

Business Carbon Footprint (BCF) Methodology Statement – Basis of Reporting

FY 2025/26

May 2026

Issue: 8.0



Version control

Version/revision number	Date of issue	Notes
1.0	February 2024	Document creation and publication.
2.0	May 2024	Addition of exclusions for venting and combustion of natural gas (compressors).
3.0	June 2024	Addition of comment on estimations.
4.0	June 2024	External limited assurance comments addressed.
5.0	July 2024	First updates for FY24/25 reporting year – conversion factor table updated.
6.0	January 2026	Changes for FY25/26 reporting year – conversion factor table updated with new 2025 emission factors.
7.0	March 2026	Addition of an estimated consumption methodology for FY26, using a kWh per run hour conversion factor for the St Fergus Electric Speed Drive Compressors.
8.0	May 2026	Narrative changes to address comments from external assurance

Overview

This statement summarises the reporting methodology for the National Gas (NG) business carbon footprint (BCF) for the financial year of 2025/26. The data referenced in this document is quoted and utilised for other reporting carried out by the business, including Streamlined Energy and Carbon Reporting (SECR), Task Force on Climate-related Financial Disclosures (TCFD) and license obligations required by our regulator, OFGEM. This includes the Annual Reports and Accounts (ARA), the Annual Environmental Report (AER) and Regulatory Reporting Pack (RRP) submission – Table 8.2.

Data is reported on a financial year timeframe – 1st April 2025 to 31st March 2026.

Organisational Boundary

Calculation of the National Gas BCF is based on an operational control organisational boundary (consisting of the operation of National Gas Transmission and National Gas Services) applied to our gas transmission system operations. This includes 100% of Greenhouse Gas (GHG) emissions from activities of owned or leased assets which the company has complete authority to create and apply operating policies

Within the National Gas BCF, this includes the emissions relating to National Gas Transmission and National Gas Services, for which National Gas has governance framework and operational control. Our Scope 1 and 2 data applies to National Gas Transmission Plc only and not the group and therefore excludes National Gas Metering and Premtech. We consider National Gas Metering Plc and Premtech to be a Category 15 Scope 3 Investment and their carbon emissions should be reported accordingly. For FY2025/26 this was not included in the BCF, but as reporting of Scope 3 categories increases, this will be disclosed.

Within the current regulatory reporting period (2021-2026), NGT are applying operational control to a lease for our main head office, National Grid House. As such, data for the share of the building that we occupy is the basis of our office related Environmental Action Plan targets (originating from pre-separation from National Grid). To align inclusion within reporting, this site is included within BCF reporting.



Standards and Guidance

- In accordance with the GHG Protocol – A Corporate Accounting and Reporting Standard
- Alignment to the GHG Protocol - Corporate Value Chain (Scope 3) Accounting and Reporting Standard
- Guidance from The Materiality Framework produced by Account Ability in association with BT Group and Lloyds Register Quality Assurance.
- Guidance from DEFRA Guidance on how to measure and report your greenhouse gas emissions
- Utilisation of current year DESNZ & BEIS Conversion Factors

Portfolio Changes

Following the operational separation from National Grid Group, a review of our BCF was undertaken. As a result, financial year 2022/23 was established as our carbon baseline performance year and formally communicated to Ofgem. This baseline incorporates additional methane emissions that were not previously quantified in the National Grid Group calculations, ensuring representativity of the standalone business. While some of these emissions originate from estimations or calculations rather than direct activity measurements, we deem the inclusion of these beneficial in ensuring we have a transparent and representative BCF.

In February 2023, National Gas became a legally separate entity following its separation from National Grid. Subsequent changes to data sources and collation processes mean that the methodology outlined within this statement applies to financial year 2023/24 onwards. In accordance with National Gas BCF Base Year Recalculation Standard, if there is a 15% difference in emissions in any year as compared to the baseline year, rebaselining/recalculation should be considered.

Assurance

Internal assurance:

Monthly reporting of BCF and internal review by Environment and Sustainability Team

3-Level process of review of annual data input into the Regulatory Reporting Pack (RRP) to Ofgem

External assurance:

Limited assurance by a registered auditor for every financial year

Materiality

As stated within the Greenhouse Gas Protocol, “A material discrepancy is an error (for example, from an oversight, omission or miscalculation) that results in a reported quantity or statement being significantly different to the true value or meaning”.

Our internal BCF Materiality Standard set out the materiality thresholds applicable to each emissions reporting category, with thresholds ranging between 2% and 5% depending on the category of emissions.

This threshold will be reviewed within each regulatory period based on current business context but this internal limit guides how we manage any misstatements and corrections.

The annual external limited assurance will apply an independent materiality threshold to any identified misstatements.

Restating of historical emissions

In alignment with the GHG Protocol Corporate Standard, we recognise that if the company undergoes significant structural changes including acquisitions or divestments, or our calculation methodology changes, difficulty may arise in making meaningful cross year comparison. We have therefore developed a base year emission recalculation policy detailed in the BCF Base Year Recalculation Standard.

If there are any retrospective change in figures reported via regulatory avenues, due to for example error, these discrepancies will be communicated with Ofgem. They will be restated within reporting of the following financial year.

It is beneficial to report recalculated emission data for all years between the base year and reporting year. Reporting both original and recalculated figures can provide additional transparency of the company changes. However, where it is not practicable to quantify emissions for past years due to lack of data for those years or difficulty in applying a new methodology to previous years, the company will acknowledge the change of data source without recalculation. Such acknowledgement will be made clear in any future reporting, to prevent incorrect assumptions or comparisons regarding emission performance.

Exclusion of emissions

We include data for all relevant categories of the Business Carbon Footprint, however, where data is not available or resource requirements to collate data would be high, we would assess the impact of including or excluding the category from our greenhouse gas reporting.

This may apply to the following:

- Scope 2 market-based emissions
- Scope 3 categories in order to prioritise efforts for reporting improvements.
- Where an emission source is expected to be insignificant & data is not easily accessible

The review would include assessing whether emissions from this source are likely to increase/decrease in the next 5 years, whether the emission source is a focus of reporting frameworks such as SECR, TCFD, SBTi or if there is current legislation which make the emission source important to quantify and monitor. This process is detailed within our internal “Materiality Standard”.

Assumptions

Where assumptions cannot be rectified, these are documented within our internal GHG Accounting Process Maps, which inform a consistent process in data collation. These assumptions are also summarised within this statement.

Emissions data calculated and supplied by third-party platforms is reported as provided, based on the providers methodologies and emission factors. The data is not independently recalculated; however, they are subject to internal analysis and consistency checks.

Estimations

The most accurate source of data is actuals and we seek to obtain actual activity data wherever possible. However, where data is missing an estimation is applied. This is typically based on apportioning previous actual data or developing an estimation methodology for the required item which will be detailed on the Standard Operating Procedures (SOPs).

Scope 1

National Gas Transmission's Scope 1 carbon footprint is calculated using activity-based consumption data multiplied by the relevant UK Government emission conversion factors.

Activity	Unit	Source
Energy Consumption (Excluding Electricity)	KWh	Energy Supplier Invoices and Meter Reads (as collated by bill verifier)
Transport – Direct Commercial Vehicles	Litres	Purchase of diesel and petrol using Fuel Cards for operational fleet vehicles
Transport – Business Mileage	Miles	Expensed mileage of company vehicles
Methane Fugitive Emissions: Leak Detection & Repair Programme	tCO2e	Total of most recent fugitive surveys at each compressor station and terminals. This category includes methane related emissions aligned to Ofgem's priority on methane leak detection across the Gas Networks. The assessment of the materiality of F-gas in buildings is to be undertaken during the next regulatory period (2026-2031). However, this is deemed a low priority due to methane emissions being the most significant and relevant to our Net Zero transition.
Fugitive Emissions: Pipelines and AGI's	tCO2e	Uses industry derived emissions factors based on pipeline length and number of offtakes. Emissions factors are obtained from the Marcogaz guidelines for choosing emissions factors (WG-MET-06-02). The Marcogaz guidance documents are regarded as one of the industry best practices for estimating methane emissions worldwide. AGI estimations include offtakes only to align to offtake emission factor. Excludes block valves, multijunction, compressor stations, terminals.

Venting (compressors only) & station vents	tCO ₂ e	Report produced by monitoring system and independently assured for UK ETS purposes. The system uses periodically updated NTS offtake data to calculate % methane content, therefore this varies from location and time. Standard reference conditions are used to calculate the venting quantities.
Venting (Others)	tCO ₂ e	This category includes emissions from Gas Using Devices & Maintenance and inspection vents, PIG Trap Venting and Pipeline Venting. The data sources for this category are an estimation of venting emissions from NTS assets only. This uses internally calculated emission factors, rather than estimations based on other transmission operators. PIG Trap Venting and Pipeline Venting utilise information regarding recent activity, such as emergency venting or pipeline depressurisation to complete works.
Incidents	tCO ₂ e	Quantities of incident related releases of natural gas are taken from reports input into the Incident Management System (IMS).
Diesel	tCO ₂	Meter reads/run hours used to calculate consumption by diesel standby generators and other minor combustion plant. This included from FY2023/24 and covers previous calendar year only due to meter read schedule.
Natural Gas	tCO ₂	Combustion of natural gas from gas turbine driven compressors. Report produced by monitoring system and independently assured for UK ETS purposes. An additional amount to be reported from FY2023/24 is calculated using meter reads/run hours used to calculate consumption by natural gas minor combustion plant (previous calendar year data due to meter read schedule). Biofuels are not used to power compressors.

Scope 1 Exclusions and Assumptions

Compressor Venting:

The emissions from compressor venting refers to the conversion of vented methane to tCO₂e using the 2007 IPCC Fourth Assessment Report (AR4) GWP100 of methane. Carbon dioxide released alongside the methane is deemed immaterial at 0.1% of total venting and is therefore not included in this figure.

In the case of newly built gas compressor units, venting emissions do occur during commissioning activities, this is however excluded from our BCF, as the unit is not deemed to be operational. When commissioning is completed and the unit is operationally accepted and handed over for use by Operations and the Gas System Operator, then emissions will be reported as required in the BCF. This approach aligns to the current methodology employed in our Environmental Permit reporting obligations which asks for operational data.

Fugitive Emissions:

Leak Detection and Repair related emissions includes compressor stations and terminals. It should be noted that in Year 1 of the regulatory period (FY21/22), the methodology for this category differed to that of FY22/23 onwards. In 21/22, the results of surveys for that year were used, which included the results of 7 surveys. However, the approach for 22/23 and all future years includes the most recent survey for all sites, even if not undertaken in the recent year. This provides a more representative figure, incorporating all of the relevant sites regardless of surveying cycle.

It should be noted that VOC's have not been included within BCF reporting to date. It should also be noted that the Leak Detection and Repair category relates solely to methane emissions and does not include F-gas emissions. No recent calculations have been undertaken to determine the materiality of F-gas emissions; however, these are expected to be immaterial.

We are satisfied with this approach, as there have been no SF6 loss incidents, which would be reportable to the regulator if they were to occur. In addition, SF6 equipment is hermetically sealed and subject to regular assessment as part of external environmental audits.

Company Cars & Personal Cars:

Expensed mileage in company cars does not consider plug in electric hybrid vehicles due to the distinction not being clear in the data source at present. In addition to this, there is no guarantee that the plug-in feature of the vehicle is being utilised. Therefore, all vehicles defined as hybrid utilise dual fuel hybrid vehicle emission factors, opposed to plug in hybrid factors.

For personal cars, those classified as "car" and "private car" in our expense report utilise the "medium unknown car" conversion factor. The current expensing system does not allow for more specific vehicle types to be used at present.

Vehicles categorised as "Electric - 1400cc or less" are assumed to be average battery electric vehicle. Due to the limited charging facilities on site, it is assumed that public charging facilities are utilised during business trips. Therefore, the mileage (and related tCO2e associated with this mileage) is detailed within the Scope 2 electricity emissions. At this stage, there is no way of distinguishing consumption of charging facilities at site out of total billed electricity usage. However, in the case that vehicles were charges using company charging facilities, the potential double counted consumption is assumed to be minimal at this time of few charging point being available.

Diesel

Includes standby generators/minor combustion plant and assumes complete combustion of fuel. This has not been included in the BCF previously. This data is only collected on a calendar year basis currently. It is not extrapolated, but instead the 2025 total is used for 2025/26 reporting.

Biofuels

National Gas does not transport nor consume biofuels or biomass in its operations.

Natural gas combustion

The ALERT monitoring system which provides the report for combustion of natural gas for our compressor fleet assumes complete combustion of input natural gas fuel and converts to CO2 using an oxidation factor for each gas turbine.

An additional small portion to be reported from 2025/26 is from natural gas minor combustion plant – calculated using meter reads or estimated run hours. Such emissions from the minor combustion plant have not been included in the BCF previously. This data is only collected on a calendar year basis currently. It is not extrapolated, but instead the 2025 total is used for 2025/26 reporting.

In the case of newly built gas compressor units, natural gas combustion emissions do occur during commissioning activities, this is however excluded from our BCF, as the unit is not deemed to be operational. When commissioning is completed and the unit is operationally accepted and handed over for use by Operations and the Gas System Operator, then emissions will be reported as required in the BCF. This approach aligns to the current methodology employed in our Environmental Permit reporting obligations which asks for operational data.

Incomplete Combustion

This emission source category has been excluded from reporting as we are following the primary CO₂ reporting methodology in accordance with UK ETS requirements, which assumes full fuel combustion of natural gas.

Other:

The below additional categories are being reported alongside the existing emissions from FY23/24 onwards. These include:

- Venting (Others): which includes emissions from gas using devices (such as valves and gas chromatographs), maintenance & inspection vents, PIG Trap Venting and Pipeline Venting.
- Pipeline and AGIs: calculation of the fugitive emissions from pipelines and offtakes on the NTS (excluding block valves, multijunction, compressor stations and terminals).
- Incidents: recorded releases of greenhouse gases on the NGT Incident Management System (IMS).

There are some high-level assumptions which apply to the calculations required to quantify emissions from these additional sources:

- Gas conditions are taken as standard reference conditions (at 1atm, 0°C)
- Gas composition is 90% methane (except for compressor and station venting which are taken from onsite gas analysers and updated periodically).
- Conversion from tonnes methane to tonnes CO₂e by a factor of 25. In line with other regulatory reporting.

Regarding the Venting (Others), the following assumptions and exclusions apply:

- The data for gas using devices and maintenance and inspection vents, is an estimation of venting emissions from NTS assets only and uses internally calculated emission factors. Such estimations were completed in 2012, using information such as number of assets on the network and how much these are likely to vent per year. We intend to update these emissions in the coming years to account for any changes.
- For PIG trap venting calculations, the pipeline diameter utilised is a nominal diameter, and the assumed pressure is an average of PIG runs. Standard gas conditions are assumed to convert to tCO₂e.
- Pipeline venting calculations include emergency venting and pipeline depressurisation work and assumes standard gas conditions to convert to tCO₂e.

Scope 2

National Gas Transmission's Scope 2 carbon footprint is calculated using activity-based consumption data multiplied by the relevant UK Government conversion factors.

The tCO₂e emissions resulting from purchased electricity are calculated using a location-based approach at present. This utilises the UK Government electricity conversion factor, which is representative of emissions resulting from the current fuel mix of UK power stations. As we increase the number of renewable energy tariffs, a market-based approach will be considered.

Activity	Unit	Source
Electricity Consumption	kWh	Supplier invoices, as summarised by third-party bill verifier
Electricity Generation	kWh	Supplier invoices, as summarised by third-party bill verifier
Company Car EV's	Miles	Expensed mileage of company vehicles
Fleet EV's	Miles	Fleet telematics system

Scope 2 Exclusions and Assumptions:

Mileage undertaken in company cars and fleet EV's utilise the UK Government conversion factors for EVs. Despite a small number of EV charging points at our sites, it is assumed that public charging facilities are predominately used. Any double counting is expected to be minimal and is expected to be immaterial in the context of the businesses emissions reporting.

Emissions resulting from heating/cooling are not present in National Gas's business operations and are therefore not reported.

For the FY2025/26 reporting year, electricity consumption for the Electric Speed Drive (ESD) compressors at St Fergus has been estimated due to the absence of complete and reliable metered electricity data for the period.

Estimated consumption has been derived using compressor run hours sourced from the ALERT monitoring system, multiplied by an average kWh per run hour conversion factor. This factor was developed using historical periods where both run hour data and metered electricity consumption were available for the same assets.

Scope 3

At present, NGT calculate, and report emissions associated with Category 5 (Waste Generated in Operations) and Category 6 (Business Travel). However, as of an exercise undertaken in 2023, the following categories are deemed relevant to our current business and despite currently being optional for regulatory reporting, we are keen to incorporate into our GHG inventory. This will be completed on a gradual basis so that categories can be incorporated into limited assurance and data has been reviewed over a period of time to ensure the methodology and data are as accurate as possible.

Relevant categories of indirect value chain

Category 1 – Purchased Goods and Services

This category relates to the indirect emissions resulting from the extraction, production and transportation of goods and services purchased by the company in the reporting year. Initial calculations for this category will utilise spend based data for top suppliers. This will exclude upstream emissions from energy/fuel related services which are captured in Category 3.

Category 2 – Capital Goods

Capital Goods related emissions will include indirect emissions from the extraction, production, and transportation of capital goods, calculated using spend data.

Category 3 – Fuel and energy related activities

Emissions from this category relate to the upstream emissions of purchased fuels and purchased electricity and the Transmission and Distribution (T&D) Losses from purchased electricity. This applies to the energy purchased by the company, including for office buildings, fuel for combustion plant equipment and vehicle use. The Well-To-Tank and T&D DEFRA emission factors will be utilised for this category.

Category 5 – Waste generated in operations

The waste generated in operations was calculated in 2022/23 as waste tonnage for our office and compressor sites was readily available. As Scope 3 reporting increases, this small category may be deemed immaterial with focus on larger emissions sources. At present, the waste is quantified by the tonnes produced and converted to tonnes of CO₂e using the disposal destination and most appropriate UK emission factor per waste type. Over the course of the current financial year there have been improvements to the accuracy and completeness of waste tonnage data, however, it is recognised that there is a limitation in the estimation with emission factors not directly aligning to the type of waste stream. National Gas Transmission is addressing this by applying the most relevant emissions factor from DESNZ to each waste stream. If the chosen emission factor does not exactly align with the specific waste stream an explanation of why this emissions factor was chosen has been provided.

The reporting of Vapes is excluded from the total waste reported due to the total weight of this waste stream being 0.0132% of total office waste and 0.00036037% of all waste reported, deeming it immaterial to this category's carbon footprint. Vapes are recorded only at the Warwick office and the separate collection of these are part of National Grid collection scheme.

Activity	Unit	Source
Waste from operational sites	Tonnes	Data collated from waste contractor's summary reports. This category includes waste from our compressor site operations. Project waste from construction is not included as it is within the scope of works of main works contractors. However, we closely monitor our construction waste tonnage, and it is disclosed in our Annual Environmental Report as required by Ofgem.
Waste from offices	Tonnes	Data collated from waste contractor's summary reports.

Category 6 – Business Travel

Scope 3 business travel currently includes the below transport modes.

Activity	Unit	Source
Business Travel - Private Vehicles	Miles	Expensed mileage of business travel in personal cars. Uses fuel and engine size type DESNZ conversion factors available at the time of reporting publication with updated emissions factors applied to months following reporting period after publication of latest years emissions factors from DESNZ.
Business Travel – Air	tCO2e	Report provided by travel booking company. Uses DESNZ conversion factors available at the time of the booking, current year conversion factors applied to months following the publication (usually around July).
Business Travel - Rail	tCO2e	Report provided by travel booking company. Uses DESNZ conversion factors available at the time of the booking, current year conversion factors applied to months following the publication (usually around July).
Business Travel – Hire Cars	tCO2e	Report produced by contracted hire car company. Use of conversion factors used by Enterprise Hire car at the time of reporting publication with updated emissions factors applied to months following reporting period.

Category 7 – Employee Commuting

Initially, the methodology for employee commuting will be based on average emissions from annuals surveys. The survey considers distance and mode of transport used to calculate emissions from typical commute from home to work per week. The average emissions of homeworking days will be applied to the number of hybrid working employees. The average across the survey respondents will be applied to entire employee count and future surveys will be undertaken in the future to revise this. We hope to include this data into our reporting in the coming years.

Category 15 - Investments

National Gas Metering is an investment of National Gas and not within operational control of National Gas Transmission. The Scope 1 and 2 data of National Gas Metering will be collated at the end of every financial year and reported under this category.

Excluded Categories

The current relevance of excluded categories will be reviewed annually in relation to current guidance and business changes.

- Category 4 – Upstream transport & distribution: Activity not undertaken; no products sold
- Category 8 – Upstream Leased Assets: Not relevant at present, accounted for within Scope 1 and 2
- Category 9 – Downstream Transportation and Distribution: No downstream transportation of products sold by the company
- Category 10 – Processing of sold products: No processing of intermediate products sold in business value chain
- Category 11 – Use of sold products (end use of goods and services): currently not deemed relevant, but to be reviewed in coming years regarding downstream emissions associated with the “service” of natural gas transmission via the NGT network
- Category 12 – End-of-life treatment sold products: No sold products to be disposed of
- Category 13 – Downstream leased assets: No downstream leased assets at present.
- Category 14 – Franchises – No franchises at present

Conversion Factors

Table of emission factors used for BCF.

Data Category	Unit	Type	CF (for kgCO ₂ e) 2025/26	Source
Energy Consumption (Excluding Electricity)	kWh	Gross CV kWh. Standard natural gas received through the gas mains grid network in the UK, containing limited biogas	0.18296	DESNZ 2025 Conversion Factors
Transport – Direct Commercial Vehicles	litres	Diesel (average biofuel blend) Petrol (average biofuel blend)	Diesel: 2.57082 Petrol: 2.06916	DESNZ 2025 Conversion Factors
Transport – Company Cars	miles	Passenger Vehicles: Small car: • Petrol/LPG/CNG - up to a 1.4-litre engine • Diesel - up to a 1.7-litre engine	Petrol: 0.23027 Diesel: 0.23078 Hybrid: 0.18368	DESNZ 2025 Conversion Factors
Transport – Company Cars	miles	Passenger Vehicles: Medium car: • Petrol/LPG/CNG - from 1.4-litre to 2.0-litre engine • Diesel - from 1.7-litre to 2.0-litre engine	Petrol: 0.28121 Diesel: 0.27639 Hybrid: 0.18869	DESNZ 2025 Conversion Factors
Transport – Company Cars	miles	Passenger Vehicles: Large car: • Petrol/LPG/CNG - 2.0-litre engine + • Diesel - 2.0-litre engine +	Petrol: 0.43175 Diesel: 0.33808 Hybrid: 0.25184	DESNZ 2025 Conversion Factors
Transport – Company Cars	miles	Passenger Vehicles: Unknown	Small car: 0.23049 Medium car: 0.27877 Large car: 0.36495 Unknown: 0.26915	DESNZ 2025 Conversion Factors
Fugitive Emissions – Leak Detection and Repair	kg	Methane GWP – as of 2022	25 GWP	DESNZ 2022 Conversion Factors (within Refrigerant & Other) (as per Kyoto Protocol)
Fugitive Emissions – Pipelines and AGI's estimated	kg	Methane GWP – as of 2022	25 GWP	DESNZ 2022 Conversion Factors (within Refrigerant & Other) (as per Kyoto Protocol)
Venting (compressors only & station vents)	kg	Methane GWP – as of 2022	25 GWP	DESNZ 2022 Conversion Factors (within Refrigerant & Other) (as per Kyoto Protocol)
Venting (others)	kg	Methane GWP – as of 2022	25 GWP	DESNZ 2022 Conversion Factors (within Refrigerant & Other) (as per Kyoto Protocol)
Incidents	Tonnes/kg	Methane GWP – as of 2022	25 GWP	DESNZ 2022 Conversion Factors (within

				Refrigerant & Other) (as per Kyoto Protocol)
Diesel	litres	Estimated usage converted to tCO ₂ e	CO ₂ = Run Hours x Max Net Thermal Input x 3600/1000000 x EF X OF (EF being 74.9375037808179 tCO ₂ /TJ)	The UK Greenhouse Gas Inventory carbon emission factors and calorific values
Natural Gas	tonnes	As per ETS Requirements	Oxidation factor and emission factor for Natural Gas	The UK Greenhouse Gas Inventory carbon emission factors and calorific values
Electricity Consumption	kWh	Emissions associated with the generation of electricity at a power station. Not including transmission and distribution.	0.17700	DESNZ 2025 Conversion Factors
Company Car EV's	miles	Average Battery Electric Vehicle	0.05894	DESNZ 2025 Conversion Factors
Fleet EV's	miles	Class I Van Electric Battery Vehicle	0.05534	DESNZ 2025 Conversion Factors
Hazardous Waste: Diverted	Tonnes	Assumed to be combustion commercial and industrial waste as know the stream is non landfill		DESNZ 2025 Conversion Factors
General Waste (Landfill)	Tonnes	Assumed to be landfill household residual waste	497.24244	DESNZ 2025 Conversion Factors
General Waste (Incinerated)	Tonnes	Assumed to be combustion household residual waste	4.68568	DESNZ 2025 Conversion Factors
General Waste (aerobic digestion)	Tonnes	Assumed to be AD Organic: mixed food and garden waste	8.98311	DESNZ 2025 Conversion Factors
General Waste (Recycled)	Tonnes	Assumed to be Closed-loop Paper and board: mixed	4.68568	DESNZ 2025 Conversion Factors
Wood Waste (Recycled)	Tonnes	Closed-loop wood	4.68568	DESNZ 2025 Conversion Factors
Metal Waste (Recycled)	Tonnes	Closed-loop metals	1.00835	DESNZ 2025 Conversion Factors
Mixed Recycling (Recycled)	Tonnes	Assumed to be closed loop paper and board: mixed	4.68568	DESNZ 2025 Conversion Factors
C&D Waste (Recycled)	Tonnes	Assumed to be open loop average construction	1.00835	DESNZ 2025 Conversion Factors
C&D Waste (Incinerated)	Tonnes	Assumed to be combustion average construction	4.68568	DESNZ 2025 Conversion Factors
Cardboard Waste (Recycled)	Tonnes	Assumed to be closed loop paper and board: mixed	4.68568	DESNZ 2025 Conversion Factors
Paper/Confidential Waste (Recycled)	Tonnes	Closed loop paper and board: paper	4.68568	DESNZ 2025 Conversion Factors

Solids, Sewage and Oily Water (Recycled)	Tonnes	No conversion factor for this waste type, but the waste contractor specifies as recycled. Therefore, the most common conversion factor for open and closed loop across the waste streams is utilised.	4.68568	DESNZ 2025 Conversion Factors
IT Waste (Recycled)	Tonnes	Open loop WEEE - mixed	4.68568	DESNZ 2025 Conversion Factors
Business Travel - Air	km per passenger	Passenger.km with RF.	Varied depending on Haul and Class of flight	DESNZ 2025 Conversion Factors
Business Travel - Rail	km per passenger	Passenger.km	National Rail –0.03546 International Rail – 0.00446 Light Rail and Tram – 0.02860 London Underground – 0.02780	DESNZ 2025 Conversion Factors
Business Travel – Hire	miles	Average calculation of specific vehicles	Calculated by hire car provider	Company/vehicle specific

Relevant contacts

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