Basis of Reporting

For Non-Financial Metrics

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Contents

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. The reported non-financial metrics include:

Non-financial metric	Reported unit
Scope 1 Greenhouse Gas (GHG) emissions	tCO_2e
Scope 2 GHG emissions (location-based)	tCO_2e
Scope 2 GHG emissions (market-based)	tCO_2e
Scope 3 Category 1 GHG emissions: Purchased goods and services	tCO_2e
Scope 3 Category 2 GHG emissions: Capital expenditure	tCO_2e
Scope 3 Category 3 GHG emissions: Upstream fuel and energy related activities	tCO_2e
Scope 3 Category 4 GHG emissions: Upstream transport and distribution	tCO_2e
Scope 3 Category 5 GHG emissions: Waste generated in Operations	tCO_2e
Scope 3 Category 6 GHG emissions: Business travel	tCO_2e
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 Roadmap
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).

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.

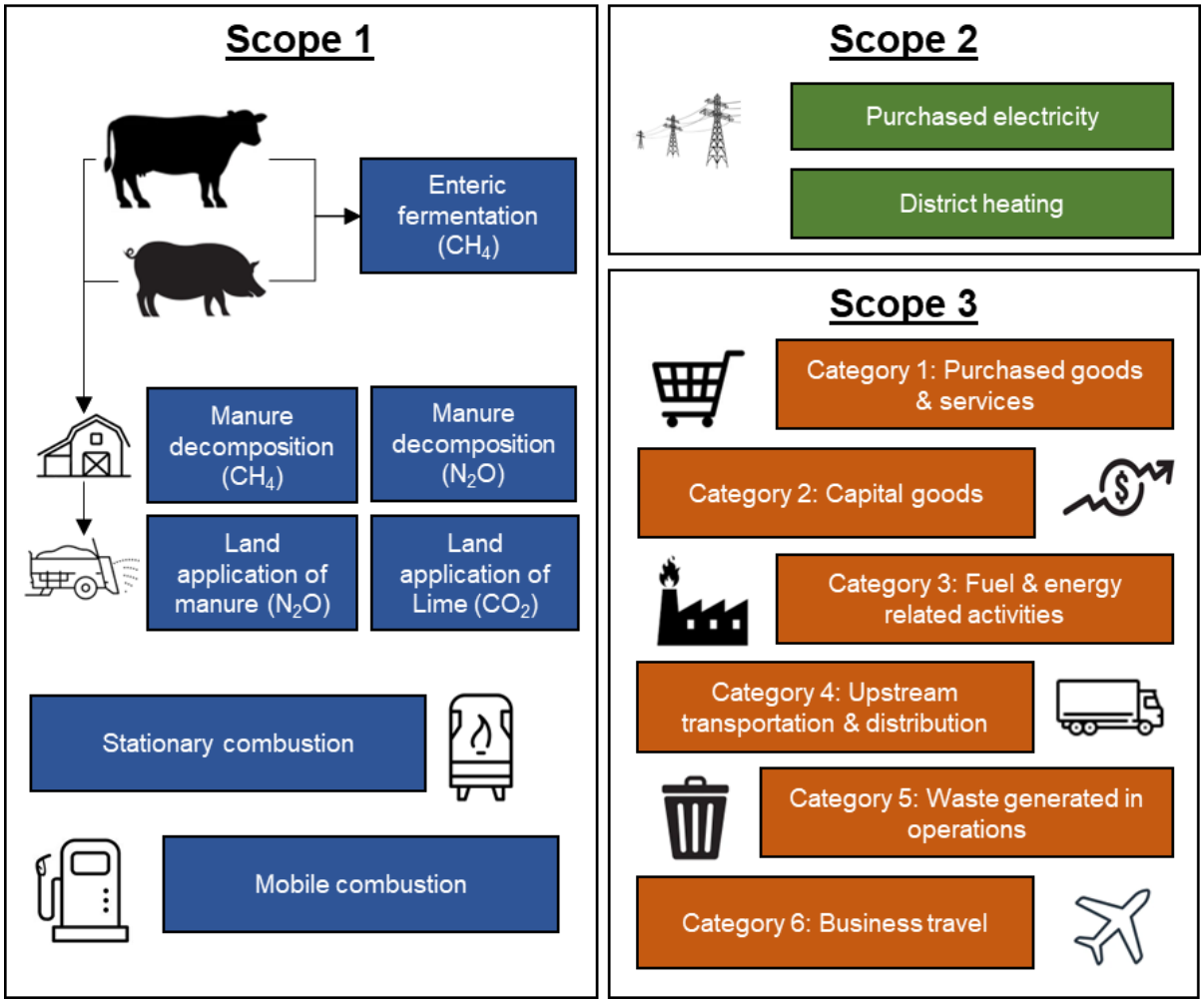
Where appropriate, Genus calculates and reports its GHG emissions in accordance with methodologies defined within applicable Greenhouse Gas Protocol standards and/or technical guidance. Reference to the specific standard or guidance applied to calculations can be found within the related methodology.

4.1 Greenhouse Gas (GHG) emissions reporting scope

The GHG emissions that have been reported include carbon dioxide (CO_2), nitrous oxide (N_2O) and methane (CH_4). These gases are reported on a carbon dioxide equivalent (CO_2e) 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). Due to the consolidation approach taken by Genus, emissions from upstream leased assets (Scope 3 Category 8) are included within Genus's Scope 1 and 2 emissions.

The following image summarises the Scopes and activities includes in Genus's Greenhouse Gas emission reporting:



Genus has excluded fugitive emissions from the scope 1 footprint in FY25. This is due to the incompleteness of data available, and to avoid under-reporting within this activity.

4.2 Energy

In adherence to the requirements of the Streamlined Energy and Carbon Reporting (SECR), Genus calculates the energy use from activities that underlies its applicable Scope 1 and 2 carbon calculations. This includes the energy associated with:

- Fuels used for energy and heating
- Fleet transportation

- Purchased energy (electricity and district heating) including that used for transportation

Energy conversion factors and sources, and calculations undertaken, are included in the relevant activity methodology tables.

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. Department for Environment, Food & Rural Affairs (DEFRA)/DECC UK Government Greenhouse Gas Conversion Factors for Company Reporting (updated 30 October 2024)
3. Environmental Protection Agency (US-EPA): Emission Factors for Greenhouse Gas Inventories (modified 5 June 2024)
4. Carbon Footprint Ltd Country Specific Electricity Grid Greenhouse Gas Emission Factors (released 31 July 2024)
5. Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-6 (revised 2021)
6. Hotelfootprint.org (accessed January 2025)

5. Methodologies for calculating non-financial 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 using a template or through providing fuel invoices or receipts.
Secondary data (emissions):	Emission factors for the primary fuel sources combusted, e.g., $kgCO_2e$/litre. Source: DEFRA

Calculation (emissions):	$\sum(Fuel\ consumed\ (e.g., litre) x\ emission\ factor\ for\ that\ fuel\ (e.g., \frac{kgCO2e}{litre})$
Related emissions targets/KPIs:	Scope 1 emissions are included within both the PIR and net zero targets.
Secondary data (energy):	Energy conversion factors that consider the fuel properties, e.g., kWh/litre. Source: DEFRA
Calculation (energy):	$\sum(Fuel\ consumed\ (e.g., litre) x\ energy\ factor\ for\ that\ fuel\ (e.g., \frac{kgCO2e}{litre})$
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 of 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 (vehicle information and distances). North America Fleet: Centralised system report (vehicle information and distances). All other locations: Location template or system report detailing vehicle information, and fuel consumed or distances.
Secondary data (emissions):	Emission factors for the primary fuel sources combusted, e.g., $kgCO_2e$/litre. Emission factors (distance-based) for each vehicle combination, e.g., $kgCO_2e$/mile. Source: DEFRA
Calculation (emissions):	$\sum(Fuel\ consumed\ (e.g., Litre) x\ emission\ factor\ for\ the\ fuel\ (e.g., \frac{kgCO2e}{Litre}) +$ $\sum(distance\ (e.g., km) x\ emission\ factor\ for\ the\ vehicle\ combination (e.g., \frac{kgCO2e}{km}))$
Related GHG targets/KPIs:	Scope 1 emissions are included within both the PIR and net zero roadmap.
Secondary data (energy):	Fuel-based energy conversion factors that consider the fuel properties of the applicable fuel, e.g., kWh/litre.

	Distance-based energy conversion factors to calculate energy use where only distance data is available, e.g., kWh/mile. Source: DEFRA
Calculations (energy):	$\sum(Fuel\ consumed\ (e.g., Litre) x\ energy\ factor\ for\ the\ fuel\ (e.g., \frac{kgCO2e}{Litre})$ $+\sum(distance\ (e.g., km) x\ energy\ factor\ for\ the\ vehicle\ combination (e.g., \frac{kgCO2e}{km}))$
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 DEFRA 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 (population refers to defined life stage and climate categories for each species). Average weight per population. Diet (composition of diet ingredients and related metabolic or digestible energy) per population.
Sources of primary data:	Centralised system reports of animal inventory numbers and average weights. Centralised records of dietary information. Locally provided data using provided template for inventory, weight, and diet where it is unavailable centrally.
Secondary data (emissions):	Methane Conversion Rate (Y_m) Energy content of methane (55.65 MJ/kgCH_4) Source: IPCC
Calculation (emissions):	IPCC Good Practice Tier 2: $\sum(population_i\ x\ (\frac{GE_i\ x\ Y_{mi}\ x\ 365\ days/yr}{55.65\ MJ/kgCH_4}))$ GE_i = gross energy intake (MJ/head/day) Tier 1:

	$\sum(number\ of\ animals_i)\ x\ (emission\ factor_i)$ *(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 roadmap. Animal weight is used to calculate the PIR.
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. Animal weight is calculated by multiplying the number of animals in a defined population by the average weight of that defined population.

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. Land summary (area farmed by Genus, area housing deep litter, proportion of manure Genus is responsible for storing and applying, who applies manure). Manure application (destination % split of applied manure). Manure management (storage methods of manure) including % split where applicable.
Sources of primary data:	Animal inventory and diet information as used in Scope 1 enteric fermentation calculations. Locally provided data using template provided for manure management and land management.
Secondary data (emissions):	MCF: Methane conversion factors for each manure management system in each climatic region VS: Volatile solid excretion rate default values (kg) in the absence of accurate dietary information B_o: Maximum methane producing capacity Source: IPCC
Calculation:	$\sum(population_i\ x\ (VS_i\ x\ 365\frac{days}{year}\ x\ B_{O_I}\ x\frac{0.67kg}{m^3}\ x\ \sum_{jk} MCF_{jk}\ x\ MS_{ijk}))$ MS = Fraction of manure handled using manure management system in a climatic region

	(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 roadmap. Animal weight is used to calculate the PIR.
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. 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 for daily feed intake, digestible energy and ash content.

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 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. Land summary, manure application and manure management information as used in Scope 1 manure methane.
Sources of primary data:	Animal inventory and diet information as used in Scope 1 enteric fermentation calculations. Locally provided data using template provided for manure management and land management.
Secondary data (emissions):	• $EF_{3(S)}$ = N_2O emission factor for manure management system *S* in the country (kg N_2O-N/kg N in manure management system S) • $N_{retention(T)}$ = Fraction of annual N intake that is retained by animal of species/category T (kg N retained/animal/year per kg N intake/animal/year) Source: IPCC
Calculations (emissions):	$Nex_{(T)}$ = Annual N excretion rate (kg N/animal-year): $$Nex_{(T)} = N_{intake(T)} \, x \, (1 - N_{retention(T)})$$ • $N_{intake(T)}$ = Annual N intake per head of species/category *T*, kg-N/animal-year • T = Species/category of livestock $(N_2O\text{-}N)_{(mm)}$ = N_2O-N manure management emissions (kgN_2O-N/yr): $$(N_2O - N_{(mm)}) \sum_{(S)} ((\sum_{(T)} (N_{(T)} \, x \, Nex_{(T)} \, x \, MS_{(T,S)})) \, x \, EF_{3(S)})$$ • $N_{(T)}$ = Number of animals in species/category *T* in the country • $MS_{(T,S)}$ = Fraction of total annual excretion from each species/category *T* that is managed in manure management system *S* in the country

	• S = Manure management system Conversion of $(N_2O\text{-}N)_{(mm)}$ to $N_2O_{(mm)}$ (reported emissions): $$N_2O_{(mm)} = (N_2O - N)_{(mm)} \, x \frac{44}{28}$$
Targets/KPIs:	Scope 1 nitrous oxide emissions from manure management are included within both the PIR and net zero roadmap. Animal weight is used to calculate the PIR.

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 as used in Scope 1 enteric fermentation calculations. Land summary (area farmed by Genus, area housing deep litter, proportion of manure Genus is responsible for storing and applying, who applies manure). Manure application (destination split of applied manure). Manure management (storage methods of manure).
Sources of primary data:	Animal inventory and diet information as used in Scope 1 enteric fermentation calculations. Locally provided data using template provided for manure management and land management.
Secondary data (emissions):	• EF_1 = Emission factor for emissions from N inputs (kg N_2O-N/kg N input) • EF_2 = Emission factor for the emissions from organic soil cultivation (kg N_2O-N/ha-yr) • Conversion factor to convert N_2O-N to N_2O = 44/28 Source: IPCC
	Direct N_2O emissions from agricultural soil: $$N_2O_{Direct} - N = (((F_{SN} + F_{AM} + F_{BN} + F_{CR}) \, x \, EF_1) + (F_{OS} \, x \, EF_2))$$ • F_{SN} = Annual amount of fertilizer nitrogen applied to soils adjusted for the amount that volatilizes as NH_3 and NO_X • F_{AM} = Annual amount of animal manure nitrogen applied to soils adjusted for the amount that volatilizes as NH_3 and NO_X • F_{BN} = Amount of nitrogen fixed by N-fixing crops cultivated annually • F_{CR} = Amount of nitrogen in crop residues returned to soil annually • F_{OS} = Area of organic soils cultivated annually Conversion of N_2O_{Direct}-N to N_2O (reported emissions): $$N_2O = N_2O - N \, x \frac{44}{28}$$
Targets/KPIs:	Scope 1 emissions from manure management are included within both the PIR and net zero roadmap. Animal weight is used to calculate the PIR.

Considerations:	Genus accounts for emissions related to land application of manure as Scope 1 in the instances where Genus owns/leases the land and/or in instances where Genus may receive the benefit of the applied manure, such as for crops grown on 3rd party land and intended as feed for Genus livestock.

5.6 Scope 2: Purchased electricity emissions

All global locations use purchased electricity, either solely or partially obtained from the local standard grid. In some instances, Genus procures renewable or green 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.
Primary data required:	Quantity of electricity purchased and consumed from the local standard grid, in kWh. Quantity of renewable electricity purchased and consumed, in kWh. Distance travelled in fleet EVs (km or mile).
Sources of primary data:	Electricity consumption records are maintained by individual locations, and are reported using a provided template, with identification of standard electricity and renewable electricity. Fleet EVs are reported as part of the Centralised UK Fleet report and by template for locations outside of the UK.
Secondary data (emissions):	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: • DEFRA • EPA • Carbon Footprint Ltd Market-based emission factors are obtained from contractual instruments issued by the supplier, such as contracts for renewable tariffs, energy attribute certificate or supplier specific emission factors. 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: DEFRA)
Calculation:	Location-based: $\sum(electricity\ consumed\ (kWh) x\ distance\ based\ emission\ factor)$ $+\ \sum(distance\ travelled\ in\ EV\ (e.g., mile) x\ distance\ based\ emission\ factor)$ Market-based (market-based + location-based where market-based is not available):

	$\sum(Renewable\ electricity\ consumed\ x\ contractual\ instrument\ emission\ factor)$ $+\sum(Standard\ grid\ electricity\ consumed\ x\ location\ based\ emission\ factor)$ $+\sum(distance\ travelled\ in\ EV\ (e.g.,mile)\ x\ distance\ based\ emission\ factor)$
Targets/KPIs:	Scope 2 (location-based) emissions are included within both the PIR and net zero ambition. Scope 2 (market-based) emissions are included in the net zero ambition.
Secondary data (energy):	Electricity is reported at source in required energy units (kWh). Energy conversion factors (distance-based) for Fleet EV's (Source: DEFRA)
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. Emissions related to the extraction, refining and transportation of fuels used to generate electricity, and T&D losses are calculated separately under Scope 3 Category 3.

5.7 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 template.
Secondary data (emissions):	Location specific district heating emission factor. Source: Sphera and VDA Emission Factors for electricity, district heating and fuels (December 2022)
Calculation:	$\sum(district\ heating\ consumed\ in\ a\ location\ x\ emission\ factor\ for\ that\ location)$
Targets/KPIs:	Scope 2 emissions are included within both the PIR and net zero roadmap.
Secondary data (energy):	N/A (district heating is reported at source in required energy units (kWh)).
Specific considerations:	Scope 2 emissions from district heating are minimal, with applicability to only one smaller location.

5.8 Scope 3 Category 1: Purchased goods and services emissions

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: Purchased Goods and Services. Spend-based method.

Primary data required:	Amount spent on purchased goods or services in USD, categorised by procurement category and by subsegment.
Sources of primary data:	Global procurement data primarily sits within the D365 ERP system, with few locations still utilizing external and legacy systems. All expenses are 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 (emissions):	Spend-based emission factors. The NAICS-6 data base comprises of emission factors for over 1000 commodities. Source: Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-6 (2021)
Calculation:	Each procurement category and subsegment is assigned 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 quarterly. Emissions for that quarter are then extrapolated accordingly. This is a small amount, quantifies as 1-2% during FY25

5.9 Scope 3 Category 2: Capital expenditure emissions

This category includes the upstream emissions from the production of capital goods purchased.

Standard and/or method applied:	Greenhouse Gas Protocol Technical Guidance for Calculating Scope 3 Emissions (version 1.0): Category 2: Capital Goods. Spend-based method.
Primary data required:	Amount spent on capital goods in USD, categorised by procurement category and by subsegment.
Sources of primary data:	As described for Scope 3 Category 1 Purchased goods and services.
Secondary data (emissions):	As described for Scope 3 Category 1 Purchased goods and services.
Calculation:	As described for Scope 3 Category 1 Purchased goods and services.

Specific considerations:	Genus has agreed the determination between 'goods and services' and 'capital goods' to be based on the assigned procurement category. Emissions from capital expenditure are accounted for in the year of purchase and are not subjected to depreciation or amortization over the capital items lifespan.

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)
(iii) WTT emissions of purchased electricity (T&D losses)
(iv) Transmission and distribution (T&D) losses of purchased electricity

5.10.1 Scope 3 Category 3: Upstream fuel and energy related activities – WTT emissions of purchased fuels

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 CO_2e/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 and Scope 3.
Secondary data required (emissions):	WTT emissions factors for fuels consumed in stationary and mobile combustion (fuel-based in units of mass, volume or energy), e.g., kgCO_2e/litre. WTT emissions factors for mobile combustion (distance-based for each vehicle type, size and fuel combinations), e.g., kgCO_2e/mile. Source: DEFRA
Calculation:	$\sum(unit\ of\ fuel\ consumed\ x\ WTT\ emission\ factor\ for\ that\ fuel)$ $+\ \sum(distance\ travelled\ \ x\ WTT\ emission\ factot\ for\ that\ vehicle\ category)$

5.10.2 Scope 3 Category 3: Upstream fuel and energy related activities – WTT (generation) emissions of purchased electricity

Upstream WTT emissions from the extraction and production of fuels consumed in the generation of electricity.

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.
Primary data required:	Primary data to enable calculation of these emissions will already be available in the form of Scope 2 data.
Sources of primary data:	Existing data used in Scope 2 calculations.
Secondary data required (emissions):	WTT (generation) of fuels emission factor for extraction and production per unit of electricity (e.g., kg CO_2e/kWh). Sources: • DEFRA • Carbon Footprint Ltd
Calculation:	$\sum(electricity\ consumed\ x\ WTT\ (generation)\ emission\ factor)$

5.10.3 Scope 3 Category 3: Upstream fuel and energy related activities – WTT (T&D losses) emissions of purchased electricity

Upstream WTT emissions lost from the transmission and distribution of fuels consumed in the generation of electricity.

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.
Primary data required:	Primary data to enable calculation of these emissions will already be available in the form of Scope 2 data.
Sources of primary data:	Existing data used in Scope 2 calculations.
Secondary data required (emissions):	WTT (T&D losses) of fuels emission factor per unit of consumption of electricity (e.g., kg CO_2e/kWh). Sources: • DEFRA • Carbon Footprint Ltd
Calculation:	$\sum(electricity\ consumed\ x\ WTT\ (T\&D\ losses)\ emission\ factor$

5.10.4 Scope 3 Category 3: Upstream fuel and energy related activities – T&D losses

This includes the emissions associated with 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

	Average-data method.
Primary data required:	Primary data to enable calculation of these emissions will already be available in the form of Scope 2 data.
Sources of primary data:	Existing data used in Scope 2 calculations.
Secondary data required (emissions):	T&D emission factors or loss rates for countries (or region where available) where electricity is consumed from the Grid. Sources: • DEFRA • Carbon Footprint Ltd
Calculation:	$\sum(units\ of\ electricity\ consumed\ for\ country\ x\ T\&D\ emission\ factor\ for\ that\ country)$
Specific considerations:	T&D loss emission factors are available for most counties. In Canada, they are available at regional level. For the USA, the US-EPA calculated grid gross losses at 5.1%[1]. Therefore, 5.1% 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 include third party transportation services purchased by Genus, including inbound logistics, outbound logistics and transportation between Genus's own operations. Transportation includes air, sea and land.

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.
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, vehicle/engine size, load capacity (HGV only), fuel type)
Sources of primary data:	Centralised reports available for: • PIC North America 3rd Party transport log • ABS North America 3rd Party transport log All other locations: Location template detailing type of transport, distances, and masses.
Secondary data required (emissions):	Distance or distance-mass based emission factors for: • Air freight (for each distance category), e.g., $kgCO_2e$/tonne-km. • Sea freight, e.g., $kgCO_2e$/tonne-km. • Road freight (for each vehicle type, size and fuel combinations), e.g., $kgCO_2e$/km, or $kgCO_2e$/tonne-km. Source: DEFRA

[1] 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

Calculation:	$\sum(mass\ x\ distance\ x\ emission\ factor\ for\ transport\ type) + \sum(distance\ x\ emission\ factor\ for\ transport\ type)$
Specific considerations:	Outbound logistics are categorised as upstream transport and distribution as it is a purchased service. Whilst mass-distance is preferred for road freight, emission factors are available for distance only.

5.12 Scope 3 Category 5: Waste generated in Operations emissions.

This category includes the emissions from third party disposal and treatment of waste generated within Genus's operations.

Standard and/or method applied:	Greenhouse Gas Protocol Technical Guidance for Calculating Scope 3 Emissions (version 1.0); Category 5: Waste Generated in Operations Spend-based method
Primary data required:	Amount spent on waste disposal and treatment in USD.
Sources of primary data:	As described for Scope 3 Category 1 Purchased goods and services.
Secondary data required (emissions):	As described for Scope 3 Category 1 Purchased goods and services.
Calculation:	As described for Scope 3 Category 1 Purchased goods and services.

5.13 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.

5.13.1 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 the issues template.
Secondary data required (emissions):	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., $kgCO_2e$/passenger-km). Spend based GHG emission factors for average passenger flights (e.g., $kgCO_2e$/$). Sources: • DEFRA • Supply Chain Greenhouse Gas Emission Factors v1.2 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:	$\sum(distance\ x\ emission\ factor\ for\ distance\ \&class\ \left(e.g., \frac{kgCO2e}{km}\right) + \sum_{spend\ based\ emission\ factor\ (e.g., kgCO2e/\$)} (\$\ passenger\ flights\ x$
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 DEFRA 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.

5.13.2 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. Location template 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 required (emissions):	Distance based GHG emission factors for each vehicle type/size/fuel combination (e.g., $kgCO_2e$/passenger-km). Spend based GHG emission factors for average rental vehicles (e.g., kgCO2e/$). Sources:

	• DEFRA • Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-6
Calculation:	$\sum(distance\ for\ vehicle\ combination\ x\ emission\ factor\ for\ vehicle\ combination) + \sum(spend\ on\ rental\ vehcicles\ x\ spend-based\ emission\ factor)$
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 Greenhouse Gas emission factor is used.

5.13.3 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. Location template for rail travel not booked via Egencia and for locations not included in D365 expense system.
Secondary data required (emissions):	Distance based emission factors for national and internation rail travel (e.g., $kgCO_2e$/passenger-km). Spend based emission factors for rail travel (e.g., $kgCO_2e$/$). Sources: • DEFRA • Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-6
Calculation:	$\sum(distance\ travelled\ by\ rail\ in\ category\ x\ emission\ factor\ for\ category\ of\ rail\ travel) + \sum(spend\ on\ rail\ travel\ x\ Spend\ based\ emission\ factor)$

5.13.4 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 (Activity = # nights)
Primary data required:	Number of nights spent in hotels categorised by country.
Sources of primary data:	Corporate travel system (Egencia) report.

Secondary data required (emissions):	Emission Factors for the countries in which hotel stays occurs (e.g., $kgCO_2e$/night) Sources: • DEFRA • Hotelfootprints.org
Calculation:	$\sum(number\ of\ hotels\ nights\ \ in\ a\ country\ x\ emission\ factor\ for\ hotel\ in\ that\ country)$

5.14 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 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. Our target excludes women who hold roles in joint ventures.

5.15 Recordable Injury Frequency Rate (RIFR)

Primary data required:	Number of recordable incidents (as defined by Occupational Safety and Health Administrator (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 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:	$RIFR = \frac{Number\ of\ injuries\ and\ illnesses\ x\ 200{,}000}{Employee\ hours\ worked}$
Targets/KPIs:	Achieve at least a rolling 5% year-on-year reduction in recordable injury frequency rate.
Specific considerations:	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. Recordable injuries are work related incidents that result in injury or illness, work restriction, or require treatment other than first aid.

6. Document control

Version No.	Document ID	Date	Changes Made
Draft 0.1		*June 2023*	*Document creation for comment*
Draft 0.2		*June 2023*	*Included H&S RIR definition*
Draft 0.3		*August 2023*	*Feedback from third party assurance provider incorporated to correct minor errors in definitions.*
Version 1.0		*September 2023*	*Final consistency check*
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 3.0	ESG-00011-Ref	August 2025	Full review and update to methodologies of metrics ‘in-scope’ for assurance.