

Carbon Emissions Accounting Overview

2024



2024 Greenhouse Gas Emissions: Calculation Methodology

About this document

This document describes the calculation boundaries, methodologies, assumptions and key references used in the preparation of the 2024 inventory of Scopes 1, 2 and 3 greenhouse gas (GHG) emissions in Travis Perkins plc's value chain, as published in its 2024 annual report.

Emissions for the Group are calculated using methodologies consistent with the Greenhouse Gas (GHG) Protocol: A Corporate Accounting and Reporting Standard, with reference to the additional guidance provided in the GHG Protocol.¹

LRQA has provided limited assurance over Scopes 1, 2 and 3 emissions data. A copy of the independent assurance statement can be found on the corporate website [here](#).

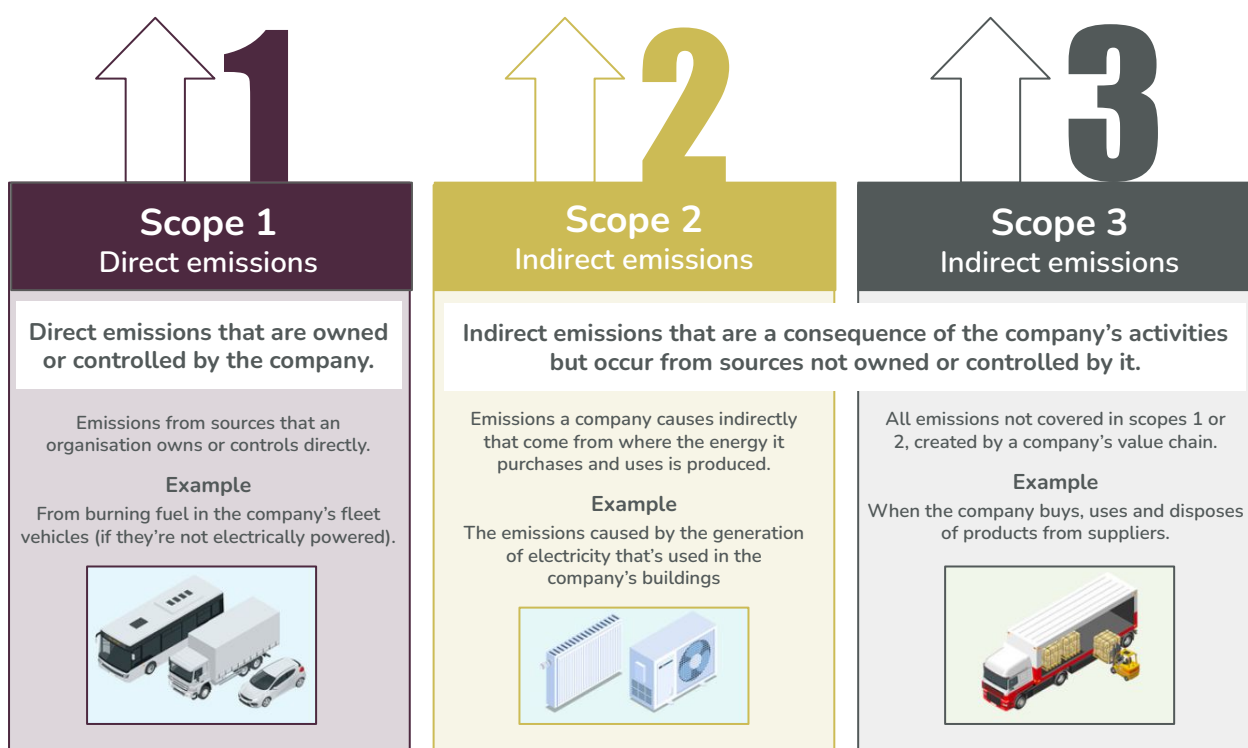
GHG Protocol emissions scopes

The GHG Protocol Corporate Accounting and Reporting Standard classifies corporate GHG emissions into three 'scopes'.

Scope 1 emissions are direct GHG emissions from operations that are owned or controlled by the reporting company.

Scope 2 emissions are indirect emissions from the generation of purchased energy consumed by the company.

Scope 3 emissions are all other indirect emissions (not included in Scope 2) that occur in the value chain of the reporting company.



1. The GHG Protocol Corporate Accounting and Reporting Standard, Scope 2 Guidance, Corporate Value Chain (Scope 3) Standard and Scope 3 Calculation Guidance are published by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

Organisational boundary

Travis Perkins plc has developed Scopes 1 and Scope 2 emissions totals based on the following organisational consolidation approaches to boundaries, consistent with the GHG Protocol Corporate Accounting and Reporting Standard definitions:

Operational control approach

We account for 100 per cent of Scopes 1 and 2 emissions from operations over which Travis Perkins plc or one of its operating companies has operational control.

Financial control approach

We account for Scopes 1 and 2 emissions based on the accounting treatment in Travis Perkins plc's consolidated financial statements, as follows:

- 100 per cent for operations accounted for as subsidiaries.

Scope 3 emissions are the indirect GHG emissions resulting from activities in our value chain outside of our Scope 1 and 2 operational control approach emissions. As such, reported Scope 3 emissions may be based on assumptions where value chain data is not readily available.

Total Scope 3 emissions have been calculated across twelve relevant categories. Three categories have been excluded, as detailed in the Scope 3 section of this document.

Carbon emissions reporting for Travis Perkins plc include the following business units:

Travis Perkins



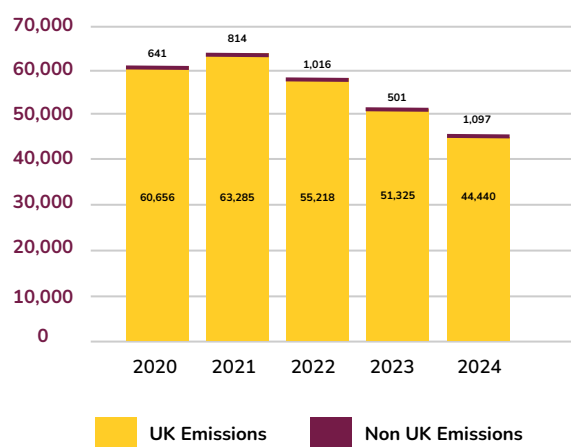
* Toolstation - Includes UK and European operations.

Scope 1 Emissions Reporting

> Scope 1 Carbon Emissions:

- Scope 1 emissions totals are reported using operational data for the direct combustion of fuels used in our day to day operations.
- This includes fuel consumed in company owned fleet vehicles, employee business miles, use of plant and equipment, and the heating and cooling across our branch network, offices and distribution centres.

Year on Year Trend (Tonnes CO₂e)

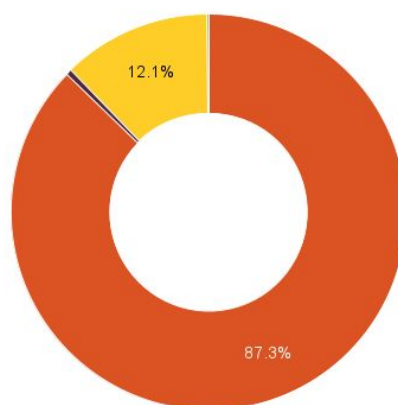


- The majority of our scope 1 emission comes from diesel fuel, used in our fleet of forklift trucks and delivery vehicles, and natural gas used to heat our distribution centres, branches and offices.
- We have high-level carbon roadmaps in place to try and reduce the carbon emissions associated with these activities.

[Fleet Roadmap](#)

[Buildings Roadmap](#)

Total scope 1 Emissions



- Transport (39,739 tonnes CO₂e)
- Natural Gas (5,530 tonnes CO₂e)
- Heating Oil (217 tonnes CO₂e)
- Fugitive Emissions (51 tonnes CO₂e)

Methodology for Calculating Emissions

The following information explains the methodology used to calculate emissions for each Scope 3 category along with key findings, 2024 category emissions and the year-on-year trend.

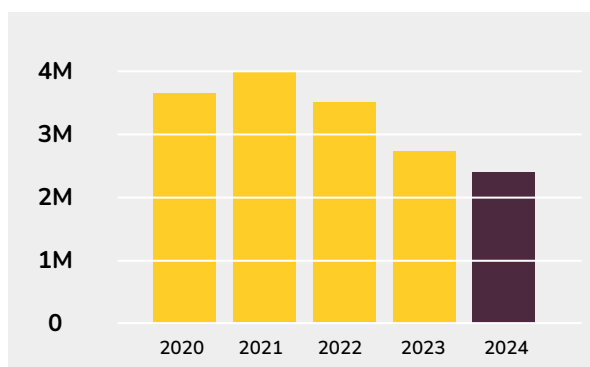
Scope 3 Emissions Category:

➤ 1. Purchased Goods and Services

Methodology and Observations

- Includes emissions generated upstream of Travis Perkins plc, associated with Products (the extraction and transportation of raw materials and production of products - Cradle to Gate product carbon) and Services purchased during 2024.
- Product weight and volume data is collated by product category and Ecoinvent emissions factors are applied.
- Cradle to Gate figures were taken from Environmental Product Declarations (EPDs) where available. EPD coverage represented 2.9% of product weight for Category 1. EPDs are included only if they clearly exclude biogenic carbon to align with the GHG protocol.
- For Services, emission factors published by DEFRA in 2021 were applied to spend.
- Travis Perkins, Toolstation UK, CCF and Keyline are the business units with the largest footprints in this category.
- Cement, plaster, plasterboard, blocks and building chemicals account for the largest share of Category 1.

Year on Year Trend



2024: 2,310,494 tonnes

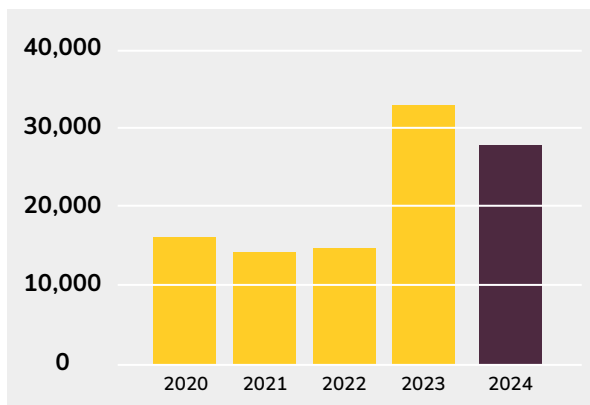
Scope 3 Emissions Category:

➤ 2. Capital Goods

Methodology and Observations

- Covers emissions generated upstream of Travis Perkins plc, associated with the extraction, production and transportation of capital goods acquired in 2024.
- The average spend-based method, detailed within the Scope 3 standard, has been applied.
- A decrease of 18% was seen in 2024 due to a reduction in capital spend.

Year on Year Trend



2024: 27,200 tonnes

Scope 2 Emissions Reporting

➤ Scope 2 emissions totals are reported using both the market based method (default calculation) and the location based method, as recommended by the GHG Protocol Scope 2 Guidance. Definitions of location and market based reporting used in Travis Perkins plc accounting are aligned with the GHG Protocol terminology:

Location-based reporting: Scope 2 GHG emissions based on average energy generation emission factors for defined geographic location, including local, subnational, or national boundaries (i.e. grid factors).

Market-based reporting: Scope 2 GHG emissions based on third party generators fuel mix from which the Group contractually purchases electricity.

The location-based method is applied using electricity emission factors for the UK grid network, for the reporting year and sourced from DEFRA GHG conversion factors. Where market-based figures are reported, electricity emission factors are sourced directly from the energy contract supplier.

Year on Year Trend (CO₂e) tonnes

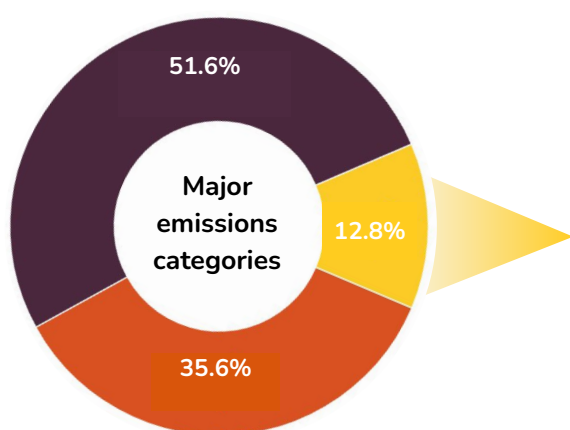


The Scope 3 emissions of Travis Perkins plc represent **99%** of the Group's carbon footprint.

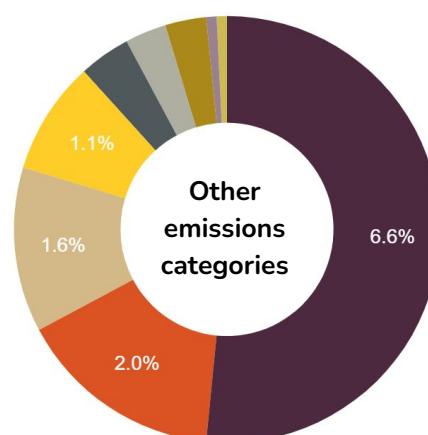
Of the 15 Scope 3 emissions categories, two represent 87% of our Scope 3 footprint; Category 1 (purchased goods and services) and Category 11 (use of sold products). This is highlighted in the pie charts below.

Scope 3 emissions are calculated in line with the GHG protocol, including all relevant categories (3 categories are not applicable), covering all businesses in the Group, and the data has been assured by Lloyds Register Quality Assurance (LRQA).

The assurance statement can be found in the Sustainability section of the plc website www.travisperkinsplc.co.uk



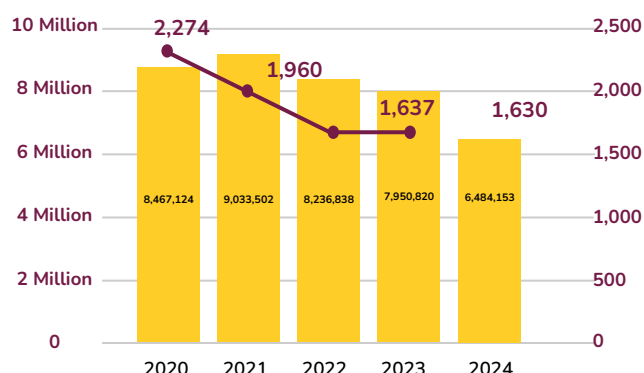
- Use of sold products
- Purchased goods and services
- All other categories



- Upstream transportation and distribution - 6.6%
- End-of-life treatment of sold products - 1.6%
- Downstream leased assets - 0.5%
- Capital goods - 0.4%
- Employee commuting - 0.1%
- Downstream transportation and distribution - 2.0%
- Processing of sold products - 1.1%
- Fuel and energy related activities - 0.4%
- Business travel - 0.1%
- Waste generated in operations - 0%

The chart below shows that the Group's total emissions were lower in 2024 than all previously measured years, including the baseline year 2020. Carbon intensity is also trending downwards. This is now measured against the tonnes of product sold rather than inflation-adjusted turnover as it allows for a more meaningful comparison. Absolute emissions reduced by 7% in 2024 vs 2023.

Scope 3 Total Emissions and Carbon Intensity - 2020 to 2024



- Total Scope 3 Emissions (Tonnes CO₂e)
- Scope 3 Carbon Intensity (Tonnes CO₂e per tonne of products sold)

	2020	2021	2022	2023	2024
Total Scope 3 Emissions (Tonnes CO ₂ e)	8,467,124	9,033,502	8,236,838	7,950,820	6,484,153
Scope 3 Carbon Intensity (Tonnes CO ₂ e per tonne of products sold)	n/a	n/a	n/a	0.836	0.807

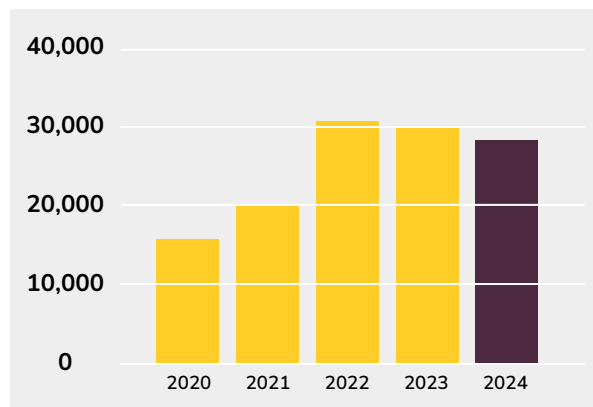
Scope 3 Emissions Category:

➤ 3. Fuel and energy-related activities (not reported in Scope 1 or 2)

Methodology and Observations

- Calculations followed the methods advised by the GHG protocol. The average-data method was applied, as detailed within the Scope 3 standard. WTT (Well to Tank), WTW (Well to wheel) and T&D (Transmission and Distribution) factors were applied to energy and fuel use in the Group's own fleet and estate. Fuel consumption for internal distribution is also included here, as third party logistics provider deliver product from the Group's Distribution Centres to branches.
- Activity data was multiplied by DEFRA 2024 GHG emissions factors.
- Calculations could include employee use of energy at home for home workers in future years. This is expected to be immaterial as most colleagues work in branches and would not be able to work from home. Some office colleagues are now hybrid workers.

Year on Year Trend



2024: 28,193 tonnes

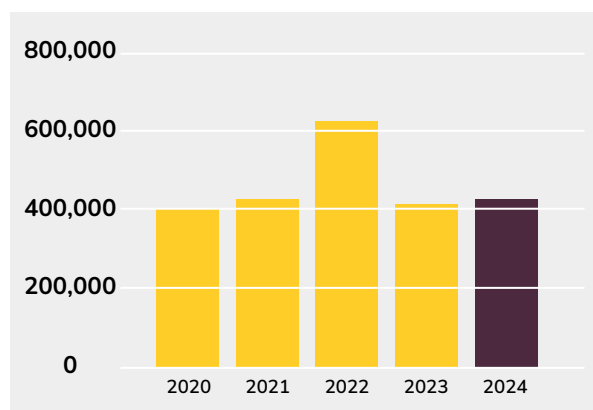
Scope 3 Emissions Category:

➤ 4. Upstream transportation and distribution

Methodology and Observations

- Includes the upstream transport emissions from the transport of goods purchased during 2024, from the supplier factory to the distribution centres and retail stores of Travis Perkins plc, in vehicles not owned or operated by Travis Perkins plc.
- This category also includes emissions from the direct delivery of goods from suppliers to customers, where Travis Perkins plc acts as an intermediary.
- Overall, the emissions for this category increased by 5% compared to 2023.

Year on Year Trend



2024: 427,194 tonnes

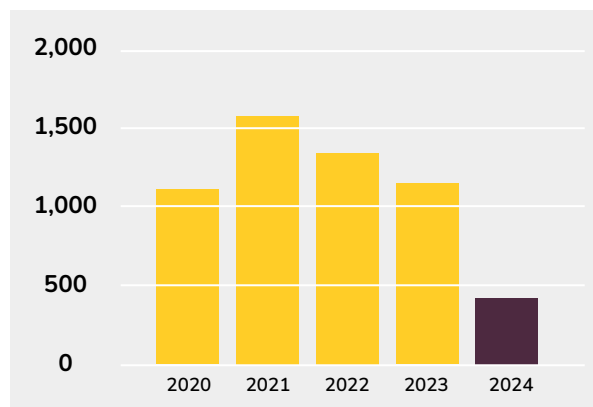
Scope 3 Emissions Category:

➤ 5. Waste generated in operations

Methodology and Observations

- Includes all waste material produced by Travis Perkins plc during its operations in 2024.
- Calculations followed the methods advised by the GHG protocol. The average-data method was applied, as detailed in the Scope 3 standard.
- Activity data was multiplied by the emission factors listed by DEFRA in 2024.

Year on Year Trend



2024: 433 tonnes

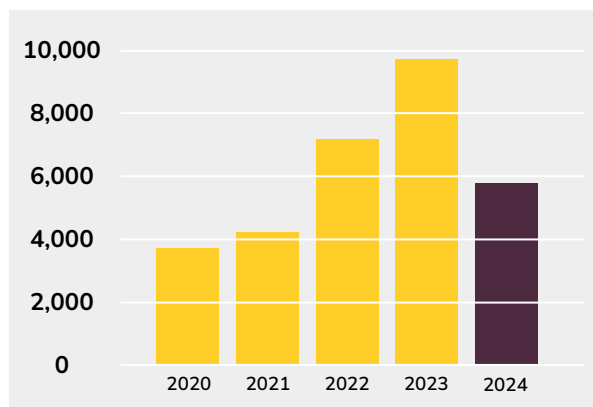
Scope 3 Emissions Category:

➤ 6. Business Travel

Methodology and Observations

- Includes emissions from business travel activities of Travis Perkins plc in 2024. This includes air travel, ground travel (rental cars, trains, taxi), staff car reimbursements and accommodation stays (hotels).
- Activity data was multiplied either by spend based or distance based emission factors.
- A distance based emissions estimation was applied for employee cars, rental cars and other business travel. For rental cars, fuel consumption was estimated using average fuel prices in the UK. For accommodation, spend based emission factors were applied.

Year on Year Trend



2024: 6,033 tonnes

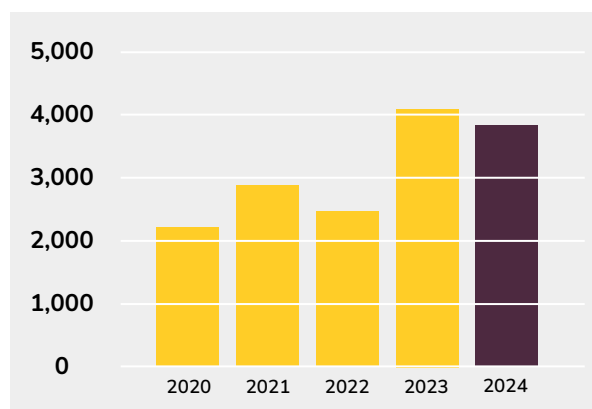
Scope 3 Emissions Category:

7. Employee Commuting

Methodology and Observations

- Includes emissions from the commuting of employees to and from work in 2024.
- Calculations followed the average-based method, as laid out in the Scope 3 standard of the GHG protocol.
- Average statistics were sourced on the distances travelled by employees in the UK, as well as their mode of transport, to estimate emissions.
- It was assumed that 67% of employees travelled to work by car, 13% walked, 14% used public transport and 6% used other methods. This is based on average statistics published by the UK Department of Transport for 2023.

Year on Year Trend



2024: 3,844 tonnes

Scope 3 Emissions Category:

8. Upstream Leased Assets

Methodology and Observations

An emissions figure for this category is not calculated due to all major operations of Travis Perkins plc being conducted within company owned and operated facilities.

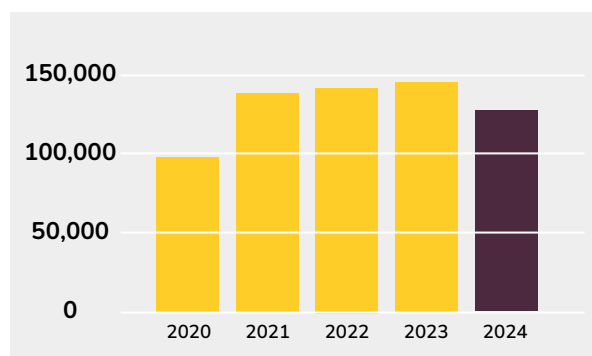
Scope 3 Emissions Category:

9. Downstream transportation and distribution

Methodology and Observations

- This category includes emissions from the distances travelled by customers to and from our retail stores or branches.
- Calculations followed the distance-based method, as outlined in the Scope 3 standard.
- To calculate emissions for customer journeys, average journey times to properties were sourced from a planning application analysis used for a new TP Branch in Ipswich. This, combined with the average driven speed of vehicles in urban and rural areas, gave the average distance travelled.
- A breakdown was also used of the average customer trips per acre for both rural and urban properties from green travel planning work commissioned to satisfy new branch approval process. The travel plan analysis, in combination with the total property area, yielded the total number of customers.
- Emissions from the use of courier services are excluded from this category as they are captured in Category 1: Purchased Goods and Services.

Year on Year Trend



2024: 130,425 tonnes

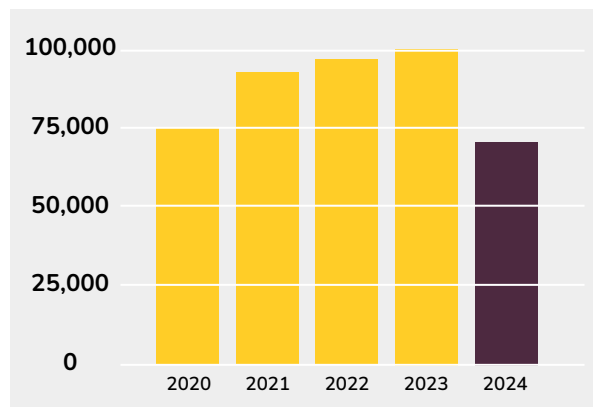
Scope 3 Emissions Category:

➤ 10. Processing of sold products

Methodology and Observations

- This category includes emissions from the processing of sold intermediate products. Cement was the only product identified to undergo relevant processing subsequent to the sale of the product.
- The average-data method, as laid out in the Scope 3 standard of the GHG protocol was used,
- Travis Perkins, Keyline, CCF and Toolstation UK were identified as the only business units to sell cement.
- Emission factors sourced from Ecoinvent.

Year on Year Trend



2024: 69,652 tonnes

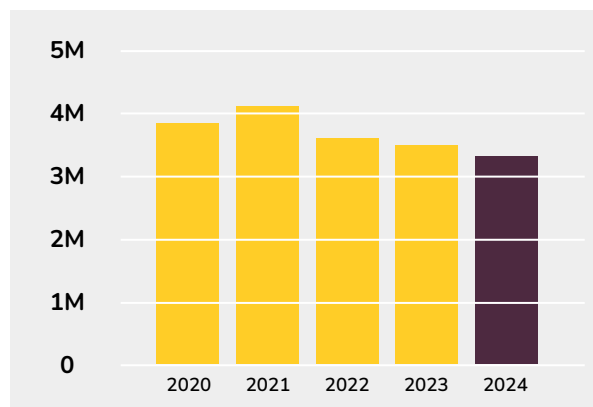
Scope 3 Emissions Category:

➤ 11. Use of sold products

Methodology and Observations

- This category includes lifetime emissions from the use-phase of products that we sell, which directly consume electricity and/or fossil fuels, or in which the use directly emits emissions.
- During historic analysis conducted by consultants South Pole, the following product categories were identified as material use-phase emitting goods: boilers, power-driven hand tools, electrical goods, lighting appliances, pumping equipment and refrigerants.
- Emissions factors have been calculated through the collection of data on average product lifetime and average energy/fuel use. These are supplemented where available with emission factors from Ecoinvent and electricity conversion factors from DEFRA.
- Based on the mixed product range we sell, BSS, Travis Perkins, TF Solutions and Toolstation UK account for the bulk of emissions relating to sold products.
- There was a 3% decrease in Category 11 emissions in 2024 across the Group.

Year on Year Trend



2024: 3,344,156 tonnes

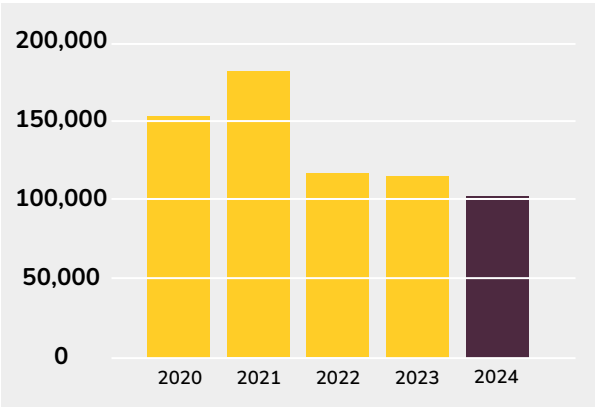
Scope 3 Emissions Category:

12. End-of-life treatment of sold products

Methodology and Observations

- Includes the emissions from the waste disposal and treatment of products sold by Travis Perkins plc at the end of their life. This emissions source was material for the vast majority of goods sold by Travis Perkins plc.
- Calculations followed the recommendations laid out in the Scope 3 standard of the GHG protocol.
- Weight data from the sales dataset formed the primary activity data. Emissions factors for each type of good were sourced from Ecoinvent and averaged out by the average waste treatment method in the UK.

Year on Year Trend



2024: 102,655 tonnes

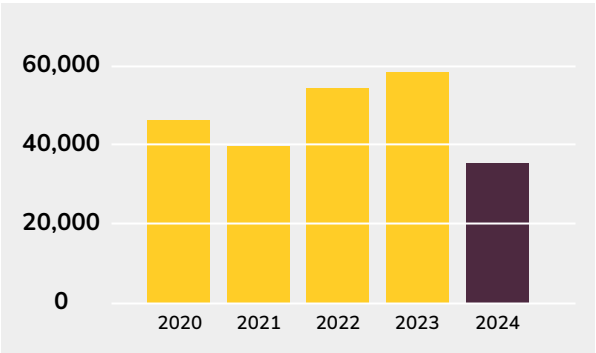
Scope 3 Emissions Category:

13. Downstream leased assets

Methodology and Observations

- This category includes emissions from the operation of assets owned by Travis Perkins plc which are leased to other entities that are not already included in Scope 1 and Scope 2. For Travis Perkins plc this refers to the lease (or hire) of construction tools and equipment and the lease of buildings.
- Calculations follow the spend-based method, as this allows for the most consistent estimation of the footprint across the two categories of leased assets.
- For the estimation of hire tools, tools are mapped against a selection of spend based emissions factors for the lease of products. The annual value of the lease is multiplied by the selected emissions factors to yield the final values
- For the estimation of leased buildings, the annual lease value is multiplied by a spend based emissions factor.

Year on Year Trend



2024: 33,875 tonnes

Scope 3 Emissions Category:

14. Franchises

This category was not found to be relevant to the Scope 3 inventory. No franchises are operated by Travis Perkins plc.

Scope 3 Emissions Category:

15. Investments

This category was not found to be relevant to the Scope 3 inventory of Travis Perkins plc. Travis Perkins plc does not invest directly into companies with equity.

Carbon Emissions Accounting Overview

2024

To find out more contact us at:

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distributor of
building materials

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