

# PETERSON ENERGIES BV **QUALIFYING EXPLANATORY STATEMENT**

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10 December 2022



**PETERSON  
ENERGIES BV**

Peterson is a world-leading, innovative and highly trusted international energy logistics and supply chain solutions company, driven by a passion to lead the way in transforming how industry plans, manages and executes the movement of critical resources globally.

We take a creative approach, working in partnership to achieve fair gain, developing a world in which Peterson's wide range of knowledge and experience combines with future technologies and ground-breaking thinking to revolutionise entire logistics and supply chain functions.

We have extensive experience providing integrated logistics solutions to the energy sector and have supported the renewables industry in recent years, both onshore and offshore. With years of experience in the oil and gas sector, we have the transferable skills to support all forms of renewable energy, from wind to tidal and hydrogen.

We work closely with customers, supported by Lighthouse, our suite of industry leading digital applications, which provides real-time visibility across the entire logistics supply chain. Lighthouse allows us to identify and create opportunities to share resources and optimise operations, resulting in significant cost savings.

With safety at the core of our operations, our ultimate objective is to unburden stakeholders by applying business intelligence to enable greater efficiency, consistent accuracy and increased sustainability.

The company is part of a wider group operating in over 70 countries with 6,000 people globally.

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## Validation Statement

In accordance with PAS 2060:2014, this document presents a standard-compliant declaration of achievement and commitment of carbon neutrality through a set of Qualifying Explanatory Statements and public disclosure of documentation supporting Peterson's claim for the defined subject.

Peterson commissioned the accredited certification body NQA to audit and verify the methodology and data as part of an "independent third party" validation process for the period January 1<sup>st</sup>, 2021 to December 31<sup>st</sup>, 2021.

The following activities were conducted:

1. Review of emissions footprint methodology and results
2. Review of Carbon Management Plan and verified emissions
3. Verification and documentation of carbon offset sourcing
4. Issuance of validation statement and completion of PAS 2060:2014 validation process.

Carbon neutrality of Scope 1, Scope 2 and Scope 3 emissions is achieved by Peterson in accordance with PAS 2060:2014 dated 12 December 2022 for the period 1 January 2021 to 31 December 2021 as declared by NQA.

## Declaration of Achievement and Commitment of Carbon Neutrality

Carbon neutrality of all 34 sites will be achieved by Peterson Energies BV in accordance with PAS 2060 at 12<sup>th</sup> December 2022 for the period commencing 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021 by NQA Certification Ltd.

Date: 12-12-2022

**Sarah Moore**  
**Chief Executive Officer**

NQA Certification Ltd has, with limited assurance, verified that Peterson Energies BV has correctly calculated its carbon footprint for the year between 1st January 2021 and 31st December 2021 and satisfactory offset in order to achieve carbon neutrality in accordance with the requirement of PAS 2060:2014.

Date: 12-12-2022

**Stephen Burt**

**Lead Assessor, Field Director**

## Introduction

This document forms the Qualifying Explanatory Statement (QES) to demonstrate that Peterson Energies BV hereinafter 'Peterson' have achieved carbon neutrality dated 10th December 2022, for the period starting 1st January 2021 and ending 31st December 2021, and is committed to carbon neutrality in accordance with PAS 2060:2014, as a minimum, up to 31st December 2026.

This has been achieved through:

- CO<sub>2</sub> emissions reduction through action plans under Peterson's direct control.
- Offsetting of carbon emission for the period commencing 1st January 2021 and ending 31st December 2021.

Peterson has established a Carbon Management Plan to reduce its emissions and demonstrate commitment to being a carbon neutral in accordance with PAS 2060:2014.

## General Information

Table 1. General Information Overview

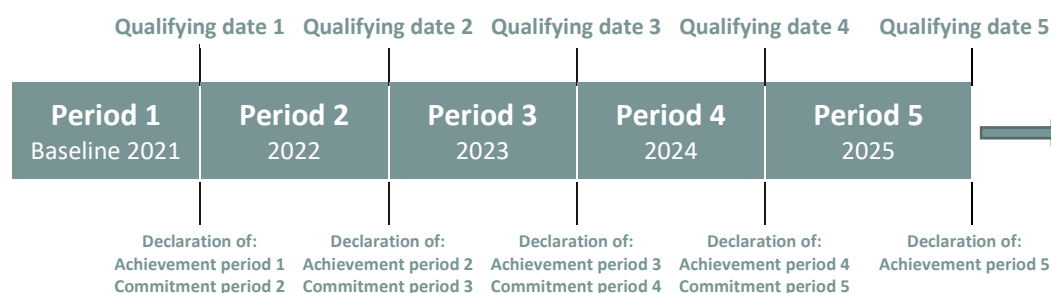
Entity making PAS 2060 declaration	Peterson Energies BV
Individuals responsible for the evaluation and provision of data necessary for the substantiation of the declaration including that of preparing, substantiating, and maintaining the declaration	Sarah Moore, Chief Executive Officer Keith Dawson, HSEQ Director Derek MacIver, HSEQ Manager (UK) Lennart Hartog, HSEQ Manager (NL) Jace Waithe-Rodriguez, HSEQ Manager (TT & GUY) Holly Maclean, Sustainability Management Trainee Ryan Taylor, HSEQ Coordinator
Individual responsible for the communication of declaration	Steven Smith, Communications Manager
Subject of PAS 2060	Peterson Energies B.V. operation across 34 sites in the UK, Netherlands, Trinidad, Guyana and Qatar.
Function of subject	Peterson Energies B.V. operations service the entire energy lifecycle: <ul style="list-style-type: none"> <li>• Quayside logistics</li> <li>• Warehousing and storage</li> <li>• Fuel bunkering</li> <li>• Transport</li> <li>• HGV operations</li> <li>• Customs consultancy</li> <li>• IT product innovation</li> <li>• Pipe yards</li> <li>• Decommissioning</li> <li>• Freight forwarding</li> <li>• Recruitment</li> <li>• Procurement</li> <li>• Chemical supply</li> <li>• Helicopter dispatch</li> <li>• Planning and agency work</li> </ul>
Rationale for selection of the subject	The defined subject has been chosen as it reflects the emissions that Peterson has control over. This

	choice enables Peterson to take the necessary steps to reduce emissions in line with achieving carbon neutral status.
Type of conformity assessment has been undertaken	I3P-3 – Independent third-party certification unified
Baseline date for PAS 2060 program	1 Jan 2021 – 31 Dec 2021
Achievement period	1 Jan 2021 – 31 Dec 2021
Achievement date	12 Dec 2022
Commitment period	1 Jan 2022 – 31 Dec 2022
No. of times declaration of commitment has been renewed with declaration of achievement	0

## 1. Scope

The achievement and commitment to maintain carbon neutrality covers all site’s operations over which Peterson has operational control, including all necessary activities carried out by third parties.

Peterson follows the timeline for carbon neutrality in accordance with Figure 1 carbon neutrality declaration periods. The first period represents the baseline period that starts on 1 January 2021 to end on 31st December 2021. The subject has been defined and its carbon footprint quantified. This QES will be updated accordingly to reflect any changes and actions that could affect the validity of the declaration of commitment. The QES is officially released to the public after third party assurance of Peterson’s carbon neutrality program.



## 2. Boundaries of the Subject

The declaration of carbon neutrality covers greenhouse gas (GHG) emissions related to, “sites”. The term site relates to the 34 sites identified to be under Peterson’s operational control and a list of all sites, their addresses and where to locate the information relating to each site in this document can be found in Annex A.

The boundary is defined from cargo entering the site to cargo leaving the site, including all operations executed within the site’s premises, such as waste management, employee



commuting, business travel, procured goods and services, working at home and transportation under the operational control of Peterson entities.

The operational control approach is believed to be the most comprehensive because it does not exclude any GHG sources that would be excluded in a financial control approach and consider a wider range of emission sources.

Per the PAS 2060:2014 recommendations, all Scope 3 emission sources within the specified boundaries, technically feasible and cost-effective to be measured are included within this declaration.

### 3. Methodology and Carbon Footprint

Carbon footprint associated with the UK sites defined boundary has been quantified according to the UK Government Environmental Reporting Guidelines, which is in line with Peterson's reporting system and meets the requirements of PAS 2060:2014. Outside of the UK, if available, local emission factors were used. If they were not available, emission factors would be extrapolated from the UK emission factors based on the fuel or electricity mix. The methodology employed minimizes uncertainty and yields accurate, consistent, and reproducible results.

#### 3.1 Scope Analysis and Data Source

##### 3.1.1 Scope Analysis

In Annex B, a list of all Scope categories and their subcategories are listed, with their applicability to Peterson's operations. The source and quantification method for each scope is also listed here. Further expansion of the source of the data is given below.

- **Scope 1 Emissions – Fuel Combustion**

Direct emissions from combustion of fuels. Diesel, natural gas, petrol, and heating oil consumption is taken from metered data supplied by third parties, fuel tank meter readings or recordings and invoice data.

- **Scope 1 Emissions – Fugitive**

Direct emissions from leaked refrigerant gas are recorded annually, taken from service records, maintenance records or invoice data.

- **Scope 2 Emissions – Electricity**

Indirect emissions from production and transport of electricity. Electricity consumption is provided by the energy supplier or taken from meter readings.



- **Scope 3 Emissions – Disposal of Waste**

Includes emissions from third-party disposal and treatment of waste that is generated in the company's owned or controlled operations. Waste management refers to the collection, segregation, recycling, treatment and disposal of any waste produced within the site's premises as a result from Peterson activities. The waste is recorded according to type, process and weight, taking information from the disposal company or calculated based on 1 kg per FTE.

- **Scope 3 Emissions – Business Travel**

Includes emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties, such as aircrafts, trains, buses, and passenger cars. Data calculated using purchase orders for hotels stays, flights, training data or data provided the booking agent. Data provided is CO<sub>2</sub>e, type or method of transport and distance.

- **Scope 3 Emissions – Hotel Stays**

Includes emissions related to business-related hotel stays by employees. Data is provided by the booking agency or taken from purchase orders. Emissions are based on the number of nights and country of the accommodation. The emissions are included in the scope 3 business travel.

- **Scope 3 Emissions – Resource use**

Includes all upstream emissions and end-of-life disposal of products purchased or acquired by the company in the reporting year. Resource use is recorded as procured goods and capital goods and is based on the type of product, material, weight and/or volume procured as extracted from purchase orders.

- **Scope 3 Emissions – Procured Services**

All emissions related to procured services are collected using purchase orders and visitor records taking into consideration means of transportation and distance travelled.

- **Scope 3 Emissions – Commuting**

Emissions related to employee commuting are calculated annually using commuting reimbursement data from HR or mean of transportation, distance travelled, commuting days as

collected from employees. Further details are available under Section 7 Assumptions and Estimations.

- **Scope 3 Emissions – Working from Home**

All emissions related to working from home is recorded annually a set emission for each working from home day has been calculated this is multiplied by the total number of working from home days. The working from home days is calculated using data from HR records and commuting data or is provided by the relevant employee or team.

### 3.1.2 Data Source

Primary and secondary data have been used for the carbon quantification process. Where possible, primary data has been used to quantify emissions and only where primary data was not available, secondary data has been used.

1. *Primary data*

Data that can be directly sourced through Peterson for the defined boundary. This includes purchased fuel volumes, electricity meter readings, goods purchasing orders, waste management reports, lease car park emissions, visitor logs.

2. *Secondary data*

Data that includes average fuel consumption by operated vehicles and equipment which may be used to estimate the potential fuel consumption for sites which did not have access or availability to the volumetric or monetary data. Where the monetary data was available, market cost for fuel supply may be used to estimate the fuel volume consumption for sites.

3. *Emission factors*

Data was sourced from government recognized databases based on the site's geographical location. Where country specific emission factors were not available, data was extrapolated from the UK conversion factors based upon the energy or fuel mix of aforesaid country.

## 3.2 Carbon Conversion Method

As previously stated in section 3.1.2, using government recognized databases, the primary or secondary data would be converted accordingly into carbon dioxide equivalent emissions by applying the appropriate conversion factors. A singular government recognized database would be predominately used per country for uniformity of calculations. Where these databases lacked in defining emission factors in certain Peterson operations, other government recognized databases would be referred to and calculations completed accordingly.

### 3.3 Global Carbon Footprint

The overall company carbon footprint can be found in Table 2.

Table 2. Peterson Global GHG Emission Totals for First Application Period

Site	Scope 1	Scope 2	Scope 3	Total	Procured Goods	Procured Services	Capital Goods	Waste Generated	Business Travel	Transportation & Distribution	Home Working	T&D Losses	Employee Commuting	Water Use & Treatment
<b>Transport</b>	1279.94	0.00	42.23	1322.18	5.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.32	0.00
Trinidad	954.53	176.93	106.70	1238.16	16.03	6.06	0.00	35.66	15.14	0.00	0.00	11.81	22.00	0.00
Paleiskade	601.53	81.09	224.93	907.55	110.68	35.29	0.00	1.21	7.43	0.00	12.04	-	58.29	0.46
Aberdeen Quayside	534.41	42.47	136.07	712.96	9.27	24.11	0.00	7.50	1.96	0.00	0.00	5.08	88.16	0.00
Guyana	365.42	45.55	131.87	542.84	76.20	0.23	2.81	37.70	1.84	0.00	0.00	3.00	10.09	0.00
Heysham	42.97	146.19	104.01	293.16	9.37	34.69	0.00	29.33	0.60	0.00	0.00	16.97	13.05	0.00
Edzell	88.71	63.27	134.02	285.99	30.35	29.84	0.03	1.91	0.25	0.00	0.00	6.70	64.94	0.00
Great Yarmouth & Lowestoft	177.16	14.79	92.90	284.86	6.58	6.80	0.00	1.02	8.29	50.86	0.00	1.77	17.58	0.00
Shetland	139.88	62.87	47.22	249.97	5.85	8.93	0.00	0.85	3.31	0.26	1.92	8.04	18.07	0.00
Altens	80.28	52.66	51.62	184.57	1.45	11.35	0.00	1.34	0.02	0.00	0.00	6.44	31.03	0.00
Nautilus	11.39	11.22	128.58	151.19	5.36	1.20	16.11	11.06	52.93	0.00	40.49	1.38	0.03	0.00
Dales	25.58	59.17	32.43	117.18	0.04	6.01	0.00	2.37	2.38	0.00	3.48	7.03	11.11	0.00
8020 Procurement	32.59	0.00	30.41	63.01	1.51	0.36	1.04	2.67	0.12	0.00	24.71	0.00	0.00	0.00
Kintore	15.02	13.82	22.07	50.91	0.00	8.27	0.00	1.34	0.00	0.00	0.00	1.92	10.53	0.00
Lillyhall	18.62	3.16	28.61	50.38	3.07	10.06	0.00	1.47	0.38	0.00	0.00	0.36	13.28	0.00
Fuel	10.50	13.11	21.05	44.66	1.49	7.56	0.00	2.02	0.07	0.00	1.90	1.62	6.39	0.00
PFML	9.13	21.95	13.12	44.20	4.79	0.00	0.59	0.03	0.00	0.00	0.00	1.94	5.76	0.00
Hub	29.73	0.00	0.00	29.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Qatar	0.00	4.80	19.46	24.26	0.00	0.00	0.00	0.54	10.35	0.00	0.00	0.00	8.56	0.00
Streamba	0.00	0.00	18.15	18.15	0.10	0.00	0.00	1.76	0.00	0.00	16.29	0.00	0.00	0.00
Airport	13.59	0.00	0.00	13.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
L S Customs	0.00	0.00	11.06	11.06	0.28	0.00	0.00	0.72	0.00	0.00	8.90	0.00	1.15	0.00
Recruitment	0.00	0.00	8.54	8.54	4.38	0.00	0.00	0.41	0.55	0.00	3.20	0.00	0.00	0.00
Core 29	0.00	0.00	4.82	4.82	0.00	0.00	0.00	0.62	0.00	0.00	4.17	0.00	0.03	0.00
Decom	0.07	0.00	3.76	3.83	0.11	0.43	0.00	0.00	0.65	0.00	2.57	0.00	0.00	0.00
<b>Total GHG footprint</b>	<b>4431.06</b>	<b>813.06</b>	<b>1413.62</b>	<b>6657.74</b>	<b>292.82</b>	<b>191.19</b>	<b>20.58</b>	<b>141.53</b>	<b>106.27</b>	<b>51.12</b>	<b>119.67</b>	<b>74.06</b>	<b>416.37</b>	<b>0.46</b>
	<b>66.56%</b>	<b>12.21%</b>	<b>21.23%</b>	<b>100.00%</b>	<b>4.40%</b>	<b>2.87%</b>	<b>0.31%</b>	<b>2.13%</b>	<b>1.60%</b>	<b>0.77%</b>	<b>1.80%</b>	<b>1.11%</b>	<b>6.25%</b>	<b>0.01%</b>

### 3.3.1 Transport

Peterson's largest carbon emitting site is Transport due to the large volume of diesel consumed by our transportation fleet with a total of 31 heavy goods vehicles, 2 tanker units, 2 escort vans, 1 compliance foreman van, 2 transit vans and 2 curtain sider transits. The overview of GHG emissions is illustrated below in Table 3.

Table 3. Transport GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>1,279.94</b>	<b>96.81%</b>
<b>Scope 2</b>	<b>0.00</b>	<b>0.00%</b>
<b>Scope 3</b>	<b>42.23</b>	<b>3.19%</b>
<b>Total</b>	<b>1,322.18</b>	<b>100.00%</b>
Procured Goods	5.91	0.45%
Procured Service	0.00	0.00%
Capital Goods	0.00	0.00%
Waste Generated	0.00	0.00%
Business Travel	0.00	0.00%
Transportation & Distribution	0.00	0.00%
Home Working	0.00	0.00%
T&D Losses	0.00	0.00%
Employee Commuting	36.32	2.75%
Water Use & Treatment	0.00	0.00%

#### 3.3.1.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below:

#### *Scope 1 and 2 Assumptions and Estimations*

- Diesel consumption is logged in terms of the volume of diesel purchased from fuel stations as invoiced by the fuel card company. This is assumed to be correct data as per legal calibration requirements for fuel delivery. Fuel deliveries that do not match the exact dates of the reporting period shall be included in the following reporting period.
- Diesel consumption for outsourced transportation services is included in Scope 1. If the transport supplier is not able to provide diesel consumption or emission figures, the diesel consumption is estimated based on the paid hours for subcontracted vehicles and multiplying this based on the average annual diesel consumed per hour by Peterson operated vehicles.
- Electricity consumption at Transport site is not included in this dataset as transport share facilities at Torry Marine Base with Aberdeen Quayside. All electricity consumption for this shared facility will fall under the Aberdeen Quayside Scope 2 emissions.

*Scope 3 Assumptions and Estimations*

- When weights of procured goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- Commuting data was curated by asking each employee to fill in a form of their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employee calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an over estimation was used based upon other employee data. Furthermore, when the type of car driven by employees was unknown, the 'average car' emission factor was opted for. Finally, the number of days worked by each employee is extracted from HR data.

## 3.3.1.2 Exclusions and Uncertainties

*Exclusions*

Water usage at site is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

Waste generated by Transport is excluded from total emissions as waste skips are shared at Torry Marine Base and all waste is accounted for in Aberdeen Quayside Scope 3 emissions.

*Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the diesel volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 1 emissions is linked to the estimation that subcontractor vehicles have the same fuel efficiency as Peterson vehicles. It is assumed to be negligible. (Less than 1%)

### 3.3.2 Trinidad

Peterson's presence in Trinidad includes four operational sites: Galeota, Chaguaramas, La Brea Pipe Yard and La Brea Quayside. In the following summary, the four sites have been amalgamated into one and the overall GHG emissions for this 'site' is illustrated in Table 4.

Table 4. Trinidad GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>954.53</b>	<b>77.09%</b>
<b>Scope 2</b>	<b>176.93</b>	<b>14.29%</b>
<b>Scope 3</b>	<b>106.70</b>	<b>8.62%</b>
<b>Total</b>	<b>1,238.16</b>	<b>100.00%</b>
Procured Goods	16.03	1.29%
Procured Service	6.06	0.49%
Capital Goods	0.00	0.00%
Waste Generated	35.66	2.88%
Business Travel	15.14	1.22%
Transportation & Distribution	0.00	0.00%
Home Working	0.00	0.00%
T&D Losses	11.81	0.95%
Employee Commuting	22.00	1.78%
Water Use & Treatment	0.00	0.00%

#### 3.3.2.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below:

#### *Scope 1 Assumptions and Estimations*

The volume of diesel consumed by the Trinidad sites for the powering of their vehicles and equipment is not available and so the following assumptions were made.

- Diesel consumption by the 4 heavy goods vehicles leased in Trinidad is logged in terms of hours operated by vehicles multiplied by the average fuel consumption by a heavy goods vehicle. This data is compiled using the monthly transport trackers updated manually by the transport coordinator based on tickets submitted by transport providers/drivers.
- Diesel consumption by the 6 leased forklifts is also logged in terms of hours operated multiplied by the average fuel consumption of a forklift. These hours are documented via delivery notes and signed off by site supervisors and collated in monthly reports.
- Diesel consumption by the 5 leased cranes is also logged in terms of hours operated multiplied by the average fuel consumption of a crane. Crane hours are documented via delivery notes, signed off by site supervisors and collated into monthly report.
- Diesel consumption by lighting tours is also based in terms of hours operated multiplied by the average fuel consumption of a lighting tower.

- The average diesel consumption by vehicles and equipment was provided by the Guyana quayside equipment provider whom Peterson lease equipment from. This was seen to be more reliable source than data provided from a generic internet website.
- Petrol consumption by the power washing equipment at La Brea Pipe Yard is similarly logged in terms of days operated, assuming an 8-hour day, multiplied by the average fuel consumption for the exact model of power washing equipment used according to the manual.
- It is assumed that if air maintenance records do not state leakages or addition of refrigerants in reports, then there are no released emissions from refrigerants in the application period.

#### *Scope 2 Assumptions and Estimations*

- For one site that had a missing meter reading and depended on determining energy consumption through this method, an estimate had to be assumed. Electricity consumption for the missing month is based on the average daily energy consumption for the months previous where meter readings were available. A steady increase in daily average consumption is witnessed every month. Thus, an average daily increase per month is calculated and added to the month previous' daily energy consumption. This value is then multiplied by number of days in the month to estimate the overall monthly consumption. This method was chosen as the meter readings were not taken in a consistent time frame.
- For another site that had no meter readings from January through to September, an average monthly consumption is assumed for the remaining months of the year where meter readings were taken. An additional 10% is assumed to avoid under estimation of energy consumption. This method is chosen for this site as the energy consumption is relatively constant per month.
- For site that had three months energy consumption invoices missing, an average monthly consumption is assumed for the available months. An additional 10% is assumed to account for fluctuations in energy consumption.
- For the remaining two sites, the consumption is not available as it is a set cost for the facility and utilities with no breakdown available. Consequently, the energy required to keep the sites at a constant temperature was calculated as well as the electricity consumption of lighting and electrical appliances at each site.

#### *Scope 3 Assumptions and Estimations*

- When weights of procured goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The number of visits is extracted from our invoices for payment for services to site. The vehicle type is known from experience of having service providers on site with their vehicles.
- Waste disposal notes are received by the waste disposal company for the number of visits to site. The skips contents and their weight are not supplied to Peterson thus requiring the assumption of the skip been collected at full capacity. For a 20 cubic yard bin, it is



overestimated that the average weight be 3 tonnes. It is also assumed that the contents of the skip be sent straight to landfill as treatment is unknown.

- The employee commuting data for Galeota and La Brea Pipe Yard could not be supplied from the landlord and is an average based upon the approximated distance between employee's residence and their work site. Where type of transportation method was unknown, the 'average car' is opted for.

#### *Emission Factors*

- The emission factor utilized for diesel in Trinidad is 100% mineral diesel. This was to account for the different fuel mix in Trinidad in comparison to the biodiesel blend in the UK.
- The emission factor utilized for electricity in Trinidad is extrapolated from the emission factor for electricity in the UK based upon the energy supply market in Trinidad.
- The emission factors for all land transportation for the UK Government emission factors are based on a biodiesel content. For determining the land transportation emission factors for Trinidad, values were extrapolated based on 100% mineral diesel to account for the higher carbon dense fuels consumed there.

#### 3.3.2.2 Exclusions and Uncertainties

##### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant. The water used at site by power washers is from a rainwater collection and therefore will have no carbon emissions associated with the pretreatment of water.

##### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the estimated fuel efficiency of vehicles and equipment by manufacturers being reliable and accurate. It is assumed the uncertainty is negligible. (Less than 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. Further uncertainty is linked to the estimations of heat transfer through walls and power consumption by appliance. It is assumed to be negligible as over estimations should account for the degree of uncertainty. (Well below 1%)

### 3.3.3 Den Helder

Peterson have six sites located in Den Helder within the Netherlands, in three different locations known as Paleiskade, the Hub and the Airport as outlined in Annex A. The data for these six sites is detailed within this section. In the following summary, the six sites have been amalgamated into three sections based upon their location and the overall GHG emissions for the sites illustrated in Table 5.

Table 5. Den Helder GHG Emissions Overview

<b>First Application Period, 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021</b>					
<b>Emission Category</b>	Paleiskade	Hub	Airport	Totals	<b>% of Footprint</b>
	GHG Emissions, tCO <sub>2</sub> e				
<b>Scope 1</b>	<b>601.53</b>	<b>29.73</b>	<b>13.59</b>	<b>644.85</b>	<b>67.82%</b>
<b>Scope 2</b>	<b>81.09</b>	<b>0.00</b>	<b>0.00</b>	<b>81.09</b>	<b>8.53%</b>
<b>Scope 3</b>	<b>224.93</b>	<b>0.00</b>	<b>0.00</b>	<b>224.93</b>	<b>23.66%</b>
<b>Total</b>	<b>907.55</b>	<b>29.73</b>	<b>13.59</b>	<b>950.86</b>	<b>100.00%</b>
Procured Goods	110.68	0.00	0.00	110.68	1.29%
Procured Service	35.29	0.00	0.00	35.29	0.49%
Capital Goods	0.00	0.00	0.00	0.00	0.00%
Waste Generated	1.21	0.00	0.00	1.21	2.87%
Business Travel	7.43	0.00	0.00	7.43	1.22%
Transportation & Distribution	12.04	0.00	0.00	12.04	0.00%
Home Working	58.29	0.00	0.00	58.29	0.00%
T&D Losses	0.46	0.00	0.00	0.46	0.98%
Employee Commuting	110.68	0.00	0.00	110.68	1.77%
Water Use & Treatment	35.29	0.00	0.00	35.29	0.00%

#### 3.3.3.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

#### *Scope 1 & 2 Assumptions and Estimations*

- Diesel and gas oil consumption is logged in terms of the amount delivered, taken from the invoices received from the fuel company. This is assumed to be correct data as per legal calibration requirements for fuel delivery. Fuel deliveries that don't match the exact dates of the reporting period shall be included in the following the reporting period.
- Outsourced transport diesel emissions are included in scope 1. If the transport supplier is not able to provide diesel consumption or emissions figures the diesel consumption is estimated by taking the hours driven by the third party and multiplying this by the average annual diesel use per hour from Peterson trucks.

- The airport electricity consumption is estimated based on the installed equipment wattage multiplied by operating hours. Operating hours are estimated based on working days \* 16 hours. 16 hours is used to avoid underestimation.

#### *Scope 3 Assumptions and Estimations*

- The procured services emissions are assumed to be mostly from transport to and from the sites. The items procured which are used for the service are included in procured goods. To avoid underestimation a heavy transport type is used combined by round trips, this is considered overestimated because most supplier might not do round trips but visit several sites in one trip and will use smaller transport vehicles.
- Business travel where no mileage is registered, purchase order information is used to determine the distance travelled. Average car combined with unknown fuel source is assumed to determine the conversion factor.
- Resource use from procured products has been converted to weight using various methods e.g., measurement, invoice data, and supplier data. To avoid possible underestimation, we have added 100% weight where no data was available.
- To make data collection and calculations more feasible conversion factors have been consolidated. Assumed is the highest conversion factor in the consolidated factors to avoid underestimations.
- Commuting data taken from HR data, employee commuting is grouped into 7 groups each group has traveling distance 0-10km, 0-20km until 60-70km for each group the highest mileage is taken. The emissions factor unknown transport type + unknown fuel type conversion factor is used; this is overestimation as this is the highest conversion factor available. The factor is taken from emissiefactoren.nl.

#### 3.3.3.2 Exclusions and Uncertainties

##### *Exclusions*

The SNS Pool vessel emissions are not considered under the operational or financial control of Peterson. The SNS pool is controlled by a steering committee and work group, and each of the clients has a representative who can vote on decisions, Peterson has one vote in these decisions and is therefore not in control over the vessel fuel consumption.

##### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the diesel, natural gas, gas oil and petrol volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to waste management (Part of Scope 3 emissions) is linked to the sensitivity of the waste weighting process. It is assumed to be negligible as all measures are rounded by excess.

### 3.3.4 Aberdeen Quayside

An overview of GHG emissions emitted for Aberdeen Quayside is illustrated below in Table 6.

Table 6. Aberdeen Quayside GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>534.41</b>	<b>74.96%</b>
<b>Scope 2</b>	<b>42.47</b>	<b>5.96%</b>
<b>Scope 3</b>	<b>136.07</b>	<b>19.09%</b>
<b>Total</b>	<b>712.96</b>	<b>100.00%</b>
Procured Goods	9.27	1.30%
Procured Service	24.11	3.38%
Capital Goods	0.00	0.00%
Waste Generated	7.50	1.05%
Business Travel	1.96	0.27%
Transportation & Distribution	0.00	0.00%
Home Working	0.00	0.00%
T&D Losses	5.08	0.71%
Employee Commuting	88.16	12.37%
Water Use & Treatment	0.00	0.00%

#### 3.3.4.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

##### *Scope 1 & 2 Assumptions and Estimations*

- Diesel and gas oil consumption for onsite vehicles is not measured at the point of use. Instead, consumption is logged in terms of the amount delivered, taken from the invoices received from the fuel provider.
- Diesel and petrol consumption provided to site personnel for their personal use as well as small transit vans and minibuses are logged in terms of the volume of diesel purchased from fuel stations as invoiced by the fuel card company. This is assumed to be correct data as per legal calibration requirements for fuel delivery.

##### *Scope 3 Assumptions and Estimations*

- When weights of procured goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for

services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used.

- The treatment for waste for Aberdeen Quayside is unknown thus the emission factor for landfill disposal is selected as worst-case scenario.
- Business travel mileage assumes the shortest mileage to and from destination as provided by an online mileage calculator. Where the class of travel is unknown, the average passenger emission factor is selected.
- Commuting data was curated by asking each employee to fill in a form of their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employee calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an over estimation was used based upon other employee data. Furthermore, when the type of car driven by employees was unknown, the 'average car' emission factor was opted for. Finally, the number of days worked by each employee is extracted from HR data.

#### 3.3.4.2 Exclusions and Uncertainties

##### *Exclusions*

Water usage at site is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

##### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the diesel, gas oil and petrol volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to waste management (Part of Scope 3 emissions) is linked to the sensitivity of the waste weighting process. It is assumed to be negligible as all measures are rounded by excess.

### 3.3.5 Guyana

Peterson's presence in Guyana includes three operational sites: JFL, Solus building and Muneshwers. An overview of GHG emissions emitted for all three Guyana sites are illustrated below in Table 7.

Table 7. Guyana GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>365.42</b>	<b>67.32%</b>
<b>Scope 2</b>	<b>45.55</b>	<b>8.39%</b>
<b>Scope 3</b>	<b>131.87</b>	<b>24.29%</b>
<b>Total</b>	<b>542.84</b>	<b>100.00%</b>
Procured Goods	76.20	14.04%
Procured Service	0.23	0.04%
Capital Goods	2.81	0.52%
Waste Generated	37.70	6.94%
Business Travel	1.84	0.34%
Transportation & Distribution	0.00	0.00%
Home Working	0.00	0.00%
T&D Losses	3.00	0.55%
Employee Commuting	10.09	1.86%
Water Use & Treatment	0.00	0.00%

#### 3.3.5.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below:

#### *Scope 1 Assumptions and Estimations*

The volume of diesel consumed by the Guyana sites for the powering of their vehicles and equipment is not available and so the following assumptions were made.

- Diesel consumption by the leased forklifts is logged in terms of hours operated multiplied by the average fuel consumption of a forklift. These hours are documented via delivery notes and signed off by site supervisors and collated in monthly reports.
- Diesel consumption by the leased cranes is also logged in terms of hours operated multiplied by the average fuel consumption of a crane. Crane hours are documented via delivery notes, signed off by site supervisors and collated into monthly report.
- The average diesel consumption by vehicles and equipment was provided by the Guyana quayside equipment provider whom Peterson lease equipment from. This was seen to be more reliable source than data provided from a generic internet website.
- It is assumed no refrigerant leakages have occurred during the year. Air conditioning maintenance is only completed on request by site and no invoices have been received from maintenance supplier for this. Any leakages that may have occurred in 2021 will be

detected at next air conditioning maintenance period and emissions included in next qualifying period.

- It is assumed that if air maintenance records do not state leakages or addition of refrigerants in reports, then there are no leakages from refrigerants in the application period.

#### *Scope 2 Assumptions and Estimations*

- Guyana electricity consumption is not available as it is a set cost for the facility and utilities with no breakdown available. Consequently, the energy required to keep the sites at a constant temperature was calculated as well as the electricity consumption of lighting and electrical appliances at each site.

#### *Scope 3 Assumptions and Estimations*

- When weights of procured goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The number of visits is extracted from our invoices for payment for services to site. The vehicle type is known from experience of having service providers on site with their vehicles.
- Waste disposal notes are not received by the waste disposal company for the one 20 cubic yard bin based at Muneshwers. Therefore, the weight and number of times the skip is disposed of is unknown. Using the average frequency of weight disposed of throughout the year with Trinidad's skips, an average weight is used for each month. It is also assumed that the contents of the skip be sent straight to landfill as treatment is unknown.
- Waste disposal for JFL and the Solus building goes in general shared waste. Therefore, the weight and method of disposal is unknown. Consequently, it is assumed an average of 1kg of waste is disposed of by every employee for a working year to landfill. This is an over-estimation to ensure unknown carbon emissions are accounted for.
- The employee commuting data could not be supplied from the landlord and is an average based upon the approximated distance between employee's residence and their work site as supplied by employees. Where type of transportation method was unknown, the 'average car' is opted for.

#### *Emission Factors*

- The emission factor utilized for diesel in Guyana is 100% mineral diesel. This was to account for the different fuel mix in Guyana in comparison to the biodiesel blend in the UK.
- The emission factor utilized for electricity in Guyana is extrapolated from the emission factor for electricity in the UK based upon the energy supply market in Guyana.
- The emission factors for all land transportation for the UK Government emission factors are based on a biodiesel content. For determining the land transportation emission factors for Guyana, values were extrapolated based on 100% mineral diesel to account for the higher carbon dense fuels consumed there.



### 3.3.5.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

#### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the estimated fuel efficiency of vehicles and equipment by manufacturers being reliable and accurate. It is assumed the uncertainty is negligible. (Less than 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. Further uncertainty is linked to the estimations of heat transfer through walls and power consumption by appliance. It is assumed to be negligible as over estimations should account for the degree of uncertainty. (Well below 1%)

### 3.3.6 Heysham

An overview of GHG emissions emitted for Heysham is illustrated below in Table 7.

Table 7. Heysham GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>42.97</b>	<b>14.66%</b>
<b>Scope 2</b>	<b>146.19</b>	<b>49.87%</b>
<b>Scope 3</b>	<b>104.01</b>	<b>35.48%</b>
<b>Total</b>	<b>293.16</b>	<b>100.00%</b>
Procured Goods	9.37	3.20%
Procured Service	34.69	11.83%
Capital Goods	0.00	0.00%
Waste Generated	29.33	10.00%
Business Travel	0.60	0.20%
Transportation & Distribution	0.00	0.00%
Home Working	0.00	0.00%
T&D Losses	16.97	5.79%
Employee Commuting	13.05	4.45%
Water Use & Treatment	0.00	0.00%

#### 3.3.6.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

##### *Scope 1 & 2 Assumptions and Estimations*

- Diesel consumption for onsite vehicles is not measured at the point of use. Instead, consumption is logged in terms of the amount delivered, taken from the invoices received from the fuel provider.

##### *Scope 3 Assumptions and Estimations*

- When weights of procured goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used.
- The Heysham facility share waste bins with other companies at site. Peterson do not have operational or financial control of the waste disposal. Thus, to account for Peterson waste, an average of 1kg of waste per day per employee is assumed. The method of

disposal for waste is also unknown. Therefore, the emission factor for landfill disposal is selected as worst-case scenario.

- Business travel mileage assumes the shortest mileage to and from destination as provided by an online mileage calculator. Where the class of travel is unknown, the average passenger emission factor is selected.
- Commuting data was curated by asking each employee to fill in a form of their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employee calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an over estimation was used based upon other employee data. Furthermore, when the type of car driven by employees was unknown, the 'average car' emission factor was opted for. Finally, the number of days worked by each employee is extracted from HR data.

### 3.3.6.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

#### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the diesel volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to waste management (Part of Scope 3 emissions) is linked to the sensitivity of the waste weighting process. It is assumed to be negligible as all measures are rounded by excess.

### 3.3.7 Edzell

Edzell Base is a warehouse logistics site consisting of 10 scalable warehouses with 60,000m<sup>2</sup> internal storage capacity and 300,000m<sup>2</sup> hard standing external storage, providing full AEO and HMRC bonded storage services. An overview of GHG emissions emitted for Edzell is illustrated below in Table 8.

Table 8. Edzell GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>88.71</b>	<b>31.02%</b>
<b>Scope 2</b>	<b>63.27</b>	<b>22.12%</b>
<b>Scope 3</b>	<b>134.02</b>	<b>46.86%</b>
<b>Total</b>	<b>285.99</b>	<b>100.00%</b>
Procured Goods	30.35	10.61%
Procured Service	29.84	10.43%
Capital Goods	0.03	0.01%
Waste Generated	1.91	0.67%
Business Travel	0.25	0.09%
Transportation & Distribution	0.00	0.00%
Home Working	0.00	0.00%
T&D Losses	6.70	2.34%
Employee Commuting	64.94	22.71%
Water Use & Treatment	0.00	0.00%

#### 3.3.7.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

##### *Scope 1 & 2 Assumptions and Estimations*

- Diesel consumption for onsite vehicles is not measured at the point of use. Instead, consumption is logged in terms of the amount delivered, taken from the invoices received from the fuel provider.
- Diesel and petrol consumption provided to site personnel for their personal use as well as small transit vans and equipment are logged in terms of the volume of diesel purchased from fuel stations as invoiced by the fuel card company. This is assumed to be correct data as per legal calibration requirements for fuel delivery.

##### *Scope 3 Assumptions and Estimations*

- When weights of procured goods and capital goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.

- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used.
- As start point for business travel training mileage is unknown, mileage is assumed from work site to training site and back. Furthermore, mode of transport is unknown and thus an average car is assumed.
- Commuting data was curated by asking each employee to fill in a form of their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employee calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an over estimation was used based upon other employee data. Furthermore, when the type of car driven by employees was unknown, the 'average car' emission factor was opted for. Finally, the number of days worked by each employee is extracted from HR data.

### 3.3.7.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

#### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the diesel volume meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to waste management (Part of Scope 3 emissions) is linked to the sensitivity of the waste weighting process.

### 3.3.8 Great Yarmouth and Lowestoft

An overview of GHG emissions emitted for Heysham is illustrated below in Table 9.

Table 9. GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>177.16</b>	<b>62.19%</b>
<b>Scope 2</b>	<b>14.79</b>	<b>5.19%</b>
<b>Scope 3</b>	<b>92.90</b>	<b>32.61%</b>
<b>Total</b>	<b>284.86</b>	<b>100.00%</b>
Procured Goods	6.58	2.31%
Procured Service	6.80	2.39%
Capital Goods	0.00	0.00%
Waste Generated	1.02	0.36%
Business Travel	8.29	2.91%
Transportation & Distribution	50.86	17.85%
Home Working	0.00	0.00%
T&D Losses	1.77	0.62%
Employee Commuting	17.58	6.17%
Water Use & Treatment	0.00	0.00%

#### 3.3.8.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

##### *Scope 1 & 2 Assumptions and Estimations*

- Diesel consumption for heavy good vehicles is logged in terms of the volume of diesel purchased from fuel stations as invoiced by the fuel card company. This is assumed to be correct data as per legal calibration requirements for fuel delivery.
- Gas oil consumption for onsite vehicles is not measured at the point of use. Instead, consumption is logged in terms of the amount delivered, taken from the invoices received from the fuel provider.

##### *Scope 3 Assumptions and Estimations*

- When weights of procured goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used.

- The Great Yarmouth and Lowestoft facilities share waste bins with other companies at both sites. Peterson do not have operational or financial control of the waste disposal. Thus, to account for Peterson waste, an average of 1kg of waste per day per employee is assumed. The method of disposal for waste is also unknown. Therefore, the emission factor for landfill disposal is selected as worst-case scenario.
- Business travel mileage assumes the shortest mileage to and from destination as provided by an online mileage calculator. Where the class of travel is unknown, the average passenger emission factor is selected. Where the type of car is unknown, the average value is selected.
- For subcontracted transportation of containers and equipment from Great Yarmouth and Lowestoft to and from Aberdeen, the entire carbon emissions for this vehicles journey are accounted for. It is assumed that the entire transported load by subcontracted vehicle is a sole Peterson load when weight is not stated in invoice.
- Commuting data was curated by asking each employee to fill in a form of their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employee calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an over estimation was used based upon other employee data. Furthermore, when the type of car driven by employees was unknown, the 'average car' emission factor was opted for. Finally, the number of days worked by each employee is extracted from HR data.

### 3.3.8.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

#### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the diesel volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. It is assumed to be negligible. (Well below 1%)



### 3.3.9 Shetland

An overview of GHG emissions emitted for Shetland is illustrated below in Table 10.

Table 10. Shetland GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>139.88</b>	<b>55.96%</b>
<b>Scope 2</b>	<b>62.87</b>	<b>25.15%</b>
<b>Scope 3</b>	<b>47.22</b>	<b>18.89%</b>
<b>Total</b>	<b>249.97</b>	<b>100.00%</b>
Procured Goods	5.85	2.34%
Procured Service	8.93	3.57%
Capital Goods	0.00	0.00%
Waste Generated	0.85	0.34%
Business Travel	3.31	1.32%
Transportation & Distribution	0.26	0.10%
Home Working	1.92	0.77%
T&D Losses	8.04	3.22%
Employee Commuting	18.07	7.23%
Water Use & Treatment	0.00	0.00%

#### 3.3.9.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

##### *Scope 1 & 2 Assumptions and Estimations*

- Diesel consumption for onsite vehicles is not measured at the point of use. Instead, consumption is logged in terms of the amount delivered, taken from the invoices received from the fuel provider.

##### *Scope 3 Assumptions and Estimations*

- When weights of procured goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used. If travel to Shetland is unknown, it is assumed that the service provider flew to Shetland as this is the most common practice. The hotel stays and car hire is accounted for where possible.

- The waste generated from July onwards is assumed based on the average weight of waste disposed of from January to June 2021 as from July onwards, the council dealt with the disposal of Peterson waste and invoices for disposal were no longer received. Waste is assumed to be disposed of to general recycling as per the invoices received from the first half of the year.
- Where travel and hotel stays are missing for employees, potential travel is assumed to ensure all carbon emissions are covered. In the circumstances where car hire is purchased, the number of days and mileage driven is unknown. To determine potential mileage, it is assumed that employees travel to and from Greenhead Base to the Shetland Hotel twice a day and with an additional 5 miles a day for general food purposes thus resulting in a daily mileage of 9. Furthermore, accounting for the travel between Sumburgh Airport to Lerwick results in additional 54 miles a trip.
- When weights of procured goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used.
- When the weight of equipment between Shetland and Aberdeen transported by a third-party logistics provider is not available on invoice, an equipment weight of 20kg is assumed based on the types of goods transported as well as it being the average weight of transported good to/from Shetland. As the transportation vehicle is unknown, the highest emissions factor for 'All HGVs' is selected to overestimate the emissions emitted.
- The electricity consumption of home working employees is estimated based on the energy consumption by work-based devices such as laptops, monitors, routers, lighting, and heating. It is assumed that lighting and heating is only used for 50% of the working hours, whereas the other devices are in use 100% of the time. Based upon the home working days of the employees, this is multiplied by the assumed energy consumption for the year to estimate the equivalent tonnes of carbon emissions.
- Commuting data was curated by asking each employee to fill in a form of their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employee calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an over estimation was used based upon other employee data. Furthermore, when the type of car driven by employees was unknown, the 'average car' emission factor was opted for. Finally, the number of days worked by each employee is extracted from HR data.

### 3.3.9.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

*Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the diesel volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to waste management (Part of Scope 3 emissions) is linked to the sensitivity of the waste weighting process.

### 3.3.10 Altens

An overview of GHG emissions emitted for Altens is illustrated below in Table 11.

Table 11. Altens GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2e</sub>	% of Footprint
<b>Scope 1</b>	<b>80.28</b>	<b>43.50%</b>
<b>Scope 2</b>	<b>52.66</b>	<b>28.53%</b>
<b>Scope 3</b>	<b>51.62</b>	<b>27.97%</b>
<b>Total</b>	<b>184.57</b>	<b>100.00%</b>
Procured Goods	1.45	0.79%
Procured Service	11.35	6.15%
Capital Goods	0.00	0.00%
Waste Generated	1.34	0.73%
Business Travel	0.02	0.01%
Transportation & Distribution	0.00	0.00%
Home Working	0.00	0.00%
T&D Losses	6.44	3.49%
Employee Commuting	31.03	16.81%
Water Use & Treatment	0.00	0.00%

#### 3.3.10.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

##### *Scope 1 & 2 Assumptions and Estimations*

- Diesel and gas oil consumption for onsite vehicles is not measured at the point of use. Instead, consumption is logged in terms of the amount delivered, taken from the invoices received from the fuel provider.
- Diesel and petrol consumption provided to site personnel for their personal use as well as small transit vans and equipment are logged in terms of the volume of diesel purchased from fuel stations as invoiced by the fuel card company. This is assumed to be correct data as per legal calibration requirements for fuel delivery.

##### *Scope 3 Assumptions and Estimations*

- When weights of procured goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for

services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used.

- As start point for business travel training mileage is unknown, mileage is assumed from work site to training site and back. Furthermore, mode of transport is unknown and thus an average car is assumed.
- Commuting data was curated by asking each employee to fill in a form of their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employee calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an over estimation was used based upon other employee data. Furthermore, when the type of car driven by employees was unknown, the 'average car' emission factor was opted for. Finally, the number of days worked by each employee is extracted from HR data.

### 3.3.10.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

#### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the diesel volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to waste management (Part of Scope 3 emissions) is linked to the sensitivity of the waste weighting process.

### 3.3.11 Nautilus House

An overview of GHG emissions emitted for Nautilus House is illustrated below in Table 12.

Table 12. Nautilus House GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>11.39</b>	<b>7.53%</b>
<b>Scope 2</b>	<b>11.22</b>	<b>7.42%</b>
<b>Scope 3</b>	<b>128.58</b>	<b>85.05%</b>
<b>Total</b>	<b>151.19</b>	<b>100.00%</b>
Procured Goods	5.36	3.55%
Procured Service	1.20	0.79%
Capital Goods	16.11	10.66%
Waste Generated	11.06	7.32%
Business Travel	52.93	35.01%
Transportation & Distribution	0.00	0.00%
Home Working	40.49	26.78%
T&D Losses	1.38	0.91%
Employee Commuting	0.03	0.02%
Water Use & Treatment	0.00	0.00%

#### 3.3.11.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

##### *Scope 1 & 2 Assumptions and Estimations*

- Diesel and petrol consumption provided to site personnel for their personal use as well as small transit vans and equipment are logged in terms of the volume of diesel purchased from fuel stations as invoiced by the fuel card company. This is assumed to be correct data as per legal calibration requirements for fuel delivery.

##### *Scope 3 Assumptions and Estimations*

- When weights of procured goods and capital goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used.

- As Nautilus House staff worked from home for the full year, an average of 1kg of waste per employee for a working year is assumed. It is assumed that all waste goes to landfill as an over estimation.
- Business travel mileage assumes the shortest mileage to and from destination as provided by an online mileage calculator. Where the class of travel is unknown, the average passenger emission factor is selected.
- Business travel taxi mileage for an employee's Australian business trips are estimated based on an average of 2 a day whilst using the taxi services average trip length in Perth.
- Where travel and hotel stays are missing for employees, potential travel is assumed to ensure all carbon emissions are covered. In the circumstances where car hire is purchased, the number of days and mileage driven can be unknown. To determine potential mileage, it is assumed that employees travel to and from work site they are visiting from their hotel twice a day and with an additional 5 miles a day for general food purposes. Furthermore, accounting for the travel between the airport and their hotel is also accounted for in the estimated mileage.
- The electricity consumption of home working employees is estimated based on the energy consumption by work-based devices such as laptops, monitors, routers, lighting, and heating. It is assumed that lighting and heating is only used for 50% of the working hours, whereas the other devices are in use 100% of the time. Based upon the home working days of the employees, this is multiplied by the assumed energy consumption for the year to estimate the equivalent tonnes of carbon emissions.
- Commuting data was curated by asking the employee to fill in a form of their home address, their mode of transport, type of fuel for their weekly visit to the office.

### 3.3.11.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

#### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the diesel volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to waste management (Part of Scope 3 emissions) is linked to the sensitivity of the waste weighting process.



### 3.3.12 Dales

An overview of GHG emissions emitted for Dales is illustrated below in Table 13.

Table 13. Dales GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>25.58</b>	<b>21.83%</b>
<b>Scope 2</b>	<b>59.17</b>	<b>50.49%</b>
<b>Scope 3</b>	<b>32.43</b>	<b>27.68%</b>
<b>Total</b>	<b>117.18</b>	<b>100.00%</b>
Procured Goods	0.04	0.03%
Procured Service	6.01	5.13%
Capital Goods	0.00	0.00%
Waste Generated	2.37	2.02%
Business Travel	2.38	2.03%
Transportation & Distribution	0.00	0.00%
Home Working	3.48	2.97%
T&D Losses	7.03	6.00%
Employee Commuting	11.11	9.48%
Water Use & Treatment	0.00	0.00%

#### 3.3.12.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

##### *Scope 1 & 2 Assumptions and Estimations*

- Diesel and gas oil consumption for onsite vehicles is not measured at the point of use. Instead, consumption is logged in terms of the amount delivered, taken from the invoices received from the fuel provider.
- Petrol consumption provided to site personnel for their personal use as well as small transit vans and equipment are logged in terms of the volume of diesel purchased from fuel stations as invoiced by the fuel card company. This is assumed to be correct data as per legal calibration requirements for fuel delivery.

##### *Scope 3 Assumptions and Estimations*

- When weights of procured goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for

services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used.

- As start point for business travel training mileage is unknown, mileage is assumed from work site to training site and back. Furthermore, mode of transport is unknown and thus an average car is assumed.
- The electricity consumption of home working employees is estimated based on the energy consumption by work-based devices such as laptops, monitors, routers, lighting, and heating. It is assumed that lighting and heating is only used for 50% of the working hours, whereas the other devices are in use 100% of the time. Based upon the home working days of the employees, this is multiplied by the assumed energy consumption for the year to estimate the equivalent tonnes of carbon emissions.
- Commuting data was curated by asking the employee to fill in a form of their home address, their mode of transport, type of fuel for their weekly visit to the office.

### 3.3.12.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

#### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the diesel volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to waste management (Part of Scope 3 emissions) is linked to the sensitivity of the waste weighting process.

### 3.3.13 8020 Procurement

An overview of GHG emissions emitted for 8020 Procurement is illustrated below in Table 14.

Table 14. 8020 Procurement GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2e</sub>	% of Footprint
<b>Scope 1</b>	<b>32.59</b>	<b>51.72%</b>
<b>Scope 2</b>	<b>0.00</b>	<b>0.00%</b>
<b>Scope 3</b>	<b>30.41</b>	<b>48.26%</b>
<b>Total</b>	<b>63.01</b>	<b>100.00%</b>
Procured Goods	1.51	2.40%
Procured Service	0.36	0.57%
Capital Goods	1.04	1.65%
Waste Generated	2.67	4.24%
Business Travel	0.12	0.19%
Transportation & Distribution	0.00	0.00%
Home Working	24.71	39.22%
T&D Losses	0.00	0.00%
Employee Commuting	0.00	0.00%
Water Use & Treatment	0.00	0.00%

#### 3.3.13.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

##### *Scope 1 Assumptions and Estimations*

- Diesel consumption for the transit is logged in terms of the volume of diesel purchased from fuel stations as invoiced by the fuel card company. This is assumed to be correct data as per legal calibration requirements for fuel delivery.
- Gas oil consumption for onsite vehicles is not measured at the point of use. Instead, consumption is logged in terms of the amount delivered, taken from the invoices received from the fuel provider.

##### *Scope 3 Assumptions and Estimations*

- When weights of procured goods and capital goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for

services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used.

- As 8020 Procurement staff worked from home for the full year, an average of 1kg of waste per employee for a working year is assumed. It is assumed that all waste goes to landfill as an over estimation.
- The electricity consumption of home working employees is estimated based on the energy consumption by work-based devices such as laptops, monitors, routers, lighting, and heating. It is assumed that lighting and heating is only used for 50% of the working hours, whereas the other devices are in use 100% of the time. Based upon the home working days of the employees, this is multiplied by the assumed energy consumption for the year to estimate the equivalent tonnes of carbon emissions.

### 3.3.13.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

Electricity consumption at warehouse and office at Altens and Nautilus House is excluded from GHG emission data as data is located within Altens and Nautilus House GHG emission data.

Employee commuting to warehouse based at Altens is excluded from GHG emission data as data is located within Altens GHG emission data.

#### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the diesel volumetric meter. It is assumed to be negligible. (Well below 1%)

### 3.3.14 Kintore

An overview of GHG emissions emitted for Kintore is illustrated below in Table 15.

Table 15. Kintore GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2e</sub>	% of Footprint
<b>Scope 1</b>	<b>15.02</b>	<b>29.50%</b>
<b>Scope 2</b>	<b>13.82</b>	<b>27.15%</b>
<b>Scope 3</b>	<b>22.07</b>	<b>43.35%</b>
<b>Total</b>	<b>50.91</b>	<b>100.00%</b>
Procured Goods	0.00	0.00%
Procured Service	8.27	16.24%
Capital Goods	0.00	0.00%
Waste Generated	1.34	2.63%
Business Travel	0.00	0.00%
Transportation & Distribution	0.00	0.00%
Home Working	0.00	0.00%
T&D Losses	1.92	3.77%
Employee Commuting	10.53	20.68%
Water Use & Treatment	0.00	0.00%

#### 3.3.14.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

##### *Scope 1 & 2 Assumptions and Estimations*

- Diesel and gas oil consumption for onsite vehicles is not measured at the point of use. Instead, consumption is logged in terms of the amount delivered, taken from the invoices received from the fuel provider.

##### *Scope 3 Assumptions and Estimations*

- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used.
- Commuting data was curated by asking each employee to fill in a form of their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employee calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an over estimation was used based upon other employee data. Furthermore, when the type of car

driven by employees was unknown, the 'average car' emission factor was opted for. Finally, the number of days worked by each employee is extracted from HR data.

### 3.3.10.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

Procured goods for site is excluded from total emissions as Altens and Kintore purchase goods as one entity thus all emissions relating to resource use is accounted for in Altens GHG emissions.

#### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the diesel volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to waste management (Part of Scope 3 emissions) is linked to the sensitivity of the waste weighting process.

### 3.3.15 Lillyhall

An overview of GHG emissions emitted for Lillyhall is illustrated below in Table 16.

Table 16. Lillyhall GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>18.62</b>	<b>36.96%</b>
<b>Scope 2</b>	<b>3.16</b>	<b>6.27%</b>
<b>Scope 3</b>	<b>28.61</b>	<b>56.79%</b>
<b>Total</b>	<b>50.38</b>	<b>100.00%</b>
Procured Goods	3.07	6.09%
Procured Service	10.06	19.97%
Capital Goods	0.00	0.00%
Waste Generated	1.47	2.92%
Business Travel	0.38	0.75%
Transportation & Distribution	0.00	0.00%
Home Working	0.00	0.00%
T&D Losses	0.36	0.71%
Employee Commuting	13.28	26.36%
Water Use & Treatment	0.00	0.00%

#### 3.3.15.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

##### *Scope 1 & 2 Assumptions and Estimations*

- Diesel consumption for onsite vehicles is not measured at the point of use. Instead, consumption is logged in terms of the amount delivered, taken from the invoices received from the fuel provider.

##### *Scope 3 Assumptions and Estimations*

- When weights of procured goods and capital goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used.
- Lillyhall share waste facilities with their client. Peterson do not have operational or financial control of the waste disposal. Thus, to account for Peterson waste, an average

of 1kg of waste per day per employee is assumed. The method of disposal for waste is also unknown. Therefore, the emission factor for landfill disposal is selected as worst-case scenario.

- Business travel mileage assumes the shortest mileage to and from destination as provided by an online mileage calculator. Where the class of travel is unknown, the average passenger emission factor is selected.
- Commuting data was curated by asking each employee to fill in a form of their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employee calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an over estimation was used based upon other employee data. Furthermore, when the type of car driven by employees was unknown, the 'average car' emission factor was opted for. Finally, the number of days worked by each employee is extracted from HR data.

### 3.3.15.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

#### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the diesel volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. It is assumed to be negligible. (Well below 1%)



### 3.3.16 Peterson Freight Management Limited (PFML)

An overview of GHG emissions emitted for PFML is illustrated below in Table 17.

Table 17. PFML GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>9.13</b>	<b>20.66%</b>
<b>Scope 2</b>	<b>21.95</b>	<b>49.66%</b>
<b>Scope 3</b>	<b>13.12</b>	<b>29.68%</b>
<b>Total</b>	<b>44.20</b>	<b>100.00%</b>
Procured Goods	4.79	10.84%
Procured Service	0.00	0.00%
Capital Goods	0.59	1.33%
Waste Generated	0.03	0.07%
Business Travel	0.00	0.00%
Transportation & Distribution	0.00	0.00%
Home Working	0.00	0.00%
T&D Losses	1.94	4.39%
Employee Commuting	5.76	13.03%
Water Use & Treatment	0.00	0.00%

#### 3.3.16.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

##### *Scope 1 & 2 Assumptions and Estimations*

- Refrigerant volume emitted to the atmosphere is assumed based upon the difference in volume of refrigerant drained during air conditioning maintenance and the volume of refrigerant reinjected.
- Petrol consumption for the van is logged in terms of the volume of petrol purchased from fuel stations as invoiced by the fuel card company. This is assumed to be correct data as per legal calibration requirements for fuel delivery.

##### *Scope 3 Assumptions and Estimations*

- When weights of procured goods and capital goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- Commuting data was curated by asking each employee to fill in a form of their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employee calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an over estimation was used based upon other employee data. Furthermore, when the type of car

driven by employees was unknown, the 'average car' emission factor was opted for. Finally, the number of days worked by each employee is extracted from HR data.

### 3.3.16.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

Waste generated prior to December is excluded from PFML GHG emission data as waste was disposed off in Aberdeen Quayside skips and is accounted for within Aberdeen Quayside emission data.

Emissions related to PFML managed packages are excluded from GHG emissions as they are outwith the defined boundary.

#### *Uncertainties*

The uncertainty related to Scope 1 refrigerant emissions is linked to the sensitivity of refrigerant volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the petrol volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. It is assumed to be negligible. (Well below 1%)

### 3.3.17 Fuel

An overview of GHG emissions emitted for Fuel is illustrated below in Table 18.

Table 18. Fuel GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>10.50</b>	<b>23.76%</b>
<b>Scope 2</b>	<b>13.11</b>	<b>29.66%</b>
<b>Scope 3</b>	<b>21.05</b>	<b>47.62%</b>
<b>Total</b>	<b>44.66</b>	<b>100.00%</b>
Procured Goods	1.49	3.37%
Procured Service	7.56	16.93%
Capital Goods	0.00	0.00%
Waste Generated	2.02	4.52%
Business Travel	0.07	0.16%
Transportation & Distribution	0.00	0.00%
Home Working	1.90	4.25%
T&D Losses	1.62	3.63%
Employee Commuting	6.39	14.31%
Water Use & Treatment	0.00	0.00%

#### 3.3.17.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

##### *Scope 1 & 2 Assumptions and Estimations*

- Diesel consumption for site vehicles is logged in terms of the volume of diesel purchased from fuel stations as invoiced by the fuel card company. This is assumed to be correct data as per legal calibration requirements for fuel delivery.
- Diesel consumption provided to site personnel for their personal use as well as small transit vans and equipment are logged in terms of the volume of diesel purchased from fuel stations as invoiced by the fuel card company. This is assumed to be correct data as per legal calibration requirements for fuel delivery.

##### *Scope 3 Assumptions and Estimations*

- When weights of procured goods and capital goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for

services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used.

- The waste disposal method for waste generated by site is not supplied by waste disposal companies. Thus, it is assumed that waste is sent to landfill to account for the worst case scenario.
- The electricity consumption of home working employees is estimated based on the energy consumption by work-based devices such as laptops, monitors, routers, lighting, and heating. It is assumed that lighting and heating is only used for 50% of the working hours, whereas the other devices are in use 100% of the time. Based upon the home working days of the employees, this is multiplied by the assumed energy consumption for the year to estimate the equivalent tonnes of carbon emissions.
- Commuting data was curated by asking each employee to fill in a form of their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employee calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an over estimation was used based upon other employee data. Furthermore, when the type of car driven by employees was unknown, the 'average car' emission factor was opted for. Finally, the number of days worked by each employee is extracted from HR data.

### 3.3.17.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

Emissions related to the combustion of fuels supplied to vessels is not accounted for as Peterson do not financially own the fuel but only provide the service of pumping the fuel to vessel tanks.

#### *Uncertainties*

The uncertainty related to Scope 1 emissions is linked to the sensitivity of the petrol volumetric meter. It is assumed to be negligible. (Well below 1%)

The uncertainty related to Scope 2 emissions is linked to the sensitivity of the electricity consumption meter. It is assumed to be negligible. (Well below 1%)

### 3.3.18 Qatar

An overview of GHG emissions emitted for Qatar is illustrated below in Table 19.

Table 19. Qatar GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>0.00</b>	<b>0.00%</b>
<b>Scope 2</b>	<b>4.80</b>	<b>19.79%</b>
<b>Scope 3</b>	<b>19.46</b>	<b>80.21%</b>
<b>Total</b>	<b>24.26</b>	<b>100.00%</b>
Procured Goods	0.00	0.00%
Procured Service	0.00	0.00%
Capital Goods	0.00	0.00%
Waste Generated	0.54	2.23%
Business Travel	10.35	42.66%
Transportation & Distribution	0.00	0.00%
Home Working	0.00	0.00%
T&D Losses	0.00	0.00%
Employee Commuting	8.56	35.28%
Water Use & Treatment	0.00	0.00%

#### 3.3.18.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

- The exact CO<sub>2</sub>e emissions/mileage as declared by the manufacturer have been used to measure land transport emissions.
- The exact distance, calculated using navigations software, has been used to measure distance travelled to and from sites.
- It is assumed that 100% of the waste generated goes to landfill.
- Heat transfer coefficient:  $2.2 \frac{W}{m^2 \cdot K}$

#### 3.3.18.2 Exclusions and Uncertainties

To reduce peak energy demand and environmental footprint, Qatar implements district cooling solutions, where chilled water is circulated between multiple buildings via a network of insulated underground pipes. As a result, GHG emissions related to refrigerant leakage are not present at the point of usage as the cooling medium is distilled water. Unfortunately, leakage data at the cooling plant is not available and Peterson Qatar was not able to reliably estimate it, therefore it is excluded from this declaration.

### 3.3.19 Streamba

An overview of GHG emissions emitted for Streamba is illustrated below in Table 20.

Table 20. Streamba GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>0.00</b>	<b>0.00%</b>
<b>Scope 2</b>	<b>0.00</b>	<b>0.00%</b>
<b>Scope 3</b>	<b>18.15</b>	<b>100.00%</b>
<b>Total</b>	<b>18.15</b>	<b>100.00%</b>
Procured Goods	0.10	0.55%
Procured Service	0.00	0.00%
Capital Goods	0.00	0.00%
Waste Generated	1.76	9.70%
Business Travel	0.00	0.00%
Transportation & Distribution	0.00	0.00%
Home Working	16.29	89.75%
T&D Losses	0.00	0.00%
Employee Commuting	0.00	0.00%
Water Use & Treatment	0.00	0.00%

#### 3.3.19.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

#### *Scope 3 Assumptions and Estimations*

- When weights of procured goods and capital goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- In 2021, Streamba staff all remotely worked, and no office was underlease. Thus, it is assumed an average of 1kg of waste per day per employee is generated. The method of disposal for waste is also unknown. Therefore, the emission factor for landfill disposal is selected as worst-case scenario.
- The electricity consumption of home working employees is estimated based on the energy consumption by work-based devices such as laptops, monitors, routers, lighting, and heating. It is assumed that lighting and heating is only used for 50% of the working hours, whereas the other devices are in use 100% of the time. Based upon the home working days of the employees, this is multiplied by the assumed energy consumption for the year to estimate the equivalent tonnes of carbon emissions.

3.3.19.2 Exclusions and Uncertainties

*Exclusions*

Water usage at home is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

*Uncertainties*

No defined uncertainties are present.

### 3.3.20 L S Customs

An overview of GHG emissions emitted for L S Customs is illustrated below in Table 21.

Table 21. L S Customs GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>0.00</b>	<b>0.00%</b>
<b>Scope 2</b>	<b>0.00</b>	<b>0.00%</b>
<b>Scope 3</b>	<b>11.06</b>	<b>100.00%</b>
<b>Total</b>	<b>11.06</b>	<b>100.00%</b>
Procured Goods	0.28	2.53%
Procured Service	0.00	0.00%
Capital Goods	0.00	0.00%
Waste Generated	0.72	6.51%
Business Travel	0.00	0.00%
Transportation & Distribution	0.00	0.00%
Home Working	8.90	80.47%
T&D Losses	0.00	0.00%
Employee Commuting	1.15	10.40%
Water Use & Treatment	0.00	0.00%

#### 3.3.20.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

#### *Scope 3 Assumptions and Estimations*

- When weights of procured goods and capital goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- It is assumed an average of 1kg of waste per day per employee is generated. The method of disposal for waste is also unknown. Therefore, the emission factor for landfill disposal is selected as worst-case scenario.
- The electricity consumption of home working employees is estimated based on the energy consumption by work-based devices such as laptops, monitors, routers, lighting, and heating. It is assumed that lighting and heating is only used for 50% of the working hours, whereas the other devices are in use 100% of the time. Based upon the home working days of the employees, this is multiplied by the assumed energy consumption for the year to estimate the equivalent tonnes of carbon emissions.
- Commuting data was curated by asking the employee to fill in a form of their home address, their mode of transport, type of fuel for their visit to the office.



### 3.3.20.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at home is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

Electricity consumption in their leased office space shared with PFML is excluded as emissions are accounted for in PFML GHG emission data.

Emissions associated with the transportation of L S Custom processed packages is excluded as this is outwith the defined boundary.

#### *Uncertainties*

No defined uncertainties are present.

### 3.3.21 Recruitment

An overview of GHG emissions emitted for Recruitment is illustrated below in Table 22.

Table 22. Recruitment GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>0.00</b>	<b>0.00%</b>
<b>Scope 2</b>	<b>0.00</b>	<b>0.00%</b>
<b>Scope 3</b>	<b>8.54</b>	<b>100.00%</b>
<b>Total</b>	<b>8.54</b>	<b>100.00%</b>
Procured Goods	4.38	51.29%
Procured Service	0.00	0.00%
Capital Goods	0.00	0.00%
Waste Generated	0.41	4.80%
Business Travel	0.55	6.44%
Transportation & Distribution	0.00	0.00%
Home Working	3.20	37.47%
T&D Losses	0.00	0.00%
Employee Commuting	0.00	0.00%
Water Use & Treatment	0.00	0.00%

#### 3.3.21.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

#### *Scope 3 Assumptions and Estimations*

- When weights of procured goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- It is assumed an average of 1kg of waste per day per employee is generated. The method of disposal for waste is also unknown. Therefore, the emission factor for landfill disposal is selected as worst-case scenario.
- The electricity consumption of home working employees is estimated based on the energy consumption by work-based devices such as laptops, monitors, routers, lighting, and heating. It is assumed that lighting and heating is only used for 50% of the working hours, whereas the other devices are in use 100% of the time. Based upon the home working days of the employees, this is multiplied by the assumed energy consumption for the year to estimate the equivalent tonnes of carbon emissions.
- Business travel mileage assumes the shortest mileage to and from destination as provided by an online mileage calculator. Where the class of travel is unknown, the average passenger emission factor is selected.

- As start point for business travel training mileage is unknown, mileage is assumed from work site to training site and back. Furthermore, mode of transport is unknown and thus an average car is assumed.
- When the weight of a package transported by a third-party logistics provider is not available on invoice, an equipment weight of 10kg is assumed based on the types of goods transported. As the transportation vehicle is unknown, the average van is selected.
- The electricity consumption of home working employees is estimated based on the energy consumption by work-based devices such as laptops, monitors, routers, lighting, and heating. It is assumed that lighting and heating is only used for 50% of the working hours, whereas the other devices are in use 100% of the time. Based upon the home working days of the employees, this is multiplied by the assumed energy consumption for the year to estimate the equivalent tonnes of carbon emissions.

### 3.3.21.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at home is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

Electricity consumption associated with their leased office space in Nautilus House is excluded as emissions are accounted for in Nautilus House GHG emission data.

#### *Uncertainties*

No defined uncertainties are present.

### 3.3.22 Core29

An overview of GHG emissions emitted for Core29 is illustrated below in Table 23.

Table 23. Core29 GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2</sub> e	% of Footprint
<b>Scope 1</b>	<b>0.00</b>	<b>0.00%</b>
<b>Scope 2</b>	<b>0.00</b>	<b>0.00%</b>
<b>Scope 3</b>	<b>4.82</b>	<b>100.00%</b>
<b>Total</b>	<b>4.82</b>	<b>100.00%</b>
Procured Goods	0.00	0.00%
Procured Service	0.00	0.00%
Capital Goods	0.00	0.00%
Waste Generated	0.62	12.86%
Business Travel	0.00	0.00%
Transportation & Distribution	0.00	0.00%
Home Working	4.17	86.51%
T&D Losses	0.00	0.00%
Employee Commuting	0.03	0.62%
Water Use & Treatment	0.00	0.00%

#### 3.3.22.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

#### *Scope 3 Assumptions and Estimations*

- It is assumed an average of 1kg of waste per day per employee is generated. The method of disposal for waste is also unknown. Therefore, the emission factor for landfill disposal is selected as worst-case scenario.
- The electricity consumption of home working employees is estimated based on the energy consumption by work-based devices such as laptops, monitors, routers, lighting, and heating. It is assumed that lighting and heating is only used for 50% of the working hours, whereas the other devices are in use 100% of the time. Based upon the home working days of the employees, this is multiplied by the assumed energy consumption for the year to estimate the equivalent tonnes of carbon emissions.

### 3.3.22.2 Exclusions and Uncertainties

#### *Exclusions*

Water usage at home is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

Electricity consumption associated with their leased office space in Nautilus House is excluded as emissions are accounted for in Nautilus House GHG emission data.

#### *Uncertainties*

No defined uncertainties are present.

### 3.3.23 Decom

An overview of GHG emissions emitted for Decom is illustrated below in Table 24.

Table 24. Decom GHG Emissions Overview

Emission Category	First Application Period, 1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021	
	GHG Emissions, tCO <sub>2e</sub>	% of Footprint
<b>Scope 1</b>	<b>0.07</b>	<b>1.83%</b>
<b>Scope 2</b>	<b>0.00</b>	<b>0.00%</b>
<b>Scope 3</b>	<b>3.76</b>	<b>98.17%</b>
<b>Total</b>	<b>3.83</b>	<b>100.00%</b>
Procured Goods	0.11	2.87%
Procured Service	0.43	11.23%
Capital Goods	0.00	0.00%
Waste Generated	0.00	0.00%
Business Travel	0.65	16.97%
Transportation & Distribution	0.00	0.00%
Home Working	2.57	67.10%
T&D Losses	0.00	0.00%
Employee Commuting	0.00	0.00%
Water Use & Treatment	0.00	0.00%

#### 3.3.23.1 Assumptions and Estimations

All assumptions made to quantify the carbon footprint of the sites were reviewed by NQA through the UK Government Environmental Reporting Guidelines as required by PAS 2060:2014.

The most relevant assumption made during the assessment are listed below.

#### *Scope 3 Assumptions and Estimations*

- When weights of procured goods and capital goods are not available from purchasing orders or invoices, an estimated weight extracted from similar products online have been used.
- The procured services emissions are assumed to be from the providing service company's headquarters to site and back. The fastest route as provided by an online mileage calculator is assumed. The number of visits is extracted from our invoices for payment for services to site. Where the vehicle type was unknown, the average value supplied by the UK Government is used.
- Business travel mileage assumes the shortest mileage to and from destination as provided by an online mileage calculator. Where the class of travel is unknown, the average passenger emission factor is selected.
- The electricity consumption of home working employees is estimated based on the energy consumption by work-based devices such as laptops, monitors, routers, lighting, and heating. It is assumed that lighting and heating is only used for 50% of the working hours, whereas the other devices are in use 100% of the time. Based upon the home working

days of the employees, this is multiplied by the assumed energy consumption for the year to estimate the equivalent tonnes of carbon emissions.

### 3.3.23.2 Exclusions and Uncertainties

#### *Exclusions*

Fuel and electricity consumption associated with their equipment and leased office space at Greenhead Base in Shetland is excluded as emissions are accounted for in Shetland GHG emission data.

Any waste generated by site is excluded as all waste is accounted for in Shetland GHG emissions data as they share waste facilities.

Water usage at site from mains is excluded as total emissions are estimated to be less than 1% and therefore insignificant.

Any emissions associated with the waste disposal of decommissioned structures is excluded from GHG emissions as this is outwith the defined boundary.

#### *Uncertainties*

No defined uncertainties are present.

## 4. Carbon Management Plan

The site's aim to reduce the total carbon footprint intensity by 5% over the next qualifying period.

The sites carbon neutrality is achieved by improving the efficiency of energy consumption devices and offsetting the remaining emissions.

The sites are committed to continually look for opportunities to reduce its carbon footprint. The carbon management plan is the site Operational manager's responsibility and should be reviewed regularly to ensure that all content remains up to date and identified improvements are being effectively managed. The carbon management plan shall be continually reviewed throughout the year and shall also be presented to the Peterson Energy Leadership team during the 4th Quarter of each calendar year whereby the progress of our carbon reduction initiatives and energy efficiency shall be reviewed by top management and new energy reduction options and initiatives reviewed and agreed for the following year.

Ongoing emissions reduction initiatives:

The emissions reduction initiative agreed on for the following qualifying period is switching to a sustainable electricity supplier.

Project	Estimated %CO <sub>2</sub> e reduction
Change XL Fuel	~5%
Electric Forklifts	~3%
Electric company cars 2022	TBD

Future emissions reduction initiatives include the implementation of environmental awareness campaigns and energy saving initiatives; a series of key projects under each theme are being set up with the aim of driving the business towards carbon reduction across the network as well as communicate the importance of carbon reduction to relevant stakeholders.



## 5. Carbon Offset Program

To offset the remaining CO2e emissions, 951 Verified Carbon Credits were purchased, validated and retired.

This totaled the calculated Scope 1, Scope 2, and Scope 3 emissions.

Project ID:	tbd
Project name:	Tbd
Methodology:	Tbd
Location:	Tbd
Serial number:	Tbd
Retirement date:	Tbd
Volume of credits:	Tbd
Standard:	Tbd
Retirement registry:	Tbd

## Annex A

Table: List of all Peterson Operated Sites and Location of Each Sites Information Within Document

	Site Legal Name	Address	Postcode	Section Heading
1	8020 Procurement Services UK Limited	Provender House, Waterloo Quay, Aberdeen	AB11 5BS	8020 Procurement
2	Peterson (United Kingdom) Limited	Torry Marine Base, Sinclair Road, Aberdeen	AB11 9PR	Aberdeen Quayside
3	Peterson Den Helder BV	Luchthavenweg 10/C, Den Helder	1786 PP	Den Helder
4	Peterson (United Kingdom) Limited	Minto Avenue, Altens Industrial Estate, Aberdeen	AB12 3JZ	Altens
5	Core29	Nautilus House, 35 Waterloo Quay, Aberdeen	AB11 5BS	Core29
6	Peterson (United Kingdom) Limited	Dales Industrial Estate, Peterhead	AB42 3JF	Dales
7	Peterson Decom Limited	Greenhead Base Gremista, Lerwick, Shetland	ZE1 0PY	Decom
8	Peterson Edzell Limited	Edzell Base, Northwater Bridge, Aberdeen	AB30 1RQ	Edzell
9	Peterson Fuel Limited	Pocra Quay, Waterloo Quay, Torry Marine Base, Aberdeen	AB11 5DQ	Fuel
10	Peterson SNS Limited	Bressay House, South Denes Road, Great Yarmouth, Norfolk North Quay, Commercial Road, Lowestoft, Suffolk	NR30 3PR NR32 2TE	Great Yarmouth and Lowestoft
11	Peterson Guyana Incorporation	JFL Building, 24 Water Street, Georgetown	-	Guyana
12	Peterson Guyana Incorporation	Solus Building, 126 Carmichael and Quamina Street, Georgetown	-	Guyana
13	Peterson Guyana Incorporation	Muneshwers, RR7M+87M, Robb Street	-	Guyana
14	Peterson (United Kingdom) Limited	North Quay, Heysham Harbour, Morecambe, Lancashire	LA2 3XF	Heysham
15	Peterson Den Helder BV	Westoever, Industrieweg 31/34, Den Helder	1785 AG	Den Helder
16	Peterson (United Kingdom) Limited	Kintore Operations Base, Tofthills Way, Midmill Business Park, Kintore	AB51 0GQ	Kintore
17	L S Customs Management Limited	Seabase Facility, Waterloo Quay, Aberdeen	AB11 5AS	L S Customs
18	Peterson England Limited	Blackwood Road, Workington	CA14 4JW	Lillyhall
19	Peterson (United Kingdom) Limited	Nautilus House, 35 Waterloo Quay, Aberdeen	AB11 5BS	Nautilus House

Table continued: List of all Peterson Operated Sites and Location of Each Sites Information Within Document

	<b>Site Legal Name</b>	<b>Address</b>	<b>Postcode</b>	<b>Section Heading</b>
20	Peterson Chemicals BV	Paleiskade 41, Den Helder	1781 AN	Den Helder
21	Peterson Den Helder BV	Paleiskade 41, Den Helder	1781 AN	Den Helder
22	Peterson Recruitment BV	Paleiskade 41, Den Helder	1781 AN	Den Helder
23	Peterson Supply BV	Paleiskade 41, Den Helder	1781 AN	Den Helder
24	Peterson Freight Management Limited	Seabase Facility, Waterloo Quay, Aberdeen	AB11 5AS	Peterson Freight Management Limited
25	Peterson Ijmuiden BV	Burj Doha, Office 2120, Level 21, Street 910 AL Corniche, Doha, Qatar	-	Qatar
26	Peterson People Limited	Nautilus House, 35 Waterloo Quay, Aberdeen	AB11 5BS	Recruitment
27	Peterson Shetland Limited	Greenhead Base Gremista, Lerwick, Shetland	ZE1 0PY	Shetland
28	Streamba	18 Speirs Wharf, Glasgow	G4 9TB	Streamba
29	Peterson (United Kingdom) Limited	Torry Marine Base, Sinclair Road, Aberdeen	AB11 9PR	Transport
30	Peterson Integrated Logistics TT	Eleven Albion, Corner Dere & Albion Streets, Port-of-Spain	-	Trinidad
31	Peterson Integrated Logistics TT	LP 50, Western Main Road, Chaguaramas	-	Trinidad
32	Peterson Integrated Logistics TT	Isthumus Road, Galeota Point	-	Trinidad
33	Peterson Integrated Logistics TT	Labidco Main Road, Industrial Estate, La Brea	-	Trinidad
34	Peterson Integrated Logistics TT	Brighton, Port Lacido, La Brea	-	Trinidad

## Annex B

Table: Scope Analysis

Scope 2021	Definition	Source/quantification method	
<b>Scope 1</b>			
Fuel Combustion	Direct emissions from combustion of fuels. (Diesel, petrol, gas oil)	Fuel tank data, invoices, meter readings or fuel cards.	Operational control of the site
Natural Gas	Direct emissions from consumption of natural Gas.	Invoice data or meter readings.	Operational control of the site
Refrigerants	Direct emissions from refrigerant leaks	Maintenance records.	Operational control of the site
<b>Scope 2</b>			
Electricity	Indirect emissions from production and transport of electricity.	Invoices, meter readings.	Operational control of the site
Home Working			
<b>Scope 3</b>			
Waste generated in operations	Includes emissions from third-party disposal and treatment of waste that is generated in the company's owned or controlled operations. This category includes emissions from disposal of solid waste only waste treatment in facilities owned or operated by third parties is included in scope 3.	Waste type, weight & disposal method provided by waste company. CO <sub>2</sub> e data provided by waste company. Calculations based on 1 kg general waste per FTE per day.	Operational control of the site
Employee commuting	Includes emissions from the transportation of employees between their homes and their worksites. Emissions may arise from automobile travel, bus travel, rail travel, air travel (if any) or other modes of transportation.	Data collected from commuting reimbursement system (NL) or employees to provide information on car size, type, fuel type, distance commuted and no. day per year.	Operational control of the site
Business Travel	Includes emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties, such as aircrafts, trains, buses, and passenger cars.	Employee travelling to training sites information obtained from training invoices. Client meetings, information provided by employees. Other business	Employees with fuel cards have business travel on their fuel card which is included in scope 1 or 2.

Table Continued: Scope Analysis

Scope 2021	Definition	Source/quantification method	
<b>Scope 3</b>			
Purchased goods and services	Includes all emissions from end-of-life disposal of products purchased or acquired by the reporting company in the reporting year.	Services like fuel deliveries, cleaning, or maintenance. (No. of visits each year, type of transport, distance travelled) Product like office computers, tools, PPE. Is converted to main material type and the weights are estimated. 1 PC = 3 KG of EEE waste. Source is purchase order data.	Small office equipment used. Pens, paper... will be included in Scope 3 Waste disposal figures.
Capital Goods	Includes all upstream (i.e., cradle-to-gate) emissions from the production of capital goods purchased or acquired by the reporting company. Capital goods are final products that have an extended life and are used by the company to manufacture a product, provide a service, or sell, store, and deliver merchandise.	Included in purchased goods and services.	Included in purchased goods and services.
Fuel and energy related activities	Includes the emissions of the extraction, production and transportation of fuels and energy purchased by the reporting company in the reporting year.	Included in scope 2	Included in conversion factors and in purchased goods and services.
Upstream Transportation and distribution	Includes emissions from the transportation and distribution of products purchased by the reporting company in vehicles/facilities not owned or operated by the reporting company.	N.A.	N.A.
Upstream Leased assets	Includes emissions from the operation of assets that are leased by the company and not already included in the company's scope 1 or scope 2 inventories.	Included in Scope 1 or 2	N.A.
Downstream Transportation and distribution	Includes emissions from transportation and distribution of products sold by the reporting company between the company's operation and the end consumer, if not paid for by the reporting company, in vehicles and facilities not owned or controlled by the reporting company.	N.A.	N.A.

Table Continued: Scope Analysis

Scope 2021	Definition	Source/quantification method	
<b>Scope 3</b>			
Processing of sold products	Includes emissions from processing of intermediate products by third parties (e.g., manufacturers) after sale by the reporting company.	N.A.	N.A.
Use of sold products	Includes emissions from the use of goods and services sold by the reporting company in the reporting year. The scope 3 emissions from use of sold products include at least the scope 1 and 2 emissions of end users.	N.A.	N.A.
End of Life treatment of sold products	Includes emissions from the waste disposal and the treatment of all products sold by the reporting company at the end of their life, during the reporting year.	N.A.	N.A.
Downstream leased assets	This category is applicable to lessors, i.e. companies that receive payments from lessees. This category includes emissions from the operation of assets that are owned by the reporting company, acting as lessor, and leased to other entities in the reporting year that are not already included in scope 1 or scope 2.	N.A.	N.A.
Franchises	This category includes emissions from the operation of franchises not included in scope 1 or scope 2. A franchise is a business operating under a license to sell or distribute another company's goods or services within a certain location.	N.A.	N.A.
Investments	Includes emissions associated with the reporting company's investments in the reporting year, not already included in scope 1 or scope 2. This category is mostly applicable to investors, i.e. companies that make an investment with the objective of making a profit, and companies that provide financial services.	N.A.	N.A.

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