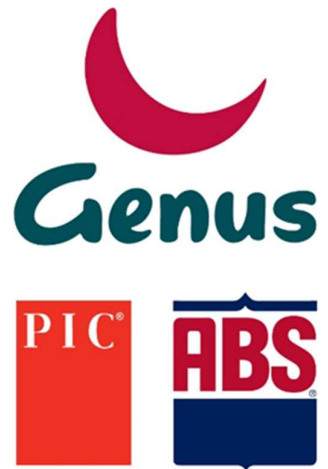




Basis of Reporting

For Non-Financial Metrics

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Contents

1	Purpose.....	3
2	Non-financial metrics and targets	3
3	Reporting period	3
4	Boundaries and approach.....	3
4.1	Greenhouse Gas (GHG) emissions reporting scope	4
4.2	Total energy reporting scope.....	5
4.3	Base-year and re-baselining policy	5
4.4	Sources of GHG emission factors.....	5
4.5	Sources of energy conversion factors.....	5
5	Methodologies for calculating GHG metrics	6
5.1	Scope 1: Stationary Combustion emissions and energy	6
5.2	Scope 1: Mobile combustion emissions and energy.....	6
5.3	Scope 1: Enteric fermentation emissions.....	7
5.4	Scope 1: Manure methane emissions.....	8
5.5	Scope 1: Manure nitrous oxide emissions	9
5.6	Scope 1: Land management emissions.....	10
5.7	Scope 2: Purchased electricity emissions	10
5.8	Scope 2: District heating emissions	12
5.9	Scope 3 Category 1 (Purchased goods and services), Category 2 (Capital Goods) and Category 5 (Waste in Operations).....	12
5.10	Scope 3 Category 3: Upstream fuel and energy related activities emissions	13
5.11	Scope 3 Category 4: Upstream transport and distribution emissions	14
5.12	Scope 3 Category 6: Business Travel emissions	15
5.13	Scope 3 Category 8: Upstream Leased assets	17
6	Methodology for reporting total energy consumption	18
6.1	Underlining energy from liquid and gaseous fuels used stationary combustion.....	18
6.2	Underlining energy from liquid and gaseous fuels used for fleet.....	19
6.3	Electricity import (facilities and fleet).....	19
6.4	District heating	19
6.5	Energy generated onsite from renewable sources	20
7	Methodology for calculating diversity metric.....	20
7.1	Proportion of females in senior professional, scientific and management bands.....	20
8	Methodologies for calculating Health and Safety metric	21
8.1	Recordable Injury Frequency Rate (RIFR)	21
9	Document control.....	22

1 Purpose

This purpose of this document is to specify the approach, boundaries and methodologies applied by Genus Plc to the reported non-financial metrics and targets published in the Annual Report.

2 Non-financial metrics and targets

Genus has determined the non-financial metrics it will calculate, track and respond to, to drive improvement in sustainability performance. Unless stated otherwise, these metrics are subjected to limited thirds party external assurance. The reported non-financial metrics include:

Non-financial metric	Reported unit
Scope 1 Greenhouse Gas (GHG) emissions	tCO ₂ e
Scope 2 GHG emissions (location-based)	tCO ₂ e
Scope 2 GHG emissions (market-based)	tCO ₂ e
Scope 3 Category 1 GHG emissions: Purchased goods and services	tCO ₂ e
Scope 3 Category 2 GHG emissions: Capital expenditure	tCO ₂ e
Scope 3 Category 3 GHG emissions: Upstream fuel and energy related activities	tCO ₂ e
Scope 3 Category 4 GHG emissions: Upstream transport and distribution	tCO ₂ e
Scope 3 Category 5 GHG emissions: Waste generated in Operations	tCO ₂ e
Scope 3 Category 6 GHG emissions: Business travel	tCO ₂ e
Scope 3 Category 8 GHG emissions: Upstream leased assets ¹	tCO ₂ e
Total energy consumed	kWh
Proportion of females in senior professional, scientific & management bands	%
Recordable Injury Frequency Rate	%

These metrics are used to quantify and monitor performance against the following sustainability targets:

1. Reduce Primary Intensity Raio (PIR) by 25% by 2030 from the 2019 base-year
2. Reduce absolute GHG emissions in accordance with Net Zero ambition
3. Increase the proportion of female employees in senior professional, scientific and management bands
4. Reduce Recordable Injury Frequency Rate (RIFR) by 5% year-on-year

3 Reporting period

The non-financial metrics and KPI's listed above relate to the Genus's sustainability reporting period: 1 April to 31 March. The exceptions are (1) the proportion of females in professional, scientific and management bands, and (2) the recordable injury frequency rate. These two metrics relate to the Genus financial reporting period: 1 July to 30 June.

4 Boundaries and approach

When applying boundaries to non-financial metrics, Genus incorporates operations across all business units, subsidiaries and joint ventures, and in all countries in which it operates. Any exception to the boundaries applied to a metric or target is documented within the metric or target methodology (section 5).

¹ Upstream leased assets are excluded from 3rd party assurance, see section 4.1: Greenhouse Gas (GHG) emissions reporting scope.

Genus aligns its approach to GHG emission reporting to the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (Revised Edition: WRI). GHG emissions are accounted for based on 'equity share approach' as defined by the Greenhouse Gas Protocol. GHG emissions which derive from joint ventures are reported at a level equivalent to Genus's investment in the venture.

Where appropriate, Genus calculates and reports its GHG emissions in accordance with methodologies defined within applicable Greenhouse Gas Protocol standards and/or technical guidance. Reference to the specific standard or guidance applied to calculations can be found within the related methodology.

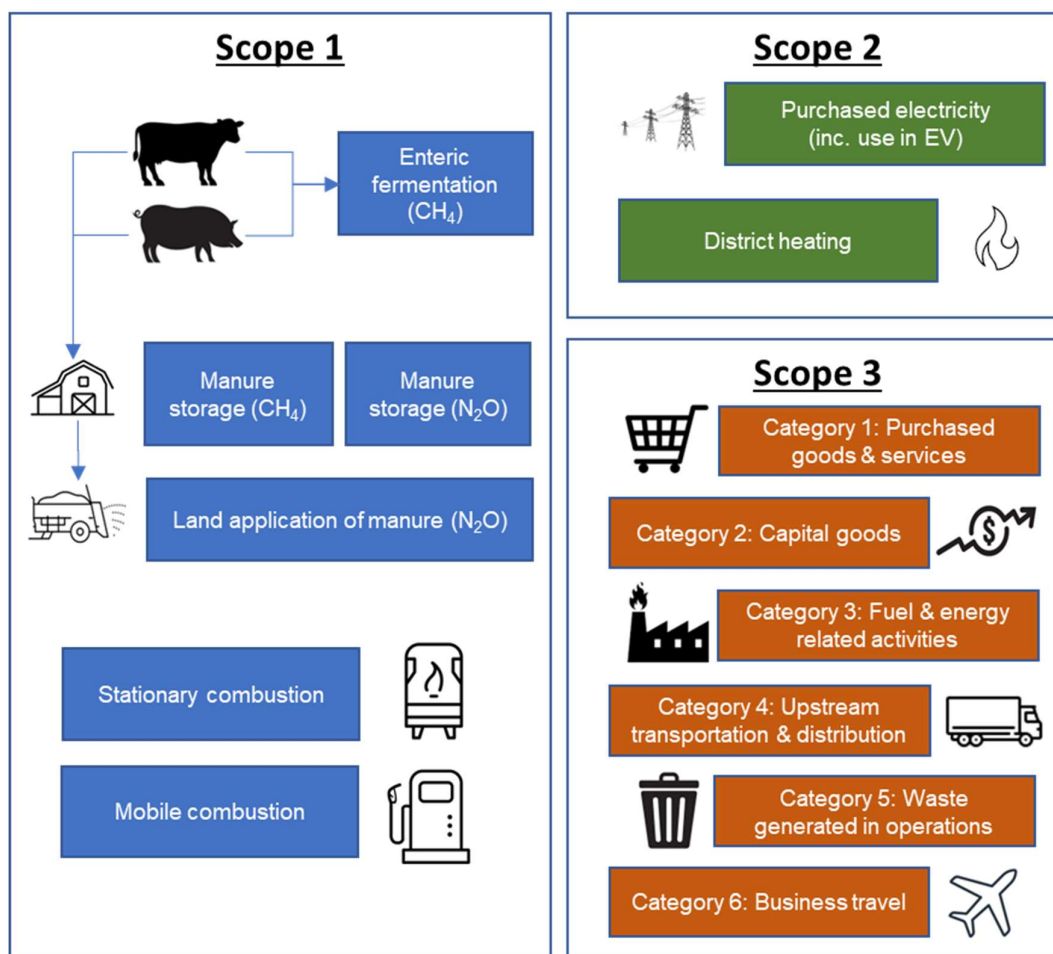
4.1 Greenhouse Gas (GHG) emissions reporting scope

The GHG emissions that have been reported include carbon dioxide (CO₂), nitrous oxide (N₂O) and methane (CH₄). These gases are reported on a carbon dioxide equivalent (CO₂e) basis (IPCC's Fifth Assessment Report AR5).

In relation to GHG Scope 3 emissions, Genus is able to calculate or estimate most of the applicable activities that contribute to its upstream value chain emissions. Excluded from Genus's upstream Scope 3 emissions are emissions from employee commuting (Scope 3 Category 7).

In accordance with our equity-based approach, some emissions relate to leased assets where we hold an operational lease with no ownership or financial control, and therefore these emissions do not sit within Scope 1 and 2 emissions. These emissions have been reported under scope 3 category 8. However, as the first year of reporting these emissions, they have not been externally assured.

The following image summarises the Scopes and activities includes in Genus's Greenhouse Gas emission reporting and subjected to 3rd party external assurance:



Genus has excluded fugitive emissions from the scope 1 footprint in FY26. This is due to the incompleteness of data available, and to avoid under-reporting within this activity.

4.2 Total energy reporting scope

In adherence to the requirements of the Streamlined Energy and Carbon Reporting (SECR), Genus reports the total energy used for activities that underlies its applicable Scope 1 and 2 carbon emissions.

Total energy used includes the energy associated with:

- Fuels used for energy and heating
- Fleet transportation (excluding electric fleet vehicles)
- Imported electricity including electric fleet vehicles
- District heating
- Energy generated onsite from renewable sources and consumed by that site

Electricity generated onsite from renewable sources and exported back to the local grid is also reported.

4.3 Base-year and re-baselining policy

Genus has determined its base-year for Scope 1 and 2 emissions as 2019 due to being the earliest verifiable data set.

To maintain consistency and relevance, base year GHG emissions may be retrospectively recalculated when significant changes occur in the company or its subsidiary business units (such as acquisitions or divestments).

In addition, changes to methodologies such as improved emission factors, improved activity data and arising best-practice can materially impact a baseline. Furthermore, discovery of significant errors in past reporting, and small errors that are collectively significant, may also require us to recalculate our base year.

Genus has determined the threshold for significant changes for recalculating baseline at +/- 10%. All decisions related to re-baselining are taken by the Genus Sustainability Committee.

4.4 Sources of GHG emission factors

Genus applies a 'majority approach' to emission factor selection, meaning that factors from the reporting year in which the greatest portion of data falls is applied.

Sources of emission factors include:

1. Emissions Factor Data Source IPCC 'Guidelines for National Greenhouse Gas Inventories' (accessed June 2025)
2. UK Government Department for Energy Security and Net Zero (DESNZ) Greenhouse Gas Conversion Factors (updated June 2025)
3. Environmental Protection Agency (US-EPA): Emission Factors for Greenhouse Gas Inventories (modified January 2025)
4. Carbon Footprint Ltd: CaDi Global Carbon Emission Factor Database (modified June 2025)
5. US-EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6 (modified 5 July 2024)
6. Greenview: Hotelfootprint.org (accessed March 2026)

4.5 Sources of energy conversion factors

1. UK Government Department for Energy Security and Net Zero (DESNZ) Greenhouse Gas Conversion Factors (updated June 2025)

5 Methodologies for calculating GHG metrics

The following tables detail the methodologies and required inputs for each activity contributing to the non-financial metrics.

5.1 Scope 1: Stationary Combustion emissions and energy

Standard and/or method applied:	Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (Revised Edition: WRI).
Primary data required:	Volume, mass or energy of each fuel type (i.e., Natural Gas, Diesel, Petrol/Gasoline, Propane/LPG, burning oil) consumed in stationary combustion processes for energy and heating purposes.
Sources of primary data:	Fuel consumption is maintained by individual locations and is reported by survey using Genus's carbon reporting software (Sweep).
Secondary data:	Emission factors for the primary fuel sources combusted, e.g., kgCO ₂ e/litre. Source: DESNZ
Calculation:	$\sum (Fuel\ consumed\ (e.g.,\ litre) \times emission\ factor\ for\ that\ fuel\ (e.g.,\ \frac{kgCO_2e}{litre}))$
Related emissions targets/KPIs:	Scope 1 emissions are included within both the PIR and net zero ambition.
Specific considerations:	GHG emissions related to the extraction, refining and transportation of fuel are calculated separately under Scope 3 Category 3. Emission factors applied to Diesel and Petrol consumed in stationary combustion is 100% mineral blend. Natural Gas reported in units of Energy is assumed as Gross CV where not specified.

5.2 Scope 1: Mobile combustion emissions and energy

Genus leases and operates its own fleet of vehicles, either as part of the larger UK and North America centralised fleets, or as a smaller locally managed fleet. Genus also owns and operates non-road vehicles on our farms, such as tractors or forklift trucks.

Standard and/or method applied:	Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (Revised Edition: WRI). Hybrid-method (fuel-based and distance-based).
Primary data required:	Volume or mass of each fuel type (e.g., petrol, diesel, CNG) used in mobile combustion, and/or distances travelled, categorised within combinations of (1) vehicle type, (2) vehicle/engine size, and (3) fuel type (e.g., Van - Class II - Petrol).
Sources of primary data:	UK Fleet: Centralised system report (fuel consumption, except plug-in hybrids that utilize distances) and/or survey. North America Fleet: Centralised system report (fuel consumption) and/or survey. All other locations: Survey detailing vehicle information and distances, or fuel consumed.
Secondary data:	Emission factors for the primary fuel sources combusted, e.g., kgCO ₂ e/litre.

	Emission factors (distance-based) for each vehicle combination, e.g., kgCO ₂ e/km. Source: DESNZ
Calculation:	$\sum(\text{Fuel consumed (e.g., Litre)} \times \text{emission factor for the fuel (e.g., } \frac{\text{kgCO}_2\text{e}}{\text{Litre}}) + \sum(\text{distance (e.g., km)} \times \text{emission factor for the vehicle combination (e.g., } \frac{\text{kgCO}_2}{\text{km}}))$
Related GHG targets/KPIs:	Scope 1 emissions are included within both the PIR and net zero ambition.
Specific considerations:	GHG emissions related to the extraction, refining and transportation of fuel are calculated separately under Scope 3 Category 3. When calculating emissions from diesel and petrol used in mobiles combustion, the emission factors for average biofuel blend are applied, in line with DESNZ guidance. In some instances, when using the distance-based method we may not have, or may not be certain of, vehicle size and/or fuel type. In these instances, an average vehicle (car or van) emission factor is used and/or an emission factor where fuel type is unknown.

5.3 Scope 1: Enteric fermentation emissions

Several global locations within both the porcine (PIC) and bovine (ABS) business units house livestock which contributes to our Scope 1 emissions. Enteric fermentation is a digestive process that takes place in the rumen, where microorganisms break down carbohydrates and release methane as a byproduct.

Method applied:	Enteric fermentation livestock emissions are calculated using a model developed by Promar which uses the IPCC guidelines and the 2019 refinements to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, specifically Volume 4, Chapter 10 (Emissions from Livestock and Manure Management).
Primary data required:	Number of animals per population (obtained using a count of populations on a specific and consistent day of each month. Population refers to defined life stage for each species). Average weight per population. Average weight is obtained using either site data or based on weight reference growth and feed intake curve. Site data may consist of actual measurements of samples or based on general weight classifications applied (such as average weights attributed to fat, slim or ideal for an animal life-stage). Diet obtained either from site data, or from centralised records of diet formulations and supply chain data. Where actual data is not available, estimates have been applied.
Sources of primary data:	Locally provided data using centralised records and/or template.
Secondary data:	Methane Conversion Rate (Y_m) Energy content of methane (55.65 MJ/kgCH₄) Enteric fermentation emission factor, kg CH₄ head⁻¹ year⁻¹ (Porcine only) Source: IPCC
Calculation:	IPCC Tier 2:

	$\sum (population_i \times (\frac{GE_i \times Y_{mi} \times 365 \text{ days/yr}}{55.65 \text{ MJ/kgCH}_4}))$ GE_i = gross energy intake, MJ/head/day (derived from diet data) IPCC Tier 1: $\sum (number \text{ of animals}_i) \times (emission \text{ factor}_i)$ (i = population (defined by animal characteristics and location))
Targets/KPIs:	Emissions from enteric fermentation are included in Scope 1 Livestock emissions and included within both the PIR and net zero ambition.
Specific considerations:	The Promar model has been validated by the Carbon Trust and is widely used across the UK dairy sector to enable large dairy farmers, milk processors and retailers to manage their carbon footprint. A tier 2 approach is applied for Bovine animals due to the materiality of enteric fermentation in bulls and cows. However, due to the immaterial impact of Porcine animal enteric fermentation to livestock emissions, a standard emission factor (tier 1) is applied for porcine enteric fermentation. The output values for CH₄ emissions are converted to CO₂e using the GWP for nitrous oxide (AR5). Enteric fermentation emissions are calculated only for Genus owned animals residing on Genus operated facilities. Where Genus may lease animals to other farms, or hold an interest in animals on other 3rd party sites, these animals are not currently within the scope of reporting.

5.4 Scope 1: Manure methane emissions

Further emissions relate to the livestock held by Genus in the form of manure methane. Methane is emitted directly to atmosphere from bulk stores (i.e., storage silos, pits, lagoons) of animal manures.

Method applied:	Manure methane emissions are calculated using a model developed by Promar which uses the IPCC guidelines and the 2019 refinements to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, specifically Volume 4, Chapter 10 (Emissions from Livestock and Manure Management).
Primary data required:	Animal inventory and diet information as used in Scope 1 enteric fermentation calculations. Manure management (storage methods of manure) including % split where applicable.
Sources of primary data:	Locally provided data using centralised records and/or template.
Secondary data:	MCF: Methane conversion factors for each manure management system in each climatic region (%). B₀: Maximum methane producing capacity, M³ CH₄ kg⁻¹ VS (default values high production system by species). 0.67: Constant conversion factor of M³ CH₄ to kg CH₄ Source: IPCC Chapter 10

Calculation:	$\sum (population_i \times (VS_i \times 365 \frac{days}{year} \times B_{o_i} \times \frac{0.67kg}{m^3} \times \sum_{jk} MCF_{jk} \times MS_{ijk}))$ MS = Fraction of manure handled using manure management system in a climatic region VS = Volatile Solid excretion rate, calculated using diet information. (i = population (defined by animal characteristics and location); j = manure management system; k = climatic region)
Targets/KPIs:	Manure methane is included in scope 1 livestock emission and within both the PIR and net zero ambition.
Specific considerations:	The output values for CH₄ emissions are converted to CO₂e using the GWP for nitrous oxide (AR5). In some instances, accurate data on diets is not available. In these instances, rather than rely on uncertain data, estimations are applied in line with the livestock characteristics and location. Manure methane emissions are calculated only for Genus owned animals residing on Genus operated facilities. Where Genus may lease animals to other farms, or hold an interest in animals on other 3rd party sites, these animals are not currently within the scope of reporting.

5.5 Scope 1: Manure nitrous oxide emissions

Further emissions relate to the livestock held by Genus in the form of nitrous oxide. Nitrous oxide is emitted directly to atmosphere from bulk stores (i.e., storage silos, pits, lagoons) of animal manures and during treatment, before being applied to land.

Method applied:	Manure nitrous oxide emissions (direct and indirect) are calculated using a model developed by Promar which uses the IPCC guidelines and the 2019 refinements to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, specifically Volume 4, Chapter 10.
Primary data required:	Animal inventory and diet information. Manure management information.
Sources of primary data:	Locally provided data using centralised records and/or template.
Calculations:	N₂O_(mm) = Direct N₂O manure management emissions, kg N₂O yr⁻¹ $N_2O_{mm} = \sum_{(s)} ((\sum_{(T)} (N_{(T)} \times Nex_{(T)}) \times AWMS_{(T,S)})) \times EF_{3(s)} \times \frac{44}{28}$ • N_(T) = Number of animals in species/category T in the country • Nex_(T) = Annual N excretion rate (kg N/animal-year) (derived from diet data and animal characteristics, with N intake and N retention as intermediary data points) • AWMS_(T,S) = Fraction of total annual excretion from each species/category T that is managed in manure management system S • EF_{3(s)} = N₂O emission factor for manure management system S, kg N₂O-N/kg N (IPCC Chapter 10) • 44/28 = Conversion of N₂O-N_(mm) to N₂O_(mm) (IPCC Chapter 10)

Targets/KPIs:	Scope 1 nitrous oxide emissions from manure management are included within both the PIR and net zero ambition.
Considerations:	The output values for indirect N₂O emissions from land application are converted to CO₂e using the GWP for nitrous oxide (AR5). Manure nitrous oxide emissions are calculated only for Genus owned animals residing on Genus operated facilities. Where Genus may lease animals to other farms, or hold an interest in animals on other 3rd party sites, these animals are not currently within the scope of reporting.

5.6 Scope 1: Land management emissions

Nitrous oxide is also emitted from the application of manure on land.

Method applied:	Manure management livestock emissions are calculated using a model developed by Promar which uses the IPCC guidelines and the 2019 refinements to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, specifically Volume 4, Chapter 10 (Emissions from Livestock and Manure Management).
Primary data required:	Animal inventory and diet information.
Sources of primary data:	Locally provided data using template provided.
Secondary data:	- EF₁ = Emission factor for emissions from N inputs (kg N₂O-N/kg N input) (IPCC Chapter 11) - Conversion factor to convert N₂O-N to N₂O = 44/28 Source: IPCC
	N₂O_{Direct} = direct emissions produced from managed soils, kg N₂O-N yr⁻¹ $N_2O_{Direct} = N_{MMS\ Avb} \times EF_1 \times \frac{44}{28}$ N_{MMSAvb} = amount of managed manure N available for soil application, kg N yr⁻¹
Targets/KPIs:	Scope 1 emissions from manure management are included within both the PIR and net zero ambition. Animal weight is used to calculate the PIR.
Considerations:	The output values for indirect N₂O emissions from land application are converted to CO₂e using the GWP for nitrous oxide (AR5). Genus accounts for emissions related to land application of manure as Scope 1 in the instances where Genus may receive the benefit of the applied manure.

5.7 Scope 2: Purchased electricity emissions

All global locations use purchased electricity. The Genus fleet also includes electric vehicles (EV), and those emissions are included in scope 2.

Standard and/or method applied:	Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (Revised Edition: WRI). Genus reports separately on Scope 2 purchased electricity GHG emissions using the location-based method and the market-based method.
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Primary data required:	Quantity of electricity purchased and consumed from the local standard grid, in kWh. Distance travelled in fleet EVs (km). Energy Attribute Certificates (EACs).
Sources of primary data:	Electricity consumption records are maintained by individual locations and are reported using a survey. Fleet EVs are reported as part of the Centralised fleet report (UK) or by survey (Italy and USA).
Secondary data:	Location-based emission factors for standard grid electricity consumption are obtained for all locations where purchased electricity from the grid is used. These emission factors are time and country specific (and in some cases, state or regional specific). Sources include: • DESNZ • EPA • Carbon Footprint Ltd Market-based emission factors are obtained from contractual instruments issued by the supplier, such as energy attribute certificate or supplier specific emission factors (UK only). Due to the lack of availability of residual electricity emission factors, location-based emission factors have been applied where there is no contractual instrument available. Distance-based emission factors for EVs (Source: DESNZ)
Calculation:	Location-based: $\sum (electricity\ consumed\ (kWh) \times location\ based\ emission\ factor) + \sum (distance\ travelled\ in\ EV\ (e.g.,\ km) \times distance\ based\ emission\ factor)$ Market-based (market-based + location-based where market-based is not available): $\sum (Renewable\ electricity\ consumed \times contractual\ instrument\ emission\ factor) + \sum (Standard\ grid\ electricity\ consumed \times location\ based\ emission\ factor) + \sum (distance\ travelled\ in\ EV\ (e.g.,\ mile) \times distance\ based\ emission\ factor)$
Targets/KPIs:	Scope 2 (location-based) emissions are included within net zero ambition. Scope 2 (market-based) emissions are included in the PIR and net zero ambition.
Specific considerations:	Genus only calculates market-based emissions for renewable electricity purchased where there is an acceptable (as guided by Greenhouse Gas Protocol guidance) contractual instrument stating emission factor(s). Where renewable electricity is procured but Genus has no access to a contractual instrument, it is not included in market-based calculations and Genus solely applies the location-based calculation. EACs are used to mitigate scope 2 emissions and are reported using the market-based approach. EACs purchased are compliant with RE100 criteria. In the reporting year April 2025 to March 2026 Genus purchased and retired the following: China Green Energy Certificated (GECs) totaling 8500 MWh, apportioned evenly across sites in Ankang, Benxi, Haoxiang, Luodian, Shanghai and Zhidan, and USA Renewable Energy Certificates (RECs) totaling 2400 MWh apportioned evenly across sites in Wisconsin.

5.8 Scope 2: District heating emissions

Standard and/or method applied:	Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (Revised Edition: WRI).
Primary data required:	Quantity of district heating, in kWh.
Sources of primary data:	District heating consumption records are maintained by the individual location and is reported using a survey.
Secondary data:	Location specific district heating emission factor. Source: Sphera and VDA Emission Factors for electricity, district heating and fuels (December 2022)
Calculation:	$\sum (\text{district heating consumed in a location} \times \text{emission factor for that location})$
Targets/KPIs:	Scope 2 emissions are included within both the PIR and net zero ambition.
Specific considerations:	Scope 2 emissions from district heating are minimal, with applicability to only one smaller location.

5.9 Scope 3 Category 1 (Purchased goods and services), Category 2 (Capital Goods) and Category 5 (Waste in Operations)

This category includes the GHG emissions of products and services purchased by Genus not included in Scope 1, 2 or reported Scope 3 categories.

Standard and/or method applied:	Greenhouse Gas Protocol Technical Guidance for Calculating Scope 3 Emissions (version 1.0): Category 1, Category 2 and Category 5 Spend-based method.
Primary data required:	Amount spent on purchased goods or services in USD, categorised by Business Unit, and by procurement category and subsegment, and by scope 3 category.
Sources of primary data:	Global procurement data sits within the D365 ERP system. All expenditure is assigned to a procurement category at the point of order. Procurement categories are transaction specific and therefore relate to what was purchased. Where a procurement category is too vague to provide detail on what was procured, a secondary vendor specific category of subsegment can be used.
Secondary data:	Spend-based emission factors. The NAICS-6 data base comprises of emission factors for over 1000 commodities. Source: Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Calculation:	Each procurement category or subsegment is assigned to the most applicable NAICS-6 emission factor in a lookup table. Procurement data is run through the lookup tables, which first attempts to assign an emission factor to the spend using the procurement category. If the procurement category has is too vague, the lookup process moves on to assigning an emission factor using the subsegment.
Specific considerations:	As well as assigning a NAICS-6 emission factor to procurement categories and subsegments, the related GHG emission Scope (and Category for Scope 3) is also assigned. This enables extraction of spending on goods or services where Genus

	already calculates GHG emissions using more accurate data. Furthermore, it enables us to move appropriate spend-based calculated emissions to other Scope 3 categories where Genus is not elsewhere calculating those emissions, namely Category 2 (Capital Expenditure) and Category 5 (Waste in Operations). In some instances, spend cannot be mapped to a NAICS-6 code, for example where both procurement category and subsegment are too vague. We calculate the amount of unmapped spend as a percentage of total spend and extrapolated accordingly. Some spend is intangible in relation to emissions, and this spend is excluded from the model and calculation. Examples include: Payroll deductions, Charity donation, Income and other tax payments, commission expenses etc.
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5.10 Scope 3 Category 3: Upstream fuel and energy related activities emissions

These upstream emissions are related to the extraction, production and distribution of fuels and energy purchased and consumed by Genus.

Due to the granularity of calculating these emissions, methodology is split into:

- (i) Well-To-Tank (WTT) emissions of purchased fuels (for energy, heat and transportation)
- (ii) WTT emissions of purchased electricity (generation), WTT emissions of purchased electricity (T&D losses), and transmission and distribution (T&D) losses of purchased electricity

5.10.1 WTT emissions of purchased fuels and fleet

Upstream emissions of purchased fuels used for energy and heating, and for transportation, include emissions from the extraction, production, and transportation of fuels (e.g., well-to-tank emissions).

Standard and/or method applied:	Greenhouse Gas Protocol Technical Guidance for Calculating Scope 3 Emissions (version 1.0); Category 3: Fuel- and Energy- Related Activities Not Included in Scope 1 or Scope 2. Average-data method, which involves calculating emissions by using secondary (e.g., industry average) emission factors for upstream emissions per unit of consumption (e.g., kg CO₂e/litre).
Primary data required:	Fuel consumption and fleet distances will already be available in the form of Scope 1 activity data.
Sources of primary data:	Existing data used in Scope 1.
Secondary data required:	WTT emissions factors for fuels consumed in stationary and mobile combustion (fuel-based in units of mass, volume or energy), e.g., kgCO₂e/litre. WTT emissions factors for mobile combustion (distance-based for each vehicle type, size and fuel combinations), e.g., kgCO₂e/mile. Source: DESNZ
Calculation:	$\sum (unit\ of\ fuel\ consumed\ x\ WTT\ emission\ factor\ for\ that\ fuel)$ $+ \sum (distance\ travelled\ x\ WTT\ emission\ factor\ for\ that\ vehicle\ category)$

5.10.2 WTT (generation) emissions of purchased electricity, WTT (T&D losses) emissions of purchased electricity and T&D losses

Upstream WTT emissions from the extraction and production of fuels consumed in the generation of electricity, lost from the transmission and distribution of fuels consumed in the generation of electricity, and grid losses between the power plant and consumer.

Standard and/or method applied:	Greenhouse Gas Protocol Technical Guidance for Calculating Scope 3 Emissions (version 1.0); Category 3: Fuel- and Energy- Related Activities Not Included in Scope 1 or Scope 2
Primary data required:	Primary data to enable calculation of these emissions will already be available in the form of Scope 2 data.
Secondary data required:	A single composite emission factor is generated for each location (based on the grid) consisting of WTT (generation), WTT (T&D), and T&D (kg CO ₂ e/kWh). Sources: • DESNZ • Carbon Footprint Ltd
Calculation:	$\sum (electricity\ consumed \times (WTT\ (generation)\ emission\ factor) + (WTT\ (T\&D)\ emission\ factor) + (T\&D\ emission\ factor))$
Specific considerations:	WTT and T&D loss emission factors are available for most countries. In Canada, they are available at regional level. For the USA, the US-EPA calculated grid gross losses at 5% ² . Therefore, 5% of the applicable USA Egrid subregion is applied for electricity T&D in the USA.

5.11 Scope 3 Category 4: Upstream transport and distribution emissions

Upstream transport and distribution (air, sea and land) include third party transportation services purchased by Genus, including outbound logistics and transportation between Genus's own operations.

Standard and/or method applied:	Greenhouse Gas Protocol Technical Guidance for Calculating Scope 3 Emissions (version 1.0); Category 4: Upstream Transport and Distribution. Distance-based (or distance-mass based) method. Spend-based method.
Primary data required:	Distance or distance-mass of shipments categorised as follows: • Air freight (split into Long-haul (>2300 miles) and short-haul (<2300 miles)) • Sea freight • Road freight (split into combinations of vehicle type and fuel type) When distance or distance mass is not available, amount spent on freight (categorised by air, sea or land) is applied.
Sources of primary data:	Centralised reports available for: • PIC North America 3rd Party transport log • ABS North America 3rd Party transport log • ABS UK spend records

² US-EPA, The emissions and generation resource integrated database eGRID Technical Guide with Year 2022 Data, available at: https://www.epa.gov/system/files/documents/2024-01/eGRID2022_technical_guide.pdf

	All other locations: Survey detailing type of transport, distances, and masses.
Secondary data required:	Distance or distance-mass based emission factors for: - Air freight, e.g., kgCO₂e/tonne-km, or kgCO₂e/USD - Sea freight, e.g., kgCO₂e/tonne-km, or kgCO₂e/USD - Road freight, e.g., kgCO₂e/km, or kgCO₂e/tonne-km, or kgCO₂e/USD Source: - DESNZ - Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Calculation:	$\sum (mass \times distance \times emission \ factor \ for \ transport \ type)$ $+ \sum (distance \times emission \ factor \ for \ transport \ type)$ $+ \sum (spend \times emission \ factor \ for \ transport \ type)$

5.12 Scope 3 Category 6: Business Travel emissions

Scope 3 Category 6 includes GHG emissions from the transportation of employees for business related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and cars. It includes employees' own vehicles used for approved business purposes. GHG emissions related to hotel stays are also included.

Due to the granularity of calculating business travel GHG emissions, the methodology is split into: i) air travel; ii) road travel; iii) rail travel; and iv) hotels.

5.12.1 Scope 3 Category 6: Business Travel – air travel

Standard and/or method applied:	Greenhouse Gas Protocol Technical Guidance for Calculating Scope 3 Emissions (version 1.0); Category 6: Business Travel Hybrid-method (distance-based and spend-based)
Primary data required:	Passenger air travel distance, split into eight defined categories of a combination of distances (Short-haul (<2300 miles or 3700 km), and long-haul (>2300 miles or 3700 km)) and class of travel (economy, premium economy, business and first class). Spend on employee air travel not booked via travel system.
Sources of primary data:	Genus operates a global corporate travel system (Egencia) that enables employees to book flights, rail travel, rental cars, and hotels. Most global locations have access to, and utilize, Egencia. For locations not utilizing Egencia, business travel activity data is obtained from the D365 expense system or directly from the data provider at the operating location via survey.
Secondary data:	Distance based GHG emission factors for each distance and class combination categories (i.e., Short-haul economy class, long-haul premium economy class etc.), (e.g., kgCO₂e/passenger-km). Spend based GHG emission factors for average passenger flights (e.g., kgCO₂e/\$). Sources: - DESNZ - Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6

	Genus includes the indirect effects of non-CO ₂ emissions when reporting air travel GHG emissions to capture the full climate impact of air travel, therefore, selected emission factors are those “with RF”.
Calculation:	$\sum (distance \times emission\ factor\ for\ distance\ \&class\ (e.g., \frac{kgCO_2e}{km})$ $+ \sum (\$passenger\ flights \times spend\ based\ emission\ factor\ (e.g., kgCO_2e/\$))$
Specific considerations:	Definitions of distance categories can vary globally. As a global organization, Genus has defined distance categories as <2300 miles or >2300 miles to enable alignment to the UK Government conversion factors for short haul and long-haul travel respectively. In some instances, when using the distance-based calculation method we may not have, or may not be certain of, the length of individual journeys and/or class of travel. In these instances, an average distance flight emission factor and/or an unknown class of travel emission factor is used.

5.12.2 Scope 3 Category 6: Business Travel – road travel

Business road travel may include travel undertaken by employees for the purpose of business in either their own personal vehicles, or in rented vehicles.

Standard and/or method applied:	Greenhouse Gas Protocol Technical Guidance for Calculating Scope 3 Emissions (version 1.0); Category 6: Business Travel. Hybrid-method (distance-based and spend-based).
Primary data required:	Distances travelled for business purposes in employees own vehicles, categorised by ‘vehicle combination’ of (1) vehicle type, (2) vehicle/engine size, and (3) fuel type. Spend on rental cars used by employees for the purpose of business travel.
Sources of primary data:	Expense system (D365) report for employees own vehicle business travel. Survey for business travel in employees own vehicles (where location is not part of D365 expense system). Genus travel partner (Egencia) for rental vehicle spend.
Secondary data:	Distance based GHG emission factors for each vehicle type/size/fuel combination (e.g., kgCO ₂ e/passenger-km). Spend based GHG emission factors for average rental vehicles (e.g., kgCO ₂ e/\$). Sources: • DESNZ • Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Calculation:	$\sum (distance\ for\ vehicle\ combination \times emission\ factor\ for\ vehicle\ combination)$ $+ \sum (spend\ on\ rental\ vehicles \times spend - based\ emission\ factor)$
Specific considerations:	In some instances, when using the distance-based calculation method we may not have, or may not be certain of, vehicle/engine size and/or fuel type. In these instances, an average car or van emission factor and/or an unknown fuel emission factor is used.

5.12.3 Scope 3 Category 6: Business Travel – rail travel

Standard and/or method applied:	Greenhouse Gas Protocol Technical Guidance for Calculating Scope 3 Emissions (version 1.0); Category 6: Business Travel Hybrid-method (distance-based and spend-based)
Primary data required:	Distance travelled by rail, categorised by national and international rail travel. Spend on rail travel.
Sources of primary data:	Corporate travel system (Egencia) report. Expense system (D365) report for rail travel not booked via Egencia. Survey for rail travel not booked via Egencia and for locations not included in D365 expense system.
Secondary data:	Distance based emission factors for national and international rail travel (e.g., kgCO ₂ e/passenger-km). Spend based emission factors for rail travel (e.g., kgCO ₂ e/\$). Sources: • DESNZ • Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Calculation:	$\sum (\text{distance travelled by rail in category } x \text{ emission factor for category of rail travel})$ $+ \sum (\text{spend on rail travel } x \text{ Spend based emission factor})$

5.12.4 Scope 3 Category 6: Business Travel – hotel stays

Standard and/or method applied:	Greenhouse Gas Protocol Technical Guidance for Calculating Scope 3 Emissions (version 1.0); Category 6: Business Travel Activity-based method
Primary data required:	Number of nights spent in hotels categorised by country.
Sources of primary data:	Corporate travel system (Egencia) report. Site survey (for sites not accessing Egencia)
Secondary data required:	Emission Factors for the countries in which hotel stays occurs (e.g., kgCO ₂ e/night) Sources: • Hotelfootprints.org
Calculation:	$\sum (\text{number of hotels nights in a country } x \text{ emission factor for hotel in that country})$

5.13 Scope 3 Category 8: Upstream Leased assets

Standard and/or method applied:	Greenhouse Gas Protocol Technical Guidance for Calculating Scope 3 Emissions (version 1.0); Category 8: Upstream leased assets Hybrid-method depending on data availability (asset-specific method (most preferred) or average data method (least preferred) .
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Primary data required:	Actual quantity of electricity or fuel used by Genus as tenant for energy and heat in the facility. Estimated quantity of electricity or fuel used by Genus as tenant (i.e., apportioned by Landlord based on floor area or headcount). Floor area of occupied space.
Sources of primary data:	Copy of invoice or meter readings. Invoice received from Landlord on-charging electricity and/or fuel, and showing actual or estimated quantity consumed. Floor plan, lease or Landlord information providing floor space occupied.
Secondary data required:	Location-based emission factors for standard grid electricity consumption are obtained for all locations (kWh). Sources include: • DESNZ • Carbon Footprint Ltd Fuel-based energy conversion factors that consider the fuel properties of the applicable fuel, e.g., kWh/litre. Source: DESNZ Default values from country-specific published reports or research providing estimated energy use (electricity or gas) for building per unit of floor space occupied (where quantity of electricity or fuel is unknown). Source: Published country specific research (accessed March 2026)³
Calculation:	$\sum (Fuel\ consumed\ (e.g.,\ litre) \times energy\ factor\ for\ that\ fuel\ (e.g.,\ \frac{kgCO_2e}{litre}) + \sum (electricity\ consumed\ (kWh) \times location\ based\ emission\ factor)$
Specific considerations:	Emissions from the consumption of electricity and fuel in leased assets (as defined by GHG Protocol Technical Guidance for Calculating Scope 3 Emissions; Category 8 Upstream Leased Assets) consist of both actual and estimated data, and not included in SY26 external 3rd party assurance.

6 Methodology for reporting total energy consumption

6.1 Underlining energy from liquid and gaseous fuels used stationary combustion

Primary data:	Data on fuel used is already available as described in 5.1 Scope 1: Stationary Combustion emissions and energy. This is in units of volume, mass or energy.
Secondary data:	For primary fuel data in units of mass or volume, energy conversion factors that consider the typical calorific values and densities of the applicable fuel are applied, e.g., kWh/litre. For primary fuel data in units of energy, the applicable energy conversion factor is applied, e.g., kWh/therm.

³ <https://esource.bizenergyadvisor.com/article/small-and-midsize-offices> (USA); https://building-carbonaccountingfinancials.com/PCAF_emission_factor_database.php?partitionpage=Commercial+real+estate&order%5B0%5D=aemission_factor_unit_name (Netherlands); <https://scispace.com/pdf/electricity-use-trends-in-new-zealand-office-buildings-1990-1bwula1q2a.pdf> (New Zealand); https://sfigroup.co.za/wp-content/uploads/2021/04/Generating-low-cost-energy-benchmarks.pdf?utm_source=chatgpt.com (South Africa); [2019-08-ee-in-buildings-colombia-v2.pdf](https://www.undp.org/publications/2019-08-ee-in-buildings-colombia-v2.pdf) (Colombia)

	Source: DESNZ
Calculation:	$\sum (Fuel\ consumed\ (e.g.,\ litre) \times energy\ factor\ for\ that\ fuel\ (e.g.,\ \frac{kgCO_2e}{litre}))$
Specific considerations:	Unless explicitly specified otherwise in the primary data, factors for higher heating values (Gross CV) are applied.

6.2 Underlining energy from liquid and gaseous fuels used for fleet

Primary data:	Data on fleet activity is already available as described in 5.2 5.1. This is in units of volume (fuel consumption) or distance.
Secondary data:	Where data is volume of fuel consumed, energy conversion factors that consider the typical calorific values and densities of the applicable fuel are applied, e.g., kWh/litre. Where data is in distance travelled, distance-based energy conversion factors for the applicable vehicle type are applied, e.g., kWh/km. Source: DESNZ
Calculations:	$\sum (Fuel\ consumed \times energy\ factor\ for\ the\ fuel\ (e.g.,\ \frac{kgCO_2e}{Litre})) + \sum (distance \times energy\ factor\ for\ the\ vehicle\ combination\ (e.g.,\ \frac{kgCO_2e}{km}))$
Specific considerations:	In some instances, when using the distance-based method we may not have, or may not be certain of, vehicle size and/or fuel type. In these instances, an average vehicle (car or van) energy factor is used and/or an energy factor where fuel type is unknown.

6.3 Electricity import (facilities and fleet)

Primary data:	Data on consumption of electricity is already available as described in 5.7 Scope 2: Purchased electricity emissions. For imported electricity used in facilities, and district heating, this is in the units of energy (kWh). For fleet electricity vehicles, this is in the units of distance, e.g., km.
Secondary data:	Electricity and district heating is reported at source in required energy units (kWh). Energy conversion factors (distance-based) for Fleet EV's, e.g. kWh/km. Source: DESNZ
Calculations:	$\sum (imported\ electricity\ consumed\ (kWh)) + \sum (distance \times energy\ factor\ for\ the\ electric\ vehicle\ (e.g.,\ \frac{kWh}{km}))$

6.4 District heating

Primary data:	Data on consumption of district heating is already available as described in 5.8 Scope 2: District heating emissions.
Secondary data:	None. District heating is reported at source in required energy units (kWh).

Calculations (energy):	$\sum (\text{districted heating consumed (kWh)})$
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6.5 Energy generated onsite from renewable sources

Primary data:	Data related to electricity generated onsite that is either consumed or exported back to grid is measured through online energy portals or meter readings and reported by the site using a survey.
Secondary data:	None. Electricity generated onsite is reported at source in required energy units (kWh). Source: DESNZ
Calculations:	$\sum (\text{electricity generated onsite and consumed onsite (kWh)})$ & $\sum (\text{electricity generated onsite and exported back to grid (kWh)})$
Specific considerations:	Renewable electricity generated onsite and consumed is included in SECR 'total energy consumed'. Solar generated electricity is applicable for some sites in USA, Canada, India and UK. Biogas generated electricity is applicable for some sites in Brazil. Genus also reports the amount of electricity generated onsite and exported back to grid. This is applicable to USA solar and Brazil biogas.

7 Methodology for calculating diversity metric

7.1 Proportion of females in senior professional, scientific and management bands

Primary data required:	Proportion of female employees in senior professional, scientific and management bands
Sources of primary data:	D365 HR System reports, available monthly from HR.
Secondary data required:	None.
Calculation:	The number of permanent professional (grade P3 and above), scientific (grade S3 and above) and management roles (all grades) filled by women divided by the total number of professional, scientific and management positions in those same grade brackets.
Targets/KPIs:	Increase women in professional, scientific and management bands
Specific considerations:	Data is anonymized to protect personal data. Gender representation data is based on voluntarily self-identified gender information provided by employees. Our target excludes women who hold roles in joint ventures.

8 Methodologies for calculating Health and Safety metric

8.1 Recordable Injury Frequency Rate (RIFR)

Primary data required:	Number of recordable incidents (as defined by Occupational Safety and Health Administrator (US OSHA)). Total number of hours worked.
Sources of primary data:	H&S system reports
Secondary data required:	The value of 200,000 hours is used to calculate RIFR. This is provided by US OSHA and represents the number of hours that 100 employees working 40 hours per week for 50 weeks per year would work and provides the standard base for calculating incidence rate for an entire year.
Calculation:	$RIFR = \frac{\text{Number of injuries and illnesses} \times 200,000}{\text{Employee hours worked}}$ Total employee hours worked are calculated using the contracted hours of all active workers during the reporting period and do not include variations, such as overtime, additional shifts, unpaid leave, sickness absence, or other exceptions.
Targets/KPIs:	Achieve at least a rolling 5% year-on-year reduction in recordable injury frequency rate.
Specific considerations:	As defined by US OSHA, recordable injuries are work related incidents that result in injury or illness, work restriction, or require treatment other than first aid. Genus applied US OSHA definition globally for Group H&S reporting, irrespective of how recordable injuries are categorised and reported under other national requirements. The Recordable Incident Frequency rate excludes contractors working at our locations, working hours from joint venues, minor first aid treatment, near-miss and hazard observation. Incident recordability is determined by its classification at the time of reporting. If an incident is initially classified as non-recordable and later reclassified as recordable in a subsequent reporting period, it will be reported in that later period and will not be applied retrospectively. This approach does not override any local statutory reporting requirements. For example, under the US OSHA 300 Log and OSHA 1904 recordkeeping requirements, incidents must be recorded based on the date the event occurred, not the date of discovery. Where an incident occurred in a previous reporting period but was not recorded at the time, the relevant historical OSHA log must be retroactively updated in accordance with OSHA rules.

9 Document control

Version No.	Document ID	Date	Changes Made
<i>Draft 0.1</i>		<i>June 2023</i>	<i>Document creation for comment</i>
<i>Draft 0.2</i>		<i>June 2023</i>	<i>Included H&S RIR definition</i>
<i>Draft 0.3</i>		<i>August 2023</i>	<i>Feedback from third party assurance provider incorporated to correct minor errors in definitions.</i>
<i>Version 1.0</i>		<i>September 2023</i>	<i>Final consistency check</i>
Version 2.0	ESG-00011-Ref	August 2024	Full update to include current process and to incorporate information on expanded scope of GHG reporting.
Version 4.0	ESG-00011-Ref	August 2025	Full review and update to methodologies of metrics 'in-scope' for assurance.
Version 5.0	ESG-00011-Ref	26 August 2026	Full review and update to methodologies of metrics 'in-scope' for assurance. Addition of Scope 3 Category 8 methodology and clarification of unassured status.