

The White Company

Greenhouse Gas Inventory Summary Report

Prepared in accordance with ISO 14064-1:2018 and the Greenhouse Gas Protocol

THE WHITE COMPANY
LONDON

Reporting Period: 01 August 2024 to 31 July 2025
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Date: 08 April 2026
Version: 1.5

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Greenhouse Gas Inventory Summary Report

Inventory, Scope and Methodology Statement

Reporting Period: 01 August 2024 – 31 July 2025

The Greenhouse Gas (GHG) Inventory Summary Report provides a high-level overview of this year's emissions results, including a comparison with previous reporting periods where applicable. It presents the organisation's quantified GHG emissions and removals within the declared boundary and scope for the specified reporting period.

The inventory has been prepared in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and ISO 14064-1:2018, Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals. Where relevant, the methodology is aligned with recognised industry and sector best practice for emissions measurement and reporting.

The GHG inventory has been subject to limited assurance across Scopes 1, 2, and 3. Limited assurance provides a moderate level of confidence that the reported emissions are materially correct and have been prepared in accordance with the stated methodology and applicable standards. The assurance engagement was conducted in line with ISO 14064-3, and the conclusions are presented in a separate independent assurance statement.

The Appendix and accompanying inventory workbook provide detailed emissions data, including breakdowns by source, sink, and greenhouse gas type, as well as further information on boundaries, inclusions and exclusions, calculation methodologies, assumptions, and supplementary results. This report should therefore be read in conjunction with the inventory workbook to ensure full alignment with the disclosure requirements of ISO 14064-1:2018.

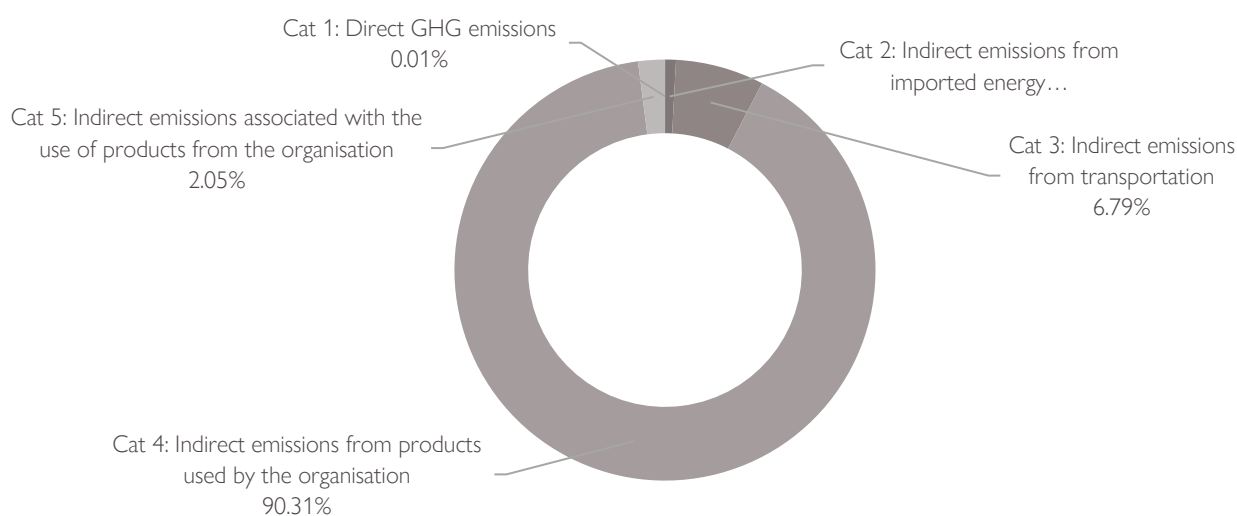
Executive Summary

This greenhouse gas (GHG) inventory has been developed to measure and manage emissions¹ across The White Company's operations and value chain, supporting the organisation's Environmental Management System (EMS), sustainability strategy, and wider corporate responsibility objectives. The annual emissions inventory covering the reporting period 01 August 2024 to 31 July 2025 is shown below.

Table 0-1: Summary on Absolute Emissions as per ISO 14064 Emission Categories

Scope	ISO 14064-1 Emission Category	Absolute Emissions		Emission Intensity		
		Tonnes	Percentage	Revenue	FTE	Floor Area
		tCO ₂ e	%	kgCO ₂ e/£m	kgCO ₂ e/FTE	kgCO ₂ e/m ²
Scope 1	Direct Emissions	9.42	0.013%	3.25	9.38	0.37
Scope 2	Indirect Emissions from Imported Energy ²	609.98	0.825%	210.32	607.27	23.95
Scope 3	Indirect Emissions from Transportation	5,026.08	6.795%	1,733.00	5,003.72	197.32
	Indirect Emissions from Products Used by Organisation	66,805.67	90.314%	23,034.67	66,508.38	2,622.77
	Indirect Emissions Associated with the Use of Products from the Organisation	1,519.25	2.054%	523.84	1,512.49	59.65
	Indirect Emissions from Other Sources	0.00	0.000%	0.00	0.00	0.00
All Scopes	Direct Emissions	9.42	0.013%	3.25	9.38	0.37
	Indirect Emissions	73,960.99	99.987%	25,501.83	73,631.86	2,903.68
	Total	73,970.41	100.000%	25,505.08	73,641.23	2,904.05

Table 0-2: Breakdown of Emission Categories



¹ "Emissions" in this document refers to greenhouse gas (GHG) emissions and are reported in tonnes of carbon dioxide equivalent (tCO₂e), unless stated otherwise.

² Includes both location-based and market-based emissions.

1. Introduction

1.1 Purpose and Objective

This report presents The White Company's annual greenhouse gas (GHG) emissions inventory and management approach. It quantifies the organisation's GHG emissions across its operations and value chain and supports the implementation of the company's Environmental Management System (EMS), sustainability strategy, and corporate responsibility commitments.

The inventory establishes FY24-25 as The White Company's organisational baseline year, representing the first fully comprehensive and representative carbon footprint for the business. This baseline enables improved internal carbon management, supports informed strategic decision-making, and underpins external reporting and assurance requirements, including annual third-party verification in support of B Corp certification.

1.2 Statement of Intent

The primary purpose of the GHG inventory is to support internal management, target-setting, and strategic planning in relation to climate impacts. High-level emissions data are also disclosed annually through The White Company's Impact Report, within the Planet pillar of the organisation's sustainability strategy.

The inventory is prepared for annual independent verification in accordance with ISO 14064-1. For the current reporting period, the GHG inventory has been subject to limited assurance by an ISO-approved third-party verifier. Limited assurance provides a moderate level of confidence that the reported emissions are materially correct and prepared in accordance with the stated methodology and applicable standards. The level of assurance is documented in a separate independent assurance statement issued to the directors of the certification entity.

This report is used to inform both internal and external emissions reduction objectives. It supports The White Company's ongoing commitment to B Corp certification, alignment with the British Retail Consortium (BRC) 2040 climate target, and compliance with regulatory requirements, including Streamlined Energy and Carbon Reporting (SECR) and the forthcoming ESOS Phase 4 assessment.

2. Organisational Context

2.1 Organisation Description

The White Company is a privately owned retailer of bedroom, home, clothing, and fragrance products, with its core activities focused on the sale of lifestyle and apparel goods, primarily within the UK market. As of 31 July 2025, the company reported a turnover of £290 million and employed approximately 1,756 people, with its headquarters based in London, England.

The business operates across a multi-channel retail and distribution network. This includes 76 physical retail locations, comprising 62 standalone and outlet stores in the UK, two standalone stores in the Republic of Ireland, and 12 concession locations across the UK. In addition to its retail estate, The White Company maintains an additional office in Swan Valley, Northampton, and operates through a third-party logistics warehouse where stock is held. During the reporting period, this site transitioned to a new office location at 900 Pavilion Drive, also in Northampton. The company also distributes products through its UK, US, and EU e-commerce platforms.

The White Company has committed to achieving Net Zero emissions by 2040, in line with the British Retail Consortium's industry-wide climate commitment. As part of this ambition, the business is focused on actively managing its greenhouse gas (GHG) emissions, improving energy efficiency, and implementing targeted initiatives to reduce its environmental impact and operate as a responsible and sustainable organisation.

Climate change presents both current and future risks to the business, particularly within the supply chain, as products are sourced globally, including from regions that may be more vulnerable to climate-related impacts. As a result, the company recognises the need for ongoing review and engagement across its supply chain. In parallel, increasing customer awareness of climate change and an evolving regulatory landscape continue to influence business decisions and reinforce the importance of robust, transparent GHG reporting.

2.2 Ownership and Responsibility

Overall accountability for the GHG inventory and associated emissions performance rests with the Carbon Manager. Strategic oversight and financial authority are provided by the Head of Ethics & Sustainability, supported by the Executive Board and Senior Leadership Team.

The annual GHG inventory is reviewed by the Main Board, with progress updates presented to the Operational Board throughout the year. Outcomes of these reviews inform strategic priorities, resource allocation, and budget decisions relating to emissions management and reduction initiatives.

This report supports The White Company's wider sustainability governance framework and is used to meet external requirements, including B Corp certification. High-level emissions data are disclosed annually through the company's Impact Report, which is shared with external stakeholders and published on The White Company's website. The inventory also informs alignment with broader industry commitments and regulatory reporting obligations.

2.3 Reporting Period and Baseline Year

Establishing a baseline year is essential for measuring progress against emissions reduction targets and for tracking performance over time. The baseline provides a consistent reference point against which future emissions can be compared and is aligned with good practice under the GHG Protocol. Baseline years may be subject to recalculation where significant changes occur, such as boundary adjustments or the inclusion of new data sources.

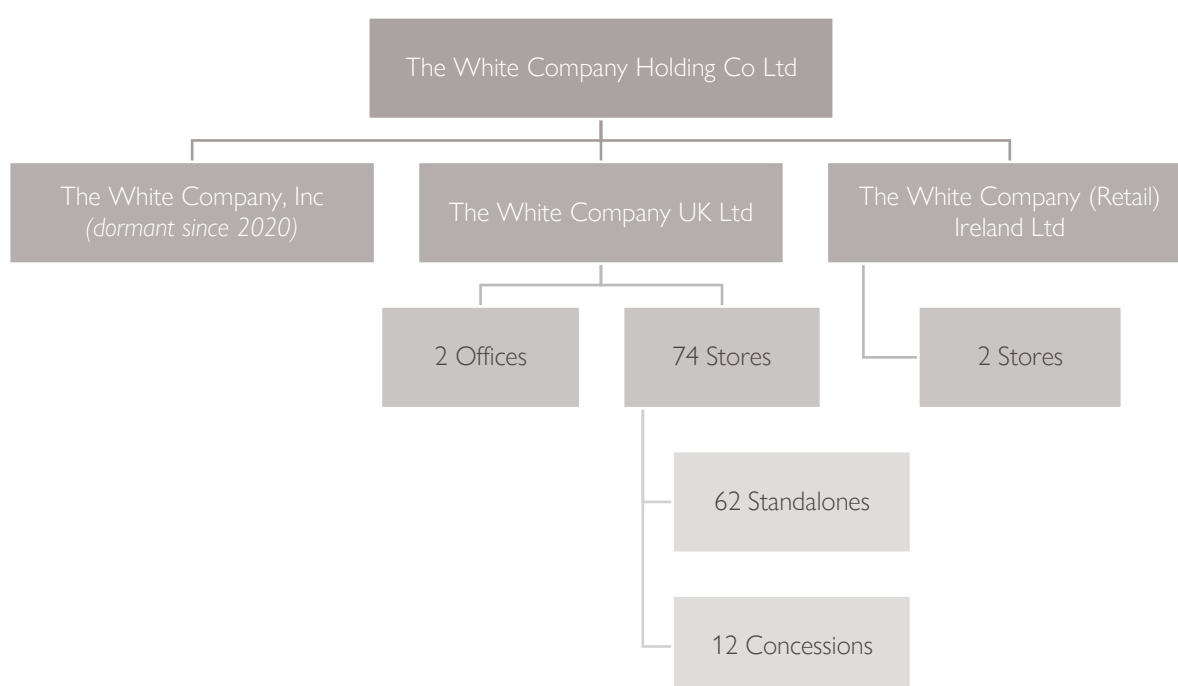
The reporting period for this inventory covers **01 August 2024 to 31 July 2025**, in line with The White Company's financial year. FY24-25 has been selected as the organisation's baseline year, representing the first year of comprehensive organisational GHG footprinting. A formal base year recalculation policy has not yet been established.

2.4 Organisational Boundary and Consolidation Approach

The organisational boundary for this GHG inventory has been defined using the operational control approach, whereby emissions from operations over which The White Company has the authority to implement operating policies are included. This consolidation approach is applied consistently across all scopes and reporting periods and has been set in accordance with the methodologies outlined in the GHG Protocol and ISO 14064-1:2018.

Operational control has been selected as it most accurately reflects the organisation's responsibility for emissions sources and enables the most comprehensive inclusion of relevant assets and activities. This approach provides a clear representation of The White Company's absolute emissions and supports effective emissions management by focusing on areas where the business can influence and drive reductions.

Figure 2-1: The White Company Organisational Structure of Operations



Under this boundary, the inventory includes the Head Office at Television Centre, London; the Customer Service office at 900 Pavilion Drive, Northampton; 76 retail stores across the UK and the Republic of Ireland, as illustrated in Figure 2-1 above. See Table 7-1 provided in the Appendix for the complete list of all sites included in the inventory report.

2.5 Inclusions and Exclusions

The organisational boundary for this inventory includes The White Company's operations in the UK and the Republic of Ireland, as defined in the supporting governance documentation. Operations in other international markets are not included within the scope of this inventory.

The US entity has been excluded from the reporting boundary, as retail operations and the associated e-commerce website were closed prior to the reporting period and the entity is no longer operational. As the business is inactive and no ongoing operational activities fall within the reporting period, it is considered out of scope for this inventory.

Operations have also been excluded where The White Company does not hold operational control, in line with the selected consolidation approach. These exclusions include Middle East operations and concession stores operated within third-party department stores, where emissions are managed and reported by the host retailer. The White Company has confirmed that it does not have operational control at these locations.

The distribution centre at the Swan Valley site has been partially excluded from the boundary, as it has been operated by Wincanton since July 2022 and The White Company occupies approximately 14% of the total site area. As operational control rests with the third-party service provider, emissions associated with the leased warehouse are not included. Only one month of Swan Valley data corresponding to the appropriate occupied area has been included, reflecting the single month that falls within the reporting period.

The organisation does not use biogenic fuels or biofuels within its operations, and no biogenic CO₂ emissions have been identified across Scopes 1, 2, or 3. As such, no biogenic emissions are reported within this inventory.

All inclusions and exclusions have been applied consistently in accordance with the operational control approach and are disclosed transparently within this report.

3. Methodology and Scope

3.1 Standards Applied

This greenhouse gas inventory has been prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard, including the Scope 2 Guidance and the Corporate Value Chain (Scope 3) Standard where applicable.

The inventory will be verified against the requirements of ISO 14064-1:2018.

3.2 Calculation Methodology

GHG emissions are calculated using an activity-based methodology, whereby relevant activity data are multiplied by appropriate emission factors to estimate emissions. Primary activity data are prioritised wherever available, with proxy data or estimates applied in line with the GHG Protocol data hierarchy where gaps exist.

Scope 2 emissions are calculated and reported using both the location-based and market-based approaches, in accordance with GHG Protocol guidance. Fuel, refrigerant, and electricity consumption data for the reporting period have been collected and assessed, with data quality varying across sources. Where possible, site-level meter readings are used to ensure consistency and completeness. In instances of incomplete or poor-quality data, invoice-based data have been applied to improve overall accuracy and reliability.

Figure 3-1: GHG Calculation Flow Diagram



A relevance-based screening assessment was undertaken to identify applicable Scope 3 categories across The White Company's upstream and downstream value chain. This approach is aligned with the GHG Protocol and supports future target-setting requirements. Partial Scope 3 emissions were estimated using spend-based calculations and recognised platform-based tools provided by Worldly, enabling the prioritisation of material emission sources and informing future data quality improvements. For categories identified as significant contributors, enhanced data collection and more detailed calculation methodologies will be implemented over time, including engagement with key suppliers to improve the availability of primary emissions data.

Emission factors are primarily sourced from the UK Government GHG Conversion Factors (DEFRA). Additional datasets and tools are used where appropriate, including the Higg Worldly platform, which draws on lifecycle datasets sourced from ecoinvent. Global warming potentials are applied in accordance with the emission factor sources used. See the Appendix for a detailed list of all key assumptions and emission factors referenced.

3.3 Inventory Scope

Greenhouse gas (GHG) emissions are categorised into Scope 1 (direct emissions), Scope 2 (indirect emissions from purchased energy), and Scope 3 (other indirect value-chain emissions), in accordance with the Greenhouse Gas Protocol. Scopes 1 and 2 are defined to ensure emissions are not double counted between organisations, while Scope 3 emissions are intentionally shared across value chains to reflect indirect influence rather than direct control. A summary of emission scopes and examples is provided in Table 3-1.

Table 3-1: Summary of GHG Emission Scopes

Scope	Description	Examples
Scope 1	Direct emissions from sources owned or controlled by the company.	• Combustion of fossil fuels (e.g. fuel combustion from gas boilers, company owned vehicles) • Fugitive emissions (e.g. air conditioning refrigerant leaks)
Scope 2	Indirect emissions from the consumption of purchased energy sources.	• Electricity • District heat and steam • Electricity consumption from electric vehicles (EVs)
Scope 3	An optional reporting category, relating to indirect emissions that are a consequence of the activities of the company, but occur at sources not owned or controlled by the company.	• Upstream activities, which broadly address all emissions relating to the delivery of products or services procured by the reporting company • Downstream activities, which broadly address all emission relating to the reporting company's provision of products or services

Although Scope 3 reporting remains voluntary, it typically represents the largest proportion of an organisation's total carbon footprint. The screening assessment identified several relevant upstream Scope 3 categories, notably Purchased Goods and Services, Upstream and Downstream Transportation and Distribution, Waste Generated in Operations, Business Travel, Employee Commuting, as well as Use of Sold Products and End-of-Life Treatment of Sold Products. A detailed summary of Scope 3 category applicability is provided in Table 3-2.

Table 3-2: Scope 3 Screening and Applicability of Emission Categories

Type	ISO 14064-1 Scope 3 Category	GHGP Scope 3 Category	Examples of Activities	Applicability
Upstream	Cat 4: Indirect emissions from products used by the organisation	1) Purchased goods and services	Business and professional services, raw product materials	Yes
	Cat 4: Indirect emissions from products used by the organisation	2) Capital goods	Fit-outs, furniture	No
	Cat 4: Indirect emissions from products used by the organisation	3) Fuel- and energy – related activities (not included in Scopes 1 & 2)	Transmission and distribution losses from purchased energy and fuel consumption	Yes
	Cat 3: Indirect emissions from transportation	4) Upstream transportation and distribution	Inbound freight of products from suppliers, third-party logistics and warehousing	Yes
	Cat 4: Indirect emissions from products used by the organisation	5) Waste generation in operations	Disposal of retail and office waste, wastewater treatment	Yes
	Cat 3: Indirect emissions from transportation	6) Business travel	Employee flights, rail travel, hotel stays, car hire	Yes
	Cat 3: Indirect emissions from transportation	7) Employee commuting	Staff commuting to offices, stores, and distribution locations	Yes
	Cat 4: Indirect emissions from products used by the organisation	8) Upstream Leased Assets	Energy use in leased offices or retail sites not included in Scopes 1 or 2	No
Downstream	Cat 3: Indirect emissions from transportation	9) Downstream transportation and distribution	Customer deliveries by third-party couriers	Yes
	Cat 5: Indirect emissions associated with the use of products from the organisation	10) Processing of sold products	Third-party processing or finishing of products after sale	No
	Cat 5: Indirect emissions associated with the use of products from the organisation	11) Use of sold products	Energy or resource use by customers when using products	Yes
	Cat 5: Indirect emissions associated with the use of products from the organisation	12) End-of-life treatment of sold products	Disposal, recycling, or landfill of products and packaging by customers	Yes
	Cat 5: Indirect emissions associated with the use of products from the organisation	13) Downstream leased assets	Assets leased to third parties	No
	Cat 5: Indirect emissions associated with the use of products from the organisation	14) Franchises	Emissions from franchised stores	No
	Cat 6: Indirect emissions from other sources	15) Investments	Emissions from financial investments or portfolios	No

GHG Protocol emission scopes and categories have been mapped to the corresponding ISO 14064-1 categories to ensure methodological alignment. Based on the screening results, Purchased Goods and Services represent the largest single source of Scope 3 emissions and therefore a key opportunity for emissions reduction through supply chain decarbonisation and improved sourcing strategies.

4. Data Governance, Quality and Assumptions

4.1 Data Management and Control

Overall responsibility for greenhouse gas data collection, management, and reporting rests with the Carbon Manager, who maintains oversight of the organisation's carbon footprint and ensures consistency with the stated organisational and operational boundaries.

GHG data are collected through internal reporting processes and consolidated within the organisation's Environmental Management System (EMS), which is maintained using controlled Excel workbooks and Power BI dashboards. These systems are used to aggregate activity data, apply emission factors, perform quality checks, and generate reporting outputs. Access to core calculation files is restricted and version control is maintained to ensure data integrity.

Activity data are obtained from internal departments (e.g., Finance, Retail, and Facilities) and relevant third-party providers (e.g., utilities, logistics partners, and travel management providers). Emission factors and calculation methodologies are sourced from recognised and credible references, including UK Government (DEFRA) GHG Conversion Factors and internationally recognised lifecycle databases and platforms where applicable.

Data are reviewed for completeness and reasonableness prior to finalisation, and any assumptions or estimations are documented transparently within the inventory workbook.

4.2 Data Quality and Estimation Principles

Across all scopes, primary activity data are prioritised wherever available. Where primary data are unavailable, secondary data, proxy data, or modelled estimates are applied in line with the GHG Protocol estimation hierarchy, using conservative assumptions and recognised benchmarks to ensure transparency and consistency.

Data limitations are primarily associated with water supply, downstream logistics, employee commuting, and product material composition, where estimation uncertainty is higher. Overall confidence in the Scope 1, 2, and 3 emissions calculations is dependent on data quality. Data confidence and accuracy were assessed based on data type, accuracy, volume, and availability, including the proportion of months, sites, or spend covered by reported data. For purchased materials, accuracy levels are driven by the availability of composition-specific product data. Summary confidence ratings and data accuracy percentages are presented in Table 4-1.

Table 4-1: Data Confidence Criteria

Confidence Criteria	Very Low	Low	Moderate	High	Very High
Approximate percentage of site-specific data received	< 20%	20-40%	41-60%	61-80%	> 80%

For the full detailed breakdown of data quality by each scope and category of emissions, see Table 7-2 in the Appendix.

4.3 Data Assumptions

To ensure robust and defensible emissions calculations, assumptions have been applied where data gaps exist. Where primary information was unavailable, emissions were estimated using industry-standard benchmarks for comparable building types and activities. In cases where incoming data was identified as inconsistent or unreliable, adjustments were made to align the data with recognised benchmarks and improve overall consistency. A summary of activity data and key assumptions is provided in Table 4-2, with a full list of estimations and benchmarks used in the calculations presented in Table 7-4 in the Appendix.

Table 4-2: Summary of Activity Data and Assumptions

Steps	Scope 1	Scope 2	Scope 3
Emission Sources	Natural gas combustion at sites; refrigerant leakage from cooling and air-conditioning systems; fuel use from company-owned or controlled vehicles	Purchased electricity; district heating; electricity used for electric vehicles	Value-chain emissions including purchased goods and services, materials, transport and distribution, waste, business travel, employee commuting, use of sold products, and end-of-life treatment
Activity Data	Natural gas consumption from invoices and meter readings (primary); refrigerant data from F-gas certificates (approx. 70% of sites confirmed leak-free); vehicle mileage collected internally (primary)	Electricity consumption from energy broker based on invoices and meter readings (primary); district heating from supplier invoices (primary); EV electricity estimated from vehicle mileage	Spend-based procurement data; product material estimates from Higg Worldly; logistics data from carriers (primarily upstream); waste tonnage from contractors; travel data from travel management provider; commuting based on staff survey and benchmarks; selected categories modelled
Calculation Method	Activity-based calculations using consumption or mileage data and UK Government (DEFRA) emission factors; refrigerant emissions estimated using recognised reference values	Calculated using both location-based and market-based methods in line with the GHG Protocol; grid-average and supplier-specific factors applied as relevant	Mix of spend-based, activity-based and modelled calculations depending on data availability; DEFRA factors used alongside lifecycle datasets from the Higg Worldly platform
Assumptions and Exclusions	Sites without confirmed refrigerant data assumed to perform in line with certified sites; no Scope 1 sources excluded	Market-based emissions reported as zero where renewable electricity instruments apply; no Scope 2 sources excluded and no on-site renewables	Higher estimation uncertainty applies, particularly for materials, commuting, downstream transport and end-of-life; assumptions applied consistently and disclosed transparently

5. Emissions Inventory

5.1 Emissions Data Results

Total greenhouse gas emissions for the reporting period (01 August 2024 to 31 July 2025) amount to **73,970 tCO₂e**. Emissions are reported across Scope 1, Scope 2 and selected Scope 3 categories in accordance with the GHG Protocol and ISO 14064-1. The detailed breakdowns of the emissions inventory according to the GHGP and ISO 14064 for the reporting period are shown below in Table 5-1 and in Table 5-2 respectively.

Table 5-1: Breakdown of Absolute Emissions as per GHGP Emission Categories

Scope	GHGP Emission Category	Absolute Emissions		Emission Intensity		
		Tonnes	Percentage	Revenue	FTE	Floor Area
		tCO ₂ e	%	kgCO ₂ e/£m	kgCO ₂ e/FTE	kgCO ₂ e/m ²
Scope 1	Stationary Combustion ³	1.14	0.002%	0.39	1.13	0.04
	Fugitive Emissions	0.00	0.000%	0.00	0.00	0.00
	Mobile Combustion ⁴	8.28	0.011%	2.85	8.24	0.33
Scope 2	Purchased Electricity	569.05	0.769%	196.21	566.52	22.34
	Location-based	566.68	0.766%	195.39	564.16	22.25
	Market-based	2.80	0.004%	0.96	2.79	0.11
	District Heat and Steam	40.93	0.055%	14.11	40.75	1.61
Scope 3	Purchased Goods and Services	66,492.78	89.891%	22,926.78	66,196.88	2,610.48
	Capital Goods	-	-	-	-	-
	Fuel- and Energy-Related Activities	291.08	0.394%	100.36	289.78	11.43
	Upstream Transportation and Distribution	2,759.28	3.730%	951.40	2,747.00	108.33
	Waste Generated in Operations	21.82	0.029%	7.52	21.72	0.86
	Business Travel	364.24	0.492%	125.59	362.62	14.30
	Employee Commuting	348.32	0.471%	120.10	346.77	13.67
	Upstream Leased Assets	-	-	-	-	-
	Downstream Transportation and Distribution	1,554.25	2.101%	535.91	1,547.33	61.02
	Processing of Sold Products	-	-	-	-	-
	Use of Sold Products	1,349.19	1.824%	465.20	1,343.18	52.97
	End-of-Life Treatment of Sold Products	170.06	0.230%	58.64	169.31	6.68
	Downstream Leased Assets	-	-	-	-	-
	Franchises	-	-	-	-	-
	Investments	-	-	-	-	-
All Scopes	Scope 1	9.42	0.013%	3.25	9.38	0.37
	Scope 2	609.98	0.825%	210.32	607.27	23.95
	Scope 3	73,351.01	99.163%	25,291.51	73,024.59	2,879.74
	Total	73,970.41	100.000%	25,505.08	73,641.23	2,904.05

³ Individual GHG breakdown included in the Appendix.

⁴ Individual GHG breakdown included in the Appendix.

Table 5-2: Breakdown of Absolute Emissions as per ISO 14064 Emission Categories

Scope	ISO 14064-1 Emission Category	Absolute Emissions		Emission Intensity		
		Tonnes	Percentage	Revenue	FTE	Floor Area
		tCO ₂ e	%	kgCO ₂ e/£m	kgCO ₂ e/FT E	kgCO ₂ e/m ²
Scope 1	Direct Emissions ⁵	9.42	0.013%	3.25	9.38	0.37
Scope 2	Indirect Emissions from Imported Energy ⁶	609.98	0.825%	210.32	607.27	23.95
Scope 3	Indirect Emissions from Transportation	5,026.08	6.795%	1,733.00	5,003.72	197.32
	Indirect Emissions from Products Used by Organisation	66,805.67	90.314%	23,034.67	66,508.38	2,622.77
	Indirect Emissions Associated with the Use of Products from the Organisation	1,519.25	2.054%	523.84	1,512.49	59.65
	Indirect Emissions from Other Sources	0.00	0.000%	0.00	0.00	0.00
All Scopes	Direct Emissions	9.42	0.013%	3.25	9.38	0.37
	Indirect Emissions	73,960.99	99.987%	25,501.83	73,631.86	2,903.68
	Total	73,970.41	100.000%	25,505.08	73,641.23	2,904.05

Scope 3 emissions dominate the organisation's footprint, accounting for approximately 99.2% of total emissions. Within Scope 3, Purchased Goods and Services represent the most significant source, contributing over 90% of total emissions. This reflects the organisation's business model, which is driven by the design, procurement and sale of physical products, with emissions primarily embedded within product materials, components and manufacturing processes.

Scope 2 emissions account for approximately 0.8% of total emissions and are primarily associated with purchased electricity and district heating consumed across operational sites. Scope 1 emissions are minimal, representing approximately 0.01% of total emissions, and relate mainly to company vehicles and on-site gas consumption. For the detailed breakdown per GHG emission of Scope 1 stationary fuel consumption, see Table 7-3 in the Appendix.

This inventory establishes FY24-25 as the organisation's baseline year, providing a comprehensive and representative view of emissions across the value chain. The results will be used to inform future reduction strategies, target-setting and year-on-year performance tracking.

⁵ GHG breakdown for Cat 1 Direct Emissions are provided in the Appendix.

⁶ Includes both location-based and market-based emissions.

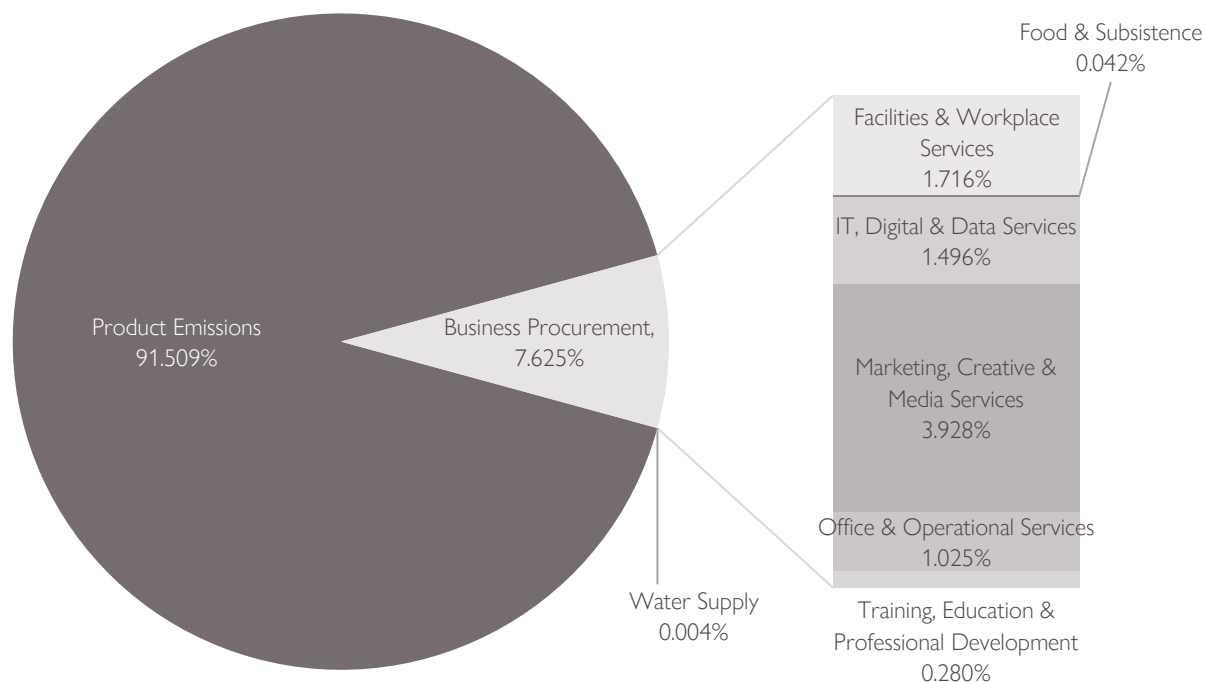
5.2 Significant Emissions Sources

Purchased Goods and Services (Scope 3)

Purchased Goods and Services emissions are dominated by product-related emissions, which account for 82.3% of total absolute emissions. This reflects the organisation's retail business model, where the majority of upstream emissions are embedded in product materials, components and manufacturing processes.

All other PG&S categories contribute relatively small proportions of emissions. Marketing, Creative and Media Services (3.9%), IT, Digital and Data Services (1.5%) and Facilities and Workplace Services (1.7%) are the largest non-product contributors but remain immaterial in the context of the overall PG&S footprint. Other service categories, including office services, training, food and water supply, together account for less than 1% of emissions. Overall, the breakdown indicates that product-related impacts represent the primary lever for reducing PG&S emissions, while emissions associated with corporate services are not material drivers of the organisation's Scope 3 footprint.

Figure 5-1: Percentage Breakdown within the Purchased Goods and Services Category

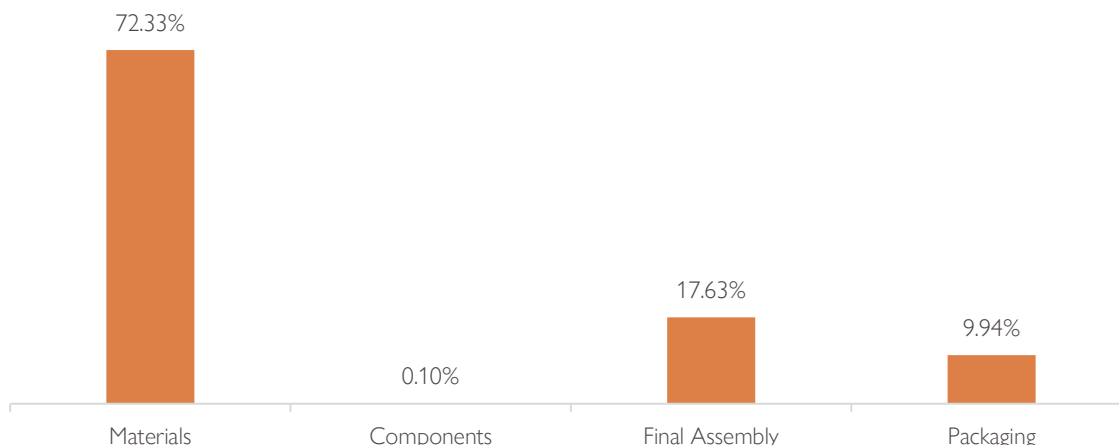


Product-related emissions are primarily driven by materials, which account for the majority of total product emissions. This reflects the material intensity of the organisation's product range, with emissions largely embedded in raw material extraction and processing. Final assembly and packaging represent the next most significant contributors, while components account for a negligible share of total product emissions.

Data are primarily derived from the organisation's internal database of product material compositions for all products held during the reporting year, representing the total stock within the company's possession over that period. Material composition information is sourced from multiple inputs and selected using a defined data quality hierarchy.

Product data are entered and processed using the Product Impact Calculator (PIC) via the Worldly platform, which applies lifecycle emission factors sourced from the ecoinvent database. This approach supports consistent calculation, tracking and ongoing monitoring of product-level emissions.

Figure 5-2: Proportion of Emissions from Products



While emissions associated with product materials are based on relatively robust data, emissions related to components, final assembly and packaging are subject to a higher degree of estimation due to limited availability of primary data. These elements have nonetheless been included to ensure a more complete representation of product-related emissions. Further details on key assumptions and calculation methods are provided in Table 7-4 in the Appendix.

Table 5-3: List of Top 10 Materials based on PIC Analysis

	Material	Absolute Emission (kgCO ₂ e)	Percentage of Total Product Emissions
1	Cotton	17,215,905.9	39.1%
2	Cotton (Organic)	5,965,304.0	13.6%
3	Wool	3,392,999.3	7.7%
4	Cashmere	1,566,208.3	3.6%
5	Wax	1,479,077.0	3.4%
6	Plastic, Unspecified	1,275,823.6	2.9%
7	Silk	1,115,975.0	2.5%
8	Viscose	1,103,156.1	2.5%
9	Polyester (Plastic)	933,132.3	2.1%
10	Polyester (Fabric) (Recycled)	885,244.3	2.0%

Product emissions are subject to a high degree of estimation uncertainty, with several assumptions applied as detailed in the appendix. This reporting period represents the first time where product-level emissions have been included within the organisation's GHG inventory. As such, the methodology and underlying data are expected to evolve over time.

As product data quality improves and greater primary information becomes available, the organisation expects increased accuracy in product emissions accounting and will continue to focus on reducing this key emissions hotspot through material choices, product design and supplier engagement.

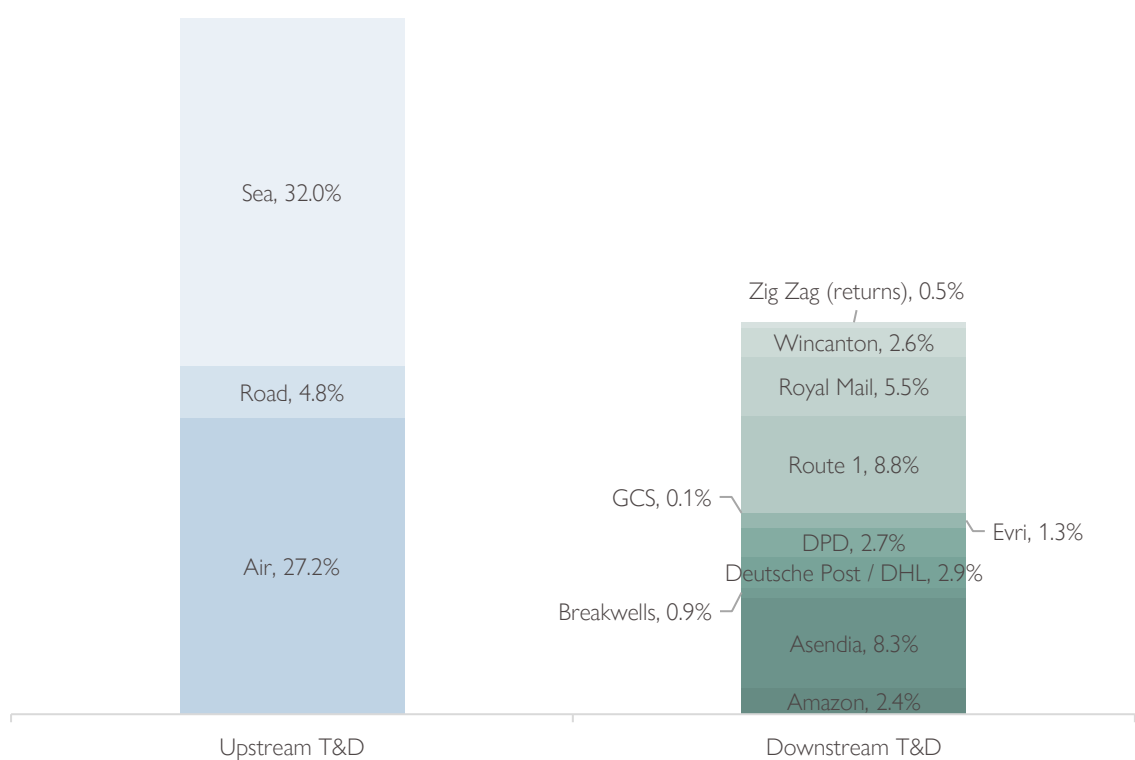
Transportation and Distribution (Scope 3)

Transportation and distribution (T&D) emissions are reported within Scope 3 and cover both inbound logistics from suppliers (upstream) and product distribution to customers via third-party carriers (downstream).

Upstream T&D emissions are driven primarily by international freight, with sea freight accounting for the largest share, followed by air freight. While used less frequently, air freight contributes disproportionately due to its higher emissions intensity. Road transport represents a smaller component, largely associated with domestic and regional movements. Overall, upstream emissions reflect supplier geography and freight mode choice.

Downstream T&D emissions arise from third-party delivery and returns carriers. Although some data are available by transport mode, emissions are reported by carrier, with each assigned a dominant transport mode to support comparability. Emissions are spread across a broad carrier base, with the largest contributions from Route 1 and Asendia. Downstream calculations involve a higher degree of estimation than upstream logistics due to limitations in carrier-specific activity data, particularly for last-mile delivery and returns. It is noted that downstream distribution to customers continues to rely partly on third-party carriers using long-haul air transport for US deliveries, for which lower-carbon alternatives are currently limited.

Figure 5-3: Comparative Breakdown of Emissions from T&D between Upstream and Downstream Carriers



Overall, T&D represents a material Scope 3 category, with upstream emissions driven by international freight and downstream emissions influenced by delivery volumes, carrier mix, and returns rates. Opportunities to reduce emissions include modal shift where feasible, improved inbound freight consolidation, engagement with carriers on lower-carbon delivery solutions, and initiatives to reduce returns.

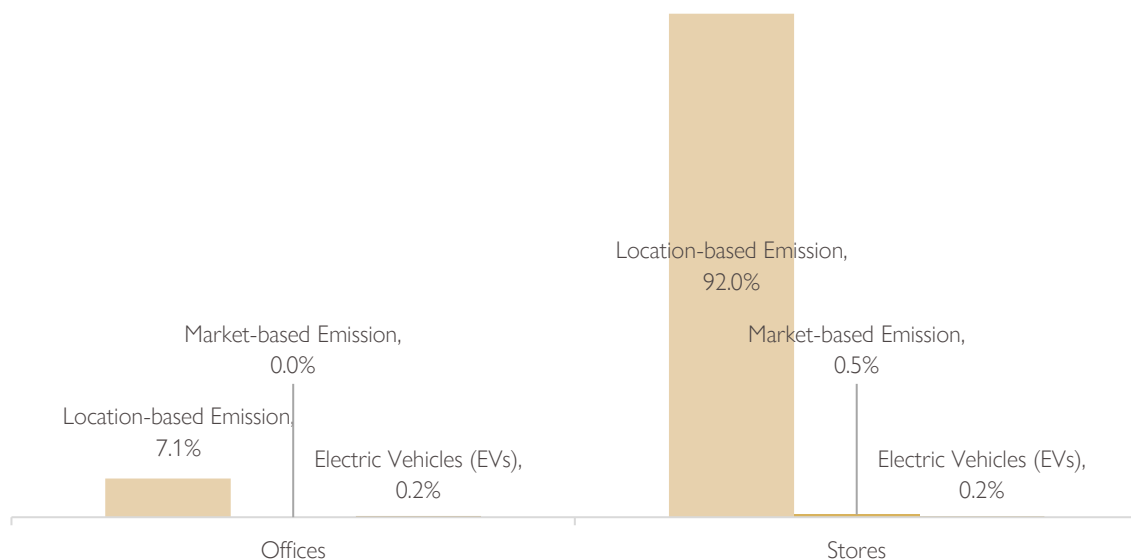
Purchased Electricity (Scope 2)

Electricity-related emissions are reported within Scope 2 and calculated using both the location-based and market-based methods in line with GHG Protocol guidance.

Under the location-based method, electricity emissions are dominated by retail stores, reflecting the size and energy intensity of the retail estate relative to office operations. Offices contribute a comparatively small share of total location-based emissions.

Under the market-based method, electricity emissions are significantly lower, largely due to the use of renewable electricity contractual instruments. 98.7% of sites are covered by REGO or equivalent green electricity certificates, resulting in market-based electricity emissions being reported as zero and substantially reducing emissions across the retail estate. Residual market-based emissions arise from the small number of sites not yet covered by renewable contracts.

Figure 5-4: Comparative Breakdown of Emissions from Purchased Electricity between Business Sites



Electricity associated with electric vehicle (EV) charging represents a negligible proportion of total electricity emissions across both offices and stores. Overall, the difference between location-based and market-based results demonstrates the effectiveness of renewable electricity procurement to date, with a clear opportunity to further reduce Scope 2 emissions by expanding green electricity coverage to 100% of sites.

Other Notable Sources

Emissions during the reporting period were influenced by changes in business activity. The opening of new retail stores contributed to increased electricity consumption, with usage also linked to seasonal trading patterns, particularly during peak periods such as Christmas.

Business travel emissions, including overseas flights, increased in line with a recovery in business activity. Looking ahead, further growth in store numbers and employee headcount may continue to influence overall emissions levels.

5.3 GHG Removals & Offsets

No greenhouse gas (GHG) removals or carbon offsets have been included within this inventory. All reported emissions therefore represent The White Company's gross GHG emissions across its operations and value chain.

The organisation's current focus is on establishing a robust and transparent emissions baseline and improving data quality. Future emissions reduction measures will be considered and developed over subsequent reporting periods in line with the Environmental Management System (EMS), organisational strategy, and recognised best practice. The use of GHG removals or offsets has not been applied within the current reporting period and will be reviewed only where appropriate in future.

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7. Appendix

Additional inventory details are disclosed in the tables below, and further GHG emissions data is available on the accompanying spreadsheet to this report.

Table 7-1: Description of TWC Business Units, Sites, and Locations included in the FY24-25 Emissions Inventory

#	Name	Address	Town / City	Country	Store Type	Building Typology	Employee Count		Floorspace	
							FTE	headcount	ft²	m²
OFFICES										
1	Television Centre (Head Office)	TVC 2, 6th Floor, 101 Wood Lane, White City	London	United Kingdom	N/A	Office	361.1	368.2	32,096.0	2,981.8
2	900 Pavilion (Contact Centre)	Suite 5, 2nd Floor, 900 Pavilion Drive, Northampton	Northampton	United Kingdom	N/A	Office	66.2	76.0	8,600.0	799.0
3	Swan Valley (Business Activities)	Plots 440 and 450, Cob Drive, Northampton	Northampton	United Kingdom	N/A	Retail Warehouse	N/A	N/A	27,270.0	2,533.7
STORES										
1	Aberdeen	Union Square Mall, Guild Square	Aberdeen	United Kingdom	Standalone	Shopping Centre	7.1	17.6	2,886.0	268.0
2	Bath	15 Northgate Street	Bath, Somerset	United Kingdom	Standalone	Retail High Street	9.6	22.6	2,480.0	231.0
3	Belfast	Unit LG7 Victoria Square	Belfast	United Kingdom	Standalone	Shopping Centre	7.5	20.8	2,900.0	269.0
4	Beverley	Unit A, 44 Toll Gavel, 2 Cross Street	Beverley	United Kingdom	Standalone	Retail High Street	6.1	18.2	2,766.0	257.0
5	Bicester Village	Unit 2 Bicester Village, Pingle Drive	Bicester	United Kingdom	Outlet	Shopping Centre	22.3	47.6	1,781.0	166.0
6	Birmingham	Unit 2B, Stephenson Place	Birmingham	United Kingdom	Standalone	Shopping Centre	7.2	14.8	3,186.0	296.0
7	Bluewater	Unit L103 Bluewater Shopping Centre	Greenhithe, Kent	United Kingdom	Standalone	Shopping Centre	16.2	47.8	4,443.0	413.0
8	Brent Cross	Upper Ground Level Metropolitan Mall, Brent Cross Shopping Centre	London	United Kingdom	Standalone	Shopping Centre	11.3	20.6	2,734.0	254.0

9	Brighton	4 North Street	Brighton	United Kingdom	Standalone	Retail High Street	7.2	17.2	2,291.0	213.0
10	Bristol	Unit 134/ 135 Upper Mall, The Mall at Cribbs Causeway	Bristol	United Kingdom	Standalone	Shopping Centre	8.5	21.4	2,999.0	279.0
11	Bromley	Unit 236-227 Upper Shopping Mall, The Glade Shopping Centre	Bromley	United Kingdom	Standalone	Shopping Centre	8.3	22.0	3,594.0	334.0
12	Cambridge	SU 53 Upper Mall, Grand Arcade	Cambridge	United Kingdom	Standalone	Shopping Centre	6.4	17.4	1,757.0	164.0
13	Camp Hopson	7-11 Northbrook Street	Newbury, Berkshire	United Kingdom	Concession (excluded)	Shopping Centre	4.1	12.0	2,728.0	254.0
14	Canary Wharf	Unit 70 Jubilee Place	London	United Kingdom	Standalone	Shopping Centre	6.6	11.4	2,363.0	220.0
15	Cardiff	Unit LG 22-23 & 24, St Davids Mall	Cardiff	United Kingdom	Standalone	Shopping Centre	8.2	16.0	3,800.0	353.0
16	Chelmsford	Bond Street	Chelmsford	United Kingdom	Standalone	Shopping Centre	6.7	17.2	2,450.0	228.0
17	Cheltenham	84 The Promenade, County Court Road	Cheltenham	United Kingdom	Standalone	Retail High Street	6.7	16.0	1,735.0	162.0
18	Chester	19 Northgate Street	Chester	United Kingdom	Standalone	Retail High Street	6.8	15.4	2,462.0	229.0
19	Chichester	73 North Street	Chichester	United Kingdom	Standalone	Retail High Street	6.9	16.6	3,444.0	320.0
19	Chiswick	270-272, Chiswick High Road	Chiswick	United Kingdom	Small Format	Retail High Street	4.4	11.0	1,750.0	162.0
19	Cirencester	28-30 Market Place	Cirencester	United Kingdom	Small Format	Retail High Street	4.1	9.0	1,300.0	120.0
19	Covent Garden	Unit 5 Slingsby Place (Unit13), St Martins Courtyard	London	United Kingdom	Standalone	Shopping Centre	5.9	11.4	2,277.0	212.0
23	Dublin	72 Grafton Street	Dublin	Republic of Ireland	Standalone	Retail High Street	12.3	24.2	4,832.0	449.0
24	Edinburgh	88 George Street	Edinburgh	United Kingdom	Standalone	Retail High Street	10.7	23.8	4,919.0	457.0

25	Elys Wimbledon	3rd Floor, 16 Georges Road	London	United Kingdom	Concession (excluded)	Shopping Centre	5.7	8.4	2,728.0	254.0
26	Exeter	230 High Street	Exeter	United Kingdom	Standalone	Retail High Street	8.9	17.0	4,638.0	431.0
27	Farnham	12 Lion & Lamb Yard	Farnham	United Kingdom	Small Format	Retail High Street	4.5	13.8	1,425.0	132.0
28	Fenwicks Canterbury	Fenwick Department Store, St Georges Street	Canterbury	United Kingdom	Concession (excluded)	Shopping Centre	5.0	9.6	1,740.0	162.0
29	Fenwicks Kingston (Bentalls)	Wood Street	Kingston upon Thames	United Kingdom	Concession (excluded)	Shopping Centre	5.5	10.8	1,011.0	94.0
30	Fenwicks Newcastle	Northumberland Street	Newcastle upon Tyne	United Kingdom	Concession (excluded)	Shopping Centre	5.5	9.0	2,193.0	204.0
31	Glasgow	123 Buchanan Street	Glasgow	United Kingdom	Standalone	Retail High Street	7.8	16.0	2,034.0	189.0
32	Guildford	Unit 6B Tunsgate Quarter	Guildford	United Kingdom	Standalone	Shopping Centre	10.5	24.2	3,611.0	336.0
33	Hampstead	46 Hampstead High St	Hampstead	United Kingdom	Small Format	Retail High Street	4.3	8.3	1,090.0	101.0
34	Harrods	3rd Floor - Harrods, 87-135 Brompton Road	London	United Kingdom	Concession (excluded)	Shopping Centre	7.2	12.8	1,900.0	177.0
35	Harrogate	8 James Street	Harrogate	United Kingdom	Standalone	Retail High Street	6.5	15.8	2,162.0	201.0
36	Hitchin	115 Bancroft	Hitchin	United Kingdom	Small Format	Retail High Street	4.1	11.4	1,279.0	118.0
37	Hoopers Wilmslow	35 Alderley Road	Wilmslow	United Kingdom	Concession (excluded)	Shopping Centre	4.3	11.8	1,873.0	174.0
38	Kildare	Unit 65 Kildare Village, Nurney Road, Kildare Town	Kildare	Republic of Ireland	Outlet	Shopping Centre	8.0	17.6	1,401.0	131.0
39	Kingston	14-16 Market Place	Kingston upon Thames	United Kingdom	Standalone	Retail High Street	5.4	8.8	1,011.0	94.0
40	Leeds	Unit 4 Victoria Gate, Harewood Street	Leeds	United Kingdom	Standalone	Shopping Centre	9.6	23.6	4,875.0	453.0

41	Liverpool	9 Peters Lane	Liverpool	United Kingdom	Standalone	Shopping Centre	7.4	20.4	3,633.0	338.0
42	Lytham	Stringers Department Store, 1st Floor, Clifton Square	Lytham St Annes	United Kingdom	Concession (excluded)	Shopping Centre	3.9	9.3	1,600.0	148.0
43	Manchester	21-23 King Street	Manchester	United Kingdom	Standalone	Shopping Centre	7.5	14.6	3,111.0	290.0
44	Market Harborough	10 High Street	Market Harborough	United Kingdom	Standalone	Retail High Street	5.0	12.0	1,306.0	122.0
45	Marlborough	121-122 High Street	Marlborough, Wiltshire	United Kingdom	Small Format	Retail High Street	4.5	10.0	824.0	77.0
46	Marlow	30-32 High Street	Marlow, Buckinghamshire	United Kingdom	Small Format	Retail High Street	7.6	18.2	2,403.0	224.0
47	Marylebone	112-114 Marylebone High Street	London	United Kingdom	Standalone	Retail High Street	19.2	38.2	5,392.0	501.0
48	Meadowhall Sheffield	24 Park Lane	Sheffield	United Kingdom	Standalone	Retail High Street	7.5	20.8	2,720.0	253.0
49	Milton Keynes	Silbury Arcade	Milton Keynes	United Kingdom	Standalone	Shopping Centre	7.5	17.6	2,734.0	254.0
50	Morpeth	2D, Sanderson Arcade	Morpeth, Northumberland	United Kingdom	Standalone	Shopping Centre	4.9	9.6	1,200.0	111.0
51	Newcastle	Unit SU5 Monument Mall	Newcastle upon Tyne	United Kingdom	Small Format	Retail High Street	7.6	15.4	3,658.0	340.0
52	Norwich	22-23 Gentlemans Walk	Norwich	United Kingdom	Standalone	Retail High Street	7.7	20.4	4,358.0	405.0
53	Nottingham	15 St Peter's Gate	Nottingham	United Kingdom	Standalone	Retail High Street	4.8	12.0	3,289.0	306.0
54	Oxford	7/8 Queens Street	Oxford	United Kingdom	Standalone	Retail High Street	7.4	20.0	4,219.0	392.0
55	Portsmouth (Gunwharf Quays)	Unit 60 Gunwharf Quays	Portsmouth	United Kingdom	Standalone	Retail High Street	7.9	16.4	2,239.0	209.0
56	Ringwood	Unit 10-11a The Furlong	Hampshire	United Kingdom	Outlet	Shopping Centre	4.9	11.6	1,300.0	120.0

57	Selfridges Birmingham	Selfridges Upper Mall East, The Bullring	Birmingham	United Kingdom	Concession (excluded)	Shopping Centre	5.6	10.2	1,403.0	131.0
58	Selfridges Manchester	Selfridges - 1 The Dome, The Trafford Centre	Manchester	United Kingdom	Concession (excluded)	Shopping Centre	7.0	17.4	2,410.0	224.0
59	Selfridges Oxford Street	400 Oxford Street	London	United Kingdom	Concession (excluded)	Shopping Centre	10.1	20.0	2,272.0	212.0
60	Silverburn	Unit G3, Silverburn Shopping Centre, Barrhead Road	Glasgow	United Kingdom	Standalone	Shopping Centre	8.7	18.6	2,200.0	207.0
61	Solihull	2 Mill Lane	Solihull	United Kingdom	Standalone	Shopping Centre	7.0	13.6	2,678.0	249.0
62	Southampton	Unit SU20, West Quay Shopping Centre	Southampton	United Kingdom	Standalone	Retail High Street	7.3	15.0	2,367.0	220.0
63	St Andrews	133 Market Street	St Andrews	United Kingdom	Standalone	Shopping Centre	4.7	11.2	1,700.0	157.0
64	St Albans	5 Christopher Place Shopping Centre	St Albans	United Kingdom	Small Format	Retail High Street	6.5	14.6	3,250.0	302.0
65	St Pancras	Arcade Unit 9 St Pancras Station	London	United Kingdom	Standalone	Shopping Centre	5.5	10.2	570.0	53.0
66	Stamford	19 High Street	Stamford, Lincolnshire	United Kingdom	Standalone	Shopping Centre	5.4	16.0	2,605.0	243.0
67	Stratford City	Unit 1121/2120 Westfield Stratford	London	United Kingdom	Standalone	Shopping Centre	9.7	19.8	2,800.0	260.0
68	Stratford-upon-Avon	23 Bridge Street	Stratford-upon-Avon	United Kingdom	Standalone	Retail High Street	7.4	19.6	3,648.0	339.0
69	Symons Street	4 Symons Street	London	United Kingdom	Standalone	Retail High Street	32.4	51.8	6,291.0	585.0
70	Truro	14/15 Boscawan Street	Truro	United Kingdom	Standalone	Retail High Street	7.4	13.2	4,240.0	394.0
71	Tunbridge Wells	28-30 High Street	Royal Tunbridge Wells	United Kingdom	Standalone	Retail High Street	6.4	14.6	1,983.0	185.0
72	Voisins Jersey	P.O. Box 9 King St	St Helier	United Kingdom	Concession (excluded)	Retail High Street	7.1	15.0	3,800.0	354.0

73	White City	SU1207, Level 40, Phase 2 Westfield London	London	United Kingdom	Standalone	Shopping Centre	12.5	23.0	4,685.0	436.0
74	Winchester	30 High Street	Winchester	United Kingdom	Standalone	Retail High Street	8.7	17.8	4,015.0	374.0
75	Windsor	18-19 King Edward Court	Windsor, Berkshire	United Kingdom	Standalone	Shopping Centre	6.7	18.0	3,074.0	286.0
76	York	26-28 Stonegate	York	United Kingdom	Standalone	Retail High Street	6.6	15.2	3,168.0	295.0

Table 7-2: Level of Confidence in Data Collection according to each Emission Category

Emission Scope	GHGP Emission Category	Level of Confidence	Data Accuracy Percentage
Scope 1	Stationary Combustion	Very High	100%
	Fugitive Emissions	High	71%
	Mobile Combustion	Very High	100%
Scope 2	Purchased Electricity	Very High	97%
	Electric Vehicles (EVs)	Very High	100%
	District Heat and Steam	Very High	100%
Scope 3	Business Procurement (PG&S)	Moderate	50%
	Water Supply (PG&S)	Very Low	16%
	Purchased Materials (PG&S)	High	75% ⁷
	Fuel- and Energy-Related Activities	Very High	100%
	Upstream Transportation and Distribution	Very High	100%
	Waste Generated in Operations	Very High	86%
	Business Travel	Very High	99%
	Employee Commuting	Very Low	13%
	Downstream Transportation and Distribution	Moderate	42%
	Use of Sold Products	Very Low	0%
	End-of-Life Treatment of Sold Products	Very Low	0%

⁷ Data accuracy figure for purchased materials was determined from the percentage of available compositional data across the FY24-25 product range.

Table 7-3: GHG Breakdown of Scope 1 Fuel Activity

Scope 1 Category	Fuel Activity	Consumption / Distance		Emission			
		kWh	mile	kg CO ₂ e	kg CO ₂ e of CO ₂	kg CO ₂ e of CH ₄	kg CO ₂ e of N ₂ O
Stationary Combustion	Natural Gas	6,228.2	-	1,139.52	1,137.21	1.74	0.56
Mobile Combustion	Company Cars (Diesel)	-	11,528.0	3,210.43	3,179.19	0.12	31.01
	Company Cars (Hybrid)	-	16,557.0	3,417.20	3,386.24	4.97	25.99
	Company Cars (Petrol)	-	6,305.0	1,651.09	1,644.22	3.59	3.28

Table 7-4: Detailed Breakdown of Key Steps and Assumptions per Emission Category

Scope 1	
Stationary Combustion	Emission Source Direct GHG emissions associated with the combustion of natural gas at The White Company's operational sites. Activity Data Primary natural gas consumption data (kWh) were obtained from utility invoices and meter readings at operational sites. Gas consumption data were available for one retail site (St Pancras) and for a single month at the Swan Valley site. Calculation Method Gas consumption data are aggregated across the reporting period and converted to GHG emissions using the relevant conversion factors. Assumptions and Exclusions Reported gas consumption data are assumed to be representative of site-level gas usage during the periods covered. Where data coverage is partial, emissions are reported based on available consumption data only. No additional stationary combustion sources have been intentionally excluded. Databases, Benchmarks and Reference Sources Stationary combustion emissions are calculated using: UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2025) These factors provide the basis for converting natural gas consumption into GHG emissions.
Fugitive Emissions	Emission Source Direct GHG emissions associated with the leakage of refrigerants from cooling and air-conditioning systems at The White Company's operational sites. Activity Data F-gas compliance certificates were provided for approximately 54 retail stores, confirming the refrigerant type and compliance status of installed systems. No site-specific refrigerant charge or leakage data were available for the remaining retail stores. Cooling systems at office locations were confirmed to be communal and are therefore excluded from the inventory. Calculation Method Refrigerant emissions are calculated in accordance with recognised international guidance by identifying the refrigerant type and applying the following calculation approach: - Refrigerant charge capacity × assumed leakage rate × applicable global warming potential (GWP) Calculation methodologies are aligned with UNFCCC guidance and relevant UK Government emission factor sources. Assumptions and Exclusions For stores with valid F-gas compliance certificates, refrigerant leakage is assumed to be zero based on confirmed compliance during the reporting period. In the absence of site-specific data for uncertified stores, the same performance (zero leakage) is assumed and extrapolated across remaining sites. Office cooling systems are excluded as they are communal and not under the organisation's operational control. The organisation recognises that refrigerant emissions are subject to uncertainty due to limited site-specific data availability. Databases, Benchmarks and Reference Sources Refrigerant emissions are calculated using: - UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2025) - UNFCCC guidance on the calculation of baseline, project and leakage emissions from the use of refrigerants - UNDP Guidance Note: Assessing greenhouse gas emissions from refrigerants use in UNDP operations These sources provide the basis for refrigerant emission estimation and global warming potential values.

Mobile Combustion	Emission Source Direct GHG emissions associated with fuel combustion from company-owned or controlled vehicles operated by The White Company. Activity Data Company vehicle mileage data were obtained from internal management systems and classified by fuel type, including diesel, petrol and hybrid vehicles. Mileage data are attributed to the relevant site location and cover the full reporting period. Calculation Method Mileage data are aggregated across the reporting period and converted to GHG emissions using the relevant conversion factors, applied by vehicle fuel type. Assumptions and Exclusions The mileage dataset is assumed to be complete and representative of all company vehicle activity during the reporting year. Where vehicle size information was unavailable, all vehicles are assumed to be of average size for the purposes of emission factor selection. No material sources of mobile combustion have been intentionally excluded. Databases, Benchmarks and Reference Sources Mobile combustion emissions are calculated using: • UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2025) These factors provide the basis for converting vehicle mileage data into GHG emissions.
Scope 2	Emission Source Indirect GHG emissions associated with the consumption of purchased electricity at The White Company's operational sites, including electricity used for electric vehicle (EV) charging. Activity Data Electricity consumption data (kWh) were obtained for all sites from utility invoices and meter readings, provided by the organisation's energy broker, Mitie. These data represent primary activity data. Electric vehicle electricity consumption is estimated using EV mileage data collected in line with company vehicle reporting. Where monthly electricity consumption data were unavailable or incomplete, averages and proxy values were applied to ensure full coverage of the reporting period. Calculation Method Electricity-related GHG emissions are calculated in accordance with UK Government (DEFRA) methodologies by multiplying electricity consumption data (kWh) by the relevant emission factors. Scope 2 emissions are calculated and reported using both the location-based and market-based approaches: • Location-based emissions are calculated using grid-average emission factors • Market-based emissions reflect supplier-specific fuel mix factors and contractual instruments For sites covered by renewable electricity certificates (REGOs), market-based emissions are reported as zero. For sites without contractual instruments, supplier-specific renewable fuel mix factors are applied. Assumptions and Exclusions All retail sites are assumed to be fully electric, with the exception of the St Pancras store, which includes non-electric energy use reported separately. Where gaps exist in electricity consumption data, averaged or proxy values are assumed to reasonably represent annual consumption. Where electric vehicle size information was unavailable, all vehicles are assumed to be of average size for the purposes of emission factor selection. No purchased electricity sources have been intentionally excluded from the inventory. Databases, Benchmarks and Reference Sources Purchased electricity emissions are calculated using: • UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2025) • Carbon Footprint Ltd Greenhouse Gas Emissions Factors for International Grid Electricity, where applicable These sources provide the basis for both location-based and market-based Scope 2 electricity calculations.

District Heat and Steam	Emission Source Indirect GHG emissions associated with the consumption of purchased district heating at The White Company's operational sites. Activity Data District heating consumption data (kWh) are available for Head Office and two retail sites. Consumption data are derived from supplier invoices and reported in kilowatt-hours. No steam consumption was identified during the reporting period. Calculation Method Emissions from district heating are calculated by multiplying reported consumption data (kWh) by the relevant UK Government (DEFRA) district heating emission factors. Assumptions and Exclusions Only district heating is included within the inventory. District cooling is excluded, as no material consumption was identified during the reporting period. No steam-related emissions are reported, as no steam consumption was identified. Databases, Benchmarks and Reference Sources District heating emissions are calculated using: UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2025) These factors provide the basis for calculating indirect emissions associated with purchased district heating.
Scope 3	
Business Procurement (PG&S)	Emission Source Emissions associated with the procurement of business and professional services purchased by The White Company, including corporate services and third-party support activities. Activity Data Procurement spend data covering the full reporting period were obtained from the finance team at company level. Spend data cover all twelve months of the reporting period and represent the most complete available dataset for business and professional services. Calculation Method Emissions are calculated using a spend-based approach, whereby procurement spend is multiplied by relevant emission factors. Appropriate SIC-aligned emission factors taken from Scope 3 Supply Chain CO₂e Factors provided by the 2025 CarbonSaver dataset are selected for each spend category following a screening exercise to identify the most representative factor for the underlying activity. Spend values are then multiplied by the selected factors to estimate GHG emissions. Assumptions and Exclusions Emissions associated with business and professional services are fully estimated due to the use of spend-based data and are assumed to reasonably represent annual business activity. The following exclusions apply: - Costs relating to packaging and despatch, transportation and distribution, business travel, and commuting costs, where emissions are captured elsewhere in the inventory - Spend categories with no material physical emissions (e.g. legal and financial services), where emissions are considered immaterial or captured in other categories Databases, Benchmarks and Reference Sources Business and professional services emissions are calculated using: - UK Government GHG Conversion Factors (DEFRA), including the UK full dataset (2025) with emission factors aligned to SIC codes - Internal financial and procurement records used to categorise and allocate spend These sources provide the basis for spend-based estimation of emissions associated with business and professional services.

Emission Source

Water supply emissions include indirect GHG emissions associated with the abstraction, treatment and distribution of mains water consumed at The White Company's operational sites.

Activity Data

Water consumption data (m³) are available for a limited number of sites where water is billed directly by identifiable retailers. These data are derived from supplier invoices and meter readings and represent primary data.

For the majority of sites, direct water consumption data are unavailable due to:

- Water charges being included within service charges or communal building charges
- Shared water supplies across multiple tenants
- Infrequent meter readings, resulting in irregular, estimated or anomalous consumption data

Where direct consumption data are unavailable or unreliable, water usage is estimated using site floor area information and benchmark consumption intensities by building type.

Calculation Method

Water-related GHG emissions are calculated by multiplying water consumption (m³) by the relevant conversion factor for water supply.

Where site-specific consumption data are unavailable or unreliable, water consumption is estimated by:

- Applying floor-area-based water consumption benchmarks sourced from REEB, aligned to the site's building type
- Multiplying estimated consumption by DEFRA water supply emission factors

Averaging and proxy approaches are applied where partial or irregular data exist, in line with a data hierarchy that prioritises measured data over modelled estimates.

Assumptions and Exclusions

Due to limited data availability across the estate, water consumption for a significant proportion of sites is estimated rather than measured.

Assumptions include:

- Floor area is an appropriate proxy for water consumption at store level
- REEB benchmark intensities are representative of the organisation's building types
- Sites with irregular or anomalous readings can be reasonably approximated using averaged or benchmarked values

No water-related emission sources have been intentionally excluded; however, the organisation recognises a higher level of uncertainty associated with estimated water consumption data.

Databases, Benchmarks and Reference Sources

Water supply calculations and estimations are supported by a combination of government-issued datasets, recognised benchmarks and internal records, including:

- UK Government GHG Conversion Factors (DEFRA) for water supply emissions
- Real Estate Environmental Benchmark (REEB) data for building-type-specific water consumption intensities
- Utility invoices, retailer information and available meter readings
- Internal store directory data, including site floor area information

These sources collectively support the estimation approach and provide the evidential basis for water-related emissions reported within the inventory.

Emission Source

Indirect GHG emissions associated with materials, packaging, components and final assembly of products purchased and sold by The White Company during the reporting period.

Activity Data

Product-level activity data are derived from multiple internal sources covering the full product range held in stock during the reporting year across both retail stores and warehouses. Data are assessed at SKU level, including average product weights.

Data sources reviewed include:

- Central SKU books
- Product line lists
- Historical internal product databases
- The organisation's enterprise data system (D365)

A data quality hierarchy is applied to these sources to identify the most reliable and representative dataset for each product attribute, with priority given to the most complete and current information available.

Products are categorised into four main divisions: Clothing, Home, Fragrance, and Little White Company (LWC).

A higher proportion of material composition data is available for Clothing and LWC products, while data coverage for Home and Fragrance products is more limited. Overall data quality for product weights and material composition is assessed as moderate to poor, reflecting historical data limitations.

Calculation Method

For products with reliable material composition data, the percentage composition of each material is applied to the average product weight to derive material-specific weights. These calculations reference the organisation's standardised internal material list.

For products with incomplete or unavailable composition data, a standardised material breakdown is applied based on product type.

Material weights are then calculated using the same approach.

Following data cleansing and validation, product-level material data are uploaded to the Product Impact Calculator (PIC) via the Worldly platform, which applies lifecycle emission factors sourced from ecoinvent to calculate associated GHG emissions.

Emissions outputs are presented across materials, packaging, components and final assembly, all of which are reported collectively under purchased materials within Scope 3 Category 1.

Assumptions and Exclusions

Several assumptions are applied due to data limitations, including:

- Use of standard material compositions for certain product types
- Best-judgement corrections where product weights, material percentages or material types were identified as inaccurate or inconsistent
- Assumption that cleaned and prioritised product data reasonably represent products sold during the reporting period

No purchased material sources have been intentionally excluded. However, the organisation recognises a higher level of uncertainty associated with product material emissions, particularly for Home and Fragrance categories.

Databases, Benchmarks and Reference Sources

Purchased material and product emissions are calculated using:

- Internal product datasets, including central SKU books, line lists, historical product databases and the D365 enterprise system
- The Worldly (Higg) Product Impact Calculator (PIC)
- ecoinvent lifecycle emission factor datasets embedded within the Worldly platform

Further detail on product material data, source prioritisation and cleansing processes is documented in the TWC Product Materials Tracker workbook, maintained externally.

Fuel- and Energy-Related Activities	Emission Source Indirect GHG emissions associated with fuel- and energy-related activities not included in Scope 1 or Scope 2, including upstream well-to-tank (WTT) emissions and energy-related transmission and distribution (T&D) losses. Activity Data No standalone activity data are collected for fuel- and energy-related activities. Activity data are derived directly from fuel and energy consumption reported under other categories, including: • Scope 1 natural gas consumption, mobile combustion (company vehicles) • Scope 2 purchased electricity, electric vehicle charging and district heating • Scope 3 business travel and employee commuting These datasets form the basis for calculating upstream and energy-related indirect emissions. Calculation Method Fuel- and energy-related emissions are calculated by applying relevant upstream well-to-tank (WTT) and transmission-and-distribution (T&D) emission factors to the underlying activity data reported in other categories. Calculations are performed in accordance with UK Government (DEFRA) methodologies and are aligned with reported Scope 1 and Scope 2 emissions to avoid double counting. For electronic products classified as WEEE under Use of Sold Products (Scope 3 Category 11), associated WTT and T&D emissions relating to electricity consumption during product use have also been included, using the relevant DEFRA factors. Assumptions and Exclusions It is assumed that the underlying activity data reported in other categories are complete and representative of fuel and energy consumption during the reporting period. Well-to-tank emissions associated specifically with the transmission and distribution of electricity used for electric vehicle (EV) charging have been excluded, as no discrete DEFRA emission factors are currently available for this sub-component. Upstream and downstream transportation emissions are excluded from this category, as emissions associated with fuel use in transport activities are assumed to be already incorporated within the emissions data provided by logistics carriers and reported separately under transportation and distribution categories. No additional fuel- and energy-related activities have been intentionally excluded. Databases, Benchmarks and Reference Sources Fuel- and energy-related emissions are calculated using: • UK Government GHG Conversion Factors (DEFRA), including upstream well-to-tank and energy transmission and distribution factors These factors provide the basis for estimating indirect emissions associated with fuel and energy supply chains.
Upstream Transportation and Distribution	Emission Source Indirect GHG emissions associated with the upstream transportation and distribution of goods within The White Company's supply chain. Activity Data Upstream transportation and distribution data are provided by the organisation's sole upstream logistics carrier, EV Cargo. Data are supplied on a monthly basis and include: • Distance travelled • Weight of shipments • Transport mode • Carrier-calculated GHG emissions Transport modes covered include air freight, sea freight and road freight. The dataset covers the full reporting period. Calculation Method Upstream transportation and distribution emissions are calculated by EV Cargo using standard calculation methodologies aligned with recognised GHG accounting principles. The organisation uses the carrier-reported CO₂e emissions figures directly within the inventory, rather than recalculating emissions independently, to avoid duplication and ensure consistency with logistics activity data. Assumptions and Exclusions It is assumed that the data provided by EV Cargo are complete, accurate and representative of all upstream transportation and distribution activity during the reporting period. No upstream transportation modes or routes have been intentionally excluded. Databases, Benchmarks and Reference Sources Upstream transportation and distribution emissions are based on: • Monthly logistics and emissions reports provided by EV Cargo These reports provide the evidential basis for upstream transportation and distribution emissions reported within the inventory.

Emission Source

Indirect GHG emissions associated with the treatment and disposal of waste and wastewater generated from The White Company's operational activities across offices and retail stores.

Activity Data

Waste data are collected separately for office and store operations.

For office locations, waste data are provided by landlords or estate managers. Waste collection at these sites is managed communally by third-party waste contractors, and site-specific waste data attributable solely to The White Company are not available. As a result, office waste quantities are estimated.

For retail stores, waste collection is managed by First Mile, which provides waste data via an online reporting platform. Store-level waste data are reported in tonnes and represent primary data for waste streams captured by First Mile.

Waste streams across all sites include:

- General waste (treated via incineration; no landfill identified)
- Mixed recycling
- Food waste treated via anaerobic digestion

For retail stores only, an additional daily waste stream to landfill is assumed where waste is not captured through First Mile collections.

Wastewater emissions are included within this category. Where available, wastewater activity data are derived from water consumption data. Where site-specific wastewater data are unavailable, wastewater volumes are estimated.

Calculation Method

Waste-related GHG emissions are calculated by multiplying waste tonnage by the relevant UK Government (DEFRA) waste treatment emission factors.

For office locations, waste quantities are estimated by allocating communal waste data based on the proportion of floor area occupied by The White Company.

For retail stores, First Mile-reported waste tonnages are used directly. Where daily waste to landfill is assumed for stores, waste quantities are estimated using floor-area-based benchmarks.

Wastewater emissions are calculated using the same methodology, emission factors and estimation approaches described in the Water Supply section above. Where wastewater volumes are not available, wastewater is estimated as 95% of estimated or measured water supply, in line with standard estimation practice.

Assumptions and Exclusions

A number of assumptions are applied due to data limitations, including:

- Floor area is an appropriate proxy for allocating office waste generated under communal waste contracts
- Store-level waste collection patterns vary, and reported waste tonnages may not fully represent daily waste generation
- Small quantities of bulky waste (e.g. store fixtures or decorations) may not be captured where disposed of via alternative routes outside First Mile collections
- For retail stores, a limited amount of daily waste to landfill is assumed and estimated using benchmark data
- Where wastewater data are unavailable, wastewater generation is assumed to represent 95% of water supplied

No waste or wastewater streams have been intentionally excluded; however, the organisation recognises a higher level of uncertainty associated with estimated office waste, assumed landfill waste and estimated wastewater volumes.

Databases, Benchmarks and Reference Sources

Waste and wastewater emissions are calculated using:

- UK Government GHG Conversion Factors (DEFRA) for waste treatment and wastewater
- Waste tonnage data provided by First Mile
- Floor-area-based waste benchmarks sourced from industry reference material
- Water consumption data and estimation approaches as described in the Water Supply Methodology section

These sources provide the basis for estimating emissions associated with waste and wastewater generated in operations.

Emission Source

Indirect GHG emissions associated with business travel undertaken by employees of The White Company, including air travel, rail travel, road travel and hotel stay.

Activity Data

Business travel data are provided by the organisation's travel management company, Goodtravel. Data cover the full reporting period and are reported at individual traveller level, allowing attribution to the relevant site location.

Activity data include:

- Travel distance (kilometres or miles)
- Mode of transport
- Class of travel (where applicable)
- Hotel stays, reported as nights and locations

Transport modes considered include:

- Domestic, short-haul, long-haul and international air travel, with class distinctions applied
- National and international rail travel
- Use of private cars (diesel, petrol, hybrid and electric vehicles)
- Car rental usage

Hotel stay data cover travel across 29 countries.

Calculation Method

Business travel emissions are calculated using an activity-based approach, whereby reported travel distances and hotel nights are multiplied by the relevant conversion factors.

Air travel emissions are calculated by distance and class of travel.

Rail and private car travel emissions are calculated using distance-based emission factors aligned to transport mode and vehicle type.

Car rental emissions are estimated using a spend-based proxy approach. Reported car rental expenditure is converted to estimated mileage using an assumed average cost of **£0.27 per mile**, informed by publicly available car rental pricing data and best judgement. Estimated mileage is then converted to emissions using DEFRA emission factors, applying average vehicle fuel type assumptions where specific fuel data are unavailable.

Hotel stay emissions are calculated using location-specific emission factors applied to reported nights stayed.

Assumptions and Exclusions

A number of assumptions are applied, including:

- Reported Goodtravel data are assumed to be complete and representative of all business travel undertaken during the reporting period
- Average cost per mile is assumed to reasonably represent car rental usage where distance data are unavailable
- Where vehicle fuel type for car rentals is unknown, average DEFRA emission factors are applied

No business travel modes have been intentionally excluded.

Databases, Benchmarks and Reference Sources

Business travel emissions are calculated using:

- Activity data provided by Goodtravel
- UK Government GHG Conversion Factors (DEFRA) for transport and accommodation
- Publicly available car rental pricing information used to inform mileage estimation assumptions

These sources provide the basis for estimating emissions associated with business travel.

Employee Commuting	Emission Source Indirect GHG emissions associated with employee commuting between home and place of work across The White Company's office and retail locations. Activity Data Employee commuting data were collected via a company-wide commuting survey conducted for the first time during the reporting period. The survey was open for approximately two to three weeks and distributed to all employees. Survey data collected included: • Transport mode(s) • Number of journey legs • Distance travelled per leg (miles) • Vehicle occupancy (driver and passenger split) A total of 285 responses were received from an employee population of approximately 1,756, covering both office- and store-based employees. Survey responses represent primary activity data for participating employees. Calculation Method For survey respondents, commuting emissions are calculated using standard activity-based methods, whereby reported distances and transport modes are multiplied by the relevant emission factors. To account for employees who did not respond to the survey, commuting emissions are estimated using national statistics and recognised benchmarks. External datasets are used to determine typical commuting distances and modal splits across distance bands. Average emissions per employee are calculated based on these benchmarks and applied to non-responding employees. For commuting journeys involving rental car use, emissions were estimated using a spend-based approach rather than applying a fixed per-mile or per-pound conversion. Reported rental car expenditure was mapped directly to the relevant DEFRA-aligned SIC emission factors, which were applied to determine estimated emissions associated with rental car spend. Emissions from survey respondents and benchmark-based estimates are combined and annualised using standard working patterns to derive total annual commuting emissions. Assumptions and Exclusions Due to limited survey response rates, the following assumptions have been applied: • Survey respondents are assumed to be broadly representative of organisation-wide commuting patterns • National commuting statistics provide a reasonable proxy for non-respondent behaviour • Midpoints of benchmarked distance ranges are used for calculation purposes • Standard working patterns are assumed for annualisation No commuting modes have been intentionally excluded; however, employee commuting is recognised as a category with a relatively high degree of estimation uncertainty. Databases, Benchmarks and Reference Sources Employee commuting emissions are calculated using: • Internal employee commuting survey data • DEFRA-aligned Carbon Saver Scope 3 Supply Chain CO₂e Factors • <i>Travel to Work</i> (England and Wales Census 2021) • UK Business Travel Survey 2025 (Ipsos) These sources provide the basis for estimating emissions associated with employee commuting.
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Emission Source

Indirect GHG emissions associated with the downstream transportation and distribution of products sold by The White Company, including customer deliveries and returns.

Activity Data

Downstream transportation and distribution data are derived from multiple third-party logistics providers used by the organisation during the reporting period, including Amazon, Asendia, Breakwells, Deutsche Post/DHL, DPD, Evri, GCS, Route 1, Royal Mail, Wincanton, and Zig Zag (returns).

Data availability and quality vary significantly by carrier. Where available, carriers provide activity data such as shipment weights, transport distances, transport modes and, in some cases, carrier-calculated GHG emissions.

A selection of carriers provides a complete annual dataset of carrier-calculated GHG emissions, including upstream well-to-tank emissions. Other carriers provide partial datasets or no emissions data, requiring the use of estimation approaches.

Calculation Method

Where carrier-calculated GHG emissions are provided, these figures are used directly to avoid recalculation and ensure alignment with carrier-reported activity.

Where emissions data are unavailable or incomplete, downstream transportation emissions are estimated using a combination of:

- Shipment weights and reported transport distances
- Airport-to-airport distances for air freight where road legs are not reported
- Proxy data and averages derived from previous reporting periods
- Spend-based or distance-based estimation approaches where activity data are limited

For carriers providing partial-year data (e.g. six months), emissions are annualised to represent the full reporting period.

All estimated emissions are calculated using standard methodologies and conversion factors, applied by transport mode where possible.

Returns-related emissions managed by Zig Zag are estimated using spend-based proxy methods due to limited visibility of actual transport distances.

Assumptions and Exclusions

A number of assumptions are applied due to variability in data quality, including:

- Carrier-provided emissions are assumed to be accurate and representative where data is supplied
- Partial-year datasets are assumed to be representative of annual activity when annualised
- Where only air transport data are available, emissions from road legs are estimated or excluded based on available information
- Spend- or proxy-based estimates are assumed to reasonably represent downstream transport activity where primary data are unavailable

No downstream transportation or returns activities have been intentionally excluded; however, downstream transportation and distribution is recognised as a category with a high degree of estimation uncertainty.

Databases, Benchmarks and Reference Sources

Downstream transportation and distribution emissions are calculated using:

- Carrier-provided logistics and emissions data
- UK Government GHG Conversion Factors (DEFRA) for freight transport
- Historical internal logistics data used for proxy and averaging approaches

These sources provide the basis for estimating emissions associated with downstream transportation and distribution.

Emission Source

Indirect GHG emissions associated with the use phase of products sold by The White Company that consume electricity during customer use.

Activity Data

Use-phase emissions are calculated for electronic products only, including items such as lighting, illuminated decorations and electronic diffusers. No non-electronic products are included within this category.

Product-level data are derived from the organisation's internal product materials and composition workbook referenced in the Purchased Materials section. Due to the absence of direct customer usage data, all use-phase activity data are estimated.

Supplier-provided information is used where available to inform product power ratings (wattage). Product lifespan assumptions are developed using internal judgement informed by customer experience and general industry understanding.

Calculation Method

Use-phase emissions are calculated using a bottom-up, product-level estimation approach:

- Product power ratings (watts) are converted to electricity consumption per hour
- Estimated average product lifespan is applied to derive total lifetime electricity consumption per product (kWh)
- Lifetime electricity consumption is calculated for each electronic product SKU
- Electricity consumption is aggregated across all included products

Total electricity consumption is then multiplied by the UK Government (DEFRA) electricity emission factor to estimate associated GHG emissions.

Assumptions and Exclusions

Several significant assumptions are applied, including:

- Only electronic products are assumed to generate use-phase emissions
- Supplier-provided power ratings are assumed to be representative of in-use electricity consumption
- Average product lifespan assumptions are based on best judgement in the absence of empirical customer usage data
- All electricity consumption during product use is assumed to occur within the UK and is therefore calculated using UK grid emission factors

No use-phase emissions are reported for non-electronic products. The organisation recognises that use-phase emissions are subject to a high degree of estimation uncertainty.

Databases, Benchmarks and Reference Sources

Use-phase emissions are calculated using:

- Internal product materials and composition datasets
- Supplier-provided product power rating information
- UK Government GHG Conversion Factors (DEFRA) for electricity

These sources provide the basis for estimating emissions associated with the use of sold electronic products.

Emission Source

Indirect GHG emissions associated with the treatment and disposal of products sold by The White Company at the end of their useful life.

Activity Data

End-of-life emissions are calculated using product material data derived from the same internal materials tracker and workbook referenced in the Purchased Materials section.

All products sold during the reporting period are included within this category.

No primary data are available on customer disposal behaviour. As a result, end-of-life treatment is estimated using nationally recognised waste composition benchmarks.

Each product is assigned to a primary material waste category within the materials tracker (e.g. clothing, glass, wood, metals), based on the dominant material by mass. This approach is applied consistently across the full product range.

Calculation Method

End-of-life emissions are calculated using a material-based estimation approach:

- Total material tonnage is derived from product weight and sales data
- Each product is assigned to a primary DEFRA waste material category
- WRAP national household waste composition benchmarks are used to determine the proportion of material sent to landfill, incineration and recycling for each category
- Material tonnage is allocated across disposal routes based on benchmark proportions
- Allocated tonnage is multiplied by the relevant conversion factors

This approach allows end-of-life emissions to be estimated consistently across product types in the absence of customer-specific disposal data.

Assumptions and Exclusions

A number of assumptions are applied due to data limitations, including:

- National household waste composition data are assumed to be a reasonable proxy for customer disposal behaviour
- Products are assumed to be disposed of within the UK
- Assignment of a single primary material category is assumed to reasonably represent end-of-life treatment, despite products often comprising multiple materials
- Benchmark disposal route proportions are assumed to apply uniformly across the product range

No product categories have been intentionally excluded; however, end-of-life emissions are recognised as having a high degree of estimation uncertainty.

Databases, Benchmarks and Reference Sources

End-of-life emissions are calculated using:

- Internal product materials and weight datasets
- WRAP – National Household Waste Composition (2017) benchmarks
- UK Government GHG Conversion Factors (DEFRA) for waste treatment by material type

These sources provide the basis for estimating emissions associated with the end-of-life treatment of sold products.

THE WHITE COMPANY
LONDON