

Basis of Reporting: Environmental Data

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1. Overview

This Basis of Reporting document provides detail on the scope of reporting and the reporting criteria against which Ferguson plc prepares and reports environmental data for the Group Annual Report and Accounts and the corporate website. As in previous years, reported figures includes estimates where actual data is unavailable. The reported environmental metrics for Financial Year (FY) 2017/18 (1 August 2017 – 31 July 2018) are:

Greenhouse Gas (GHG) emissions (tCO₂e)

(i) Estimated absolute GHG emissions from:

- | | |
|--|-------------|
| • electricity use | Scope 2 |
| • fuel consumption for operations* | Scope 1 & 2 |
| • vehicle fuel use: Goods transport (owned/leased vehicles) | Scope 1 |
| • vehicle fuel use: Goods transport (outsourced transportation) | Scope 3 |
| • vehicle fuel use: People transport (company owned/leased vehicles) | Scope 1 |
| • vehicle fuel use: People transport (private/hired vehicles) | Scope 3 |
| • business travel: Rail and Air; and | Scope 3 |
| • refrigerant leakage | Scope 1 |

*this includes natural gas, liquefied petroleum gas (LPG), diesel, petrol, coal, biomass (scope 1) and district heating (scope 2), unless not applicable or deemed insignificant. Fuels for operation are typically consumed for heating purposes or by generators and other on-site equipment.

(ii) GHG emissions per \$m revenue

This relative measure is calculated by the Group Director of Sustainability using published accounts data and constant currency figures provided by Ferguson Group Finance.

Waste (tonnes)

(i) Absolute waste tonnage, split by:

- Hazardous waste: Incinerated
- Hazardous waste: Landfilled
- Hazardous waste: Recycled
- Non-hazardous waste: Incinerated
- Non-hazardous waste: Landfilled
- Non-hazardous waste: Recycled

- (ii) Waste per \$m revenue

This relative measure is calculated by the Group Director of Sustainability using published accounts data and constant currency figures provided by Ferguson Group Finance.

- (iii) Hazardous waste as a % of total waste
- (iv) Recycled waste as a % of total waste

Water (Cubic metres)

- (i) Absolute water consumption
- (ii) Water consumption per employee

This relative measure is calculated by the Group Director of Sustainability using average full-time equivalent employee numbers provided by Ferguson Group Finance.

Overall

It is the responsibility of each Ferguson business to ensure that appropriate procedures are in place to provide data in line with this Basis of Reporting document.

Data is reported in line with Ferguson Group's financial reporting year (01 August – 31 July), at the half year (to include 01 August to 31 January data) and the full year (to include 01 August to 31 July data).

Acquisitions (where fully owned) are included as soon as the data becomes available but no later than 12 months after acquisition. For bolt-on acquisitions, data may be available (and included) for some metrics sooner than others within this time.

Divestments are removed from the data from date of divestment and retrospectively where a full business is divested. Substantial divestments occurred during this period, specifically the Group's Nordic operations, and the data for these non-ongoing operations have been removed from all three years of data on the Group's performance. Closed sites within an ongoing business are not retrospectively removed from the data.

The measuring and reporting of environmental performance data involves a degree of estimation and the use of assumptions. The total percentage of the carbon, waste and water data that is based on estimates is stated on the Fergusonplc.com website. Historic data is restated where data improvements are made in order to improve comparability across reporting periods. All restatements are approved by the Group Director of Sustainability. Narrative is provided in the Annual Report to explain adjustments to prior year numbers.

2. Scope of Reporting

Ferguson is a global business that employs around 35,000 people. Ferguson directly owns or leases its operations and a full list of the Group's subsidiary undertakings is available in our Annual Report of Accounts.

The organisational boundary and the operational boundary of Ferguson's environmental data reporting are detailed below.

(a) Organisational boundary

Ferguson's reported data includes all fully and majority owned distribution businesses and the Ferguson plc and Ferguson Group Services head quarter locations. The businesses and locations from which environmental data is collected represent 99% of Ferguson Group's total employee numbers. There are a few sourcing offices or registered addresses that are not included in the reporting boundary (where there are less than 100 FTEs (Full Time Equivalent employees)) and these are listed beneath the table.

Company or headquarters	Location
Ferguson Enterprises Incorporated*	USA
Wolseley Canada Incorporated	Canada
Wolseley UK	UK
Wasco	Netherlands
Soak.com (UK-based locations)	UK
Ferguson plc headquarters	Switzerland
Ferguson Group Services Limited	UK

*this includes small operations in Barbados, Trinidad and Tobago, Panama, Puerto Rico, Mexico, the Netherlands and Canada.

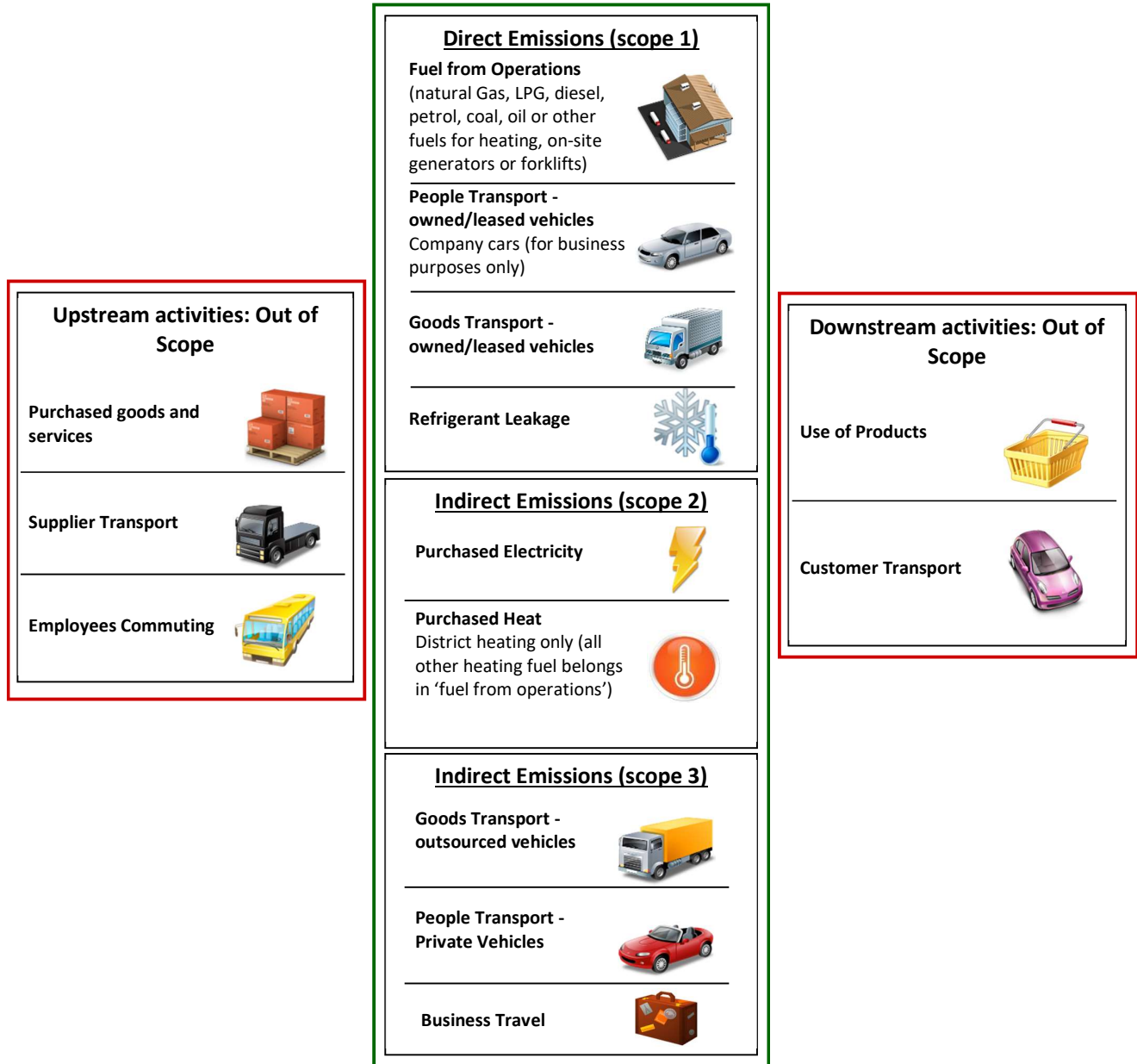
Excluded locations include sourcing offices in

- Taiwan (59 employees - Capstone);
- China (28 employees – Capstone, 45 employees – Shanghai Sourcing Office).

These are the average FTE numbers as of July 2018. Excluded locations will be assessed annually to ensure that it is still suitable to deem them immaterial.

(b) Operational boundary

For GHG emissions reporting, the activities in the green box below are included in the operational reporting boundary.



For scope 3 goods transport emissions, only fuel related to *road- or rail-based* transportation of goods is currently within scope. Other forms of outsourced transportation are used by some of our businesses (for example, cargo ships), but this data is not yet captured. The data for Ferguson's US operations only includes full loads and not LTLs (Less Truck Loads) or small package or parcel deliveries. LTLs make up approximately 20% of Ferguson US's outsourced transportation costs.

Scope 3 people-transport includes emissions from employee vehicles or rental cars when used for business purposes, not including the commute to and from work. Where businesses are able to report emissions from taxi journeys it is included, but this is not a requirement. Business travel data is limited to air travel and rail travel. Other forms of travel are less common and therefore not included (for example, coach travel or sea travel).

Waste data includes all hazardous and non-hazardous waste produced by the Ferguson businesses and headquarters within the organisational boundary. Hazardous waste definitions differ for each business according to their own national environmental regulations. For EU countries the definition of hazardous waste is defined by an EU directive ([European Waste Catalogue](#)). For the US, the definition of hazardous waste is defined by the Environmental Protection Agency (EPA) ([EPA Waste Types](#)).

Water data includes all water, whether for process or sanitary use, consumed by the Ferguson businesses and headquarters within the organisational boundary. The majority of Ferguson businesses only use water for sanitary purposes.

3. Reporting Criteria

Environmental data preparation and reporting happens in two phases:

(i) Ferguson businesses and headquarters report activity data to Ferguson Group Services, for example kWh of electricity and litres of fuel. Data is provided via a web-based reporting tool called "Riskconnect" and can be reported using a number of pre-defined units of measure, highlighted to the businesses in a Data Reporting Manual.

(ii) The Riskconnect system is set up to convert the business data into standard units of measure for each activity (for example, the standard unit of measure for electricity is kWh) using the conversion factors stated in the Data Reporting Manual. The system also applies the appropriate emissions factors (See pages 8-10 of this document) to calculate the Group tonnes of CO₂ equivalent (tCO₂e). Reports are set up in Riskconnect to calculate the intensity measures (per \$m revenue for carbon and waste and per employee for water). Revenue data is provided by Ferguson Group Finance in local currency for the equivalent reporting period and organisational scope. Exchange rates are provided by Ferguson Group Finance for the equivalent reporting period and are applied to current and prior period revenues to remove the impact of currency fluctuations from the reported performance.

(i) Ferguson businesses and headquarters reporting criteria

Metric	Acceptable units of measure	Definition*	Typical sources of data
tCO₂e contributors			
Electricity**	Kilowatt-hours (kWh) / million BTU / gigajoules	The total amount of electricity used. (the country in which the electricity was used should also be confirmed)	Utility bills, online energy management systems or confirmation from utility provider.
Fuel for Operations: Natural Gas	kWh / Cubic metres / million BTU / Therms (US)	Fuel for Operations captures all fuel consumed in a company's operations <i>except for</i> fuel related to transport. The most common source of fuel use is heating. Other activities which may use fuel include use of generators (emergency and otherwise) and other on-site equipment (e.g. forklift trucks)	This information may be obtained from local utility bills (e.g., natural gas suppliers) or from local records (e.g., documentation detailing the amount of oil purchased/used, fuel tank level measurements, logs of emergency generator use, etc.).
Fuel for Operations: Oil	Litres / U.S. gallons		
Fuel for Operations: LPG	Litres / U.S. gallons / Kilograms		
Fuel for Operations: Diesel	Litres / U.S. gallons		
Fuel for Operations: Petrol	Litres / U.S. gallons		
Fuel for Operations: Coal	Kilograms / Metric tonnes / U.S. tons		
Fuel for Operations: Burning Oil	Litres / U.S. gallons		
Fuel for Operations: Compressed Natural Gas (CNG)	Litres / U.S. gallons		
Fuel for Operations: Biomass	kWh / Litres / U.S. gallons / Kilograms		
Fuel for Operations: District Heating	kWh / Cubic metres	Wasco in the Netherlands has locations that do not use fuel on-site to generate heat, but instead are heated through a 'district heating' scheme.	The district heating provider can provide the kWh or m ³ . A CO ₂ factor should also be sourced if possible. In the absence of an accurate CO ₂ factor, a general emissions factor will be applied.
Vehicle fuel consumption: Goods Transport (Owned / leased fleet)	Preferred units: Litres or U.S. gallons Other acceptable units: Kilometres or miles	The total volume of fuel used, by type (i.e., diesel, petrol, LPG or other) related to: (i) Transportation of goods from distribution centres to branches/locations, only by owned or leased vehicles (ii) Transportation related to picking up goods directly from a supplier, and transporting them to a distribution centre or to branches/locations, only by owned or leased vehicles (iii) Delivery of goods to customers, only by owned or leased vehicles and (iv) any other goods transportation.	Fuel card providers. Fuel invoices.
Vehicle fuel consumption: Goods Transport (Outsourced Transportation)	Preferred units: Litres or U.S. gallons Other acceptable units: Kilometres, miles or tonne kms (for freight train transport)	The total volume of fuel used, by type (i.e., diesel, petrol, LPG or other) related to: (i) Transportation of goods from distribution centres to branches/locations outsourced to a third-party, (ii) Transportation outside of the US business related to picking up goods directly from a supplier, and transporting them to a distribution centre or to branches/locations outsourced to a third-party and (iii) Delivery of goods outside of the US business to customers outsourced to a third-party	Transport invoices from third-party transport provider.
Vehicle fuel consumption: People Transport (Company owned / leased vehicles)	Preferred units: Litres or U.S. gallons Other acceptable units: Kilometres or miles	The total volume of fuel used, by type (i.e., diesel, petrol, LPG or other) related to: Vehicle-based, business-related travel of people (not including commuting to and from work). This only includes transportation in Ferguson-owned cars/vehicles, as well as cars/vehicles leased from other organisations.	Fuel card providers Fuel invoices Expenses systems

Metric	Acceptable units of measure	Definition*	Typical sources of data
Vehicle fuel consumption: People Transport (Private or hired vehicles)	Preferred units: Litres or U.S. gallons Other acceptable units: Kilometres or miles	The total volume of fuel used, by type (i.e., diesel, petrol, LPG or other) related to: Vehicle-based, business-related travel of people (not including commuting to and from work). This only includes transportation in hired vehicles or personal cars used for business purposes other than commuting.	Fuel cards. Fuel claims. Mileage claims.
Business Travel – Air (short haul)	Kilometres / Miles	The total distance of air travel for trips that are between 0 and 500 kilometres (0-311 miles) in length. This does not include the miles travelled to and from the airport (That data is likely captured in the 'people transport' section) Some businesses can provide actual data from travel providers. Some businesses provide data based on their own calculations and documented assumptions.	Travel company Expenses system Flight invoices
Business Travel – Air (medium haul)***	Kilometres / Miles	The total distance of air travel for trips that are between 500 and 1600 kilometres (311-994 miles) in length This does not include the miles travelled to and from the airport (That data is likely captured in the 'people transport' section) Some businesses can provide actual data from travel providers. Some businesses provide data based on their own calculations and documented assumptions.	Travel company Expenses system Flight invoices
Business Travel – Air (long haul)	Kilometres / Miles	The total distance of air travel for trips that are over 1600 kilometres (994 miles) in length This does not include the miles travelled to and from the airport (That data is likely captured in the 'people transport' section) Some businesses can provide actual data from travel providers. Some businesses provide data based on their own calculations and documented assumptions.	Travel company Expenses system Flight invoices
Business Travel – Rail	Kilometres / Miles	The total distance of all rail-based travel This does not include the miles travelled to and from the train station (That data is likely captured in the 'people transport' section) Some businesses can provide actual data from travel providers. Some businesses provide data based on their own calculations and documented assumptions.	Travel company Expenses system Rail invoices
Refrigerant Leakage in operations	Kilograms / Pounds	The total weight of refrigerants leaked (i.e., replenished), by type	Estimates based on conditioned square footage, or contractor invoices. In the US business, an unknown refrigerant blend is assumed for the refrigerant type and a leakage rate of 8% (Montreal Protocol) is applied to the estimated refrigerant use per sq. ft of conditioned space.
Waste			
Hazardous waste – incinerated	Kilograms / Metric Tonnes or U.S. Tons	Total weight should be reported. Hazardous waste includes wastes which are defined as 'hazardous' by each business' local (i.e., country-specific) environmental regulations. Includes all waste, both from normal operations and from non-standard activities (i.e. discarded/off-spec products (unless sent back to the supplier) or construction debris related to	Waste contractor Waste broker Invoices
Hazardous waste – landfilled	Kilograms / Metric Tonnes or U.S. Tons		
Hazardous waste – recycled	Kilograms / Metric Tonnes or U.S. Tons		

Metric	Acceptable units of measure	Definition*	Typical sources of data
Non-hazardous waste – incinerated	Kilograms / Metric Tonnes or U.S. Tons	construction, demolition or an extension to an existing structure). Actual weights should be used wherever possible. If actual weights are not available, 'average' weights should be used (based on a Ferguson or industry profile). If average weights are not available, it should be assumed that all bins are full upon collection and an appropriate conversion (volume to mass) applied.	
Non-hazardous waste – landfilled	Kilograms / Metric Tonnes or U.S. Tons		
Non-hazardous waste – recycled	Kilograms / Metric Tonnes or U.S. Tons		
Water			
Water – supplied / distributed	Litres / U.S. gallons / Cubic Metres	The total volume of water which was supplied to, and used by, the business (e.g., from a local utility company)	From water bills provided by the local utility company (or companies), or by directly reading water meters at each location
Water – abstracted	Litres / U.S. gallons / Cubic Metres	The total volume of water which was abstracted from the ground (e.g., from a well not associated with a utility company) or surface water and used by the business	

*The data reported under any of the listed metrics may include estimates. Actual data is provided when available. The data reported reflects the correct reporting period, although this can sometimes require a level of estimation from prior year data.

** It is not currently measured whether or not part or all of a business' electricity is supplied through a renewable electricity agreement. Businesses are requested to indicate the percentage of their total electricity that is certified by such an agreement and provide a copy of the green electricity contract/certificate.

*** If a business is unable to split the distance by short-/medium-/long-haul (if for example only spend data is available), the total distance is reported under medium-haul

(ii) Ferguson Group Services

The activity data reported by each business is first converted into standard units of measure (UOM) and secondly (except for waste and water) is converted into a tCO₂e impact using the emissions factors below:

Metric (and UOM)	Emissions factor
tCO₂e contributors	
Electricity (kWh)	IEA CO₂ emissions for OECD countries as available in 2017 (i.e. the 2015 factors). gCO ₂ e per kWh of electricity. (Converted to kg CO ₂ e per kWh of electricity for each country).
Fuel for Operations: natural gas (kWh)	DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: " Fuels ". Gaseous Fuels. Natural Gas. kWh _ Energy Gross CV. kg CO ₂ e.
Fuel for Operations: oil (kWh)	DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: " Fuels ". Liquid Fuels. Fuel Oil. kWh _ Energy Gross CV. kg CO ₂ e.
Fuel for Operations: LPG (Litres)	DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: " Fuels ". Gaseous Fuels. LPG. Litres - Volume. kg CO ₂ e.
Fuel for Operations: Diesel (Litres)	DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: " Fuels ". Liquid Fuels. Diesel (average biofuel blend). Litres _ Volume. kg CO ₂ e.
Fuel for Operations: Petrol (Litres)	DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: " Fuels ". Liquid Fuels. Petrol (average biofuel blend). Litres _ Volume. kg CO ₂ e.

Metric (and UOM)	Emissions factor
tCO₂e contributors	
Fuel for Operations: Biomass (various)	<p>Tonnes: DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Bioenergy". Biomass: Wood pellets. Tonnes. kg CO₂e.</p> <p>kWhs: DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Bioenergy". Biomass: Wood pellets. kWh. kg CO₂e.</p>
Fuel for Operations: District Heating (kWh)	<p>Where national emissions factors are not applied: DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Heat and steam". District heat and steam. kg CO₂e.</p>
Vehicle fuel consumption: Goods Transport (Owned / leased fleet) (Litres or km)	<p>Diesel (Litres): DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Fuels". Liquid Fuels. Diesel (average biofuel blend). Litres _ Volume. kg CO₂e.</p> <p>Petrol (Litres): DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Fuels". Liquid Fuels. Petrol (average biofuel blend). Litres _ Volume. kg CO₂e.</p> <p>Biodiesel (Litres): DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Bioenergy". Biofuel: Biodiesel. Litres. kg CO₂e.</p> <p>Biodiesel (kgs): DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Bioenergy". Biofuel: Biodiesel. kg. kg CO₂e.</p> <p>Diesel (kms): DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Freighting goods". HGV (all diesel). HGV: Average Laden. kms.</p> <p>Freight train (tonne kms): DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Freighting goods". Rail. Freight train. Tonne.km kg CO₂e.</p>
Vehicle fuel consumption: People Transport (Company owned / leased vehicles) (Litres or km)	<p>Diesel (Litres): DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Fuels". Liquid Fuels. Diesel (average biofuel blend). Litres _ Volume. kg CO₂e.</p> <p>Petrol (Litres): DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Fuels". Liquid Fuels. Petrol (average biofuel blend). Litres _ Volume. kg CO₂e.</p>
Vehicle fuel consumption: People Transport (Private or hired vehicles) (Litres or km)	<p>Diesel (kms): DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Passenger vehicles". Cars (by size). Average Car. Diesel. km. kg CO₂e.</p> <p>Petrol (kms): DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Passenger vehicles". Cars (by size). Average Car. Petrol. km. kg CO₂e.</p>
Business Travel – Air (short haul) (km)	<p>DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Business travel - air". Flights: Domestic: Average passenger (without RF). km. kg CO₂e.</p>
Business Travel – Air (medium haul) (km)	<p>DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Business travel - air". Flights: Short haul: Average passenger (without RF). km. kg CO₂e.</p>
Business Travel – Air (long haul) (km)	<p>DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Business travel - air". Flights: Long haul: Average passenger (without RF). km. kg CO₂e.</p>
Business Travel – Rail (km)	<p>DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Business travel - land". Rail: National Rail. km. kg CO₂e.</p>

Metric (and UOM)	Emissions factor
tCO ₂ e contributors	
Refrigerant Leakage in operations (tonnes)	<p>R22: DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Refrigerant & other". Montreal Protocol (standard). HCFC-22/R22 = chlorodifluoromethane. kg. kg CO₂e.</p> <p>R134A: DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Refrigerant & other". Kyoto Protocol (standard). HFC-134a. kg. kg CO₂e.</p> <p>R407C: DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Refrigerant & other". Kyoto Protocol: blends. R407C. kg. kg CO₂e.</p> <p>R410A: DEFRA Greenhouse Gas Conversion Factor Repository. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018 Conversion Factors Full Set. 2018. Workbook tab: "Refrigerant & other". Kyoto Protocol: blends. R410A. kg. kg CO₂e.</p> <p>R401A: Bitzer International Refrigerant Report (16. Edition A-501-16) (Not included in Defra list)</p> <p>R417A: Bitzer International Refrigerant Report (16. Edition A-501-16) (Not included in Defra list)</p> <p>R422D: Bitzer International Refrigerant Report (16. Edition A-501-16) (Not included in Defra list)</p>

Greenhouse gas emissions are reported as tonnes of CO₂ equivalent (abbreviated as tCO₂e), based on the Global Warming Potential (“GWP”) of each of the “basket of six” greenhouse gases, as defined by the Kyoto Protocol. The GWP of CO₂ is 1 (1 tonne CO₂ = 1 tonne CO₂e). For other greenhouse gases in the “basket of six”, including refrigerants, the GWP is relative to the CO₂ over a 100-year time horizon (e.g. one tonne of the refrigerant R407C is equivalent to 1,526 tonnes of CO₂ in terms of its potential impact on climate change).