



**ESSENTRA BASIS OF
REPORTING 2022:
SUSTAINABILITY DATA**

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Document Control

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Purpose of this document

The purpose of this document is to outline the definitions, approach and scope used for sustainability data collection and reporting, and forms the basis for the assurance of the sustainability data published in our annual report.

Organisational Boundary

Sustainability data is collected and reported on within our organisational boundary. Essentra defines its organisational boundary on an operational control basis, and our emissions, waste and water are reported on this basis.

Essentra Group reporting 2019-2022

For the outgoing Group reporting from 2019-2022, sites included in the reporting for are those that constitute 99% of Essentra's overall electricity consumption within our operational control, in all three divisions of Essentra for the full periods where these sites were part of Essentra operations. For Packaging sites, this is up to point of sale at end of September 2022, and for the Filters division, up to point of sale at end of November 2022. This threshold criteria for energy was used as the reporting threshold for other site based environmental data such as water, waste and fugitive emissions of refrigerants.

Essentra Components reporting 2019-2022

For the continuing Components business from 2019-2021, it includes the Components sites which were within the top 99% electricity consuming sites of Group sites, and as per the GHG protocol guidance for acquisitions, a recalculation of the emissions, energy and water data to incorporate Hengzhu into the historical data. The 2022 data includes all Components sites within Essentras operational control, including Hengzhu.

Setting of Baseline and Restating of data

Essentra's baseline year for scope 1 and 2 emissions, materials from sustainable sources and waste is 2019. For scope 3 emissions the baseline is 2022.

Data will be restated in the annual report for previous years when there is a material structural change to the business such as the disposal of the packaging and filters business divisions in 2022. This materiality is set at >5%. For changes below this 5% threshold, such as the acquisition of a small distribution business, we may not restate the baseline but commentary may be provided in the narrative.

Data will also be restated in the annual report for previous years when there is a change in methodology or when there has been a significant and material increase in accuracy (e.g. refined estimation or calculation methodologies).

Reporting Boundaries

We report annually in line with our annual report financial year, January to December. We report against a range of sustainability performance measures, and within these measures there is sometimes the need for estimations and assumptions.

For Scope 1 and 2 emissions Essentra aligns to the greenhouse gas protocol reporting standard, and the guidance for scope 2 emissions reporting

For scope 3 emissions Essentra aligns to the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

Emissions , water, waste, polymers from sustainable sources and energy data is reported at a site level, and rolled up into region, and overall business reporting.



Emission factors

Essentra measures and reports on emissions from the following greenhouse gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and hydrofluorocarbons (HFCs). These emissions are converted into and reported as a single figure carbon dioxide equivalent (CO₂e). The emissions factors and conversion factors used are from the following sources:

Performance Measure	Region	Emissions Factor Data Source	Updated
Scope 1 fuels	Global	UK Government conversion factors	Annually
Scope 2 electricity (location based)	Global	IEA emission factor set	Annually
Scope 2 electricity (market based)	Globally where there is evidence of renewable energy purchase	Supplier provided factors	Annually
Scope 2 electricity (market based)	Europe	AIB Residual Mixes and European Attribute Mix	Annually
Scope 2 electricity (market based)	United States	EPA Emissions & Generation Resource Integrated Database (eGRID)	Annually
Scope 2 electricity (market based)	Rest of world	IEA emission factor	Annually
Scope 3	Global	Various and detailed within each category in this document.	Periodically as data sets become available

Energy conversion factors

Fuel Calorific factors are used to convert fuel data that is reported in volumetric or mass units by sites. These are taken from UK Government conversion factors for company reporting of greenhouse gas emissions published annually by the Department for Business, Energy & Industrial Strategy (BEIS).

Data collection and storage

Data is collected from Essentra's financial systems, invoices internal record keeping and supplier information. Energy, water, scope 1 and 2 emissions and waste data is stored in our Enabler system. Scope 3 and materials from sustainable sources data is stored internally on spreadsheets.

Data Hierarchy

Data is collected in order of the following hierarchy:

Data Source Hierarchy	
1. Invoices	Invoices should be provided by energy/water companies with actual usage defined.
2. Meter readings	For data where a meter is available. A meter reading is to be taken on at least a monthly basis, as close to last day of the month as possible.
3. Emails or other evidence	<p>This can be anything which provides an audit trail as to how the primary data was calculated. This should only be used if meter readings or invoices are not attainable.</p> <p>Example - when electricity consumption information is provided directly from the landlord or management company.</p>
4. Estimations	Estimations are only used if it is not possible to obtain data via any of the three options above.



Calculation Methodology

Scope 1 and 2 Emissions			
Indicator	Definition	Calculated methodology	Standard Unit
Total Scope 1 CO₂e	The total amount of CO ₂ e from all scope 1 fuel sources	Sites report their fuel use which is converted to CO ₂ e using the UK Government conversion factors	CO ₂ e
Total Scope 2 CO₂e Location	The total amount of CO ₂ e from electricity using location based method	Sites report their electricity use which is converted to CO ₂ e using the IEA emissions factors	CO ₂ e
Total Scope 2 CO₂e Market	The total amount of CO ₂ e from electricity using market based method	Sites report their electricity use which is converted to CO ₂ e using the GHG protocol market based method, whereby electricity from renewable sources is reported as zero, and non- renewable electricity is converted to CO ₂ e using the relevant regions emissions factors	CO ₂ e
Energy			
Indicator	Definition	Calculated methodology	Standard Unit
Total electricity consumed	The total amount of electricity used on site, including renewable sources.	Where there is no contractual evidence showing that the electricity used at a site is renewable, the electricity is classed as non-renewable	MWh
Renewable electricity consumed	The amount of renewable electricity use on site, either purchased or generated on site.	Where there is contractual evidence showing that the electricity used at a site is supported by electricity attribute certificates or unbundled certificates it is classed as renewable.	MWh
Natural gas consumed	The amount of natural gas used on site for heating.	Natural gas is reported by sites in various units (m ³ /ccf/cf) then converted to MWh using the UK Government conversion factors.	MWh
Total fuel	The amount of Liquid Petroleum Gas , diesel and petrol used for transport	Total fuel use for transport is reported by sites in local units (litres/m ³) then converted to MWh using the UK Government conversion factors	MWh

Refrigerant gases

Indicator	Definition	Calculated methodology	Standard Unit
Replacement of full refrigerant gas during service (no leaks)	The amount of refrigerant gas replaced	Data is entered by sites in the unit of relevant gas (i.e. kg) and converted to CO _{2e}	CO _{2e}
Refill of refrigerant gas due to leak	The amount of refrigerant gas refilled	Data is entered by sites in the unit of relevant gas (i.e. kg) and converted to CO _{2e}	CO _{2e}

Water

Indicator	Definition	Calculated methodology	Standard Unit
Water drawn	Amount of water sourced from municipal water supply, groundwater, rainwater or other source.	Water consumption is reported by sites in local units and converted to M ³	M ³
Water discharge	Amount of water discharged from the site into storm water drains and sewers.	<p>Water discharge is reported by sites in local units and converted to M³ If the site does not have flow meters to measure discharge, the same figure is used as water drawn.</p> <p>For all sites that have storage tanks, water discharge is calculated by removing the volume of liquid waste (such as solvents dissolved in water) stored for removal by hazardous waste company.</p>	M ³

Solid and Liquid Waste

Indicator	Definition	Calculated methodology	Standard Unit
Solid waste recycling	The quantity of solid waste that is sent to a third-party re-processor for recycling.	The weight of waste segregated by destination type is reported by sites	kg
Solid waste recovery, including incineration with energy recovery	The amount of solid waste that is recovered, such as incinerated to produce energy by a waste contractor.	The weight of waste segregated by destination type is reported by sites	kg
Solid waste Incineration without energy recovery	The amount of solid waste that is incinerated without recovering energy from the burning process.	The weight of waste segregated by destination type is reported by sites	kg
Solid waste landfill	The amount of solid waste that is sent to landfill as the final destination.	The weight of waste segregated by destination type is reported by sites	kg
Liquid waste recycling	The quantity liquid waste that is sent to a third-party re-processor for recycling. (Do not include water that is discharged to sewers or drains).	The weight of waste segregated by destination type is reported by sites	L
Liquid waste recovery, including incineration with energy recovery	The amount of liquid waste that is recovered, such as incinerated to produce energy by a waste contractor.	The volume of waste segregated by destination type is reported by sites	L
Liquid waste incineration without energy recovery	The amount of liquid waste that is incinerated without recovering energy from the burning process.	The volume of waste segregated by destination type is reported by sites	L
Liquid waste landfill	The amount of non-hazardous liquid waste that is sent to landfill as the final destination.	The volume of waste segregated by destination type is reported by sites	L

Sustainable Materials

Indicator	Definition	Calculated methodology	Standard Unit
% of Polymers from Sustainable Sources	The percentage of resins procured in the reporting year that is classed as a sustainable material (recycled content or biopolymer)	The commodity manager for resins maintains a record of all polymers bought throughout the year, and which of these are classed as sustainable	%



Scope 3 emissions

Essentra started reporting scope 3 emissions in 2021, after conducting a screening to determine each categories materiality. The scope 3 inventory uses financial data, activity data and material specific data. The inventory is updated annually using a hybrid model combining primary activity based data and spend data.

Category 1: Purchased Goods and Services			
Description	Description: The emissions relating from the extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year.		
Calculation Status	Calculated, hybrid method	Screening conclusion	Highly significant
Rationale	This is a material source of scope 3 emissions in Essentra's value chain.		

Scope 3 emissions

Sub-categorised into three categories based on data availability:

- **Raw Material** - This includes all raw resin and metal materials purchased during the reporting year

Data Type	<ul style="list-style-type: none"> - Weight of procured Resin [Kg] within the reporting year - Weight of procured metals [Kg] within the reporting year
Source	<ul style="list-style-type: none"> - Internal data systems (bill of materials) - Goods invoices

- **Factored Goods** - This includes all finished goods purchased during the reporting year

Type	Sum of spend [£] on Factored Goods procurement within the reporting year
Source	<ul style="list-style-type: none"> - Internal data systems (bill of materials) - Goods invoices

- **Non-production related goods and services** - All indirect goods and services procured including IT, consultancy services, office equipment etc

Type	Sum of spend [£] on Factored Goods procurement within the reporting year
Source	Internal data systems (ERP systems)

Calculation Methodology

Raw Material

Calculation method: physical units average data method

Description: Emissions from goods and services by collecting data on the mass (e.g., kilograms) or other relevant units of goods or services purchased and multiplying by the relevant (e.g., industry average) emission factors (e.g., average emissions per unit of good or service).

Methodology:

- Resin is categorized into plastic types based on the description
- A DEFRA (2022) plastic type emissions factor is applied to the relevant plastic type in question
- If the description is unclear an average plastic emissions factor is applied

Weight of raw material by type [kg] x Industry average emissions factor [CO₂e]

Factored Goods

Calculation method: spend based average data method

Description: Emissions for goods and services by collecting data on the economic value of goods and services purchased and multiplying it by relevant emission factors (e.g., average emissions per monetary value of goods).

Methodology

- Factored Goods are categorised into 3 sub-categories:
 - Protection
 - Electrical
 - Hardware
- Spend for each sub-category is calculated and a category-specific EEIO emissions factor applied

Total procurement spend on Factored goods [\$] x EEIO database emissions factor [kgCO₂e USD]

Non-production-related Goods

Calculation method: spend based average data method

Description: Estimates emissions for goods and services by collecting data on the economic value of goods and services purchased and multiplying it by relevant secondary (e.g., industry average) emission factors (e.g., average emissions per monetary value of goods).

Methodology:

- Non-production goods and services spend is allocated into sub-categories as per the procurement standard
- Spend for each indirect sub-category is calculated and a category-specific EEIO emissions factor is applied

Total procurement spend on non-production goods and services [\$] x EEIO database emissions factor [kgCO₂e USD]

Category 2: Capital Goods

Description	This category includes all upstream (i.e., cradle-to-gate) emissions from the production of capital goods purchased or acquired by the reporting company in the reporting year. Emissions from the use of capital goods by the reporting company are accounted for in either scope 1 (e.g., for fuel use) or scope 2 (e.g., for electricity use), rather than in this scope 3 emissions category.		
Calculation Status	Calculated, spend based	Screening conclusion	Moderately significant
Rationale	This is not a highly significant source of scope 3 emissions in Essentra's value chain, and as described in the Scope 3 guidance, purchase of capital goods can be difficult to segregate from the purchased goods and services category. Given all our spend data (which includes purchases of capital goods) is captured in the same data sources as for category 1, emissions related to purchases of capital goods are only reported separately here, when the procurement taxonomy attributes spend as capital goods. This varies from our accounting approach which capitalises spend that may be classified otherwise in the procurement taxonomy but results in less opportunities for errors or double counting.		

Calculation Methodology

Description: Estimating emissions for goods by collecting data on the economic value of goods purchased and multiplying by EEIO emission factors (e.g., average emissions per monetary value of goods).

Methodology:

- Capital Spend is allocated as per the procurement standard
- Spend for each Capital spend sub-category is calculated and a category-specific EEIO emissions factor is applied

Total spent for acquired capital goods within a reporting year [\$] x emissions factor [kgCO₂e \$]



Category 3: Fuel and Energy Related Activities

Description	Emissions related to the production of fuels and energy purchased and consumed by the reporting company in the reporting year that are not included in Scope 1 or Scope 2 disclosures including: <ul style="list-style-type: none"> Upstream emissions of purchased fuels: extraction, production, and transportation of fuels consumed Transport and Distribution (T&D) losses: the emissions from energy lost during transmission and distribution Upstream CO₂e emissions of purchased electricity: extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling 		
Calculation Status	Calculated , Physical unit average data method	Screening conclusion	Medium significance
Rationale	This category is of medium significance in Essentra's value chain, and consumption of fuels and energy represent a highly material contribution to our scope 1 and 2 operating emissions; and so the associated scope 3 emissions are therefore also of interest.		

Data sources

Type	Total quantities of electricity, steam, heating, and cooling purchased and consumed per MWh, broken down by supplier, grid region, or country.
Source	Essentra's HSE data management system (Enabler)

Calculation Methodology

Calculation method: physical units average data method

Upstream emissions of purchased fuels

- Calculate total fuel usage per fuel type (Natural Gas, Diesel, LPG and other fuel)
- In cases where data for natural gas is unavailable, an average consumption based on building type and size is determined and used to calculate emissions, for completeness and transparency.
- Assign a relevant emissions factor from DEFRA emissions factors for corporate accounting document

Upstream CO₂e emissions of purchased electricity

- Total Electricity consumption is calculated excluding sites procuring renewable energy
- In cases where electricity data is unavailable, average consumption based on building type and size is determined and used to calculate emissions , for completeness and transparency.
- Site electricity consumption is divided into consumption per country based on site location
- Apply relevant country specific emissions factor provided by the International Energy Agency

Transport and Distribution (T&D) losses

- Total electricity consumption is calculated including the sites procuring renewable energy
- In cases where electricity data is unavailable, average consumption based on building type and size is determined and used to calculate emissions , for completeness and transparency.
- Site electricity consumption is divided into consumption per country based on site location
- A relevant country specific emissions factor provided by the International Energy Agency is used

Category 4: Upstream Transport and Distribution

Description	<p>Because the Scope 3 Standard categorises scope 3 emissions as upstream or downstream on the basis of financial transactions, this category includes emissions from the transport of our products where freight costs are covered by Essentra (in vehicles and facilities not owned or controlled by Essentra) , as well as purchased transport services for our operations which includes inbound logistics, outbound logistics and transportation and distribution between our own facilities (in vehicles and facilities not owned or controlled by Essentra).</p> <p>Exclusions: Emissions from the transport of materials and other process inputs to our operations where spend data is not available (i.e. transport costs are incorporated into the supplier price) are excluded. These emissions are likely to be captured under the Purchased goods and services category (category 1).</p>		
Calculation Status	Calculated , spend based average data method	Screening conclusion	Highly significance
Rationale	A material source of scope 3 emissions in Essentra's value chain		

Data sources

Type	Amount spent on transportation by type (e.g. road, rail, air, barge), using market values (e.g., dollars) – Freight EMEA, AMERS & APAC supplier spend cube
Source	Internal data systems (ERP system)

Calculation Methodology

Calculation method: Spend-based average data method

The spend-based methodology is applied due to data limitations restricting the use of the distance-based method at present, however as continuous improvement it is planned to source activity data for this category.

Methodology

- Supplier spend cube is received from the Procurement team
- A primary transport mode is assigned to each supplier spend figure
- Total spend on each transport mode is determined
- A secondary emissions factor is applied to calculate the emissions (tCO_{2e}) related to 3rd party freight and transportation

Transport mode sum

= (Amount spent on transportation by type () x relevant EEIO emission factor ())

Category 5: Waste Generated in operations

Description	<p>This category includes the emissions generated from third-party disposal and treatment of waste generated in all Essentra sites. Information on waste end destination is collected for all sites within Essentra’s operational control. For sites where the activity is not in Essentra’s operational control or data is unavailable, an estimate based on building type and size is applied for completeness and transparency. The estimates represent 1% of the dataset and we are continually improving the data set to reduce the number of estimates.</p> <p>Exclusions: Water discharge or the emissions from transportation of waste in vehicles operated by a third party are not in the scope of this category</p>		
Calculation Status	Calculated , spend based average data method	Screening conclusion	Insignificant
Rationale	<p>This category does not significantly contribute to Essentra's total Scope 3 emissions, however as we routinely measure volumes of waste across all our operations this category is included as the emissions are of interest.</p>		

Data sources

Type	Waste produced (in Kg/Litres) and type of waste generated in operations
Source	Essentra’s Health, Safety and Environmental data management system (Enabler)

Calculation Methodology

Calculation method: physical unit average data method

Methodology:

- Solid waste and liquid waste data for each waste type (Recycling, Recovery, Incineration and Landfill) is exported from Essentra’s HSE data management system (Enabler)
- Total sum of waste sent for Recycling, Recovery, Incineration and Landfill are calculated for both Solid Waste and Liquid Waste
 - A 1:1 conversion unit is used to convert total liquid waste for each waste treatment method from L to Kg
- Waste type-specific and waste treatment-specific emission factors produced by DEFRA each year

Σ (waste produced (Kg) × waste type and waste treatment specific emission factor(kg CO₂e / tonne or m³))

Category 6: Business Travel

Description	<p>This category includes emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars.</p> <p>Exclusions: Emissions from business travellers staying in hotels are not included within this reporting boundary.</p> <p>Emissions from transportation of employees to and from work are reported in Category 7.</p>		
Calculation Status	Not calculated	Screening conclusion	Low significance
Rationale	<p>This is not a material source of scope 3 emissions in Essentra's value chain, and has not been calculated. Although not material, for completeness and transparency this category is part of our continuous improvement to plan to complete in 2023</p>		

Category 7: Employee Commuting

Description	<p>This category includes emissions from the transportation of employees between their homes and their worksites.</p> <p>Exclusions: Emissions from teleworking (i.e., employees working remotely) is not included in this category</p>		
Calculation Status	Not calculated	Screening conclusion	Low significance
Rationale	<p>This is not a material source of scope 3 emissions in Essentra's value chain, and has not been calculated. Although not material, for completeness and transparency this category is part of our continuous improvement to plan to complete in 2023</p>		

Category 8: Upstream Leased Assets

Description	<p>Upstream Leased Assets category includes emissions from the operation of assets leased by Essentra in the reporting year and not already included either through operational control of activities or estimation of activities in the reporting of Essentra's Scope 1 and 2 emissions inventories</p>		
Calculation Status	Not calculated	Screening conclusion	Low significance
Rationale	<p>An emissions figure is not calculated for this category as where Essentra has leased upstream assets, an estimation methodology has been applied to include the energy consumption of these assets into our scope 1 and 2 emissions. This assessment will be periodically reviewed.</p>		

Category 9: Downstream Transport and Distribution

Description	This category includes emissions that occur in the reporting year from transportation and distribution of sold products in vehicles and facilities not owned or controlled by the reporting company. Because the Scope 3 Standard categorises scope 3 emissions as upstream or downstream on the basis of financial transactions, this category includes emissions from the transport of our products where freight costs are not covered by Essentra.		
Calculation Status	Not calculated	Screening conclusion	Low significance
Rationale	An emissions figure is not calculated for this category as outbound transportation and distribution services that are purchased by the Essentra are excluded from category 9 and included in category 4 (Upstream transportation and distribution) as per the Scope 3 standard. In addition, the initial screening process found that our operations do not include instances where a third party pays for the downstream freight costs, this assessment will be periodically reviewed.		

Category 10: Processing of sold products

Description	Intermediate products sold by Essentra are defined as requiring further Processing, Transformation, and/or Inclusion in another product before use. Exclusions: this excludes factored goods as these products are deemed to be final once finished at Essentra premises.		
Calculation Status	Not calculated	Screening conclusion	Low significance
Rationale	An emissions figure is not calculated for this category as this is not a material source of scope 3 emissions in Essentra's value chain. This assessment will be reviewed in 2023.		

Category 11: Use of Sold Products

Description	Emissions from the end use of goods and services sold by Essentra in the reporting year.		
Calculation Status	Not calculated	Screening conclusion	Not relevant
Rationale	An emissions figure is not calculated for this category as our products do not consume energy. This assessment will be periodically reviewed.		

Category 12: End-of-life treatment of sold products

Description	Emissions from the waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life. For Essentra this comprises of total mass of manufactured products from the point of sale. Exclusions: factored (finished) goods are not included, nor is total mass of sold packaging.		
Calculation Status	Calculated, physical unit average data method	Screening conclusion	Not significant
Rationale	Although not a material category, an emissions figure is calculated for this category as it aligns to Essentra's sustainability key KPIs on waste and emissions. This assessment will be periodically reviewed.		

Data sources

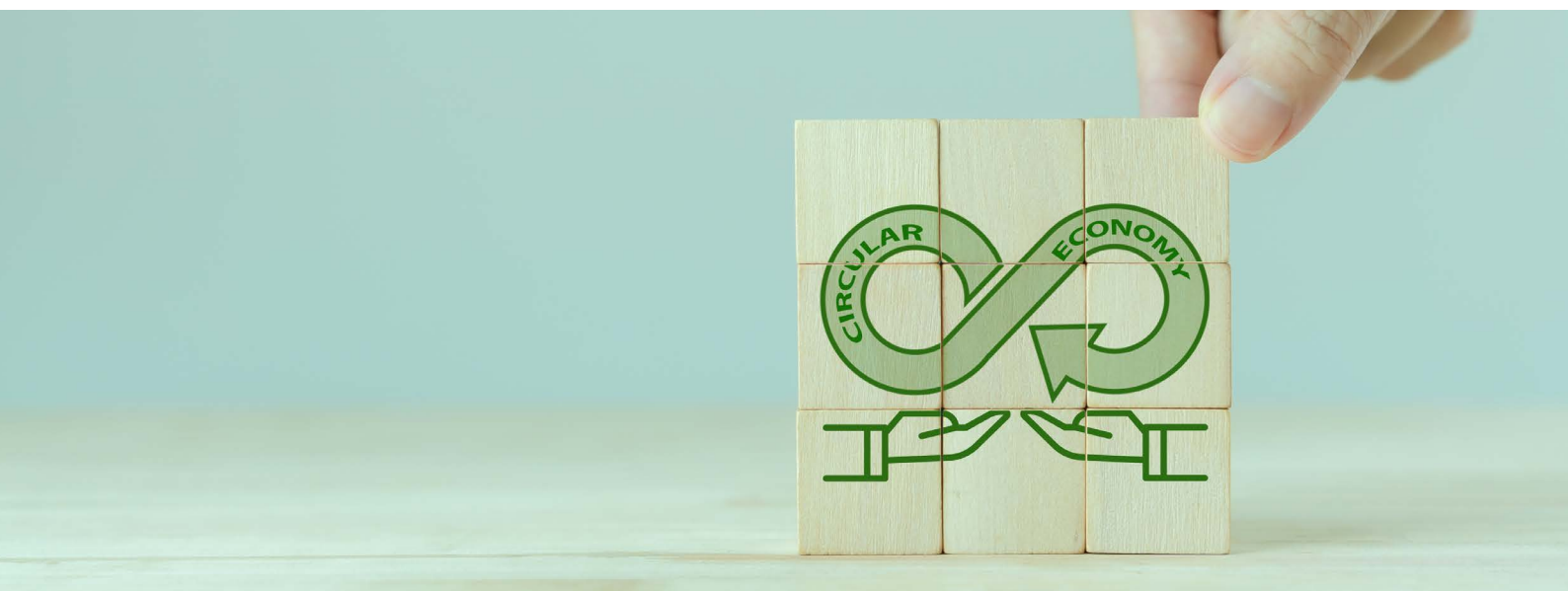
Type	Mass of sold products [Kg]
Source	<ul style="list-style-type: none"> - Resin procurement tracking document - ERP system exports

Calculation Methodology

Methodology:

- Sales team advised on the final use of Essentra products i.e. % of products sold to each industry method from L to Kg
- Based on the end use of Essentra products, the end-of-life treatment method were prescribed based on sector and regional-trends trends (see Appendix)

$$\Sigma (\text{total mass of manufactured products sold (kg)} \\ \times \% \text{ of total waste being treated by waste treatment method} \\ \times \text{emission factor of waste treatment method (kg CO}_2\text{e/kg)})$$



Category 13: Downstream Leased Assets

Description	Emissions from the operation of assets owned by Essentra (lessor) and leased to other entities in the reporting year, not included in scope 1 and scope 2.		
Calculation Status	Not calculated	Screening conclusion	Not Relevant, Not significant
Rationale	An emissions figure is not calculated for this category as we do not currently have any downstream leased assets. This assessment will be periodically reviewed.		

Category 14: Franchises

Description	Emissions from the operation of franchises in the reporting year, not included in scope 1 and scope 2 reported by franchisor.		
Calculation Status	Not calculated	Screening conclusion	Not Relevant, Not significant
Rationale	An emissions figure is not calculated for this category as we do not currently have any franchises. This assessment will be periodically reviewed.		

Category 15: Investments

Description	Emissions associated with the operation of the reporting company's investments (including equity and debt investments and project finance) in the reporting year, not already included in scope 1 or scope 2.		
Calculation Status	Not calculated	Screening conclusion	Not Relevant, Not significant
Rationale	An emissions figure is not calculated for this category as we do not currently have any applicable investments. This assessment will be periodically reviewed.		

Assurance

Our Scope 3 emissions will be externally assured on an annual basis by independent auditors, to ISAE 3000 standards. This will result in an assurance statement which will be available in our annual reports and external disclosures

WHY ESSENTRA?

**FREE
SAMPLES**

**FREE
CADs**

**LOCAL
STOCK**

**FAST
DISPATCH**

**LOCAL
TEAM**

**OVER
45,000
PRODUCTS**

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