GHG Emissions

The GHG Protocol breaks emissions sources down into three mutually exclusive 'Scopes':

Scope 1

Direct emissions from operations

Scope 2

Indirect emissions from purchased energy sources

Scope 3

All other indirect emissions associated with a company's activities

Figure 2: the GHG Protocol Scopes

Suppliers must calculate quantify and disclose their GHG emissions for all Scope 1 and 2 emissions sources, as well as a subset of Scope 3 emissions sources:

GHG category		Mandated from
Scope 1	Stationary combustion	Apr-24
	Mobile combustion	Apr-24
	Fugitive emissions	Apr-24
	Process emissions	Apr-24
Scope 2	Imported energy	Apr-24
Scope 3	1. Purchased goods & services	Apr-27
	2. Capital goods	Apr-27
	3. Fuel- & energy-related activities	Apr-27
	4. Upstream transportation & distribution	Apr-24
	5. Waste generated in operations	Apr-24
	6. Business travel	Apr-24
	7. Employee commuting	Apr-24
	8. Upstream leased assets	N/A
	9. Downstream transportation & distribution	Apr-24
	10. Processing of sold products	N/A
	11. Use of sold products	Apr-27
	12. End-of-life treatment of sold products	Apr-27
	13. Downstream leased assets	N/A
	14. Franchises	N/A
	15. Investments	N/A

Table 1: CRP-mandated Scope 3 categories

All Scope 1 and 2 emissions sources are to be included. Five out of 15 Scope 3 categories are currently mandated. These broadly relate to logistics (S3.4, S3.9), passenger transport (S3.6, S3.7), and S3.5 waste generated in operations. From April 2027, all relevant Scope 3 emissions sources must be quantified and disclosed as per Table 1.

The GHG Protocol accounts for seven greenhouse gases of varying global warming potentials. For the purposes of disclosure, all calculations are normalised into tonnes of carbon dioxide equivalent (tCO_2e). Category descriptions and the methodology applied to quantifying Scope 3 emissions can be found in the Appendix.

Environmental Management Measures

On their own, GHG emissions do not give a detailed enough insight into the approach suppliers are taking to decarbonise. To bridge the 'say-do' gap and demonstrate a serious response to climate-related issues, suppliers are required to provide details of any environmental management measures – initiatives to increase efficiency or reduce GHG emissions – completed in the reporting year.

Supplementary to the long-term Net Zero commitment, suppliers are also expected to disclose any near-term emissions reduction targets they have in place.

Approval & Publication

The completed CRP should be published on supplier websites, clearly stating it has been approved by the board of directors or equivalent management body. It must be signed off by a director, including their name, job title and the date of signature – this could be another clear statement that it has been signed and does not necessarily require a physical signature.

CRP Statement

Supplier	Aimia Foods Limited
Publication date	**25/07/2024**

Net Zero Commitment

Aimia Foods Limited is committed to achieving Net Zero emissions by 2050 across Scopes 1, 2 and 3. The commitment was made on 25/07/2024 by the board of directors and can be found on our website: https://www.aimiafoods.com/esg/

Emissions Reporting

The below table details our GHG emissions across Scopes 1 and 2, as well as select Scope 3 categories for the CY 2023 reporting period, which will be used as our baseline. Disclosures have been quantified in line with the GHG Protocol's Corporate and Scope 3 (Value Chain) Standards and conform to the required reporting methodology as defined in the Technical Standard for the completion of Carbon Reduction Plans. The operational control approach has been adopted.

Reporting period: 12 months to 31st December 2023		
Emissions		**tCO_2e**
Scope 1	Natural gas	315.3
	LPG	5.9
	Company vehicles	55.9
	Fugitive emissions	4.8
Scope 2 (LB*)	Grid electricity	962.1
Scope 3	Upstream transportation & distribution	570.5
	Waste generated in operations	10.4
	Business travel	38.1
	Employee commuting	271.6
	Downstream transportation & distribution	81.7
Total CRP-regulated emissions		**2,316.4**

*Scope 2 location-based methodology

Emissions Reduction Targets

Having recently conducted an initial, high-level screening assessment of our value chain emissions, we consider it important to improve the quality and coverage of data inputs used within our base year GHG inventory before setting a near-term emissions reduction target.

The hot spots of emissions within our value chain are currently under review as we explore metrics to work up the Scope 3 data hierarchy, gain a more accurate picture of our true climate impacts and effectively track our progress towards Net Zero.

In the next 24 months, we plan to finalise our near-term targets in line with the latest science and commit to validation by the Science-Based Targets initiative.

Carbon Reduction Projects

We are working with external consultants to develop our Net Zero strategy, conducting assessments of our GHG emissions, potential emissions reduction targets and mitigation measures across our direct operations and value chain. Additionally, we are being advised on stakeholder engagement and enhancing the transparency in our reporting, ensuring our strategy is ambitious but credible and achievable.

The table below details the measures we have implemented in the last 12 months, as well as those planned for the next 24. As this is our first year of disclosure, no year-over-year emissions abated or avoided by these initiatives have been estimated.

	Implemented	Planned
Products & services	- Moved all 73mm composites to paper-based materials - Lightweighting project on select jar lines	- Engagement with key suppliers on recyclability of sticks, pods and jar sleeves
Value chain	- Conducted initial Scope 3 screening assessment to identify hot spots of emissions within our value chain	- Improving Scope 3 data quality and coverage extracted from internal systems and government/scientific literature - Development of supplier engagement strategy on value chain emissions, accessing supplier- and product-specific emissions data and assessing alignment on climate-related issues
Operations	- Upgraded factory and office lighting to LED equivalents and fitted PIR sensors - Replaced compressor and air conditioning systems with more energy-efficient equivalents - Installation of inverter controls on pallet conveyor systems to minimise energy consumption when not in use - Submeter installations across factory areas to enhance M&T	- Appraisal of alternative energy sources, such as CHP and solar PV - Additional process and air conditioning equipment replacements - Enhanced shut-down and monitoring procedures - ECOVARDIS accreditation by July 2026

Appendix – Methodology

Category	Description	Minimum boundary	Methodology
S1&2 Operational emissions	Scope 1 covers direct emissions from company-owned or controlled sources, such as on-site fuel combustion, mobile combustion in vehicles and fugitive emission leakages. Scope 2 includes indirect emissions from imported energy sources such as electricity, steam, heat, or cooling.	N/A – all sources to be quantified and reported.	Activity data have been converted into equivalent energy and GHG emissions using emissions factors published by the UK Government in 2023. Electricity, natural gas, and LPG disclosures are based on consumption taken from supplier fiscal invoices. GHG emissions associated with Scope 2 purchased electricity have been reported using the location-based (LB) methodology, the average emissions intensity of the UK national grid in 2022-23. Company vehicle disclosures have been calculated using business mileage expense claim records. Vehicle information such as engine size and type was not held against each claim, therefore a vehicle of average size and fuel type was assumed. Fugitive emissions are estimated based on F-Gas service reports conducted on all refrigerant systems. Where virgin gas has been injected into a system, an equivalent amount of gas is assumed to have escaped to the atmosphere.
S3.4 Upstream transportation & distribution	Transportation and distribution services purchased by the reporting company in the reporting year, including inbound logistics, outbound logistics (e.g., of sold products), and transportation and distribution between a company's own facilities (in vehicles and facilities not owned or controlled by the reporting company).	The scope 1 and scope 2 emissions of transportation and distribution providers that occur during use of vehicles and facilities (e.g., from energy use) Optional: The life cycle emissions associated with manufacturing vehicles, facilities, or infrastructure.	Financial spend on logistics activities was taken from purchase ledger data and financially screened using EXIOBASE, an economic input-output database of spend-based emissions factors. Factors are in units kgCO2e/EUR2020 – as a result, all spend data must be converted from GBP to EUR and deflated to 2020 levels.

Category	Description	Minimum boundary	Methodology
S3.5 Waste generated in operations	Disposal and treatment of waste generated in the reporting company's operations in the reporting year (in facilities not owned or controlled by the reporting company).	The scope 1 and scope 2 emissions of waste management suppliers that occur during disposal or treatment. *Optional: Emissions from transportation of waste.*	UK Government emissions factors were applied to weight volumes depending on waste type and assumed destination.
S3.6 Business travel	Transportation of employees for business-related activities during the reporting year (in vehicles not owned or operated by the reporting company).	The scope 1 and scope 2 emissions of transportation carriers that occur during use of vehicles (e.g., from energy use) *Optional: The life cycle emissions associated with manufacturing vehicles or infrastructure.*	Calculated using activity data (passenger.km). UK Government emissions factors for passenger vehicles were then applied based on mode of transport (air, rail, car).
S3.7 Employee commuting	Transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by the reporting company).	The scope 1 and scope 2 emissions of employees and transportation providers that occur during use of vehicles (e.g., from energy use) *Optional: Emissions from employee teleworking.*	Benchmarked on employee headcount and the average emissions per FTE employee for the UK in 2021 (Energise white paper).
S3.9 Downstream transportation & distribution	Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company.	The scope 1 and scope 2 emissions of transportation providers, distributors, and retailers that occur during use of vehicles and facilities (e.g., from energy use). *Optional: The life cycle emissions associated with manufacturing vehicles, facilities, or infrastructure.*	Financial spend of Aimia customers on logistics activities was taken was financially screened using EXIOBASE, an economic input-output database of spend-based emissions factors.