

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

Welcome

At Albert Bartlett, sustainability is fundamental to how we grow, produce and supply food for the long term. As a family business with deep roots in farming and food production, we recognise both our responsibility and our opportunity to take meaningful action on climate change while continuing to grow our business and support the communities and supply chains we depend on.

This report sets out our greenhouse gas (GHG) emissions performance for the 2024–25 financial year and tracks our progress against our science-based targets. Our near-term targets, validated by the Science Based Targets initiative, commit us to reducing absolute Scope 1 and 2 emissions by 42% by 2030, alongside equivalent reductions across key Scope 3 categories and our Forest, Land and Agriculture (FLAG) emissions. These targets are aligned with a 1.5°C pathway and reflect the scale of change required across our operations and value chain.

During the reporting year, our business continued to grow significantly. Since our 2020–21 baseline, group manufactured volumes have increased by 22% for fresh potatoes, and 76% for added value products. As a result, our absolute Scope 1 and 2 emissions increased by 45% compared to the baseline. While this highlights the challenge of decoupling growth from emissions, it is encouraging that we have reduced our Scope 1 and 2 emissions intensity per £m of revenue by 23% over the same period. This demonstrates that our investments in energy efficiency, operational improvements and better energy management are delivering results.

We continue to make progress through our Net Zero Transition Plan, supported by ISO 50001 Energy Management certification across our major sites. In 2025 alone, we reduced LPG use for heating at our Airdrie site, expanded the use of electric forklifts, trialled electric heavy goods vehicles within our logistics fleet, and advanced major renewable energy projects, including rooftop solar installations in the UK and Jersey. These initiatives are essential steps as we work towards our ambition of achieving net zero by 2040.

Scope 3 emissions remain our most significant challenge, accounting for the majority of our total footprint. In 2024–25, total Scope 3 emissions increased in absolute terms due to higher volumes of purchased ingredients, packaging and transport. However, we achieved a 27% reduction in Scope 3 emissions intensity per £m of revenue compared to our baseline year. We also delivered a 5.3% year-on-year reduction in emissions from purchased potatoes, reflecting the strength of collaboration with our growers and the impact of improved data and targeted interventions.

A key focus of the year was the launch of our Sustainable Procurement Strategy. By engaging suppliers on carbon foot printing, sustainable agriculture, waste reduction and energy performance, we are beginning to see tangible progress. In 2025, 31% of our top suppliers by emissions had validated science-based targets, up from 22.6% the previous year, and we remain committed to reaching 52% by FY2028.

This report reflects our commitment to transparency, continuous improvement and credible climate action. While the task remains significant, I am confident that by working closely with our colleagues, suppliers, customers and industry partners, we can continue to reduce emissions at pace while delivering high-quality food in a way that is practical, resilient and sustainable for the long term.



Alex Bartlett
Chief Executive Officer

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

Accreditations

Science Based Targets initiative

Our near-term targets have been validated by the Science Based Targets initiative and we’re committed to cutting emissions in line with 1.5°C.



ISO 50001 Energy Management



Our Airdrie, Boston, Jersey, and Westwick sites are ISO 50001 Certified. The Energy Management System is helping us increase employee awareness, benchmark our usage, improve energy efficiency, and reduce our carbon emissions.

CDP

In 2025 we increased our CDP score for water from a C to a B and we maintained our B score for climate. The questionnaires in 2025 helped us to improve how we assess our environmental risks, engage our value chain, and track emissions reduction initiatives.

Industry Average	Climate	Water	Albert Bartlett Score	Climate	Water
2025	B	C	2025	B	B



Ecovadis

We increased our Ecovadis score by 18% in 2025 and earned the Committed Badge. Our Sustainable Procurement score increased by 12% after the launch of our new Sustainable Procurement Strategy and delivery of sustainability briefings to our procurement, technical, and commercial teams. Our score for environment is 77 and for sustainable procurement is 56.

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

1.1 GHG Emissions Targets

At Albert Bartlett, we're committed to preventing the worst impacts of climate change by limiting global warming to 1.5°C above pre-industrial levels. We're collaborating with food industry decarbonisation experts and we're implementing a transition plan to enable us to meet these ambitious targets in a way that is practical and sustainable. Our near-term GHG emissions reduction targets have been validated by the Science Based Targets initiative (SBTi):

TAKE ACTION AGAINST CLIMATE CHANGE

Albert Bartlett & Sons (Airdrie) Limited commits to meet the below targets from FY 2020-21 base year:

- Reduce absolute scope 1 and 2 GHG emissions 42% by 2030.
- Reduce absolute scope 3 GHG emissions from purchased goods and services, fuel- and energy-related activities, upstream transportation and distribution, waste generated in operations and downstream transportation and distribution 42% within the same timeframe.

1.2 GHG Inventory Boundaries

Albert Bartlett are growers, processors, and packers of fresh potatoes and added value potato products including chips, mashed potato, and potato croquettes. We supply own label and branded products from fresh, chilled, and frozen ranges to retail, wholesale, food service and processing customers. Within our GHG Inventory there are direct and indirect GHG emissions.

- **Our direct GHG emissions (Scope 1)** are primarily from our processing and packing facilities in Airdrie, Boston, Jersey, and North Walsham (Westwick). These are split into two core business divisions: Fresh Potatoes and Added Value (including frozen and chilled products). We also have our Own Growing operations in England and Jersey. Other minor sources of direct emissions include head office activities and sites in Airdrie, Oswestry, and Perth.
- **Our Scope 2 indirect emissions** are from purchased electricity used by the sites above.
- **Our other indirect GHG emissions (Scope 3)** come from our value chain, including upstream and downstream emissions from transportation, waste generated in our operations, and purchased potatoes, ingredients and packaging. No significant indirect emissions have been excluded from the inventory.

With Tomson's Consulting, we measured our baseline GHG inventory and developed our quantification approach and models. Our approach conforms with the SBTi Criteria and Recommendations (version 5.1), the SBTi Forest, Land and Agriculture Guidance and the GHG Protocol standards (Corporate Standard, Value Chain Accounting & Reporting Standard, and Land Sector & Removals Guidance). We aim to continuously improve our annual GHG inventory and align with these internationally recognized standards, ensuring relevance, completeness, consistency, transparency, and accuracy.

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

2.1 Absolute Scope 1 & 2 GHG Emissions

This progress report is for the financial reporting year 1st Jun 2024 to 30th May 2025 (2024-25). Since our baseline year (2020-21), Albert Bartlett's absolute scope 1 & 2 GHG emissions have increased 45% due to significant business growth. We have increased our added value sales, driving a 76% increase in manufactured tonnes from this business division, and our potato growing operations have expanded due to the acquisition of the Jersey Royal Company in 2024. The company's total scope 1 & 2 GHG emissions in the reporting year were 29,989 tCO₂e:

- **Scope 1 Energy & Industry:** 19,814 tCO₂e (+39% vs. baseline)
- **Scope 1 Forest, Land and Agriculture:** 3,780 tCO₂e (+414% vs. baseline)
- **Scope 2 (location-based):** 6,395 tCO₂e (+14% vs. baseline)

The most significant source of GHG emissions for Albert Bartlett in the reporting year was our added value production, which emitted 22,676 tCO₂e (76% of the total group emissions). Our potato growing operations emitted 3,780 tCO₂e (13%) and our fresh operations emitted 2,959 tCO₂e (10%).

To meet our goal of **Taking Action Against Climate Change** we're following a net zero transition plan which includes:

1. Continuous improvement in energy efficiency, supported by our ISO 50001 Energy Management system certification and 3rd party audits
2. Generation of renewable energy and electrification of processes where appropriate
3. Infrastructure upgrades and transitioning to low carbon fuels

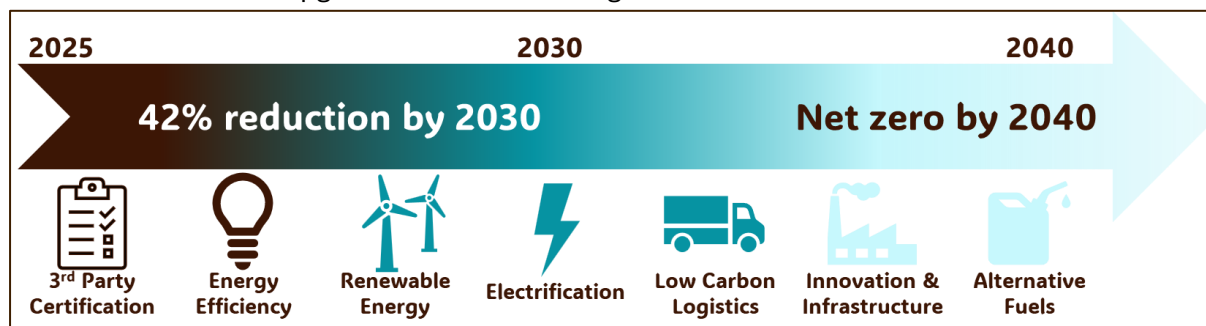


Figure 1. Albert Bartlett Net Zero Transition Roadmap.

We've worked with experts at **Arthian** and the **Food & Drink Federation (FDF)** to ensure that our net zero transition plan is both innovative and resilient to any future challenges. Below are some highlights from 2025:

- We're transitioning to lithium-ion forklifts across the group. In our Boston site we've already reduced forklift LPG use by 27% by using electric forklifts.
- We've reduced the LPG used for building heating in Airdrie by 32% since May 2025 by investing in new, more efficient boilers.
- We've started installing a new coldstore in Westwick, which will be built using the most efficient design choices and have rooftop solar panels.
- We're working with Jersey Electric to install the Channel Islands' largest rooftop solar array at Peacock farm.
- In April, we trialled an electric HGV in our own logistics fleet in Airdrie, which produced around 50% less GHG emissions than the equivalent diesel vehicle.

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

- We're upgrading our energy monitoring hardware and software in collaboration with **Verco** to give greater visibility of energy use in significant hotspots across the group.

2.2 Scope 1 & 2 GHG Emissions Intensity

Since our baseline year, **our group revenue has increased by 89% alongside an absolute increase of 45% in our group scope 1 and 2 GHG emissions**. We're pleased to report that this has led to a 23% reduction in emissions intensity per £M revenue.

Table 1. Group Scope 1 & 2 GHG Emissions Intensity per £M Revenue.

Reporting year (2024-25) vs. baseline year (2020-21).

	Change since baseline (%)
Group GHG Emissions Intensity: tCO₂e/£M revenue	-23%

By business division, **our manufactured tonnes have increased by 22% for fresh potatoes, and 76% for added value products** since the baseline year. **We've reduced our scope 1 & 2 GHG emissions intensity per tonne by 25% for our added value products and for fresh potatoes it has increased by 3.8%**. The emissions intensity per tonne of fresh potatoes has been impacted by upgrades in our Airdrie site which processes both fresh potatoes and added value (chilled) products. The site has been extended to accommodate additional storage, chilling, and processing requirements, so the baseline building energy use (e.g., heating & electricity) is higher than it was during our baseline year (2020-21). The carbon emissions allocated to Airdrie Fresh potatoes have also increased due to these changes. We have a grid connection approved to generate renewable energy on site in Airdrie by summer 2027, which will significantly reduce our emissions from fresh potatoes.

Table 2. Scope 1 & 2 GHG Emissions Intensity per Tonne by Business Division.

Reporting year (2024-25) vs. previous year (2023-24) and baseline year (2020-21).

	Change since baseline (%)
Added Value Products	-25%
Fresh Potatoes	3.8%

2.3 Absolute Scope 3 Emissions

The company's total scope 3 GHG emissions in the reporting year were 145,595 tCO₂e. This is a 37% increase since the baseline year (105,978tCO₂e). 48% of our scope 3 emissions were from Forest, Land and Agriculture (FLAG) emissions in the upstream value chain from production of agricultural goods such as potatoes, ingredients, and paper packaging materials. The remaining scope 3 emissions were from other processes in the value chain including transportation, waste,

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

end of life treatment, and non-agricultural emissions from purchased goods and services. These are called Energy & Industry (E&I) emissions. Our scope 3 E&I and FLAG GHG emissions during the reporting year were:

- **Scope 3 Energy & Industry:** 76,412 tCO₂e (+35% vs. baseline)
- **Scope 3 Forest, Land and Agriculture:** 69,183 tCO₂e (+40% vs. baseline)

Over 80% of Albert Bartlett's scope 3 emissions in 2024/25 were from purchased goods and services and upstream and downstream transportation and distribution. Within these categories, our hotspots were added value ingredients, potatoes, outbound transport, inbound transport, packaging, and other purchased goods and services. In 2024/25, these hotspots were responsible for 118,771 tCO₂e (82% of group scope 3 GHG emissions).

Figure 2 shows the changes to Albert Bartlett's Scope 3 GHG emission hotspots since the baseline. Due to business growth, the emissions from our purchased added value ingredients, packaging, and transport have increased. In 2025, we launched our new **Sustainable Procurement Strategy**, and we require our suppliers to align with our commitment to sustainability. Our procurement priorities are:

- **Carbon Footprint:** Partner with suppliers who share our ambition of preventing the worst impacts of climate change and who have targets to reduce emissions in line with 1.5°C by using efficient and low-carbon methods.
- **Sustainable Agriculture:** Work with suppliers practicing sustainable farming methods that ensure long-term soil health, sustainable water management, and protecting biodiversity.
- **Waste Reduction:** Collaborate with suppliers who minimize waste and use responsible packaging solutions which are recyclable and contain recycled content where possible.
- **Energy Performance:** Energy performance is a key part of our evaluation criteria when procuring new services, products, and equipment.

We are already seeing the benefit of this supplier engagement and have used our longstanding relationship with our potato growers to measure and reduce the emissions per tonne of potatoes we buy. **Since having our science-based targets validated in 2024, we have achieved a 5.3% reduction in our annual GHG emissions from purchased potatoes since the previous year.**

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

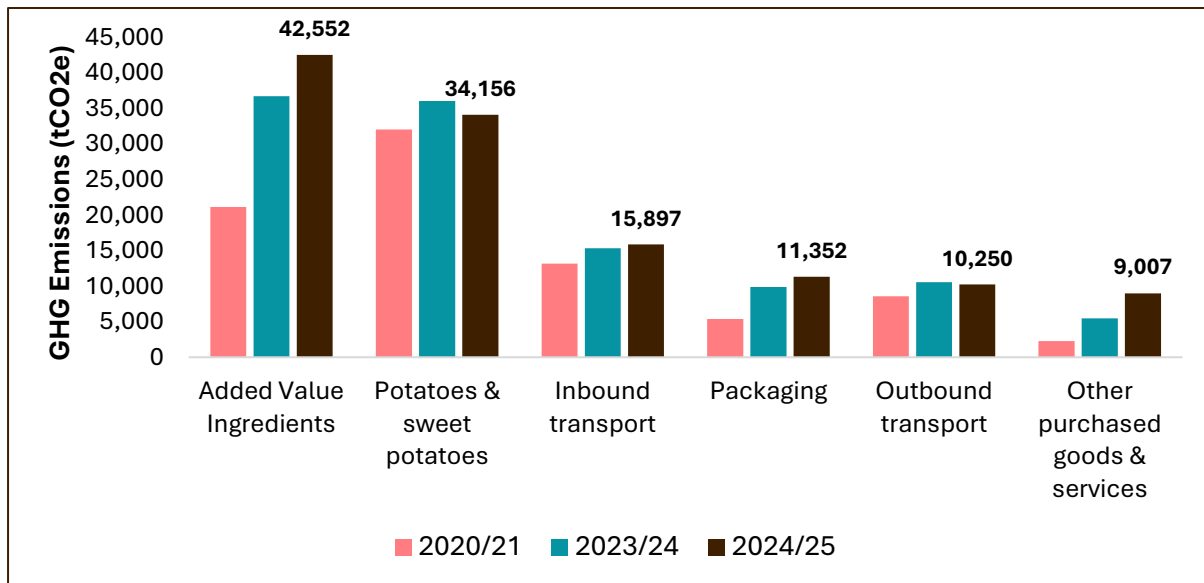


Figure 2. Absolute Scope 3 GHG Emission Hotspots.

Reporting year (2024-25) vs. previous year (2023-24) and baseline year (2020-21).

Alongside our science-based targets we have a supplier engagement target:

- **52% of our suppliers by emissions, covering purchased goods and services and upstream transportation and distribution, will have science-based targets by FY2028.**

The 52% target was chosen to allow for the fact that we have a significant number of small suppliers, such as primary producers and small haulage contractors, who would find it unrealistic to set corporate Science-based targets. Our total GHG emissions from purchased goods and services and upstream transportation and distribution in 2024/25 were 116,446 tCO₂e. Our supplier engagement target incorporates the below hotspots

- Added Value Ingredient Suppliers: 81% committed/validated by emissions
- Packaging Suppliers: 64% committed/validated by emissions
- Outbound Haulage Services: 60% committed/validated by emissions

In 2024, 22.6% of our applicable suppliers by emissions had validated science-based targets. **In 2025, this figure has increased to 31% of the above suppliers by emissions.** This shows a positive trend in suppliers who have made the commitment to set science-based targets going on to have them validated. To keep moving towards our target we will continue to source goods and services from suppliers who align with our sustainability commitments. **To reduce emissions at the pace required to meet our targets, we will:**

- **REDUCE:** Reduce procurement of goods and services with a high GHG emissions intensity by improving efficiency. E.g., Reduce the gauge of packaging materials where possible.
- **SWAP:** Choose alternative ingredients and packaging materials with lower emissions intensity. E.g., Increase recycled content of plastic packaging.
- **INCENTIVISE:** Purchase more goods and services from suppliers who have a strong commitment to environmental performance and demonstrate emissions reduction.

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

Table 3. Suppliers (by emissions) committed to setting science-based targets or with validated science-based targets for ingredients, packaging, and outbound haulage.

Reporting year (2024-25) vs. previous year (2023-24).

	Suppliers committed (%)	Suppliers validated (%)	Total committed & validated (%)
Added Value Ingredients	15%	66% (+40%)	81%
Packaging Suppliers	18%	46% (+35%)	64%
Outbound haulage	20%	40% (-31%)	60%
Total Emissions covering purchased goods and services and upstream transportation and distribution	9%	31% (+38%)	40%

2.4 Scope 3 GHG Emissions Intensity

While acknowledging that implementing the change required to reduce our absolute scope 3 emissions will take continued effort and collaboration with our value chain, we are also happy to report that **we've reduced our group scope 3 GHG emissions intensity per £M revenue by 27% since our baseline year (2020-21).**

Table 4. Group Scope 3 GHG Emissions Intensity per £M Revenue.

Reporting year (2024-25) vs. baseline year (2020-21).

	Change since baseline (%)
Group GHG Emissions Intensity: tCO2e/£M revenue	-27%

As with scope 1 & 2 GHG emissions, increases in manufactured tonnes have impacted our scope 3 emissions. The scope 3 GHG emissions intensity per tonne of both added value and fresh products has reduced since the baseline due to a combination of:

- Reduced emissions per tonne of purchased potatoes
- Reduced emissions per km of haulage
- Reduced emissions per tonne produced from our scope 3 fuel and energy emissions

Table 5. Scope 3 GHG Emissions Intensity per Tonne by Business Division.

Reporting year (2024-25) vs. baseline year (2020-21).

	Change since baseline (%)
Added Value Products	-3.4%
Fresh Potatoes	-1.4%

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

We see this reduction in emissions intensity as a stepping stone towards our GHG emissions reduction target. The reduction has been driven by our internal commitment to reduce fuel and energy related emissions and the significant efforts in our supply chain to monitor, report, and reduce emissions. Despite the challenges which remain ahead of us, we feel optimistic that together with our colleagues, suppliers, customers, and food industry partners **we can prevent the worst impacts of climate change while continuing to provide our customers with high quality potatoes.**

3. GHG Emissions Inventory

Table 6. Group absolute scope 1, 2, and 3 GHG emissions (tCO₂e).

Reporting year (2024-25) vs. previous year (2023-24) and baseline year (2020-21).

	Baseline Year (2020-21)	Previous Year (2023-24)	Reporting Year (2024-25)	Change since previous year (%)	Change since baseline (%)
Scope 1 & 2					
Scope 1	14,986*	18,275*	23,594	+29%	+57%
Scope 2 (location-based)	5,626	6,311	6,395	+1%	+14%
Scope 3					
Category 1: Purchased goods and services	60,893*	88,194*	92,624	+5%	+52%
Category 2: Capital goods	5,048	2,040	3,987	+95%	-21%
Category 3: Fuel-and-energy-related activities (not in Scope 1 or 2)	3,605	4,709	5,547	+18%	+54%
Category 4: Upstream transportation and distribution	19,784*	25,277*	23,822	-6%	+20%
Category 5: Waste generated in operations	425*	354*	309	-13%	-27%
Category 6: Business travel	39	91	58	-37%	+46%
Category 7: Employee commuting	867*	993	969	-3%	+12%
Category 9: Downstream transportation and distribution	6,825*	7,333	9,261	+26%	+36%
Category 10: Processing of sold products	2,962	1,500	1,241	-17%	-58%
Category 12: End of life treatment of sold products	5,529*	8,532	7,776	-9%	+41%

*Methodology has been updated to improve accuracy – see Appendix A for full details.

Table 7. Absolute scope 1, 2, and 3 energy and industry (E&I) GHG emissions.

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

	Baseline Year (2020-21)	Previous Year (2023-24)	Reporting Year (2024-25)	Change since previous year (%)	Change since baseline (%)
Scope 1	14,251	17,292	19,814	+15%	+39%
Scope 2 (location-based)	5,626	6,311	6,395	+1%	+14%
Scope 3 Category 1: Purchased goods and services	11,440*	22,079*	23,442	+6%	+105%

*Methodology has been updated to improve accuracy – see Appendix A for full details.

Table 8. Absolute scope 1 and 3 forest, land and agriculture (FLAG) GHG emissions.

	Baseline Year (2020-21)	Previous Year (2023-24)	Reporting Year (2024-25)	Change since previous year (%)	Change since baseline (%)
Scope 1	735*	983*	3,780	+284%	+414%
Scope 3 Category 1: Purchased goods and services	49,453*	66,115*	69,183	+5%	+40%

*Methodology has been updated to improve accuracy – see Appendix A for full details.

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

Appendix A – Methodology

Table 9. Scope 1 & 2 Methodology and Changes Since Baseline

Scope	Assumptions & descriptions	Changes Since Baseline
Scope 1 E&I	Fuel usage data was collected for each site using a combination of meter readings, supplier reports, online portals, and invoices. Refrigerant gas losses were tracked using engineering service reports. UK Gov conversion were factors used for UK and Jersey operations (as recommended in Jersey Gov conversion factors).	No change to methodology or baseline emissions
Scope 1 FLAG	Emissions from growing operations. Red diesel volume was tracked using invoices and converted using UK Gov conversion factors. Emissions from fertiliser application were calculated using carbon audit tools (Agrecalc in the UK and Sandy/Trinity AgTech in Jersey).	Baseline emissions were recalculated following an update to the Agrecalc carbon audit methodology in 2024, which changed the result of carbon audits completed in previous years.
Scope 2 (location-based)	Electricity use was tracked using fiscal meters for primary manufacturing sites, or invoices for smaller sites and offices. UK Gov conversion factors were used for UK operations and Jersey Gov conversion factors used for Jersey operations.	No change to methodology or baseline emissions
Scope 2 (market-based)	Market-based emissions were calculated using the emission factors on electricity supplier invoices and adjusted based on allocated market-based instruments (REGOs).	No change to methodology or baseline emissions

Table 10. Scope 3 Methodology

Category	Assumptions & descriptions
Category 1 (E&I & FLAG)	Upstream emissions of purchased goods and services. Volume purchased/spend (where applicable) was taken from Albert Bartlett's ERP system. Emission factors were taken from different sources depending on the product.: - The Wrap Emission Factor Database (V2.0) was used as the primary source of added value ingredient emission factors. For ingredients which were missing from the database other sources were used, including scientific journals and the Carbon Cloud platform. - UK Gov conversion factors were used for packaging material emission factors. Where available, direct emission factors from suppliers were applied. - Other purchases which were not significant and would take a disproportionate amount of time to calculate individually (e.g., admin and office supplies, IT equipment, marketing services) were calculated using the best available match from the Scottish Government Environmental Input-Output Model Greenhouse Gas Effects (spend-based emission factors - kgCO₂e/£M).

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

Category 2	Upstream emissions of purchased capital goods. Capital goods spend was calculated using Albert Bartlett's ERP system. Emissions were calculated using the best available match from the Scottish Government Environmental Input-Output Model Greenhouse Gas Effects (spend-based emission factors - kgCO ₂ e/£M).
Category 3	Upstream emissions from the transmission and distribution / well to tank losses of electricity and fuels. Volumes used were tracked as in Scope 1 & 2. UK Gov conversion were factors used for UK and Jersey operations (as recommended in Jersey Gov conversion factors).
Category 4	Transportation of products purchased by Albert Bartlett (between tier 1 suppliers and our operations), and third-party haulage services purchased by Albert Bartlett. The mileage from each supplier/customer postcode to each site was measured using Google maps and an average distance for each type of journey was calculated. Average journeys included inbound UK products, inbound Jersey potatoes, and outbound products. Import and export distances were calculated individually based on the country of origin and method of travel (sea and road freight). UK Gov conversion factors were used to calculate emissions based on tonnes and distance (kgCO ₂ e/tonne/km) and were based on the primary vehicle types used for each route. The tonnes delivered from each supplier to each site and from each site to each customer depot were tracked using Albert Bartlett's ERP system.
Category 5	Emissions from third-party disposal and treatment of waste that was generated in Albert Bartlett's operations. Data was monitored by site environmental teams using waste contractor reports and waste transfer notes. UK Gov conversion factors were used to calculate emissions based on tonnes of waste collected.
Category 6	Emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties (e.g., aircraft, trains, buses, and passenger cars). Emissions were calculated using the best available match from the Scottish Government Environmental Input-Output Model Greenhouse Gas Effects (spend-based emission factors - kgCO ₂ e/£M). Spend was tracked via the company's expense claims process.
Category 7	Transportation of employees between their homes and their worksites via car, bus, taxi, train, or motorbike. A survey was used to gather information on the travel methods and distances travelled by employees. Based on a respondent sample size of 289 (out of 1,100 employees at the time of the survey), the results were extrapolated based on the total average number of employees during the year. UK Gov conversion factors were used to calculate emissions.
Category 9	Transportation of finished products between the company's operations and business customers (including retail and storage) and onwards from there to the end consumer. Only includes transport which was not paid for by Albert Bartlett and/or in vehicles and facilities not owned or controlled by the company. UK Gov conversion factors were used. Tonnes sold were tracked using Albert Bartlett's ERP system. Estimated average distances were used to calculate the emissions from retailers transporting goods from their depots into stores and from the consumer trip home from the store.
Category 10	Processing of sold intermediate products by third parties (e.g., manufacturers) after sale by Albert Bartlett. Emissions factors come from a range of sources,

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

	including UK Gov conversion factors, spend-based emission factors, and Albert Bartlett emission factors for packing and processing potatoes. Emission factors from our operations were used as proxy where actual processing emissions were not known. Calculated using tonnes of potatoes sold offsite and for further processing from Albert Bartlett's ERP system.
Category 12	End-of-life emissions from sold products. Includes the emissions from waste disposal and treatment of packaging and food waste in retail stores, and at consumer homes. The percentage of food waste at home and in store was estimated using Wrap household food waste reports. The Waste destinations were split between recycling, landfill, combustion, and other based on reported average government waste destinations. Used UK Gov conversion factors for waste disposal.

Table 11. Scope 3 Additional Methodology Details and Changes Since Baseline

Category	Activity data type	Emission factor specificity	Extrapolation	Changes Since Baseline
Category 1 (E&I and FLAG)	Activity specific volumes - weight based and Spend	Country/ regional average and Supplier-specific	None	1) Baseline emissions for purchased potatoes were recalculated following an update to the AgreCalc carbon audit methodology in 2024 which changed the result of carbon audits completed in previous years. 2) Methodology updated to more accurately track the weight of purchased goods; transfers between our own sites removed and product weights in ERP system verified with procurement team.
Category 2	Spend	Country/ regional average	None	No change to methodology or baseline emissions
Category 3	Activity specific volumes - weight based	Country/ regional average	None	No change to methodology or baseline emissions
Category 4	Activity specific volumes - weight based	Country/ regional average	None	Methodology updated to improve accuracy based on more detailed mapping of the company's haulage processes: 1) Improved method for average mileage calculation. 2) Updated vehicle type and distance for internal transfers.

Albert Bartlett & Sons Airdrie Limited – GHG Emissions Inventory 2024-25

				3) Updated mileage and transport method for import potatoes. 4) Corrected the boundary between Category 4 and Category 9 by improving tracking of haulage paid for by the company.
Category 5	Activity specific volumes - weight based	Country/ regional average	None	Methodology updated to improve accuracy by including water treatment (sewer) emissions.
Category 6	Activity specific volumes - weight based and Spend	Country/ regional average	None	No change to methodology or baseline emissions
Category 7	Activity specific volumes – distance based	Country/ regional average	More than 25%	Methodology updated to correct an error in the baseline calculation.
Category 9	Activity specific volumes - weight based	Country/ regional average	None	Methodology updated to improve accuracy as in Category 4; corrected the boundary between Category 4 and Category 9 by improving tracking of haulage paid for by the company.
Category 10	Activity specific volumes - weight based and Spend	Country/ regional average	None	No change to methodology or baseline emissions
Category 12	Activity estimates based on similar case data	Country/ regional average	None	Methodology updated to improve accuracy and make better use of improvements in company packaging data availability.