

Clays Carbon Footprint 2019-2024 – Recalculation Statement

This document describes the changes in our reported greenhouse gas emissions for the years 2019 to 2024 due to the application of new calculation methods. Since first declaring our carbon footprint in 2024, we have made significant changes to our calculation methods to the extent that annual progress is impossible to compare on a like-for-like basis. As well as misreporting our actual emissions, these changes limit our ability to apply this data to inform our organisational strategy and track progress in different segments of the business.

Anticipating this possibility, we originally set and disclosed a significance threshold of 5% following SBTi standards, meaning that if adjustments to our methodology cumulatively change our emissions by more than 5%, we are required to recalculate and restate our emissions from our baseline. The developments in our calculation methods within the pre-existing boundary alone exceed this threshold however, in addition to these changes, Clays also acquired TJ Books (renamed TJ Clays) in February 2025 requiring us to retroactively add TJ Books' historic emissions from our 2019 base year to our SBTi targets and pathways.

Whilst the adjustments to our calculation methods and organisational boundary are within Greenhouse Gas Protocol (GHGP) and SBTi standards and guidance, we aim to document all changes to maintain transparency and credibility for our stakeholders.

The table below provides a full breakdown of the numeric and methodology changes in our reported greenhouse gas emissions for Clays (Bungay) between 2019 and 2024. Under each category in our greenhouse gas emissions inventory, the difference between the original and restated values in Tonnes CO₂e are given with an explanation of the key reasons for the differences in each category. Further detail about the specific categories and calculation methods can be found in the separate calculation method documents for each year.

Original
Restated
<i>Difference</i>

Category	2019	2020	2021	2022	2023	2024	Explanation
Scope 1	1410 1379 -31	1250 1227 -23	1330 1310 -19	1223 1184 -39	1067 1027 -39	898 874 -24	Adjustments to fuel oil (kerosene) usages for all years.
1. Heating	1346 1316 -31	1188 1165 -23	1235 1216 -19	1064 1026 -39	996 957 -39	860 836 -24	Adjustments to fuel oil (kerosene) usages for all years.
2. Company vehicles	35 35 0	24 24 0	25 25 0	29 29 0	25 25 0	24 24 0	No change
3. Refrigerants	29 29 0	38 38 0	70 70 0	130 130 0	45 45 0	14 14 0	No change
2. Location-based	5321 5321 0	4849 4849 0	4579 4579 0	3965 3965 0	4280 4280 0	4315 4315 0	No change

2. Market-based	5321	4849	4383	3738	4280	937	No change
	5321	4849	4383	3738	4280	937	
	0	0	0	0	0	0	
Scope 3	26923	23818	26774	25880	24904	25852	Adjustments to integrate activity-based data, supplier-specific measurements and improved sector averages for all years. Further details are provided in each category below.
	31442	28666	33229	29837	26519	27810	
	4519	4848	6455	3957	1615	1958	
Category 1: Purchased goods and services	19504	17402	19903	18311	17997	18909	Applied improved primary activity data, supplier-specific emissions factors and improved categorisation outlined below.
	24219	22491	26190	22708	19888	21122	
	4715	5089	6287	4397	1892	2213	
1a. Paper	9740	8354	8848	7572	6843	6930	Replaced supplier-specific data covering direct emissions from production (scopes 1 and 2) with full cradle-to-gate measurements where available across all years, as well as integrated recalculated supplier factors.
	11319	9455	9024	7837	6930	7172	
	1578	1102	176	264	87	242	
1ai. Reels	3240	2068	2635	2529	1914	1276	For products without any supplier data available, the sector average emissions factor has been updated to a more accurate data source.
	3151	2027	2195	2075	1546	1543	
	-89	-41	-440	-454	-368	267	
1aii. Sheets	6500	6286	6214	5044	4929	5654	
	8167	7429	6829	5762	5384	5630	
	1667	1143	615	718	455	-24	
1b. Materials	7099	6297	7793	7280	7387	7504	Replaced estimates with more actual activity data integrated more supplier emissions data described in the sub-categories below.
	8984	8977	10568	9636	9092	9530	
	1885	2680	2775	2356	1705	2026	
1bi. Inks and toner	1018	1018	1177	1071	1317	1329	Added multiple supplier and product specific emissions data across all years and adjusted activity data with actuals where available.
	1165	1150	1219	1049	1233	1201	
	147	132	42	-23	-84	-127	
1bii. Varnish	10	14	30	37	35	39	Adjusted sector average emissions factor based on expected decrease in scope 2 emissions linked to grid decarbonisation.
	10	14	30	36	34	38	
	0	0	-1	-1	-1	-1	
1biii. Glue	1855	1855	2340	2170	2500	2026	Substituted sector average emissions factor with product-level measurements from the supplier across all years.
	1534	1535	1957	1810	2087	2026	
	-321	-320	-383	-360	-413	0	
1biv. Foil	486	479	866	702	551	636	Replaced supplier emissions data by product group to product specific emissions factors across years and improved the granularity of activity-based data to align.
	573	540	1111	625	485	597	
	88	61	246	-77	-67	-39	

1bv. Pallets	119	120	83	97	73	75	Minor adjustments in activity data and conversion factors between reused and new pallets.
	117	118	82	87	92	75	
	-2	-2	-1	-10	19	0	
1bvi. Plates	2818	1997	2271	2196	2107	2366	Improved the source of the sector average for aluminium and added further categories for the processing of aluminium into printing plates based on supplier feedback.
	3798	3798	4219	3936	3620	3988	
	980	1800	1948	1739	1512	1622	
1bvii. Laminate	608	608	733	732	637	786	Replaced sector average measurements for plastic production with factors for laminate derived from supplier-specific data.
	1568	1568	1562	1733	1317	1356	
	960	960	829	1001	680	571	
1bviii. Blocks	41	51	45	44	48	45	Identified further suppliers previously categorised as residual materials.
	40	61	45	44	48	45	
	-1	10	0	0	0	0	
1bix. Slip cases	144	154	247	230	120	202	Upscaled all emissions factors based on changes in DEFRA average calculation methods in later years.
	179	194	342	316	177	202	
	35	40	95	87	57	0	
1c. Packaging	758	926	1165	1058	882	1452	Upscaled historic factors based on changes in DEFRA average calculation methods applied in later years. Categorised further suppliers as packaging previously listed as residual.
	1076	1264	1505	1406	1170	1339	
	318	338	340	348	288	-113	
1d. Services	1674	1620	1732	2117	2578	2629	Expanded coverage of spend data through categorising further suppliers and applied more specific emissions factors based on the type of service purchased.
	2651	2578	4858	3581	2411	2759	
	977	958	3126	1464	-167	130	
1di. Printing services	449	395	374	265	140	114	Improved the accuracy of the hybrid sector average factors through sampling a larger number of companies and controlling for methodology improvements.
	922	782	1524	748	232	400	
	473	387	1149	483	92	286	
1dii. Engineering services	640	640	835	1215	1806	1877	
	1117	1129	2700	2155	1733	1905	
	476	489	1865	941	-73	28	
1diii. Postal services	204	204	188	215	153	70	
	195	233	192	167	105	108	
	-9	29	4	-48	-48	38	
1div. Professional services	381	381	334	422	479	569	
	417	435	442	510	341	346	
	37	54	108	88	-138	-222	

1e. Residual	233 190 -43	205 216 11	365 236 -129	284 248 -36	306 284 -21	394 321 -72	
1ei. Services	194 20 -175	194 45 -150	207 61 -145	239 17 -223	199 24 -176	126 27 -99	
1eii. Materials	39 170 131	11 171 161	158 174 16	44 231 187	106 261 154	268 295 27	Applied supplier-specific emissions factors to residual materials where available and identified further suppliers previously categorised as residual services to materials.
Category 2: Capital goods	1062 247 -815	1062 50 -1013	914 209 -705	1781 947 -834	951 458 -493	178 27 -152	Adjusted spend-based factor for the production of capital goods derived from more accurate primary activity data for all years.
Category 3: Fuel- and energy-related activities	1523 1517 -6	1377 1373 -5	1961 1957 -4	1694 1686 -8	1625 1616 -8	2010 2005 -5	Adjustments to fuel oil usages in all years as in scope 1.
3a. Upstream purchased fuels	266 260 -6	234 229 -5	276 272 -4	239 231 -8	223 215 -8	194 189 -5	
3b. Upstream purchased electricity	742 742 0	669 669 0	1174 1174 0	1006 1006 0	949 949 0	1352 1352 0	
3c. Transmission and distribution (T&D) losses	515 515 0	475 475 0	511 511 0	449 449 0	452 452 0	464 464 0	No change
Category 4: Upstream transport	3734 4597 864	2897 3908 1011	2857 3684 827	2988 3350 363	2737 3303 566	3537 3424 -113	Integrated more specific activity data and supplier-specific emissions factors for all years.
4a. Transport for paper	2622 2583 -39	1855 1955 100	1526 1670 144	1412 1729 317	1540 1728 188	1802 1681 -120	Integrated more granular activity data, supplier specific emission data and further information on transportation routes and modes for all years.
4ai. Transport for reels	907 1092 185	763 1165 403	940 1337 396	865 1388 522	1098 1414 317	1369 1369 0	

4aii. Transport for sheets	1714	1092	586	547	442	432	
	1491	790	333	341	313	312	
	-224	-303	-252	-205	-129	-120	
4b. Transport for materials	246	215	276	233	238	265	
	227	196	233	223	225	273	
	-18	-19	-44	-10	-12	8	
4c. Downstream deliveries	866	827	1055	1343	959	1470	Moved from the distance-based method to the fuel-based method from haulier data across all years.
	1787	1757	1781	1398	1350	1470	
	921	930	727	56	391	0	
Category 5: Waste	363	373	411	385	855	569	Added further waste streams for all years and adjusted sector average emissions factors to control for methodology changes.
	196	200	487	454	564	544	
	-166	-173	75	69	-291	-25	
5a. Waste disposal	337	341	404	376	848	562	
	186	187	479	445	556	537	
	-151	-154	75	69	-291	-25	
5b. Water supply and treatment	26	33	7	9	7	7	Adjusted historic years to control for changes in the sector average calculation method.
	10	13	7	9	7	7	
	-15	-20	0	0	0	0	
Category 6: Business travel	16	8	7	16	19	14	Improved coverage and identification of specific transport modes and excluded all non-travel expenses.
	14	6	7	14	11	14	
	-2	-2	0	-2	-7	0	
Category 7: Employee commuting	645	619	624	622	625	541	Adjustments to the number of employees for all years and estimated split between transportation modes.
	582	559	591	587	590	580	
	-63	-60	-32	-35	-35	39	
Category 8: Upstream leased assets	76	80	97	83	96	94	Adjustments to fuel oil (kerosene) usages for all years.
	69	80	104	91	89	95	
	-7	1	7	7	-7	1	