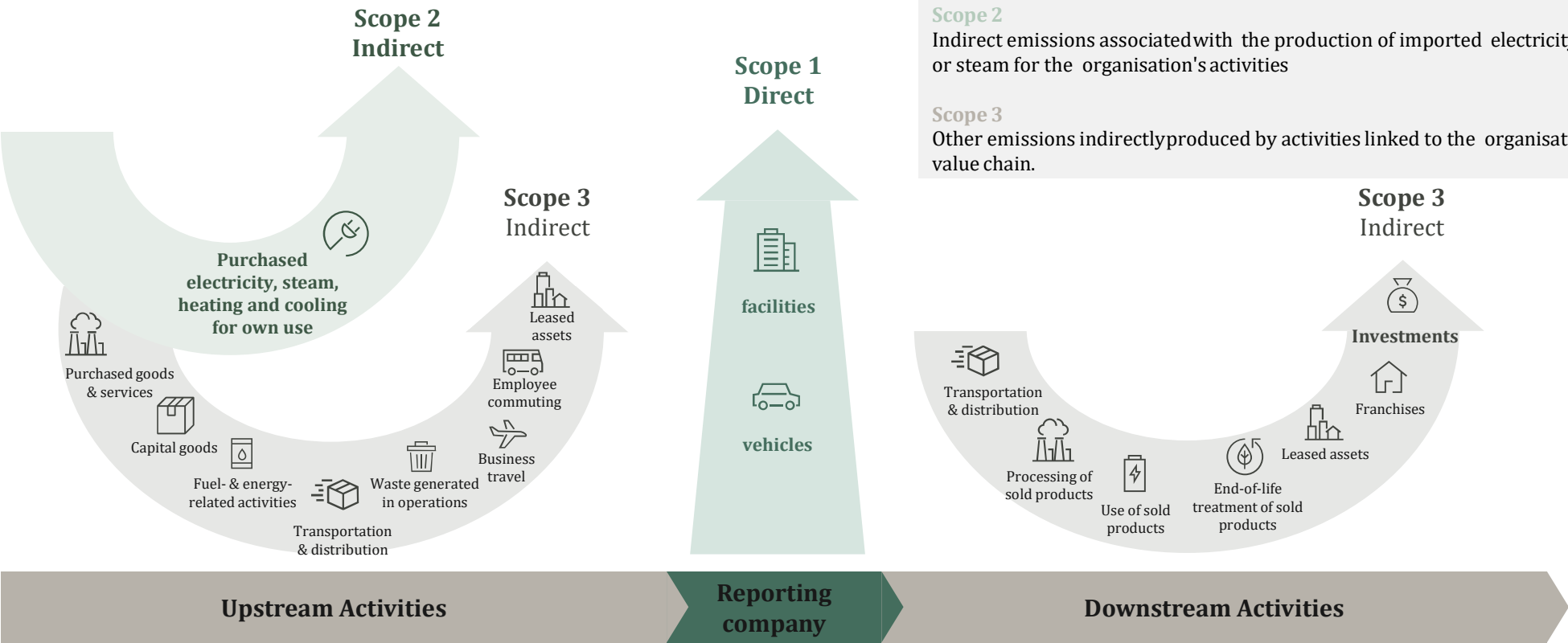Sustainability is our business
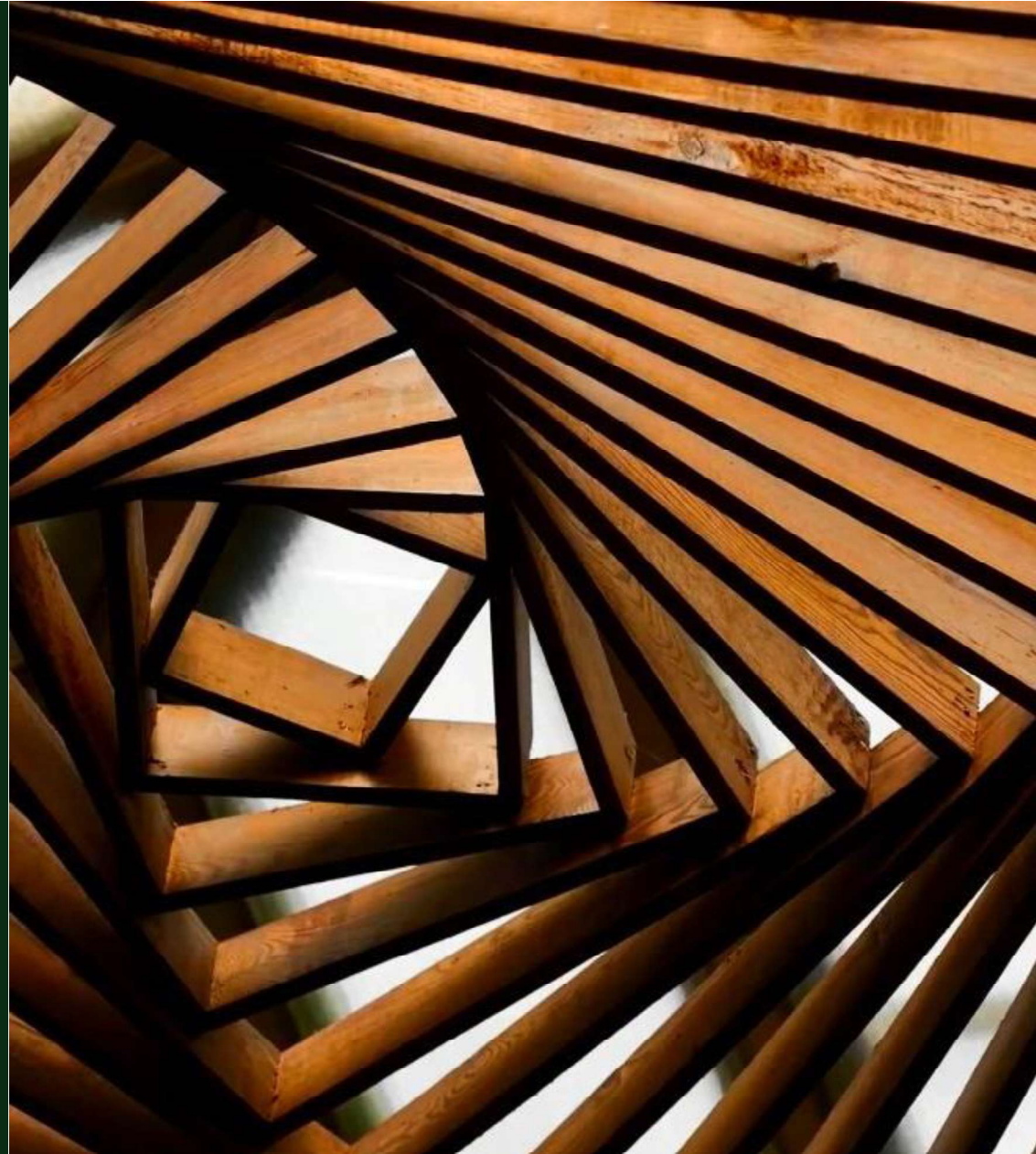
Introduction to this document

- This document has been prepared to outline the methodology underpinning the results shown in the Wickes Scope 1, 2 and 3 GHG inventories for 2021, 2021 (rebaseline), 2022 and 2023.

- Wickes Scope 1, 2 and 3 GHG inventories have been prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition) and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard (which is a supplement to the GHG Protocol Corporate Accounting and Reporting Standard).

- It has been prepared by ERM and forms a component of the review and rebaselining of Wickes' existing GHG inventory, carried out over the period of May – July 2024.

- It includes the following sections:

    - Overview: A brief overview of Scope 3, inclusions/exclusions and a high-level data summary

    - Scope 1&2 Methodology: Details of the methodology undertaken for Scope 1&2 calculations (all years)

    - Scope 3 Methodology: Details of the methodology undertaken for Scope 3 calculations (all years)

    - Recommendations: A list of ERM's recommendations for improving the inventory

    - Appendix: Additional supporting evidence for the calculations undertaken

- This document can be used by Wickes as a supporting document for future inventories, and as a reference document for external auditors.

Scope 1, 2 and 3 emission sources

Scope 2 Indirect

Scope 1 Direct

Scope 3 Indirect

Purchased electricity, steam, heating and cooling for own use

Purchased goods & services

Capital goods

Fuel- & energy-related activities

Transportation & distribution

Waste generated in operations

Business travel

Employee commuting

Leased assets

facilities

vehicles

Transportation & distribution

Processing of sold products

Use of sold products

End-of-life treatment of sold products

Leased assets

Investments

Franchises

Scope 3 Indirect

Scope 1
Direct emissions from stationary or mobile installations owned or controlled by the company

Scope 2
Indirect emissions associated with the production of imported electricity, heat or steam for the organisation's activities

Scope 3
Other emissions indirectly produced by activities linked to the organisation's value chain.

Upstream Activities | **Reporting company** | **Downstream Activities**

Because Scope 3 emissions represent a company's value chain, **the Scope 3 of your company will include Scope 1&2 and Scope 3 emissions of other companies**. Unlike Scope 1&2 reporting, double-counting of emissions between companies is expected in Scope 3.

(Source: GHG Protocol, A Corporate Accounting and Reporting Standard)

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Wickes GHG Accounting Methodology | August 2024

Categories marked with a star have been included in Wickes' Scope 3 inventory. The following slides provide a detailed methodology overview

Category 1 ★

Purchased goods & services
Emissions associated with production of goods & services purchased by the reporting company (e.g. materials such as plastic and/or wood & consultancy services).

Category 2 ★

Capital goods
Emissions from the production of purchased goods that sit on a capital register & depreciate on the balance sheet (e.g. solar panels).

Category 3 ★

Fuel and energy-related
Emissions from the production of fuels & purchased energy.

Category 4 ★

Upstream transportation & distribution
Emissions from transport and distribution activities of purchased goods by the company. Emissions from transport and distribution activities of sold products paid for by the company.

Category 5 ★

Waste generated in operations
Emissions from transport of waste to disposal sites and treatment of waste at end of life (e.g. incineration).

Category 6 ★

Business travel
Emissions from travel and accommodation of employees for business purposes.

Category 7 ★

Employee commuting
Employee travel to and from sites for work. **Optional**: Home working emissions.

Category 8

Upstream leased assets
Energy consumption in leased assets not accounted for in scope 1 or 2. **Optional:** The life cycle emissions associated with manufacturing or constructing leased assets.

★ *In scope for Wickes*

ERM

Categories marked with a star have been included in Wickes' Scope 3 inventory. The following slides provide a detailed methodology overview

Category 9 ⭐

Downstream transportation & distribution
Transport and distribution activities of sold products paid for by the customer.
Optional: Customer travel.

Category 10

Processing of sold products
Emissions from processing of products sold/donated directly by the company.
Optional to report for intermediary companies.

Category 11 ⭐

Use of sold products
Use of products sold by the company.
Optional: Indirect use-phase emissions.

Category 12 ⭐

End of life of sold products
Emissions from disposal of products sold/donated directly by the company.

Category 13 ⭐

Downstream leased assets
Energy consumption in assets owned by the company and leased to third parties, not accounted for in Scope 1 or 2.

Category 14

Franchises
Scope 1 & 2 emissions of franchises.

Category 15

Investments
Emissions associated with investments. Pensions are optional.

Rationale for upstream Scope 3 category inclusions and exclusions

Category		Rationale
1. Purchased goods and services	✓	As a retailer, the business buys home improvement products to sell to customers which represents the most significant part of the company's purchased goods and services (referred to as Goods for Resale, GFR or stock). The business also buys goods and services to help the operation of the business (referred to as Goods not for Resale, GNFR or non-stock).
2. Capital goods	✓	The business buys capital goods for use in stores, such as shelf racking, and other capital goods such as IT equipment.
3. Fuel and energy-related activities	✓	The business uses fuel and purchases electricity.
4. Upstream transportation and distribution	✓	Suppliers deliver goods to Wickes' distribution centres, direct to stores and also in some cases direct to customers. Wickes also uses freight forwarding companies from East Asia to Wickes distribution centres.
5. Waste	✓	10% of our waste is generated from operational activities in stores, distribution centres and head office. 90% of our waste is generated from kitchen and bathroom installation projects carried out in our customers' homes form the removal of existing kitchen and bathroom furniture and appliances.
6. Business travel	✓	Colleagues travel on behalf of the business in between the business's sites, and to visit suppliers in the UK and in other countries.
7. Employee commuting	✓	The business employs approximately 8,000 people, who mostly work in stores and commute on a regular basis. Office-based colleagues work on a hybrid arrangement between the business's offices and home.
8. Upstream leased assets	χ	The property estate is leasehold (except for one store), but Wickes has operational control over the buildings and so all emissions are accounted for in Scope 1 and 2.

Rationale for downstream Scope 3 category inclusions and exclusions

Category		Rationale
9. Downstream transportation and distribution	✓	Wickes delivers products direct to customers, from the distribution centre, from stores and also in some cases direct from the supplier which will be paid for by the customer. Wickes customers travel from stores to their homes, and trade customers travel from stores to their customers' homes.
10. Processing of sold products	χ	The business does not send sold products for processing as the business is a retailer selling direct to customers.
11. Use of sold products	✓	Some of the products that the business sells require electricity (such as power tools) and fuel (such as gas hobs, charcoal for BBQs).
12. End of life treatment of sold products	✓	All of the products that the business sells has an expected lifetime and will become waste at the end of their life and disposed of within the UK. In addition, the packaging which is used to protect products which are delivered to customers is also included.
13. Downstream leased assets	✓	The business leases out the Homes Distribution Centre to a logistics provider (currently Wincanton) which has operational control over the building. There are also some instances where parts of the store estate are sublet to other retailers, and in some cases the electricity for this is charged to the leasee.
14. Franchises	χ	The business does not operate any franchises.
15. Investments	χ	The business does not make any investments.

High level method and data summary

Scope / Category	Type of data used	Calculation method	Emission factors used
Scope 1	Primary activity data	Fuel-based method Distance-based method	DEFRA 2021, 2022, 2023
Scope 2	Primary activity data	Fuel-based method	DEFRA 2021, 2022, 2023 AIB 2022
Scope 3 – 1. Purchased goods and services - GFR	Primary activity data	Tonnage-based method	DEFRA 2021, 2022, 2023 ECOINVENT
Scope 3 – 1. Purchased goods and services - GNFR	Spend-based data	Spend-based method	US EEIO 2021
Scope 3 - 2. Capital goods	Spend-based data	Spend-based method	US EEIO 2021
Scope 3 - 3. Fuel and energy-related activities	Primary activity data	Distance-based method Fuel-based method	DEFRA 2021, 2022, 2023
Scope 3 - 4. Upstream transportation and distribution	Estimated based on country-of-origin data from GFR data	Distance-based method	DEFRA 2021, 2022, 2023
Scope 3 - 5. Waste	Primary activity data	Tonnage-based method	DEFRA 2021, 2022, 2023
Scope 3 - 6. Business travel	Spend-based data (in 2021 and 2022) Primary activity data (2023)	Spend-based method	DEFRA 2021, 2022, 2023 US EEIO 2021
Scope 3 - 7. Employee commuting	Estimated based on FTE	Distance-based method	DEFRA 2021, 2022, 2023
Scope 3 – 9, Downstream transportation and distribution	Primary activity data 2021	Fuel-based method Spend-based method Distance-based method	DEFRA 2021, 2022, 2023 US EEIO 2021
Scope 3 – 11. Use of sold products	Primary activity data	Tonnage-based method	DEFRA 2021, 2022, 2023
Scope 3 – 12. End of life treatment of sold products	Primary activity data	Tonnage-based method	DEFRA 2021, 2022, 2023 ECOINVENT
Scope 3 – 13. Downstream leased assets	Primary activity data	Fuel-based method	DEFRA 2021, 2022, 2023

Scope 1 & 2 Methodology

Scope 1: All Years

Data Source(s)	Calculation Method	Assumptions
2021 • GHG Data Collection_Wickes_2023_xlsx (Stationary and mobile tabs) • Copy of HDN Fuel Usage by year.xlsx • Copy of Wickes 2021 GHG Inventory (1).pdf **2022** • GHG Data Collection_Wickes_2023_xlsx (Stationary and mobile tabs) • Copy of HDN Fuel Usage by year.xlsx • (Auditor approved version inc SBTi verified comparison) Wickes 2022 GHG Footprint - March 10, 10:14 AM.xlsx **2023** • GHG Data Collection_Wickes_2023_xlsx (Stationary and mobile tabs) • Updated and final_Wickes 2023 GHG Footprint_xlsx	**Diesel** • Litre diesel consumption multiplied by DEFRA's emission factor for diesel (average biofuel blend) in litres (for the relevant year). **Natural Gas** • kWh natural gas consumption for each site multiplied by DEFRA's emission factor for kWh (Gross CV) natural gas consumption (for the relevant year). **Cars** • Distance data in miles multiplied by DEFRA's emission factor for an average car, diesel fuel in miles (for the relevant year). **LPG (2023 only)** • Litre LPG consumption multiplied by the DEFRA 2023 emission factor for LPG in litres. **Refrigerants** • tCO$_2$e taken from previous calculations.	• All data provided is accurate and correct for each site – the data has not been checked back to the source. • April to December store FLT diesel data in 2021 has been extrapolated to obtain an estimate for the whole year. • No data is available for LPG consumption in 2021 and 2022. • Home Delivery Centre (HDC) is taken out of the Scope 1 natural gas total and included in Category 13: Downstream leased assets for all years. • Crawley Outbase and Mercury Drive Brackmills are taken out of the Scope 1 natural gas total and included in Category 13: Downstream leased assets for 2023 only. • Wickes confirmed its Glasgow, Pudsey, Kettering and Aylesbury sites are part-leased. Gas consumption has therefore been split between Scope 1 and Scope 3 Category 13 accordingly (see slides 30 and 31 for further details).

Emissions calculated through the Net Zero Compass platform.

Scope 2: All Years

Data Source(s)	Calculation Method	Assumptions
All years • GHG Data Collection_Wickes_2023_xlsx (Scope 2 tab) • Wickes Electricity 21-24 28.5.24.xlsx	**Electricity** **Location-based:** • kWh electricity consumption for each site multiplied by DEFRA's emission factor for UK kWh electricity consumption (for the relevant year). **Market-based:** • kWh electricity consumption for each site multiplied by AIB European Residual Mix factor for UK kWh electricity consumption (for the relevant year - note. 2022 is the latest available emission factor and has been used for 2023).	• All data provided is accurate and correct for each site – the data has not been checked back to the source. • HDC is taken out of the Scope 2 electricity total and included in Category 13: Downstream leased assets for all years. • Crawley Outbase and Mercury Drive Brackmills are taken out of the Scope 2 electricity total and included in Category 13: Downstream leased assets for 2023 only. • Wickes confirmed its Glasgow, Pudsey, Kettering and Aylesbury sites are part-leased. Electricity consumption has therefore been split between Scope 2 and Scope 3 Category 13 accordingly (see slides 30 and 31 for further details). • 100% renewable electricity was purchased from April 2023 only. Wickes has provided evidence of its renewable energy contract starting from the 1st April 2023.

Emissions calculated through the Net Zero Compass platform.

Scope 3 Methodology

Category 1, Purchased goods & services – GNFR: All years

GNFR refers to goods not for resale. For Wickes, this could include offices supplies or consulting services.

Data Source(s)	Calculation Method	Assumptions
All years • Copy of GNFR Supplier turnover 2021 2022 2023 for Ines 230524_Edited_1July24v2. xlsx	• Spend-based data activity data multiplied by spend-based EEIO 2021 emission factors. • For 2022 and 2023, spend-based data has been adjusted to account for inflation. • Spend-based activity data provided in GBP has been converted to USD.	• Data was pre-filtered by Wickes and therefore only filtered spend entries were used in calculations. • Wickes has also identified any suppliers that are related to other categories (e.g. Category 5:Waste or Category 6: Business Travel). Where these were identified, it has been assumed that they have already been captured in the other category and have therefore been excluded from Category 1. • Wickes has removed any cost entries that are specific to CAPEX spend - these are removed in Category 1 calculations and are calculated under Category 2. • 2023 GNFR data provided granular information about the services each supplier provided. These were then mapped to a respective EEIO factor. Where possible, this same mapping was then applied to the suppliers in 2021 and 2022. Gaps were filled by using the available description to map to a respective EEIO factor.

Emissions calculated through the Net Zero Compass platform.

Category 1, Purchased goods & services – GFR: All years

GFR refers to goods for resale. For Wickes this includes its products such as bulbs, ovens and BBQs.

Data Source(s)	Calculation Method	Assumptions
All years • ERM Re-calcs base data 2021 – 2022 – 2023.xlsx	• Activity data in tonnes multiplied by Ecoinvent/DEFRA emission factors (for the relevant year).	• To fill data gaps tagged as "missing weight", product weight has been estimated by taking an average of the weights provided in the 'Weight PIM 2023 kg' column per mapped material. Weight estimates were sense-checked and updated using the 2023 weight estimates as the most recent data source/product research, if necessary. • Where "missing weight" is present, in the first instance, the calculations look to fill data gaps based on estimated category description weights. If this is not possible, the weight is determined by searching for the estimated main material weight. Weight is then multiplied by the total volume. • Emission factors have been mapped as per the main material column. Where the main material is missing, representative emission factors have been determined for category descriptions.

Emissions calculated by ERM outside of the Net Zero Compass platform – see supporting Excel files provided for details.

Category 2, Capital goods: All years

Data Source(s)	Calculation Method	Assumptions
All years • Copy of GNFR Supplier turnover 2021 2022 2023 for Ines 230524_Edited_1July24v2. xlsx	• Spend-based data activity data multiplied by spend-based EEIO 2021 emission factors. • For 2022 and 2023, spend-based data has been adjusted to account for inflation. • Spend-based activity data provided in GBP has been converted to USD.	• Wickes has removed any cost entries that are specific to CAPEX spend from existing Category 1 GNFR data, and are instead calculated under Category 2. • 2023 CAPEX data provided granular information about the services each supplier provided. These were then mapped to a respective EEIO factor. This same mapping was then applied to the suppliers in 2021 and 2022. • 2022 CAPEX totals have been estimated based on 2023 CAPEX data. For each category type, the total 2023 CAPEX spend was determined. The percentage of CAPEX spend for each category was estimated using total spend and individual CAPEX costs. For any category with a percentage value in 2023, the percentage was applied to the turnover data provided in 2022 where the same mapped category had been categorised.

Emissions calculated through the Net Zero Compass platform.

Category 3, Fuel and energy-related activities: All Years

Data Source(s)	Calculation Method	Assumptions

2021
• GHG Data Collection_Wickes_2023_xlsx (Stationary and mobile tabs)
• Copy of HDN Fuel Usage by year.xlsx
 	
2022
• GHG Data Collection_Wickes_2023_xlsx (Stationary and mobile tabs)
• Copy of HDN Fuel Usage by year.xlsx
 	
2023
• GHG Data Collection_Wickes_2023_xlsx (Stationary and mobile tabs)
	Using Scope 1 activity data:
	• Scope 1 activity data for diesel, LPG, natural gas multiplied by the WTT DEFRA emission factor (for the relevant year) for each source.
	
	Using Scope 2 activity data
	• Scope 2 activity data for electricity consumption multiplied by DEFRA emission factors (for the relevant year) for:
	  1. UK electricity transmission and distribution losses;
	  2. WTT – UK electricity transmission and distribution losses; and
	  3. WTT – UK electricity generation.
		• All data provided is accurate and correct for each site – the data has not been checked back to the source.
		• April to December store FLT diesel data in 2021 has been extrapolated to obtain an estimate for the whole year.
		• No data is available for LPG consumption in 2021 and 2022.
		• HDC is not included in Category 3 for all years as it is included in Category 13: Downstream leased assets for all years.
		• Crawley Outbase and Mercury Drive Brackmills are not included Category 3 for 2023 as these sites are included in Category 13: Downstream leased assets.
		• Wickes confirmed its Glasgow, Pudsey, Kettering and Aylesbury sites are part-leased. Gas/electricity consumption has therefore been split between Scope 3 Category 3 and Scope 3 Category 13 accordingly (see slides 30 and 31 for further details).

Emissions calculated through the Net Zero Compass platform.

Category 4, Upstream Transportation and Distribution: All Years

Data Source(s)	Calculation Method	Assumptions

All years
• ERM Re-calcs base data 2021 – 2022 – 2023.xlsx
	• Activity data (actual weights and estimated distances) multiplied by WTW DEFRA emissions factor (for the relevant year).	• Country of origin data has been used to estimate distances to Wickes stores using an online distance calculator.
		• A conservative approach to the distance estimate has been taken and it is therefore assumed that the goods could travel as far as a store in Scotland.
		• Each country has also been mapped to a continent for which different transport assumptions have been assumed:
		   • UK: 100% road transport, 0% shipping
		   • Europe: 80% road transport, 20% shipping
		   • Asia: 20% road transport, 80% shipping
		   • America: 20% road transport, 80% shipping
		   • Africa: 20% road transport, 80% shipping
		• For road transport, a HGV with average laden is assumed.
		• For shipping transport, an average container ship is assumed.

Emissions calculated by ERM outside of the Net Zero Compass platform – see supporting Excel files provided for details.

Category 5, Waste: All years

Data Source(s)	Calculation Method	Assumptions
2021 • GHG Data Collection_Wickes_2021_xlsx **2022** • GHG Data Collection_Wickes_2022_xlsx **2023** • GHG Data Collection_Wickes_2023_xlsx	• Activity data (in tonnes) multiplied by relevant DEFRA emission factor, considering the waste type and disposal method (for the relevant year).	• All data provided is assumed to be accurate and correct across the Wickes Group – the data has not been checked back to the source. • It is assumed that all water consumed is treated as wastewater.

Emissions calculated through the Net Zero Compass platform.

Category 6, Business Travel: 2021 and 2022

Data Source(s)	Calculation Method	Assumptions
2021 • Scope 3.6 – Expenses Jan – Dec 2021.xlsx **2022** • Expenses with added categories Jan – Dec 2022.xlsx	• Activity data for business mileage multiplied by WTW emission factor (for the relevant year). • For all other transport sources, spend-based data activity data multiplied by spend-based EEIO 2021 emission factors. • For 2022, spend-based data has been adjusted to account for inflation. • Spend-based activity data provided in GBP has been converted to USD.	• An average car, unknown fuel has been assumed.

Emissions calculated through the Net Zero Compass platform.

Category 6, Business Travel: 2023

Data Source(s)	Calculation Method	Assumptions
2023 • Arrangemy Ines Jan to Dec 2023 Rail.xlsx • Arrangemy Ines Jan to Dec Air.xlsx • Arrangemy Ines Jan to Dec Hotel 2023.xlsx • Hotel data Q4 2023.xlsx • PA Travel_.xlsx • Q123 2023 Hotel data.xlsx • Q123 2023 Rail data.xlsx • Q4 2023 Rail data.xlsx	**Hotels** • DEFRA emission factor for hotel rooms was applied to the number of nights multiplied by the number of rooms (using country-specific DEFRA emission factors depending on the hotel location). **Air Travel** • Flight travel was categorised into either Domestic, Short-Haul, Long-Haul, or International depending on departing and arrival airport distances. Distance data (km) was then multiplied by the most appropriate DEFRA emission factor. **Rail Travel** • DEFRA national rail emissions factors were applied to the total distance recorded in km. • It should be noted that all emission factors account for WTW, as per the SBTi requirements.	**Hotels** • It should be noted that hotel emissions are an optional reporting category for SBTi. **Air Travel** • No class categorisation (e.g. economy, first, business) was provided so an average passenger emissions factor was applied. • Where no distance was provided, this was calculated using Air Miles Calculator • PA Travel_ tab 'PA Travel 2023' included travel that occurred in 2022 and so this was included in 2022 calculations. **Rail Travel** • Any journeys that were listed as a 'refund' were excluded from calculations. The total of 'out' journeys and 'return' journeys was included.

Emissions calculated through the Net Zero Compass platform.

Category 7, Employee Commuting: All Years

Data Source(s)	Calculation Method	Assumptions
All years • Email confirmation of FTE for 2021, 2022, and 2023 from Katherine Rolfe on 20/06/2024 (Appendix A).	• The Full Time Employees (FTEs) for each year was calculated against the assumptions listed in the 'Assumptions' column. • DEFRA emissions factor for the relevant transport type (Car - diesel, National Rail, London Underground, Bus and Light Rail) was applied for the respective year. • WTW DEFRA emissions factor for the relevant transport type was also applied.	• Average commuting distance and modal split for UK employees was used. Data sources are included in Appendix A. • Appendix A details an average distance that the average UK employee travels each way between work-home - it is assumed this is measured in km. • Appendix A shows that, on average 68% of employees travel by Car (assumed to be diesel) and 15% travel by public transport. The remaining 17% is assumed to be walking/cycling. • Appendix A shows that for UK employees, there is on average, 230 working days in one year. • Out of the 15% who travel by public transport, this is assumed to be split between national rail, underground, local bus and light rail and trams journeys.

Emissions calculated through the Net Zero Compass platform.

Category 9, Downstream Transportation and Distribution: 2021

Data Source(s)	Calculation Method	Assumptions
2021 • Data for DXE/DXF, DPD and Tufnells transport estimated from 2022 figures as unable to source original data • City Sprint (Mileages 2020 to date). xlsx • Copy of HDN Fuel Usage by year. Xlsx • Copy of HDN FLASH 2022 (flat copy).xlsx - Data based on cost in lines 1274.	**Fuel** • Diesel consumption in litres multiplied by DEFRA emissions factor for diesel (average biofuel blend) (for the relevant year) **Distance** • Distance data in km multiplied by DEFRA emissions factor for the relevant vehicle type in km (for the relevant year) **Spend** • Spend data in GBP multiplied by appropriate EEIO 2021 emissions factor (converted to USD).	• Wincanton HDC transport is shared between Scope 1 and Scope 3 – split is detailed in rows 60 and 62 in data file. • Data for DXE/DXF, DPD and Tufnells transport was estimated from 2022 figures as unable to source original data. • Only 'DX' transport data was provided in 2022. It is assumed that 'DX' and 'DXE/DXF' are the same for 2021 estimation. • Spend data for DPD and Tufnells was used as an estimate for 2021. • No Parcelforce data was provided and so it is assumed this was not a transport provider for Wickes in 2021.

Category 9, Downstream Transportation and Distribution: 2022

Data Source(s)	Calculation Method	Assumptions
2022 • Copy of Supplier Spends Total – GNFR.xlsx • Copy of HDN FLASH 2022 (flat copy).xlsx • Copy of HDN Fuel Usage by year.xlsx • Copy of City Sprint (Mileages 2020 - 2022).xlsx	**Fuel** • Diesel consumption in litres multiplied by DEFRA emissions factor for diesel (average biofuel blend) (for the relevant year) **Distance** • Distance data in km multiplied by DEFRA emissions factor for the relevant vehicle type in km (for the relevant year) **Spend** • Spend data in GBP multiplied by appropriate EEIO 2021 emissions factor (converted to USD and adjusted to reflect inflation).	• Wincanton HDC transport is shared between Scope 1 and Scope 3 – split is detailed in rows 60 and 62 in data file.

Emissions calculated through the Net Zero Compass platform.

Category 9, Downstream Transportation and Distribution: 2023

Data Source(s)	Calculation Method	Assumptions
2023 • Wickes Transport partners 2023 data - [DXE].xlsx • Wickes Carbon Reporting 2023.xlsx • Wickes Transport partners 2023 data - [DXF].xlsx • Wickes Transport partners 2023 data – Citysprint.xlsx • Wickes Transport partners 2023 data – DPD.xlsx • Copy of HDN Fuel Usage by year.xlsx	**Fuel** • Diesel consumption in litres multiplied by DEFRA emissions factor for diesel (average biofuel blend) (for the relevant year) **Distance** • Distance data in km multiplied by DEFRA emissions factor for the relevant vehicle type in km (for the relevant year) **Spend** • Spend data in GBP multiplied by appropriate EEIO 2021 emissions factor (converted to USD and adjusted to reflect inflation).	• 2023 data all Wincanton Scope 3, to be taken from tab labelled "2023" • Lines 6-9,12,19-20 and 22-23 ignored in Wickes Carbon Reporting 2023.xlsx file • Wickes Carbon Reporting 2023.xlsx. - Parcelforce (PF) (C+D) Consignments, M&H Consignments and Crisis Trips - estimated spend data based on spend/delivery for Parcelforce in 2022.

Emissions calculated through the Net Zero Compass platform.

Category 11, Use of Sold Products: All years

Data Source(s)	Calculation Method	Assumptions
All years • ERM Re-calcs base data 2021 – 2022 – 2023.xlsx	• Data provided contains all products sold by Wickes in each year. Wickes defined those products with use phase assumptions by adding the SKU number to column P. These products formed the basis of calculations. • In the first instance, assumptions are applied using the SKU number as the assigning qualifier. • Not all products are captured by these assumptions, therefore, ERM have developed additional use phase assumptions. ERM have qualified these remaining products by 'Category Description' and 'Sub Group Description'. Assumptions have been developed by either using appropriate South Pole assumptions, developing new assumptions or excluding. • All assumptions allocate a type of direct energy use, annual consumption, and lifespan. Emission factors are applied accordingly depending on these factors.	• Only products defined as having a use phase by Wickes has been included. • In some instances, high emission results were generated e.g. for radiators. It was identified that most radiators were gas instead of electric (as previously assumed). A remapping/recalculation therefore reduced direct emissions, and increased indirect emissions. • All assumptions have been developed by reviewing/updating existing assumptions, developing new assumptions, or excluding. Full details can be found in the supporting calculation file in the –'11. Use Phase References' tab and Appendix B (slides 38-48). • In some instances, the categorisation ERM has applied was not appropriate and generated high emissions results. These have been manually changed within the calculation table and mainly pertain to fire logs and wood.

Emissions calculated by ERM outside of the Net Zero Compass platform – see supporting Excel files provided for details.

Category 12, End of Life Treatment of Sold Products - Products: All years

Data Source(s)	Calculation Method	Assumptions
All years • ERM Re-calcs base data 2021 – 2022 – 2023.xlsx	• Activity data (in tonnes) multiplied by appropriate DEFRA emission factors based on the material type and disposal method (for the relevant year). • Activity data was weighted based on a 50% recycled, 42% landfilled and 7% incinerated split, as detailed in the following link: https://www.gov.uk/government/statistics/uk-waste-data/uk-statistics-on-waste#waste-from-commercial-and-industrial-ci-activities	• It is assumed that all Wickes units purchased are sold (for the relevant year). • Total weight in tonnes is taken as per the assumptions detailed on slide 16 for Category 1: Purchased goods and services – GFR. • A mapping exercise of emission factors to the main material column was undertaken e.g. steel to metals and electrical items to WEE. • Where the category was unclear, this was categorised as 'Other' and the DEFRA 'Commercial and industrial waste' emission factor was used as a proxy. • Where possible, DEFRA recycled, landfilled and incinerated emission factors were obtained per material type. Where this was not possible, an Ecoinvent emission factor was sourced (e.g. hazardous waste).

Emissions calculated by ERM outside of the Net Zero Compass platform – see supporting Excel files provided for details.

Category 12, End of Life Treatment of Sold Products - Packaging: All years

Data Source(s)	Calculation Method	Assumptions
2021 • GHG Data Collection_Wickes_2021.xlsx **2022** • GHG Data Collection_Wickes_2022.xlsx **2023** • GHG Data Collection_Wickes_2023.xlsx	• Activity data (in tonnes) multiplied by appropriate DEFRA emission factors based on the material type and disposal method (for the relevant year). • Activity data was weighted as per the researched waste disposal method split.	• It is assumed that all data provided by Wickes is accurate and correct. • Research was undertaken into typical recycling, energy recovery, incineration and landfill rates per material type.

Emissions calculated through the Net Zero Compass platform.

Category 13, Downstream Leased Assets: 2021 and 2022

Data Source(s)	Calculation Method	Assumptions
2021 and 2022 • GHG Data Collection_Wickes_2021_xlsx • Wickes Gas 21-24 28.5.24.xlsx • Wickes Electrcity 21-24 28.5.24.xlsx	**Natural Gas** • kWh natural gas consumption for each site multiplied by DEFRA's emission factor for kWh (Gross CV) natural gas consumption (for the relevant year) **Electricity** • kWh electricity consumption for each site multiplied by DEFRA's emission factor for UK kWh electricity consumption (for the relevant year)	• HDC Northampton has been moved from Scope 1/2 and included in Category 13: Downstream leased assets. • Wickes have confirmed its Glasgow, Pudsey, Kettering and Aylesbury sites are part-leased. therefore gas/electricity consumption has been split between Scope 1/2 and Category 13 accordingly. • Glasgow – 45% consumption for Gas and Water is for leased space, Electricity is recharged for leased space • Pudsey – 20.96% of Gas and Water consumption is for leased space. Electricity consumption for the leased space is on average 180.135 kWh per month (2,161.62 kWh annually). • Kettering - 15.83% of Gas and Water consumption is for leased space. Electricity consumption is submetered, but no data available, assumed 15% to reflect gas and water consumption split • Aylesbury – 13.59% of all utilities is for leased space

Emissions calculated through the Net Zero Compass platform.

Category 13, Downstream Leased Assets: 2021 (rebaseline) and 2023

Data Source(s)	Calculation Method	Assumptions
2021 (rebaseline) and 2023 • GHG Data Collection_Wickes_2023_xlsx • Wickes Gas 21-24 28.5.24.xlsx • Wickes Electrcity 21-24 28.5.24.xlsx	**Natural Gas** • kWh natural gas consumption for each site multiplied by DEFRA's emission factor for kWh (Gross CV) natural gas consumption (for the relevant year) **Electricity** • kWh electricity consumption for each site multiplied by DEFRA's emission factor for UK kWh electricity consumption (for the relevant year)	• HDC has been moved from Scope 1/2 and included in Category 13: Downstream leased assets for both years. Mercury Drive Brackmills and Crawley Outbase have been moved for 2023 only. • Wickes have confirmed its Glasgow, Pudsey, Kettering and Aylesbury sites are part-leased. therefore gas/electricity consumption has been split between Scope 1/2 and Category 13 accordingly. • Glasgow – 45% consumption for Gas and Water is for leased space, Electricity is recharged for leased space • Pudsey – 20.96% of Gas and Water consumption is for leased space. Electricity consumption for the leased space is on average 180.135 kWh per month (2,161.62 kWh annually). • Kettering - 15.83% of Gas and Water consumption is for leased space. Electricity consumption is submetered, but no data available, assumed 15% to reflect gas and water consumption split • Aylesbury – 13.59% of all utilities is for leased space

Emissions calculated through the Net Zero Compass platform.