

PETERSON ENERGIES BV **QUALIFYING EXPLANATORY STATEMENT**

13 October 2023



**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.

Contents

Validation Statement.....	5
Declaration of Achievement and Commitment of Carbon Neutrality.....	5
Introduction.....	6
General Information.....	6
1. Scope.....	7
2. Boundaries of the Subject.....	7
3. Methodology and Carbon Footprint.....	8
3.1 Scope Analysis and Data Source.....	8
3.1.1 Scope Analysis.....	8
3.1.2 Data Source.....	10
3.2 Carbon Conversion Method.....	10
3.3 Global Carbon Footprint 2022.....	11
3.3.1 8020 Procurement.....	12
3.3.2 Aberdeen Quayside.....	14
3.3.3 Altens.....	16
3.3.4 Australia.....	18
3.3.5 Core29.....	20
3.3.6 Dales.....	22
3.3.7 Decom.....	24
3.3.8 Den Helder.....	26
3.3.9 Edzell.....	28
3.3.10 Fuel Supply UK.....	30
3.3.11 Great Yarmouth and Lowestoft.....	32
3.3.12 Heysham.....	34
3.3.13 Kintore.....	36
3.3.14 L S Customs.....	38
3.3.15 Lillyhall.....	40
3.3.16 Nautilus House.....	42
3.3.17 PFML.....	45
3.3.18 Qatar.....	47
3.3.19 Shetland.....	49
3.3.20 Streamba.....	52
3.3.21 Transport UK.....	54

3.3.22 Trinidad and Guyana	56
3.3.23 Recruitment	56
4. GHG Intensity Performance	57
GHG Emission Performance Analysis	58
5. Carbon Management Plan	59
Emission Reduction Initiative Identified	59
6. Carbon Offset Programme	60
Climate Positive and Nature Positive	61
Annex A	63
Annex B	65

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 1 January to 31 December 2022.

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 13 October 2023 for the period 1 January 2022 to 31 December 2022 as declared by NQA.

Declaration of Achievement and Commitment of Carbon Neutrality

Carbon neutrality of all 27 sites will be achieved by Peterson Energies BV in accordance with PAS 2060 at 13 October 2023 for the period commencing 1 January 2022 to 31 December 2022 by NQA Certification Ltd.

Date: 13-10-2023

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 1 January 2022 and 31 December 2022 and satisfactory offset in order to achieve carbon neutrality in accordance with the requirement of PAS 2060:2014.

Date: 13-10-2023

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 13 October 2023, for the period starting 1 January 2022 and ending 31 December 2022, and is committed to carbon neutrality in accordance with PAS 2060:2014, as a minimum, up to 31 December 2026.

This has been achieved through:

- CO₂ emissions reduction through action plans under Peterson's direct control.
- Offsetting of carbon emission for the period commencing 1st January 2022 and ending 31st December 2022.

Peterson has established a Carbon Management Plan to reduce its emissions and demonstrate commitment to being 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 Maclver, HSEQ Manager (UK) Lennart Hartog, HSEQ Manager (NL) Holly Maclean, Sustainability Advisor Brian Hendriks, QHSE and Environmental Coordinator
Individual responsible for the communication of declaration	Bart Misiak, Communications Manager
Subject of PAS 2060	Peterson Energies B.V. operation across 27 sites in the UK, Netherlands, Australia, and Qatar.
Function of subject	Peterson Energies B.V. operations service the entire energy lifecycle: <ul style="list-style-type: none"> • Quayside logistics • Warehousing and storage • Fuel bunkering • Transport • HGV operations • Customs consultancy • Project Consultancy • IT product innovation • Decommissioning • Freight forwarding • Recruitment Agency • Procurement • Chemical supply • Helicopter dispatch • Planning and agency work
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 2022 – 31 Dec 2022
Achievement date	13 Oct 2023
Commitment period	1 Jan 2023 – 31 Dec 2023
No. of times declaration of commitment has been renewed with declaration of achievement	1

1. Scope

The achievement and commitment to maintain carbon neutrality covers site's operations over which Peterson has operational control in The Netherlands, United Kingdom, Australia, and Qatar, 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.

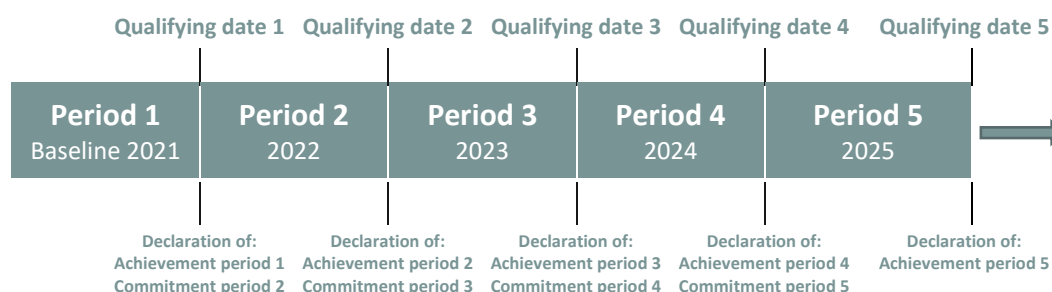


Figure 1. Illustration of Qualifying Periods

2. Boundaries of the Subject

The declaration of carbon neutrality covers greenhouse gas (GHG) emissions related to, "sites". The term site relates to the 27 sites identified to be under Peterson's operational control in The Netherlands, UK, Australia, and Qatar 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 considers 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 minimises 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 CO₂e, 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. Databases such as the UK DEFRA conversion factors and the ONS conversion factors were used.

3.3 Global Carbon Footprint 2022

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

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

Site	Scope 1	Scope 2	Scope 3	Total	T&D Losses	Procured Goods	Procured Services	Capital Goods	Business Travel	Upstream Distribution	Home Working	Employee Commuting	Waste Generated	Water Usage
8020 Procurement	29.24	-	29.58	58.82	-	4.98	0.38	-	0.03	-	6.28	17.91	-	-
Aberdeen Quayside	443.93	57.96	128.72	630.61	5.30	20.56	5.07	-	0.02	-	5.04	92.22	0.50	-
Airport	-	10.73	-	10.73	-	-	-	-	-	-	-	-	-	-
Altens	61.81	-	73.89	135.70	5.83	15.98	10.21	-	0.07	-	-	31.91	9.90	-
Australia	-	33.65	50.50	84.15	3.85	0.57	-	-	45.21	-	0.38	0.28	0.21	-
Core29	-	-	8.37	8.37	-	0.53	-	-	2.03	-	2.45	3.35	-	-
Dales	24.10	-	50.28	74.39	5.68	14.95	7.78	-	4.96	-	3.90	11.13	1.87	-
Decom	1.50	-	7.39	8.89	-	5.11	1.07	-	0.12	-	0.81	0.27	-	-
Edzell	76.19	27.27	127.25	230.72	4.52	23.33	24.72	-	0.36	-	0.49	71.98	1.85	-
Fuel Supply UK	10.45	-	21.18	31.63	0.87	12.84	1.25	-	0.05	-	0.53	5.16	0.47	-
Great Yarmouth & Lowestoft	27.63	5.41	315.96	349.01	1.92	10.66	16.01	-	8.82	250.56	-	25.24	2.77	-
Heysham	198.93	65.08	49.40	313.41	5.95	22.34	1.28	-	5.34	-	0.62	13.83	0.04	-
Hub	22.85	-	20.44	43.29	-	3.39	3.17	-	2.85	-	0.11	10.70	0.22	-
Kintore	8.55	-	16.72	25.27	1.22	0.14	0.44	-	0.07	-	-	9.73	5.13	-
L S Customs	-	-	5.04	5.04	-	0.94	0.12	-	-	-	0.17	3.81	-	-
Lillyhall	22.99	38.69	23.34	85.02	3.54	1.03	1.28	-	1.11	-	0.08	15.83	0.47	-
Nautilus House	13.52	25.69	174.89	214.11	2.35	28.04	0.34	-	81.70	-	23.83	38.59	0.04	-
Paleiskade	539.78	63.19	223.17	826.14	-	21.50	8.10	80.27	21.46	-	12.44	78.10	1.30	-
PFML	0.50	18.77	20.18	39.45	1.72	5.82	-	-	-	-	-	12.62	0.02	-
Qatar	-	32.18	19.42	51.60	2.63	0.57	-	-	14.13	-	-	1.77	0.33	-
Shetland	132.81	-	94.96	227.77	7.75	10.83	2.45	-	2.15	0.32	0.34	71.07	0.04	-
Streamba	-	-	34.08	34.08	-	0.26	-	-	20.98	-	12.43	-	0.42	-
Transport UK	1,291.92	-	53.79	1,345.71	-	10.99	7.29	-	0.32	-	-	35.19	-	-
Total GHG footprint	2,906.72	378.62	1,548.56	4,833.89	53.13	215.34	90.97	80.27	211.80	250.87	69.92	550.67	25.58	-
	60.13%	7.83%	32.04%		1.10%	4.45%	1.88%	1.66%	4.38%	5.19%	1.45%	11.39%	0.53%	0.00%

3.3.1 8020 Procurement

An overview of GHG emissions emitted for 8020 Procurement is illustrated below in Table 3.

Table 3. 8020 Procurement GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	29.24	49.71%	-10.29%
Scope 2	-	0.00%	0.00%
Scope 3	29.58	50.29%	-2.75%
Total	58.82	100.00%	-6.65%
T&D Losses	-	0.00%	0.00%
Procured Goods	4.98	8.46%	+228.70%
Procured Services	0.38	0.65%	5.69%
Capital Goods	-	0.00%	0.00%
Business Travel	0.03	0.06%	-72.26%
Upstream Distribution	-	0.00%	0.00%
Home Working	6.28	10.68%	-74.58%
Employee Commuting	17.91	30.45%	-
Waste Generated	-	0.00%	-100.00%
Water Usage	-	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 assumptions made during the assessment are listed below.

Scope 1 Assumptions and Estimations

- Diesel consumption for the van is not measured at the point of use. Instead, the volumetric consumption of diesel is estimated by the cost from financial invoicing divided by the average cost of diesel for 2022.
- Propane consumption for the forklift truck is not measured at the point of use. 3. Instead, consumption is logged in terms of the volume of propane purchased through financial invoicing.

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. When the exact item ordered is unknown, an average cost per kilo was estimated per item type as weight unknown also.
- 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.

- For employee commuting, where possible, the exact model of transport vehicle was used with the corresponding conversion factors from the UK DEFRA conversion factors. Where the type of vehicle was unknown as the person had left the company, an average car with unknown fuel was used.

3.3.1.2 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 is excluded from GHG emission data. 8020 Procurement are located at Nautilus House and Altens for 2022. As their electricity consumption cannot be sub metered at these sites, it will be covered within the Nautilus House and Altens GHG data emissions. This will change for 2023 as 8020 Procurement have moved premises to their own warehouse so electricity consumption will be included next year.

Any waste generated by 8020 Procurement is excluded from GHG emission data as all waste is included in Nautilus House and Altens GHG data emissions.

Uncertainties

The uncertainty related to Scope 1 emissions is linked to the estimation of diesel volumetric data based on financial cost and average cost of diesel for the year. Overall, this uncertainty can be assumed to be negligible. (Well below 1%).

3.3.1.3 GHG Emission Changes

8020 Procurement have overall reduced their GHG emissions since 2021. An increase in both procured goods and employee commuting can be noted in 2022 in comparison to its baseline. However, this will be a common theme throughout all Peterson sites as office base employees return from remote working to a hybrid working schedule. Additionally, with the return to normality for businesses after the effects of the pandemic, more procured goods have been purchased.

3.3.2 Aberdeen Quayside

An overview of GHG emissions emitted for Aberdeen Quayside is illustrated below in Table 4.

Table 4. Aberdeen Quayside GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	449.93	70.40%	-16.93%
Scope 2	57.96	9.19%	+36.47%
Scope 3	128.71	20.41%	-5.41%
Total	630.61	100.00%	-11.55%
T&D Losses	5.30	0.84%	+4.34%
Procured Goods	20.56	3.26%	+121.89%
Procured Services	5.07	0.80%	-78.99%
Capital Goods	-	0.00%	0.00%
Business Travel	0.03	0.00%	-98.92%
Upstream Distribution	-	0.00%	0.00%
Home Working	6.28	0.80%	+5040.42%
Employee Commuting	17.91	14.62%	+4.60%
Waste Generated	-	0.08%	-93.28%
Water Usage	-	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 assumptions 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.

- 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.

3.3.2.2 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.

3.3.2.3 GHG Emission Changes

Aberdeen Quayside have overall reduced their GHG emissions since 2021. However, an increase in electricity and resultantly, transmission and distribution losses emissions can be noted. With the return to work after pandemic, the requirement of electricity in the office has increased. Additionally, as hybrid working schedules are established, home working emissions have also increased, especially with the change from using an estimated conversion factor for home working to the home working factor estimated from the UK DEFRA.

Moreover, the return to normal business operations after the pandemic has resulted in an increase in procured goods purchased will be a common theme throughout all Peterson sites.

Finally, the emissions related to waste have significantly dropped from 2021. This decrease is due to clients taking on a large portion of the waste than our own skips being utilised.

3.3.3 Altens

An overview of GHG emissions emitted for Altens is illustrated below in Table 5.

Table 5. Altens GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	61.81	45.55%	-21.06%
Scope 2	0.00	0.00%	-100.00%
Scope 3	73.89	54.45%	+43.14%
Total	135.70	100.00%	-26.48%
T&D Losses	5.83	4.29%	-9.44%
Procured Goods	15.98	11.77%	+1005.18%
Procured Services	10.21	7.53%	-10.02%
Capital Goods	-	0.00%	0.00%
Business Travel	0.07	0.05%	+239.91%
Upstream Distribution	-	0.00%	0.00%
Home Working	-	0.00%	0.00%
Employee Commuting	31.91	23.51%	2.82%
Waste Generated	9.90	7.29%	+639.27%
Water Usage	-	0.00%	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 assumptions 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.

3.3.3.2 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.

3.3.3.3 GHG Emission Changes

Altens have overall reduced their GHG emissions since 2021. A reduction in Scope 1 as our sites moved from gas oil to white diesel and a reduction in Scope 2 with the procurement of 100% renewable electricity. However, as will be noted at all operational sites with the return to normal business operations, an increase in procured goods and business travel for training courses is evident.

3.3.4 Australia

An overview of GHG emissions emitted for Australia is illustrated below in Table 6. Australia is a new site added to our emission data as it was set up as an office in 2022.

Table 6. Australia GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	0.00	0.00%	-
Scope 2	33.65	39.99%	-
Scope 3	50.50	60.01%	-
Total	84.15	100.00%	-
T&D Losses	3.85	4.57%	-
Procured Goods	0.57	0.68%	-
Procured Services	-	0.00%	-
Capital Goods	-	0.00%	-
Business Travel	45.21	53.73%	-
Upstream Distribution	-	0.00%	-
Home Working	0.38	0.45%	-
Employee Commuting	0.28	0.33%	-
Waste Generated	0.21	0.25%	-
Water Usage	-	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 assumptions made during the assessment are listed below.

Scope 2 Assumptions and Estimations

- Access to electricity consumption for the desks we occupy in a large skyscraper in the centre of Perth was unavailable. Thus, electricity consumption was based on the average power consumption of electrical items used by Peterson Australia multiplied by the hours of operation.

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 calculate their average mileage to work, their mode of transport and type of fuel. With 2022 being the first year for Peterson Australia, employees moved home location frequently so an average number of days commuting from each location was estimated.
- No access to waste disposal notes as working in a shared office. An assumption was based on the average that employees generate 2 pounds of waste per day. All waste is assumed to go to landfill.

3.3.4.2 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 2 emissions is linked to the estimations of electricity consumption. The emissions have been overestimated for 3 people working in a shared office thus the uncertainty of excluding emissions is low.

3.3.4.3 GHG Emission Changes

As Peterson Australia was not established in 2021, their emissions cannot be compared to the baseline period.

3.3.5 Core29

An overview of GHG emissions emitted for Core29 is illustrated below in Table 7.

Table 7. Core29 GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	-	0.00%	0.00%
Scope 2	-	0.00%	0.00%
Scope 3	8.37	100.00%	+82.32%
Total	8.37	100.00%	+82.32%
T&D Losses	-	0.00%	0.00%
Procured Goods	0.53	6.35%	530.00%
Procured Services	-	0.00%	0.00%
Capital Goods	-	0.00%	0.00%
Business Travel	2.03	24.24%	+2030%
Upstream Distribution	-	0.00%	0.00%
Home Working	2.45	29.32%	-41.19%
Employee Commuting	3.35	40.08%	+12532.34%
Waste Generated	-	0.00%	-100.00%
Water Usage	-	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 assumptions 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 has been 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.
- Commuting data was curated by asking the employee to fill in a form with their home address, their mode of transport, type of fuel for their weekly visit to the office.

3.3.5.2 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.

Waste is excluded from emissions as all waste is accounted for in Nautilus House GHG emission data.

Uncertainties

No defined uncertainties are present.

3.3.5.3 GHG Emission Changes

Since 2021, Core29's carbon emissions have increased significantly. As a digital consultancy business, their business activities were remote working with no travel or purchasing of goods in 2021. As work returned to normal in 2022, their team changed to a hybrid working model of 3 days in Nautilus House, 2 days home working on average. Additionally, traveling for work to visit clients and attend conferences also resumed which explains the large increase of emissions in these areas.

3.3.6 Dales

An overview of GHG emissions emitted for Dales is illustrated below in Table 8.

Table 8. Dales GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	24.10	32.40%	-5.75%
Scope 2	-	0.00%	-100.00%
Scope 3	50.28	67.60%	+6.20%
Total	74.39	100.00%	-43.69%
T&D Losses	5.68	7.63%	-19.27%
Procured Goods	14.95	20.10%	0.00%
Procured Services	7.78	10.46%	29.43%
Capital Goods	-	0.00%	0.00%
Business Travel	4.96	6.67%	108.23%
Upstream Distribution	-	0.00%	0.00%
Home Working	3.90	5.25%	+12.33%
Employee Commuting	11.13	14.96%	+0.14%
Waste Generated	24.20	2.51%	-21.17%
Water Usage	-	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 assumptions 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 has 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 the start point for business travel training mileage is unknown, mileage is assumed from work site to training site and back. Furthermore, the mode of transport is unknown and thus an average car is assumed.
- 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.
- It was noted that the procured goods for Dales for 2021 were entered incorrectly. Thus, the same emissions for 2021 have been entered for 2022. This would be an overestimation of emissions as operations have only increased since 2021.

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.

3.3.5.3 GHG Emission Changes

Since 2021, Dale's carbon emissions have decreased by approximately half. A reduction in Scope 1 as our sites moved from gas oil to white diesel and a reduction in Scope 2 with the procurement of 100% renewable electricity. However, as will be noted at all operational sites with the return to normal business operations, an increase in business travel for training courses is evident.

3.3.7 Decom

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

Table 9. Decom GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	1.50	16.87%	2038.10%
Scope 2	-	0.00%	0.00%
Scope 3	7.39	83.13%	96.48%
Total	8.89	100.00%	+132.03%
T&D Losses	-	0.00%	0.00%
Procured Goods	5.11	57.50%	+4409.66%
Procured Services	1.07	12.09%	+150.15%
Capital Goods	-	0.00%	0.00%
Business Travel	0.12	1.40%	-80.47%
Upstream Distribution	-	0.00%	0.00%
Home Working	0.81	9.13%	-68.45%
Employee Commuting	0.27	3.02%	+268.23%
Waste Generated	-	0.00%	0.00%
Water Usage	-	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 assumptions 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 has 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.

3.3.7.2 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 out with the defined boundary.

Uncertainties

No defined uncertainties are present.

3.3.6.3 GHG Emission Changes

Since 2021, emissions for Decom have increased significantly. Or Decom entity is project based and during our baseline year, we have minimal work ongoing. However, in 2022, with a couple projects ongoing, Decom required more diesel to power vehicles and required more goods and services to carry out their projects. Additionally, an increase in employee commuting can be witnessed with the return to work after the pandemic.

3.3.8 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 10.

Table 10. Den Helder GHG Emissions Overview

First Application Period, 1st January 2022 to 31st December 2022					
Emission Category	Paleiskade	Hub	Airport	% of Footprint	% Change Compared to Baseline Year
	GHG Emissions, tCO₂e				
Scope 1	539.78	22.85	-	63.92%	-10.87%
Scope 2	63.19	-	10.73	8.40%	-21.93%
Scope 3	223.17	20.44	-	27.68%	+8.08%
Total	826.14	43.29	10.73	100.00%	-7.48%
T&D Losses	-	-	-	0.00%	
Procured Goods	21.50	3.39	-	2.83%	
Procured Services	8.10	3.17	-	1.28%	
Capital Goods	80.27	-	-	9.12%	
Business Travel	21.46	2.85	-	2.76%	
Upstream Distribution	-	-	-	0.00%	
Home Working	12.44	0.11	-	1.43%	
Employee Commuting	78.10	10.70	-	10.09%	
Waste Generated	1.30	0.22	-	0.17%	
Water Usage	-	-	-	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 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.

3.3.8.2 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.

3.3.9 Edzell

Edzell Base is a warehouse logistics site consisting of 10 scalable warehouses with 60,000m² internal storage capacity and 300,000m² 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 11.

Table 11. Edzell GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	76.19	33.03%	-14.11%
Scope 2	27.27	11.82%	-56.93%
Scope 3	127.25	55.16%	-4.94%
Total	230.72	100.00%	-19.30%
T&D Losses	4.52	1.96%	-30.93%
Procured Goods	23.33	10.11%	-23.13%
Procured Services	24.72	10.71%	-17.15%
Capital Goods	-	0.00%	-100.00%
Business Travel	0.36	0.16%	+43.51%
Upstream Distribution	-	0.00%	0.00%
Home Working	0.49	0.21%	-71.92%
Employee Commuting	71.98	31.20%	-19.19%
Waste Generated	1.85	0.80%	-76.63%
Water Usage	-	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.
- 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 has 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 the start point for business travel training mileage is unknown, mileage is assumed from work site to training site and back. Furthermore, the 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 with their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employees calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an overestimation 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 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.

3.3.9.3 GHG Emission Changes

Since 2021, Edzell have reduced their overall absolute emissions by 19%, with a reduction of all Scopes. Edzell have focused on the culture and behaviour changes with energy consumption, and it is evident throughout all facets of their business; focusing on not leaving vehicles idling, turning off lights not in use and ensuring all non-essential items are switched off at the end of the day. Additionally, 100% renewable electricity is procured for a portion of the site in which Peterson have control of supply. However, a large increase in purchased goods is evident which is a common thread throughout all Peterson sites after the pandemic.

3.3.10 Fuel Supply UK

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

Table 12. Fuel GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	10.45	33.03%	-0.54%
Scope 2	0.00	0.00%	-100.00%
Scope 3	21.18	66.97%	+0.64%
Total	31.63	100.00%	-29.18%
T&D Losses	0.87	2.76%	-46.23%
Procured Goods	12.84	40.61%	763.13%
Procured Services	1.25	3.95%	-83.47%
Capital Goods	-	0.00%	0.00%
Business Travel	0.05	0.15%	-30.61%
Upstream Distribution	-	0.00%	0.00%
Home Working	0.53	1.69%	-71.92%
Employee Commuting	5.16	16.32%	-19.19%
Waste Generated	0.47	1.49%	-76.63%
Water Usage	-	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 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.

- Commuting data was curated by asking each employee to fill in a form with their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employees calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an overestimation 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.

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%)

3.3.10.3 GHG Emission Changes

Fuel Supply UK have overall reduced their GHG emissions since 2021. In October 2021, Fuel Supply UK changed their electricity supplier to 100% renewable electricity hence the 100% reduction in emission for Scope 2. An increase in procured goods can be noted in 2022 in comparison to its baseline. However, this will be a common theme throughout all Peterson sites as with the return to normality for businesses after the effects of the pandemic, more procured goods would have been purchased.

3.3.11 Great Yarmouth and Lowestoft

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

Table 13. GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	27.63	7.94%	-84.40%
Scope 2	5.41	1.55%	-73.91%
Scope 3	315.08	90.51%	237.25%
Total	348.12	100.00%	19.50%
T&D Losses	1.92	0.55%	-16.53%
Procured Goods	10.66	3.05%	62.03%
Procured Services	16.01	4.59%	135.51%
Capital Goods	-	0.00%	0.00%
Business Travel	8.82	2.53%	6.31%
Upstream Distribution	250.56	71.79%	392.68%
Home Working	-	0.00%	0.00%
Employee Commuting	25.24	7.23%	43.55%
Waste Generated	2.77	0.79%	170.42%
Water Usage	-	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 consumption for onsite vehicles is not measured at the point of use. Diesel consumption for forklift trucks is shared from a client's fuel tank and fuel usage cost invoiced to us. The volume of diesel is estimated from the cost of fuel used by the average cost of diesel for the month in question.

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 has 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.
- A local taxi company is used for transporting packages for offshore purposes from the airport on the request of clients, as well as transporting employees to and from the airport. As there are multiple routes per month, the average mileage per month is

calculated based on the taxi invoices and multiplied by 12 to estimate the approximate mileage requested per year.

- The Great Yarmouth and Lowestoft facilities share waste bins with other companies at both sites. Peterson does not have operational or financial control of waste disposal. Thus, to account for Peterson waste, an average weight based upon sites of similar activity is used as the best estimate. The method of disposal for waste is also unknown. Therefore, the emission factor for landfill disposal is selected as the 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 with their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employees calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an overestimation 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.

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%)

3.3.11.3 GHG Emission Changes

Since 2021, emissions for our dual site at Great Yarmouth and Lowestoft have significantly increased. These overall emission increases are to be expected as we move operations from Great Yarmouth to Lowestoft. A large reduction in Scope 2 emissions is also as expected as our electricity supply at our warehouse in Great Yarmouth changed to 100% renewable electricity in October 2021. Similarly, to all other sites, an increase of procured goods is evident due to business returning to normal. Finally, emissions relating to waste has also increased due to more accurate estimations used for weight calculations.

3.3.12 Heysham

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

Table 14. Heysham GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	198.93	63.47%	+3.01%
Scope 2	65.08	20.76%	-8.78%
Scope 3	49.40	15.76%	-47.08%
Total	313.41	100.00%	-12.41%
T&D Losses	5.95	1.90%	-5.71%
Procured Goods	22.34	7.13%	138.37%
Procured Services	1.28	0.41%	-96.32%
Capital Goods	-	0.00%	0.00%
Business Travel	5.34	1.71%	792.55%
Upstream Distribution	-	0.00%	0.00%
Home Working	0.62	0.20%	-
Employee Commuting	13.83	4.41%	5.95%
Waste Generated	0.04	0.01%	-99.86%
Water Usage	-	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 assumptions 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 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.
- Natural gas consumption for site heating is taken from landlord invoicing and assumed to be correct.

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 has 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.
- Commuting data was curated by asking each employee to fill in a form with their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employees calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an overestimation 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.

3.3.12.2 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. It is assumed to be negligible as all measures are rounded by excess.

3.3.12.3 GHG Emission Changes

Since the baseline year in 2021, Heysham have overall reduced their absolute emissions. An increase in emissions can be noted in procured goods and business travel as a return to normal after the pandemic. The last significant change is the waste generated emissions. Originally during the baseline year, there was no access to waste notes for the skip on site, so assumptions were made for Peterson Heysham waste. In 2022, access to waste notes were available. Therefore, the assumptions made during the baseline year can be considered to have been a significant over estimation.

3.3.13 Kintore

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

Table 15. Kintore GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	8.55	33.82%	-43.09%
Scope 2	-	0.00%	-100.00%
Scope 3	16.72	66.18%	-24.22%
Total	25.27	100.00%	-50.37%
T&D Losses	1.22	4.82%	-36.65%
Procured Goods	0.14	0.54%	-
Procured Services	0.44	1.73%	-94.71%
Capital Goods	-	0.00%	0.00%
Business Travel	0.07	0.29%	-
Upstream Distribution	-	0.00%	0.00%
Home Working	-	0.00%	0.00%
Employee Commuting	9.73	38.50%	-7.61%
Waste Generated	5.13	20.30%	282.29%
Water Usage	-	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 assumptions 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 consumption for road 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.

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 has 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.

- Commuting data was curated by asking each employee to fill in a form with their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employees calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an overestimation 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.

3.3.13.2 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.

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.

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.

3.3.13.3 GHG Emission Changes

Since the baseline year in 2021, Kintore's emissions have reduced by over 50%. A reduction in Scope 2 and is a result of the electricity supply being change from grid supply to 100% renewable electricity. In 2021, procured goods for Kintore was included in Alten's procured goods due to the same management system being used for both warehouses. However, this year, the procured goods were separated between both sites, so an increase in emissions can be witnessed. Finally, the increase in emissions related to waste generated is dependent upon the type of activity happening at the warehouse.

3.3.14 L S Customs

An overview of GHG emissions emitted for L S Customs is illustrated below in Table 16.

Table 16. L S Customs GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	-	0.00%	0.00%
Scope 2	-	0.00%	0.00%
Scope 3	5.04	100.00%	-54.53%
Total	5.04	100.00%	-54.53%
T&D Losses	-	0.00%	0.00%
Procured Goods	0.94	18.58%	230.39%
Procured Services	0.12	2.45%	0.00%
Capital Goods	-	0.00%	0.00%
Business Travel	-	0.00%	0.00%
Upstream Distribution	-	0.00%	0.00%
Home Working	0.17	3.44%	-98.05%
Employee Commuting	3.81	75.53%	229.62%
Waste Generated	-	0.00%	-100.00%
Water Usage	-	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 assumptions 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 has 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.
- Commuting data was curated by asking each employee to fill in a form with their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employees calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage or had left the business, an overestimation 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.

3.3.14.2 Exclusions and Uncertainties

Exclusions

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 out with the defined boundary.

Uncertainties

No defined uncertainties are present.

3.3.14.3 GHG Emission Changes

Since the baseline year in 2021, L S Customs have overall decreased its emissions for 2022. L S Customs are a customs consultancy office that share the same facility as PFML. As a result of their activities, they have no Scope 1 and their emissions related to electricity is covered by PFML. When looking at its Scope 3 emissions, an increase in both procured goods and employee commuting can be noted in 2022 in comparison to its baseline. However, this will be a common theme throughout all Peterson sites as office base employees return from remote working to a hybrid working schedule. Additionally, with the return to normality for businesses after the effects of the pandemic, more procured goods have been purchased.

3.3.15 Lillyhall

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

Table 17. Lillyhall GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	22.99	27.04%	23.44%
Scope 2	38.69	45.51%	-4.34%
Scope 3	23.34	27.45%	-26.67%
Total	85.02	100.00%	-6.46%
T&D Losses	3.54	4.16%	-1.11%
Procured Goods	1.03	1.21%	-66.54%
Procured Services	1.28	1.51%	-87.24%
Capital Goods	-	0.00%	0.00%
Business Travel	1.11	1.31%	198.08%
Upstream Distribution	-	0.00%	0.00%
Home Working	0.08	0.10%	-
Employee Commuting	15.83	18.62%	19.24%
Waste Generated	0.47	0.55%	-68.20%
Water Usage	-	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 assumptions made during the assessment are listed below.

Scope 1 & 2 Assumptions and Estimations

- Diesel consumption for road 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.

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 has 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 does not have operational or financial control of waste disposal. Thus, to account for Peterson waste, an average of

1kg of waste per day per employee is assumed plus 10%. The method of disposal for waste is also unknown. Therefore, the emission factor for landfill disposal is selected as the worst-case scenario for general waste.

- 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 with their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employees calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an overestimation 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%)

3.3.15.3 GHG Emission Changes

Since the baseline year 2021, Lillyhall have overall reduced their emissions. Lillyhall is a warehouse facility used for checking and storing packages for a nearby nuclear plant. The warehouse is located approximately 15 miles from the nuclear plant, requiring our team to transport cargo to and from the warehouse to site. In 2022, our emissions related to our transportation has increased. However, this transportation is determined by our client's needs opposed to Peterson controlled. Similar to Kintore, this is one of our sites which is not within our operational control.

Additionally, with the return to normality after the pandemic, training and travelling has resumed and as a result our business travel emissions have increased. At Lillyhall, all our waste generated is collected by our client running the full site that we occupy a portion of. As a result of having no access to waste notes, estimations were used for calculating waste emissions. This year, these estimations were revised to reflect the waste generated at other warehouses of similar operations where waste notes were available. As such, the waste emissions have reduced dramatically in line with this.

3.3.16 Nautilus House

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

Table 18. Nautilus House GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	13.52	6.32%	18.71%
Scope 2	25.69	12.00%	128.90%
Scope 3	174.89	81.68%	36.02%
Total	214.11	100.00%	41.61%
T&D Losses	2.35	1.10%	70.64%
Procured Goods	28.04	13.10%	423.31%
Procured Services	0.34	0.16%	-71.71%
Capital Goods	-	0.00%	-100.00%
Business Travel	81.70	38.16%	54.35%
Upstream Distribution	-	0.00%	0.00%
Home Working	23.83	11.13%	-41.15%
Employee Commuting	38.59	18.02%	116797.39%
Waste Generated	0.04	0.02%	-99.62%
Water Usage	-	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 assumptions 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 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 has 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.
- Where travel and hotel stays are missing for employees, potential travel is assumed to ensure all carbon emissions are covered. In the circumstances where a car is hired, the number of days and mileage driven can be unknown. To determine potential mileage, it is assumed that employees travel to and from the 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.
- Commuting data was curated by asking each employee to fill in a form with their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employees calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an overestimation 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.

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.

3.3.16.3 GHG Emission Changes

Since our baseline year 2021, our overall emissions at head office, Nautilus House, have increased. The increase in our emissions for all Scopes, are as expected. Our Scope 1 emissions relate to our management fuel cards. For the majority of 2021, these fuel cards were in not operation for a large part of the year due to remote working being in place. However, as we returned to the office in February 2022, the fuel cards were reinstated and thus our emissions increased. Similarly, our electricity related emissions have also increased for 2022 due to the return to staff back in the office

as well as a remodelling of the office occurring for our revised hybrid working modelling that was introduced. Finally, as Nautilus House is head office, business travel by our management and leadership have increased dramatically since the return of travel, along with employee commuting to the office of staff who are based all over Scotland. Additionally, our waste figures have reduced significantly as waste estimations used for home working is no longer considered; only waste from our waste bins at the office are now considered.

3.3.17 PFML

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

Table 19. PFML GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	0.50	1.26%	-94.55%
Scope 2	18.77	47.58%	-14.49%
Scope 3	20.18	51.16%	53.88%
Total	39.45	100.00%	-10.74%
T&D Losses	1.72	4.35%	-11.61%
Procured Goods	5.82	14.75%	21.41%
Procured Services	-	0.00%	0.00%
Capital Goods	-	0.00%	0.00%
Business Travel	-	0.00%	0.00%
Upstream Distribution	-	0.00%	0.00%
Home Working	-	0.00%	0.00%
Employee Commuting	12.62	31.99%	119.08%
Waste Generated	0.02	0.06%	-27.10%
Water Usage	-	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 assumptions made during the assessment are listed below.

Scope 1 & 2 Assumptions and Estimations

- 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 has been used.
- Commuting data was curated by asking each employee to fill in a form with their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employees calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an overestimation 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 PFML managed packages are excluded from GHG emissions as they are out with the defined boundary.

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%)

3.3.17.3 GHG Emission Changes

Since setting our baseline in 2021, PFML have reduced their emissions by approximately 11%. A significant decrease in emissions related to Scope 1 is due to having refrigerant leakages in 2021 and none within 2022. As with the other sites, an increase in emissions for procured goods and employee commuting can be noted. This increase is a direct result of operations returning to normal after the pandemic and employees returning to work.

3.3.18 Qatar

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

Table 20. Qatar GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	-	0.00%	0.00%
Scope 2	32.18	62.36%	570.31%
Scope 3	19.42	37.64%	-0.16%
Total	51.60	100.00%	112.73%
T&D Losses	2.63	5.09%	-
Procured Goods	0.57	1.11%	-
Procured Services	-	0.00%	0.00%
Capital Goods	-	0.00%	0.00%
Business Travel	14.13	27.39%	36.49%
Upstream Distribution	-	0.00%	0.00%
Home Working	-	0.00%	0.00%
Employee Commuting	1.77	3.42%	-79.39%
Waste Generated	0.33	0.64%	-39.23%
Water Usage	0.00	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 assumptions made during the assessment are listed below.

- The exact CO₂e 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.
- Electricity consumption is based on the electricity consumption of the floor occupied at our office multiplied by the shared percentage occupied. From July through to December, electricity consumption is not available. However, electricity consumption is relatively constant throughout the first six months so has been replicated for the last six months.
- No access to waste disposal notes as working in a shared office. An assumption was based on the average that employees generate 2 pounds of waste per day. All waste is assumed to go to landfill.

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.

3.3.18.3 GHG Emission Changes

Since setting the baseline in 2021, the Qatar office has increased their emissions dramatically. Originally in 2021, the electricity consumption was not available for the desks occupied in a skyscraper in Qatar. Consequently, emissions had to be based upon electrical items in use and an approximate estimate of energy required to cool the building. In 2022, after the Qatar office switched to another building, the landlords were able to supply the electricity consumption for each floor in the building. Using this data and multiplying it by the percentage of space occupied of that floor, a rough estimate of electricity usage could be estimated. This value may not be accurately depicting the exact electricity used by the employees there, but it is the most accurate values currently available. These new values for 2022 may be overestimating the consumption but it could also suggest that the electricity in 2021 was underestimated.

Finally, as travel resumed after the pandemic, some of the Qatar office employees were involved in the setup of the Peterson Australia office which subsequently resulted in emissions related to travel increasing in 2022.

3.3.19 Shetland

An overview of GHG emissions emitted for Shetland is illustrated below in Table 21.

Table 21. Shetland GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	132.81	58.31%	-5.06%
Scope 2	-	0.00%	-100.00%
Scope 3	94.96	41.69%	101.08%
Total	227.77	100.00%	-8.88%
T&D Losses	7.75	3.40%	-3.51%
Procured Goods	10.83	4.76%	85.03%
Procured Services	2.45	1.07%	-72.60%
Capital Goods	-	0.00%	0.00%
Business Travel	2.15	0.94%	-34.96%
Upstream Distribution	0.32	0.14%	22.84%
Home Working	0.34	0.15%	-82.07%
Employee Commuting	71.07	31.20%	293.28%
Waste Generated	0.04	0.02%	-95.22%
Water Usage	-	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 assumptions 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 consumption for road 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.
- Fuel consumption for hired cars does not always contain the volume of fuel consumed on invoice. Where the fuel volumetric consumption is missing, the price of diesel used multiplied by the average cost of fuel per month is used.

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 has 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 are accounted for where possible.

- Where travel and hotel stays are missing for employees, potential travel is assumed to ensure all carbon emissions are covered. In the circumstances where a car is hired, the number of days and mileage driven can be 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 has 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.
- Commuting data was curated by asking each employee to fill in a form with their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employees calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an overestimation 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.

3.3.19.2 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.

3.3.19.3 GHG Emission Changes

Since the baseline year 2021, Shetland have overall reduced their emissions. An increase in both procured goods and employee commuting can be noted in 2022 in comparison to its baseline. However, this will be a common theme throughout all Peterson sites as office base employees return from remote working to a hybrid working schedule. Additionally, with the return to normality for businesses after the effects of the pandemic, more procured goods have been purchased.

3.3.20 Streamba

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

Table 22. Streamba GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	-	0.00%	0.00%
Scope 2	-	0.00%	0.00%
Scope 3	34.08	100.00%	87.82%
Total	34.08	100.00%	87.82%
T&D Losses	-	0.00%	0.00%
Procured Goods	0.26	0.75%	156.76%
Procured Services	-	0.00%	0.00%
Capital Goods	-	0.00%	0.00%
Business Travel	20.98	61.55%	20976.58%
Upstream Distribution	-	0.00%	0.00%
Home Working	12.43	36.47%	-23.67%
Employee Commuting	-	0.00%	0.00%
Waste Generated	0.42	1.23%	-76.16%
Water Usage	-	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 has 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 week per employee, plus 10%, is generated for both dry mixed recycling and general waste. The method of disposal for general waste is also unknown. Therefore, the emission factor for landfill disposal is selected as the worst-case scenario.

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.

Uncertainties

No defined uncertainties are present.

3.3.20.3 GHG Emission Changes

Since the baseline year was established in 2021, Streamba's Scope 3 emissions have increased dramatically. Streamba are software designers who all work from home and as a result, do not have a Scope 1 or 2 emissions. However, since travel has resumed after the pandemic and with clients based all round the world, the Streamba team have been travelling to support their needs.

3.3.21 Transport UK

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 23.

Table 23. Transport GHG Emissions Overview

Emission Category	Second Application Period, 1 st January 2022 to 31 st December 2022		
	GHG Emissions, tCO ₂ e	% of Footprint	% Absolute Emissions Change Compared to Baseline Year
Scope 1	1,291.92	96.00%	0.94%
Scope 2	-	0.00%	0.00%
Scope 3	53.79	4.00%	27.37%
Total	1,345.71	100.00%	1.78%
T&D Losses	-	0.00%	0.00%
Procured Goods	10.99	0.82%	85.96%
Procured Services	7.29	0.54%	-
Capital Goods	-	0.00%	0.00%
Business Travel	0.32	0.02%	-
Upstream Distribution	-	0.00%	0.00%
Home Working	-	0.00%	0.00%
Employee Commuting	35.19	2.61%	-3.13%
Waste Generated	-	0.00%	0.00%
Water Usage	-	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 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 has been used.
- Commuting data was curated by asking each employee to fill in a form with their home address, their mode of transport and type of fuel. Where employees did not wish to disclose their home address, employees calculated their own mileage to and from work. In the rare circumstances where employees would not share their mileage, an overestimation 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.

3.3.21.2 Exclusions and Uncertainties

Exclusions

Water usage at the 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%)

3.3.21.3 GHG Emission Changes

Since the baseline year 2021, Transport emissions UK have increased by only 1%. The increase in emissions is due to an increased workload for the department but also increased idling times at vendors yards. Similar to all other Peterson sites, procured goods emissions have also increased dramatically with the return to normality after the pandemic.

3.3.22 Trinidad and Guyana

Peterson offices based in Trinidad and Guyana were included in our emission data for 2021. For 2022, these emissions have been excluded from our inventory due to changes in circumstances and have been omitted from this report. This exclusion of emissions means that Peterson is not a global carbon neutral company, but a carbon neutral organization only in The Netherlands, United Kingdom, Qatar and Australia.

3.3.23 Recruitment

As of 2022, Peterson no longer offers an external recruitment service, with all recruitment in the business being internal. Consequently, all emissions are absorbed in our head office emissions, found in the GHG inventory for Nautilus House.

4. GHG Intensity Performance

To measure Peterson’s GHG emission performance, both absolute emissions and emission intensity per full-time employee (FTE) are calculated as illustrated below in Table 24.

Table 24. Peterson GHG Intensity Performance 2022 Against Baseline Year 2021

Site	Achievement Year, 2022						Baseline Year, 2021						2022 / 2021
	Scope 1 T CO2e	Scope 2 TCO2e	Scope 3 T CO2e	Total TCO2e	FTE	T CO2e / FTE	Scope 1 T CO2e	Scope 2 TCO2e	Scope 3 T CO2e	Total TCO2e	FTE	T CO2e / FTE	% Carbon Intensity Change
8020 Procurement	29.24	-	29.58	58.82	32	1.87	32.59	-	30.41	63.01	26	2.39	-21.96%
Aberdeen Quayside	443.93	57.96	128.72	630.61	115	5.50	534.41	42.47	136.07	712.96	129	5.52	-0.43%
Airport	-	10.73	-	10.73	13	0.83	13.59	-	-	13.59	14	0.97	-14.99%
Altens	61.81	-	73.89	135.70	23	5.84	80.28	52.66	51.62	184.57	24	7.74	-24.63%
Australia	-	33.65	50.50	84.15	1	84.15	-	-	-	-	-	-	
Core29	-	-	8.37	8.37	9	0.96	-	-	4.82	4.82	7	0.69	38.89%
Dales	24.10	-	50.28	74.39	17	4.38	25.58	59.17	32.43	117.18	17	7.73	-43.41%
Decom	1.50	-	7.39	8.89	3	2.96	0.07	-	3.76	3.83	2	1.92	54.68%
Edzell	76.19	27.27	127.25	230.72	32	7.17	88.71	63.31	133.86	285.89	36	7.94	-9.68%
Fuel Supply UK	10.45	-	21.18	31.63	10	3.33	10.50	13.11	21.05	44.66	11	4.06	-18.00%
Great Yarmouth & Lowestoft	27.63	5.41	315.96	349.01	22	15.86	177.16	20.73	93.43	291.32	22	13.24	19.80%
Heysham	198.93	65.08	49.40	313.41	20	16.00	193.12	71.34	93.36	357.82	19	18.59	-13.90%
Hub	22.85	-	20.44	43.29	31	1.40	29.73	-	-	29.73	34	0.88	59.78%
Kintore	8.55	-	16.72	25.27	7	3.61	15.02	13.82	22.07	50.91	6	8.15	-55.68%
L S Customs	-	-	5.04	5.04	13	0.40	-	-	11.06	11.06	12	0.96	-58.63%
Lillyhall	22.99	38.69	23.34	85.02	20	4.18	18.62	40.44	31.83	90.89	21	4.38	-4.55%
Nautilus House	13.52	25.69	174.89	214.11	78	2.73	11.39	11.22	128.58	151.19	71	2.12	28.96%
Paleiskade	539.78	63.19	223.17	826.14	130	6.38	601.53	81.09	225.40	908.02	127	7.16	-10.89%
PFML	0.50	18.77	20.18	39.45	16	2.53	9.13	21.95	13.12	44.20	14	3.21	-21.24%
Qatar	-	32.18	19.42	51.60	3	17.20	-	4.80	19.46	24.26	3	8.09	112.73%
Shetland	132.81	-	94.96	227.77	24	9.59	139.88	62.87	47.22	249.97	24	10.56	-9.20%
Streamba	-	-	34.08	34.08	19	1.79	-	-	18.15	18.15	17	1.06	68.88%
Transport UK	1,291.92	-	53.79	1,345.71	48	28.18	1,279.94	-	42.23	1,322.18	52	25.43	10.84%
Total GHG footprint	2,906.72	378.62	1,548.56	4,833.89	683	7.08	3,247.68	572.60	1,174.84	4,995.12	688	7.26	-2.60 %
	60.13%	7.83%	32.04%	100.00%			65.02%	11.46%	23.52%	100.00%			

GHG Emission Performance Analysis

Since the baseline year was established in 2021, Peterson have reduced their absolute emissions by the following in 2022, with an overall absolute GHG reduction of **3.23%**.

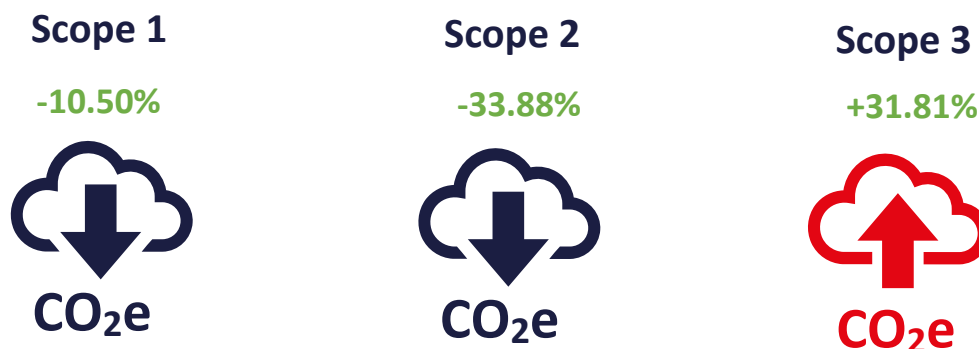


Figure 2. 2022 Absolute Emission Change from Baseline Year 2021

Since the baseline year was established in 2021, Peterson have reduced their carbon intensity by the following in 2022, with an overall intensity GHG reduction of **2.60%**.

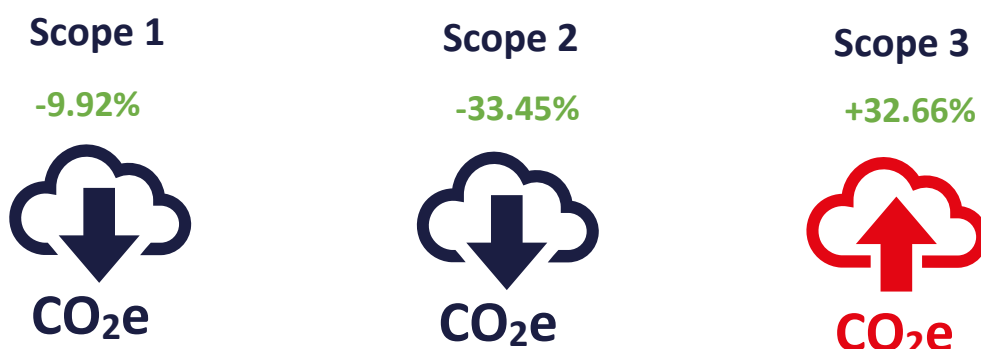


Figure 3. 2022 Carbon Intensity Change from Baseline Year 2021

The reduction in Scope 1 and 2 emissions is as expected. In 2022, electric vehicles were introduced to the fleet, Change XL fuel in the Netherlands, along with 100% renewable electricity to all UK sites within supply control. Similarly, the large increase of Scope 3 emissions is also as expected; with the return to normality after the effects coronavirus, our office-based employees changed from remote working to hybrid working and employees returned to travelling for work. Additionally, with work resuming as normal, more procured goods were purchased resulting in an approximate 33% increase in Scope 3 emissions.

5. Carbon Management Plan

In 2021, Peterson aimed to reduce the total carbon footprint intensity by 5% over the next qualifying period. In 2022, a carbon intensity reduction of 2.31% was recorded. The inability to achieve the 5% aim of emission reduction is a result of the supply chain. Peterson had ambition to procure electric forklifts to replace the diesel fleet. However, with the war in Ukraine affecting the availability of resources to create the batteries needed for this equipment, supply costs rose dramatically resulting in the procurement of electric forklifts becoming unfeasible during the qualifying period.

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 their 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. This is further reinforced through the maintenance of the ISO 50001:2018 certification. 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.

Emission Reduction Initiative Identified

The emissions reduction initiative agreed on for the following qualifying period is trialling out HVO in the UK transport fleet to estimate the optimum HVO-diesel blend. HVO tanks will be installed at various locations in the UK to support this transition. Additionally, the change out of diesel vans will continue with a policy put in place that all vans purchased going forward, in the company from a defined date, will be electric.

Table 25. Emission Reduction Initiatives 2023

Project	Estimated %CO₂e reduction
Change XL Fuel (NL)	~5%
HVO-Diesel Blend (UK)	~1% (during trial period) ~10% (if implemented Transport UK)
Electric Forklifts (UK & NL)	~3%
Car Salary Sacrifice Scheme (UK)	<1%

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. Peterson believe that investing in energy saving awareness training will change behaviours to improve energy conservation.

6. Carbon Offset Programme

To offset the remaining CO₂e emissions, 4,800 verified carbon credits were purchased, validated and retired from four projects.

This covered the entirety of the calculated Scope 1, 2 and 3 emissions.

Project 1

Project name:	Small Scale Cattle Biogas to Power Projects in AP, Karnataka, Kerala and Haryana, India
Project Type:	Biogas to Power
Location:	India
Serial number:	0001-010652-012251-UCR-CoU-IN-016-01012014-31122014
Retirement date:	26 October 2023
Volume of credits:	1,600 units
Standard:	UCR Protocol Standard

Project 2

Project name:	Enercon Wind Farm (Hindustan) Ltd. In Rajasthan
Project Type:	Wind Energy
Location:	Rajasthan, India
Serial number:	IN-5-170782011-1-1-0-1168
Retirement date:	26 October 2023
Volume of credits:	1,500
Standard:	CDM

Project 3

Project name:	N2O Abatement in MP Nitric Acid Plants at Rashtriya Chemicals & Fertilizers
Project Type:	Greenhouse Gas Abatement
Location:	India
Serial number:	IN-5-173237165-1-1-0-2801
Retirement date:	26 October 2023
Volume of credits:	1,600 units
Standard:	CDM

Project 4

Project name:	Methane Recovery Project Princepeel Wilbertoord
Project Type:	Methane Recovery
Location:	North Brabant, The Netherlands
Serial number:	5737-257422886-257422985-VCU-010-APX-NL-13-337-01012012-31122012-0
Retirement date:	26 October 2023
Volume of credits:	100
Standard:	CDM

Climate Positive and Nature Positive

At Peterson, we want to not only support the international community but the communities in which we operate. As illustrated above, we have supported the Methane Recovery Project in The Netherlands where we originally started our business over 100 years ago. We are also very active throughout both Scotland and England and as a result, in 2022, we supported the Loch Ness Forest Project based in Scotland. This year, we wished to further support this project and in addition, supported the Blue Slate Wood project based in the hills of Lancashire. These projects are very close to Peterson's heart and the progress these projects are making for not only climate action but fighting the biodiversity crisis is exceptional and a cause Peterson will continually support throughout our carbon neutrality journey. Our support to these projects means we are both a climate positive and a nature positive organisation.

Project 5

Project name:	Blue Slate Wood
Project Type:	Mixed Native Broadleaves Planting Scheme
Special Features:	Complementing and Expanding Existing Woodland Location Adjacent to the River Darwen Rare Species Such as Pine Marten, River Otter, Water Vole and Rainbow Trout
Location:	Lancashire, England
Retirement date:	17 October 2023
Volume of credits:	10
Framework:	UK Woodland Carbon Code (Pending)
Sustainable Development Goals (SDGs)	4. Quality Education 6. Clean Water and Sanitation 13. Climate Action 14. Life Below Water 15. Life on Land 17. Partnerships for the Goals
Further Information:	https://www.highlandcarbon.com/blue-slate-wood

Project 6

Project name:	Loch Ness Afforestation
Project Type:	Afforestation
Scale:	63 Hectares Planted on a 92-Hectare Site 100,000 Trees
Location:	Highland Inverness, Scotland
Retirement date:	17 October 2023
Volume of credits:	100
Framework:	UK Woodland Carbon Code (Pending)
Sustainable Development Goals (SDGs)	13. Climate Action 14. Life Below Water 15. Life on Land 17. Partnerships for the Goals
Further Information:	https://www.highlandcarbon.com/loch-ness-afforestation

Annex A

Table 26: Peterson and Portfolio Businesses Included Within the PAS 2060 Certification

	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	(Airport) Den Helder
4	Peterson (United Kingdom) Limited	Minto Avenue, Altens Industrial Estate, Aberdeen	AB12 3JZ	Altens
5	Peterson Australia Pty	140 St. Georges Terrace, Level 28, Perth		Australia
6	Core29	Nautilus House, 35 Waterloo Quay, Aberdeen	AB11 5BS	Core29
7	Peterson (United Kingdom) Limited	Dales Industrial Estate, Peterhead	AB42 3JF	Dales
8	Peterson Decom Limited	Greenhead Base Gremista, Lerwick, Shetland	ZE1 0PY	Decom
9	Peterson Edzell Limited	Edzell Base, Northwater Bridge, Aberdeen	AB30 1RQ	Edzell
10	Peterson Fuel Limited	Pocra Quay, Waterloo Quay, Torry Marine Base, Aberdeen	AB11 5DQ	Fuel
11	Peterson SNS Limited	Bressay House, South Denes Road, Great Yarmouth, Norfolk	NR30 3PR	Great Yarmouth and Lowestoft
12	Peterson SNS Limited	North Quay, Commercial Road, Lowestoft, Suffolk	NR32 2TE	Great Yarmouth and Lowestoft
13	Peterson (United Kingdom) Limited	North Quay, Heysham Harbour, Morecambe, Lancashire	LA2 3XF	Heysham
14	Peterson Den Helder BV	Westoever, Industrieweg 31/34, Den Helder	1785 AG	Den Helder
15	Peterson (United Kingdom) Limited	Kintore Operations Base, Toftfills Way, Midmill Business Park, Kintore	AB51 0GQ	Kintore
16	L S Customs Management Limited	Seabase Facility, Waterloo Quay, Aberdeen	AB11 5AS	L S Customs
17	Peterson England Limited	Blackwood Road, Workington	CA14 4JW	Lillyhall
18	Peterson (United Kingdom) Limited	Nautilus House, 35 Waterloo Quay, Aberdeen	AB11 5BS	Nautilus House
19	Peterson Chemicals BV	Paleiskade 41, Den Helder	1781 AN	Den Helder
20	Peterson Den Helder BV	Paleiskade 41, Den Helder	1781 AN	Den Helder
21	Peterson Recruitment BV	Paleiskade 41, Den Helder	1781 AN	Den Helder
22	Peterson Supply BV	Paleiskade 41, Den Helder	1781 AN	Den Helder
23	Peterson Freight Management Limited	Seabase Facility, Waterloo Quay, Aberdeen	AB11 5AS	Peterson Freight Management Limited
24	Peterson Ijmuiden BV	Burj Doha, Office 2120, Level 21, Street 910 AL Corniche, Doha, Qatar	-	Qatar

Table 26: Peterson and Portfolio Businesses Included Within the PAS 2060 Certification *(continued)*

	Site Legal Name	Address	Postcode	Section Heading
25	Peterson Shetland Limited	Greenhead Base Gremista, Lerwick, Shetland	ZE1 0PY	Shetland
26	Streamba	18 Speirs Wharf, Glasgow	G4 9TB	Streamba
27	Peterson (United Kingdom) Limited	Torry Marine Base, Sinclair Road, Aberdeen	AB11 9PR	Transport

Annex B

Table 27. Scope Analysis Applicable to Peterson

Scope 2021	Definition	Source/quantification method	
Scope 1			
Fuel Combustion	Direct emissions from combustion of fuels.	Fuel tank data, invoices, meter readings or fuel cards invoices.	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.
Scope 2			
Electricity	Indirect emissions from production and transport of electricity.	Invoices, meter readings.	Operational control of the site.
Scope 3			
Waste Generated	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. 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.	Operational control of the site.
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) Products 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.	Operational control of the site.

Table 27. Scope Analysis Applicable to Peterson (*continued*)

Scope 2021	Definition	Source/quantification method	
Scope 3			
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.
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.

Table 27. Scope Analysis Applicable to Peterson *(continued)*

Scope 2021	Definition	Source/quantification method	
		Scope 3	
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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