

RUBIX

Walker Guidelines addendum

Group Annual Report and Financial
Statements at 31 December 2018



30 June 2019



Introduction

This report details Rubix Group's carbon footprint for the period from 1st January 2018 to 31st December 2018.

Using an operational control approach, Rubix identified all the activities and facilities for which it is responsible. A data collection template was created by EcoAct and sent to relevant contacts across selected reporting companies representing more than 95% of Rubix's sales for 2018. Data validation was carried out by EcoAct; in case of data gaps estimations were made based on the consumption patterns of the sites within the same country. Subsequently, extrapolations were made for the companies, that data was not collected for. Companies were allocated and grouped into countries, when possible.

The calculation methodology is aligned with the GHG Protocol for Corporate Reporting and the Walker Guidelines. The GHG Protocol Standard⁽¹⁾ classifies emissions into 3 scopes, outlined below:

Scope 1: Direct Emissions: from greenhouse gas sources owned or controlled by the organisation

Scope 2: Energy Indirect Emissions: from the generation of imported electricity, heat or steam consumed by the organisation

Scope 3: Other Indirect Emissions: which are consequences of an organisation's activities but arise from sources that are owned or controlled by other organisations.

Rubix will report its Scope 1, Scope 2 and selected Scope 3 emissions. In regard to Scope 3 emissions, in this report, Scope 3 will include the transmission and distribution (T&D) (2) emissions and the Well-to-tank (WTT) (3) emissions associated with the fuels consumed directly by the organisation.

In this report, emissions are reported in tonnes of carbon dioxide equivalent (tCO₂e) which is a standard unit used to compare the global warming effect of all six of the 'Kyoto' greenhouse gases: Carbon Dioxide (CO₂), Methane (CH₄), Nitrous Oxide (N₂O), Hydrofluorocarbons (HFC), Perfluorocarbons (PFC) and Sulphur Hexafluoride (SF₆).

The carbon footprint calculations use the UK Government emission conversion factors for greenhouse gas company reporting (2018) and IEA data from the CO₂ Emissions from Fuel Combustion dataset, (2017) © OECD/IEA 2017, www.iea.org/statistics. Licence: www.iea.org/t&c; as modified by EcoAct.

⁽¹⁾ <https://ghgprotocol.org/corporate-standard>

⁽²⁾ T&D: The transmission and distribution (T&D) emissions are associated with grid losses (the energy loss that occurs in getting the electricity from the power plant to the organisations that purchase it).

⁽³⁾ WTT: The Well-to-tank (WTT) emissions are upstream Scope 3 emissions associated with the extraction, refining and transportation of the raw fuel sources to an organisation's site (or asset), prior to combustion.



Analysis

1. Results

➤ **The results show that total gross GHG emissions in the past reporting period (2018) were 36,836 tCO₂e, which are attributed as follows:**

Direct Emissions	(Scope 1)	23,195 tCO ₂ e or 63% of total emissions
Indirect Emissions	(Scope 2)	7,269 tCO ₂ e or 20% of total emissions
Indirect Other Emissions	(Scope 3)	6,373 tCO ₂ e or 17% of total emissions

Table 1: Emissions by activity and scope

Type of Emissions	Activity	tCO ₂ e	% of Total
Direct (Scope 1)	Natural Gas	7,608	21%
	Fuel Oil	197	1%
	Gas Oil	412	1%
	LPG	15	0.1%
	Diesel	14,100	38%
	Petrol	863	2%
	Subtotal (Scope 1)		23,195
Indirect Energy (Scope 2)	Purchased Electricity	6,835	19%
	District Heating	433	1%
	Subtotal (Scope 2)	7,269	20%
Indirect Other (Scope 3)	T&D and WTT (All Scopes)	6,373	17%
	Subtotal (Scope 3)	6,376	17%
TOTAL EMISSIONS (tCO₂e)		36,836	100%

2. Year-on-Year Analysis

➤ **Table 2 below shows a comparison of the year-to-year changes in emissions for Scope 1 and Scope 2 categories:**

Table 2: Comparative emissions (tCO₂e)

Type of Emissions	Activity	2017 tCO ₂ e	2018 tCO ₂ e	% Change
Direct (Scope 1)	Natural Gas	2,840	7,608	168%
	Other Fuels and vehicles	23,180	15,587	-33%
	Direct (Scope 1)	26,020	23,195	-11%
Indirect Energy (Scope 2)	Indirect Energy (Scope 2)	6,771	7,269	7%
	Total Scope 1 and 2	32,791	30,463	-7%

Scope 1 emissions have decreased by 11%, from 26 ktCO₂e to 23 ktCO₂e, whereas Scope 2 emissions have increased by 7% compared to the previous reporting year. This is considered to be the result of the

improvement of the data collection process compared to previous years; more site data of better quality was collected, leading to fewer extrapolations and a more accurate representation of Rubix's carbon footprint.

3. Emissions Intensity

➤ **Table 3 shows a year-on year comparison of emissions intensity using revenue the as normalisation factor:**

Table 3: Emissions Intensity 2018

Emissions in tCO ₂ e	TOTAL tCO ₂ e	Revenue (million EUR)	tCO ₂ e/million EUR
Rubix Total	36,836	2,284.6	16.12