

Viori Beauty LLC

2021 Greenhouse Gas Assessment

On behalf of Climate Impact Partners

714180R01

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RSK GENERAL NOTES

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1 CARBONNEUTRAL® CERTIFICATION SUMMARY

1.1 CarbonNeutral® Company

Table 1 displays the CarbonNeutral® Company certification scope and emissions to be offset.

Table 1: CarbonNeutral® Company certification summary

Organisation:		Viori Beauty LLC				
CarbonNeutral® certification:		CarbonNeutral® Company				
Reporting period:		1st January 2021 to 31st December 2021				
Consolidation approach:		Operational control				
Scope	Emissions source category	Required or recommended	Included?	tCO ₂ e		
1	Direct emissions from owned, leased or directly controlled stationary sources that use fossil fuels or emit fugitive gases	Required	✓	90.2		
	Direct emissions from owned, leased or directly controlled mobile sources	Required	✓	0.2		
2	Emissions from the generation of purchased electricity, heat, steam, or cooling	Location-based	✓	37.4		
		Market-based		38.5		
3 (Up-stream)	Purchased goods and services (water consumption)		Recommended	✓	0.1	
	Capital goods	Printers, laptops, computers etc.	Recommended	X	-	
	Fuel and energy related activities	Upstream emissions from purchased fuels		Recommended	X	-
		Upstream emissions from purchased electricity		Recommended	X	-
		Transmission and distribution (T&D) losses		Required	✓	1.6
	Upstream transportation and distribution	Outbound courier deliveries of packages		Recommended	X	-
		Third-party transportation and storage of inbound production-related goods		Recommended	✓	209.5
	Waste generated in operations	Wastewater		Recommended	✓	0.2
Other waste		Required	✓	85.8		

Organisation:		Viori Beauty LLC			
CarbonNeutral® certification:		CarbonNeutral® Company			
Reporting period:		1st January 2021 to 31 st December 2021			
Consolidation approach:		Operational control			
Scope	Emissions source category		Required or recommended	Included?	tCO ₂ e
	Business travel	All transport by air, public transport, rented/leased vehicle, and taxi	Required	✓	2.7
		Emissions from hotel accommodation	Recommended	X	-
	Employee commuting	Employee transport between home and places of work	Recommended	X	-
		Emissions arising from employee homeworking and remote work	Required	✓	4.2
3 (Down-stream)	Downstream transportation and distribution	Third-party transportation and storage of sold products	Required	✓	68.6
	Use of sold products		Recommended	✓	1,161.3
Overall compliance: location-based scope 2				✓	1,661.9
Overall compliance: market-based scope 2				✓	1,662.9
Total for offset (tCO₂e)					1,663

Notes:

1. '✓' denotes that the reporting organisation has opted to assess their emissions for that category.
'X' denotes that the reporting organisation has opted out of assessing emissions for that source category.
'N/A' denotes that the reporting organisation considered that the emissions source category was not relevant to their operations.
2. Emissions from the 'Purchased goods and services' category have been assessed for water consumption only.

1.2 CarbonNeutral® Product

Table 2 displays the CarbonNeutral® Product certification scope and emissions to be offset:

Table 2: CarbonNeutral® Product certification summary

Organisation:		Viori Beauty LLC		
CarbonNeutral® certification:		CarbonNeutral® Product		
Date:		1st January 2021 - 31st December 2021		
Category	Emissions Source Category	Recommended / Required?	Included ?	tCO ₂ e
Extraction and processing of raw materials and packaging	Cradle-to-grave or cradle-to-customer embodied emissions of raw materials, inputs to production and packaging	Required	✓	1,088.6
	Inbound deliveries of raw materials and inputs to production	Required	✓	209.5*
Manufacturing and storage of product and packaging	Direct emissions from on-site fossil fuel use and fugitive emissions	Required	✓	90.4*
	On-site consumption of purchased electricity (location)	Required	✓	37.4*
	On-site consumption of purchased electricity (market)	Required	✓	38.5*
	T&D losses	Recommended	✓	1.6*
	Emissions from waste disposal	Required	✓	86.1*
Distribution	Transportation of sold products to first customer	Required	✓	68.6*
Onward distribution	Onward storage and transportation	Required	N/A	-
Retail	Direct emissions from on-site fossil fuel use and fugitive emissions	Required	N/A	-
	On-site consumption of purchased electricity and/or steam	Required	N/A	-
Use	Use emissions, including maintenance	Required	✓	1,161.3*
Disposal	Emissions from disposal of sold products at end of life	Required	✓	1.6
Overall compliance – Location-based approach				2,745.2
Overall compliance – Market-based approach				2,746.2
Overlapping emissions to deduct from total for offset (tCO₂e)				1,656.0
Total for Offset (tCO₂e)				1,091

*Note that these sources overlap with those within the Company assessment. Overlapping emissions have been deducted from total for offset.

2 CONTEXT

2.1 Why measure greenhouse gas emissions?

Greenhouse gas (GHG) emissions assessments quantify the total GHGs produced directly and indirectly from a business' or organisation's activities. GHG assessments may also be conducted for products or services. Colloquially known as a “carbon footprint”, a GHG assessment is an essential tool in the process of monitoring and reducing an organisation's climate change impact as it allows reduction targets to be set and action plans formulated.

GHG assessment results can also allow organisations to be transparent about their climate change impacts through reporting of GHG emissions to customers, shareholders, employees, and other stakeholders. Regular assessments allow clients to track their progress in achieving reductions over time and provide evidence to support green claims in external marketing initiatives such as product labelling or Corporate Social Responsibility (CSR) reporting.

2.2 The Kyoto Protocol GHGs

GHG assessments quantify the Kyoto Protocol greenhouse gases, as applicable, and are measured in terms of tonnes carbon dioxide (CO₂) equivalence, or tCO₂e, where equivalence means having the same warming effect ('global warming potential', or GWP) as CO₂, typically measured over 100 years (see Section 2.3).

The six original Kyoto Protocol gas groups are CO₂, methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), sulphur hexafluoride (SF₆) and perfluorocarbons (PFCs); nitrogen trifluoride (NF₃), a chemical released in certain high-tech industries, was added in 2013. The global warming potential (GWP) of each is presented in Table 3.

Table 3: Kyoto Protocol GHGs and their global warming potential (GWP)

Greenhouse gas/group	Chemical formula	GWP (CO ₂ e)
Carbon dioxide	CO ₂	1
Methane	CH ₄	25
Nitrous oxide	N ₂ O	298
Hydrofluorocarbons	HFCs	Depends on specific gas
Sulphur hexafluoride	SF ₆	22,800
Perfluorocarbons	PFCs	Depends on specific gas
Nitrogen Trifluoride	NF ₃	17,200

2.3 Methane's GWP

Methane (CH₄) is the most abundant GHG after CO₂. It has a higher heat-trapping potential than CO₂ but remains in the atmosphere for a shorter period (typically ~12 years). This means that its GWP depends on the reporting timeframe and can lead to ambiguity. When reporting their GHG emissions, a reporting organisation can choose to use either the 20- or 100-year timeframe multiplier for methane; however, use of the 100-year timeframe – as stipulated by the Greenhouse Gas Protocol Corporate Standard – can underestimate the short-term warming potential considerably.

There is also evidence that methane leaks from parts of the oil and gas industry could be significantly higher than some official estimates (Alvarez *et al.*, 2018), which will increase short-term atmospheric methane emissions. Again, this is not reflected in current official emissions factors.

The practical upshot is that the climate mitigation potential for any reductions in natural gas (and to some extent all fossil fuel) consumption may be considerably higher than reflected in figures using official 100-year CO₂e emissions factors.

2.4 Calculating emissions

GHG assessments require two types of data: activity data and emission factors. Activity data is typically supplied by the reporting organisation and represents a level of activity (such as kilowatt-hours of electricity consumed, or litres of fuel combusted) reflecting the organisation's climate impact. GHG emissions estimates are then quantified from the activity data by applying the most relevant emission factor(s) from reputable sources.

An emission factor is a representative value that relates the quantity of a pollutant released to the atmosphere with an activity associated with the release of that pollutant. Factors are typically available from government publications, independent agencies, and scientific research journals; however, the quality and accuracy of factors can vary. Factors can differ depending on the research body and/or underlying methodologies applied. It is therefore good practice to apply factors from reputable sources, such as the UK's Defra.

2.5 Reporting standards

GHG assessments are generally carried out in accordance with one of two recognised standards for accounting and reporting corporate GHG emissions. The best-known is the “*Greenhouse Gas Protocol Corporate Accounting and Reporting Standard*” (WRI and WBCSD, 2004) developed in a partnership of the World Business Council for Sustainable Development (WBCSD) and the World Resource Institute (WRI).

The International Organization for Standardization (ISO) also produced the *ISO 14064*¹ specification series, detailing specification and guidance for the organisation and project levels, as well as for the validation and verification of emissions.

¹ 'ISO 14064 – Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.'

The CarbonNeutral® Protocol developed by Climate Impact Partners is an additional layer on top of the GHG Protocol and describes the requirements for achieving specific CarbonNeutral® compliant certifications (i.e., CarbonNeutral® ‘Company’, ‘Product’, ‘Event’ etc.).

2.6 Emissions scopes

Most standards break down emission sources into three categories, known as scopes.

2.6.1 Scope 1

Scope 1 accounts for direct emissions released from sources that are owned or controlled by the reporting company and may include corporate car fleets, on-site power generation, fuel combustion for heating and power, and any process emissions such as refrigerant gas losses.

2.6.2 Scope 2

Scope 2 accounts for indirect emissions associated with off-site generation of purchased energy, including electricity, heat, steam and cooling.

In 2015, the GHG Protocol published its Scope 2 Guidance, an amendment to the Corporate Standard (WRI and WBCSD, 2015). These guidelines state that any operations in markets providing product- or supplier-specific data in the form of contractual instruments shall report scope 2 emissions in two ways: based on the location-based method, and on the market-based method, with each result labelled accordingly. This is termed ‘dual reporting’.

2.6.2.1 Location-based reporting

The location-based method reflects the average emissions intensity of grids on which energy consumption occurs. This applies to all locations where grids are used for the distribution of energy and where electricity demand causes the need for energy generation and distribution. Grid-average emission factors are used, based on statistical emissions information and electricity output, aggregated and averaged within a defined boundary and timeframe. This includes regional, sub-national and national production grid averages.

2.6.2.2 Market-based reporting

The market-based method reflects proportional emissions from specific electricity tariffs that consumers select in the market. Under this method an energy consumer uses the emissions factor associated with the qualifying contractual instruments it uses. Markets differ as to what contractual instruments are available, but these can include Energy Attribute Certificates (RECs, GOs, I-RECs), Power Purchase Agreements (PPAs) and green electricity products purchased from energy suppliers.

As per The CarbonNeutral® Protocol, zero emissions may only be awarded when double-counting is avoided. Organisations making a scope 2 reporting declaration in support of CarbonNeutral® certification must complete and sign a disclosure form provided by

Climate Impact Partners, which outlines the contractual instrument(s) purchased, the total consumption covered (MWh), and the reporting period it applies to.

If an organisation either does not have any such contracts or its instruments do not meet the quality criteria, a residual mix factor is applied representing untracked or unclaimed energy and emissions for that region. If the residual mix is not available, the location-based method is applied, in which case the market-based and location-based totals will be the same.

2.6.3 Scope 3

Scope 3 includes all other indirect emissions sources not accounted for within scope 1 and 2. The sources applicable will depend on a reporting organisation's activities but could include business travel, commuting, goods and services purchased, waste disposal, emissions from use of company-derived products or materials, and outsourced activities such as deliveries.

The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WRI and WBCSD, 2011) groups scope 3 emissions into 15 categories to provide a framework to organise, understand and report broader emissions.

The GHG Protocol describes the quantification of scope 1 and 2 as mandatory, whereas scope 3 emissions are optional. However, the CarbonNeutral® Protocol requires inclusion of certain scope 3 emissions (typically waste and business travel) depending on the certification targeted. Other scope 3 sources may be included at the discretion of the client.

Scope 3 activities can contribute a significant proportion of an organisation's overall emissions. To accurately reflect an organisation's holistic climate impact, it is thus advisable to assess and include all relevant sources.

2.7 Measuring climate impacts from aviation

It is a requirement of The CarbonNeutral® Protocol that clients consider the evidence regarding the overall effect of aviation on climate, aside from simply GHG emissions released during combustion of jet fuel including, but not limited to, soot particles and aviation induced clouds. Having considered the evidence, clients may choose to add a small uplift to account for the wider impacts of aviation (an Aviation Impact Factor or AIF of 1.4), or may choose to address the full effects of aviation by applying an AIF of 2 or higher.

2.8 Embodied carbon

With respect to a LCA, 'Embodied carbon' is the carbon footprint of a material, which considers the GHG emissions released throughout the supply chain as required to produce the raw material / product (e.g. plastic), typically from cradle to (factory) gate, or from cradle to grave (full life of the product including 'end-of-life'). Embodied carbon emission factors typically include extraction of raw materials from the ground, transportation, refining and processing.

2.9 GHG accounting principles

RSK's approach to carbon accounting is to follow the GHG Protocol's core principles where possible:

- **Relevance:** selecting an appropriate inventory boundary that reflects the GHG activities of the company and serves the decision-making needs of users.
- **Completeness:** accounting for all emission sources within the chosen inventory boundary, with any specific exclusions disclosed and justified.
- **Consistency:** aiming to collect meaningful and consistent data over time whilst transparently documenting any significant changes to data quality and/or format.
- **Transparency:** addressing all relevant issues in a coherent and clear manner.
- **Accuracy:** minimising uncertainty and avoiding systematic over- or under-quantification of emissions, and ensuring any necessary estimates or assumptions required are conservative and guided by industry standards.

2.10 Data quality and accuracy

The accuracy of a GHG assessment is directly related to the quality of the activity data provided. Primary data should be used where available: this represents actual activities during the reporting period (such as metered kWh of electricity consumed).

Secondary data – in the form of estimates, extrapolations, modelling, benchmarks, industry averages or other proxy sources – may be used when reliable primary data is not available. Assessments based largely on secondary data should be viewed as an estimate of GHG emissions impact, and actual emissions may vary significantly.

Although comprehensive primary data may not always be available for all emissions sources, in general it is good practice to continually improve the proportion of primary data over time.

3 METHODOLOGY

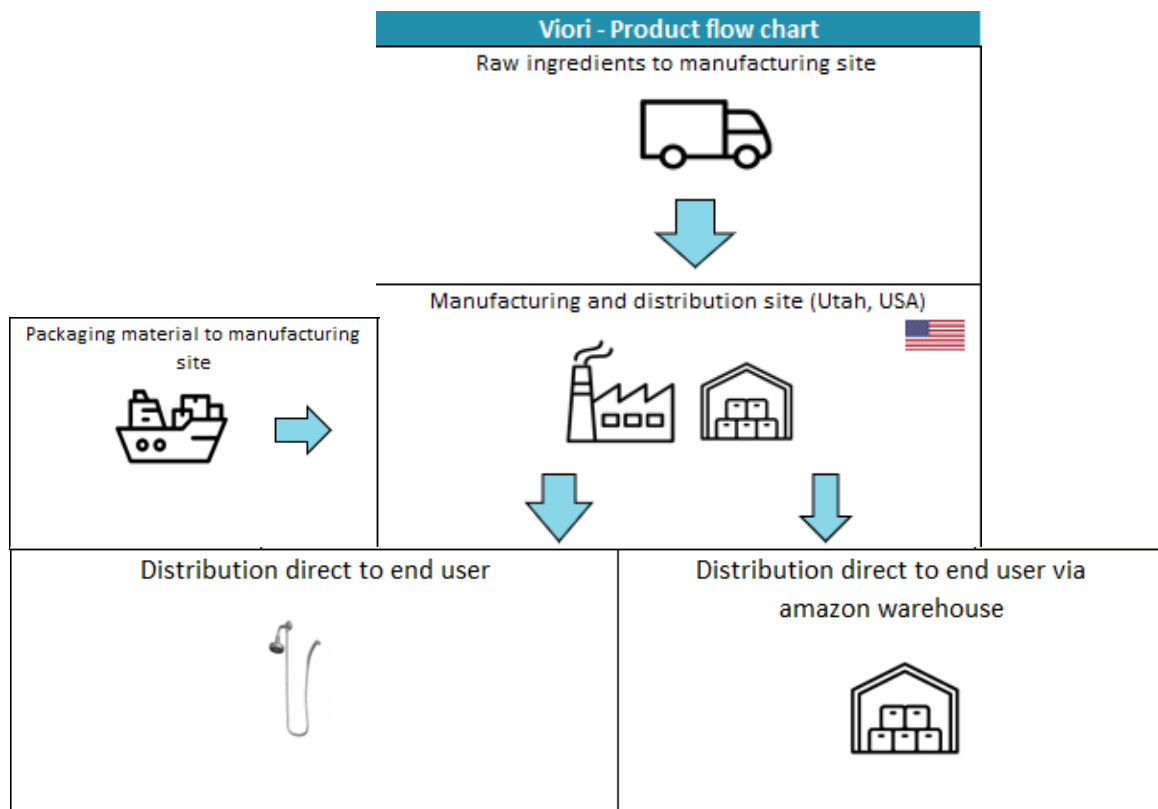
3.1 Introduction

Viori Beauty LLC (“Viori”) is a manufacturing cosmetic company that employs 36 full-time equivalent (FTE) staff across their three warehouse locations in Utah, USA, totaling a floor area of 3,019.4m². This GHG assessment has been prepared by RSK, on behalf of Climate Impact Partners, to estimate GHG emissions associated with the operations of Viori during the reporting period 1st January 2021 to 31st December 2021. Table 4 details the sites assessed in this report.

Table 4: Site locations

Office name, location	Floor area (m ²)	Staff
South Warehouse and overall business source	1,440.0	25
North Warehouse	882.6	1
Central warehouse	696.8	10
Total	3,019.4	36

Figure 1: Production flow chart of the different stages of the product



The product assessment determines cradle-to-grave GHG emissions for the following Viori products:

- Shampoo Hair Bar Hidden Waterfall™
- Shampoo Hair Bar Citrus Yao™
- Shampoo Hair Bar Terrace Garden™
- Shampoo Hair Bar Native Essence™
- Conditioner Hair bar Hidden Waterfall™
- Conditioner Hair Bar Citrus Yao™
- Conditioner Hair Bar Terrace Garden™
- Conditioner Hair Bar Native Essence™
- Bamboo Steamer

Viori sources the majority of its raw materials from Foshan, China and from across the USA with Longsheng rice water (*oryza sativa*) being the common material across all products. The products are shipped to three warehouse located in Utah, USA where they are manufactured. The products are then distributed directly to the customer or via an Amazon warehouse.

The outputs of this assessment are presented in kgCO₂e/unit, together with total emissions (in tCO₂e) per product variety.

3.2 Approach

On project commencement, RSK completed a quality assurance form to review all activity data provided. Conservative benchmarks and assumptions were used where necessary in line with good practice.

GHG emissions were then quantified by applying the most relevant emission factors. GHG emission factors relating to the 2021 reporting year are predominantly sourced from the Defra and BEIS 2021 *UK Government GHG Conversion Factors for Company Reporting* (July 2021) and from EPA's *Emission Factors Greenhouse Gas Inventories* (April 2023) as appropriate.

For air travel, Viori has chosen to apply an Aviation Impact Factor (AIF) of 1.4 for this GHG assessment (see section 2.7 for more detail).

NB: Results within the tables of this report are accurate to the number of significant figures presented. Any inconsistencies in totals versus individual values are due to rounding and should not be viewed as erroneous.

3.3 Operational boundary and data quality

Table 5 shows the operational boundary applied for this assessment along with an overview of the quality of data provided. Total primary data used for this assessment was approximately 91%.

3.3.1 Key data improvement recommendations

It is recommended that the following steps are considered to improve data quality for future assessments.

- Aim to collect exact distances of each product shipped to the consumer in km/miles, as well as the mode of transport used
- Aim to collect mains gas, electricity, refrigerant gas losses, water consumption and waste data for the amazon warehouse space, if possible
- Aim to increase the sample size to survey typical number of uses per body bar and gallons of water used per wash. In addition, collect data on typical water temperature and type of energy used to heat the water e.g. electricity, gas

Table 5: Operational boundary and data quality (company and product assessment)

Scope	Company/product	Emissions source	Boundary	Data quality review	Suggested improvement actions	Priority
1	Company and product	Refrigerant gas losses	Assessed	Air conditioning used, no refrigerant gas losses recorded in 2021	N/A	N/A
	Company and product	Stationary sources	Assessed	Natural gas provided in dekatherms for all sites	N/A	N/A
	Company and product	Mobile sources	Assessed	Data for company owned vehicle (van) provided in miles travelled	Aim to record fuel type and consumption in litres or gallons	Low
2	Company and product	Electricity consumption	Assessed	Primary data provided in kWh for all sites	N/A	N/A
3-1	Company	Purchased goods and services	Assessed – water only	Water: data provided in gallons	N/A	N/A
	-	-	Not assessed	N/A	N/A	N/A
3-2	-	Capital goods	Not assessed	Not assessed	N/A	N/A
3-3	Company and product	T&D losses ²	Assessed	Derived from electricity consumption data	Refer to electricity consumption	N/A

² Transmission and Distribution (T&D) losses refer to the scope 3 emissions associated with grid losses (the energy loss that occurs in getting the electricity from the power plant to the organisations that purchase it).

Scope	Company/ product	Emissions source	Boundary	Data quality review	Suggested improvement actions	Priority
	-	Upstream electricity (WTT ³)	Not assessed	N/A	N/A	N/A
3-4	-	Outbound courier deliveries of packages	Not assessed	N/A	N/A	N/A
	Company and product	Third party distribution and storage of inbound production-related goods	Assessed	Primary data provided in weight of each import of raw material used, km travelled and the mode of transport No data provided for amazon warehouse storage	Request mains gas (kWh/therms), electricity (kWh), refrigerant gas losses (kg), and data from the Amazon warehouse	Medium
3-5	Company and product	Waste	Assessed	Waste provided in yards per waste stream	It is recommended to record waste in mass / weight, typically in kg or lbs. Capacity should only be used if mass is not possible to obtain	Low
	Company and product	Wastewater	Assessed	Derived from water consumption	N/A	N/A
3-6	Company	Business travel	Assessed	Flight data provided with distance travelled and class type. Car rental provided in miles travelled	Aim to collect car business travel data in terms of type of fuel and litres consumed	Low/
	-	Hotel stays	Not Assessed	N/A	N/A	N/A
3-7	-	Staff commuting	Not assessed	N/A	N/A	N/A
	Company	Home-working	Assessed	Data provided in number of registered homeworking FTEs and office occupancy	Collect data on exact number of days worked	Low

³ Well-to-Tank (WTT) emissions refer to the impact of the extraction, refining and transportation of primary fuels before their use in the generation of electricity.

Scope	Company/ product	Emissions source	Boundary	Data quality review	Suggested improvement actions	Priority
					from home for all FTEs.	
3-9	Company and product	Third party transportation and distribution	Assessed	Data provided in weight of products sent, number of shipments, zip code, state and country of destination	Aim to collect exact distances of each product shipped in km/miles, as well as the mode of transport	Medium
3-11	Company and product	Use of Sold products	Assessed	Data provided in estimated number of washes per bar and estimated gallons of water used per wash. Data derived from Viori's own research	Aim to collect a larger sample size that displays data on average number of washes per body bar, typical gallons of water used per wash, average water temperature per wash and energy type used per wash	Medium
Product		Cradle to grave or cradle to customer embodied emissions of raw material inputs to production and packaging	Assessed	Data provided in weight of raw materials	N/A	N/A
Product		Emissions from disposal of sold products at end of life	Assessed	Data provided in terms of number of items sold, package weight and material of packaging	N/A	N/A
Assessment emissions based on primary data:						91%

3.4 Key assumptions

Upon completion of the quality assurance phase, the following assumptions were agreed with the client:

- For waste, an 8 yard dumpster was estimated to contain 6.1168 tonnes, as per the Environment Agency's waste conversion factors.
- The following assumptions were made to estimate outbound deliveries:
 - For Canada and Australia, where destination state was given deliveries were estimated to travel from Utah via air transport and delivered to the cargo airport of the largest city of each respective state. From here, it was estimated that the remaining shipment travelled via HGV.
 - For the remaining countries, the midpoint was used to estimate distances travelled from the Utah warehouses via air cargo to each country. A 160 km uplift was also applied to each delivery to factor in shipment from the airport to the customer.
- For the amazon warehouse, mains gas and electricity, were benchmarked based on the primary data supplied by the warehouses in Utah and the number of units sold to obtain a kWh/m³/tonne value per product. These values were then applied to the number of units sold through the amazon warehouse.
- The following estimates and assumptions have been applied to Viori's use of the product:
 - The average number of washes for Viori's shampoo and conditioner bars is 45.
 - It is assumed that a person typically spends 8 minutes per shower, using 5 gallons of water per minute for a high flow shower head and 2 gallons per minute of water for a low flow shower head, based on Viori's research.
 - It is assumed that it takes 1.5 minutes to wash hair using shampoo only, This corresponds to 7.5 gallons of water per wash for a high flow shower or 3 gallons of water for a low flow shower.
 - It is assumed that it takes 4 minutes to wash hair using both shampoo and conditioner. This corresponds to 20 gallons of water for high flow showers and 8 minutes for low flow showers.
 - It is estimated that 70% of customers have high flow shower heads and 30% have low flow shower heads.
 - The use phase calculations performed by RSK do not take into account the temperature of the water or type of energy used to heat the water e.g., electric shower, gas powered shower. Further research would be needed in order to include any assumptions on water temperature and how it's heated.

4 RESULTS (PRODUCT)

4.1 GHG emissions summary

Table 6 shows total cradle-to-grave CarbonNeutral® Product GHG emissions estimated in relation to each of the products sold by Viori. It presents the emissions with reference to both their unit (gCO₂e/unit) and total emissions in tonnes (tCO₂e) based upon absolute sales for the 2021 calendar year.

Table 6: 2021 GHG emissions summary per product

Product	Emissions per unit (gCO ₂ e)	Total emissions (tCO ₂ e)
Shampoo Hair Bar Hidden Waterfall™	2.09	604.8
Shampoo Hair Bar Citrus Yao™	2.17	452.2
Shampoo Hair Bar Terrace Garden™	2.17	303.5
Shampoo Hair Bar Native Essence™	2.17	99.4
Conditioner Hair Bar Hidden Waterfall™	2.04	467.4
Conditioner Hair Bar Citrus Yao™	2.04	302.5
Conditioner Hair Bar Terrace Garden™	2.04	248.7
Conditioner Hair Bar Native Essence™	2.04	64.9
Bamboo Steamer	1.05	202.6
Total		2,746.2

4.2 Total GHG emissions by source category

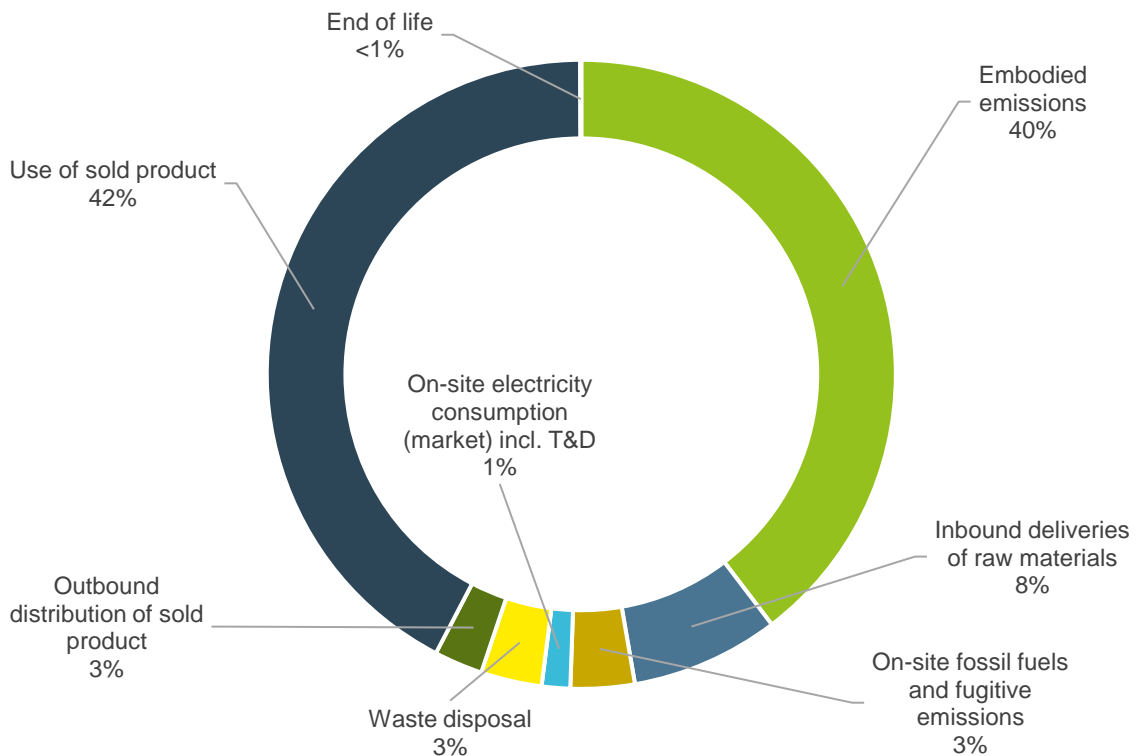


Figure 2. CarbonNeutral® Product GHG emissions by source (tCO₂e)

Regarding emissions sources, use of sold product contributes the greatest proportion of emissions (42%), followed by embodied emissions (40%), inbound deliveries of raw materials (8%), on-site fossil fuel use and fugitive emissions (3%), outbound distribution of sold product (3%), waste disposal (3%) and electricity consumption incl. T&D (1%). Emissions from disposal of sold products at end-of-life contributed less than 1% towards the total footprint.

5 RESULTS (COMPANY)

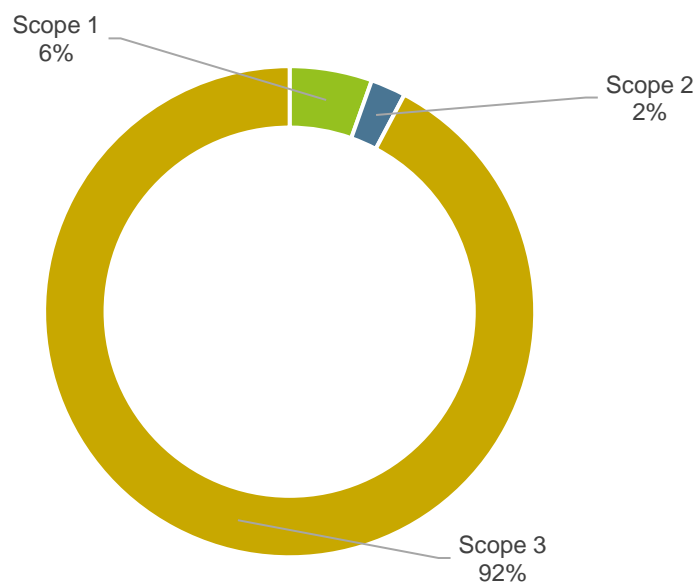
5.1 GHG emissions by scope

Table 7 shows total GHG emissions estimated during the reporting year, together with emissions displayed using metrics related to company activities. Absolute GHG emissions can vary over time and often correspond to the expansion or contraction of an organisation. It is therefore useful to use reporting metrics that take these effects into account to establish emission intensity. Common emissions intensity metrics are tCO₂e per FTE staff or per square metre floor area (m²).

Table 7: 2021 GHG market emissions by scope

Emissions scope	GHG emissions (tCO ₂ e)
Scope 1 – Direct emissions	90.4
Scope 2 – Indirect electricity emissions	38.5
Scope 3 – Other indirect emissions	1,534.0
Total	1,662.9
tCO ₂ e/FTE	46.2
tCO ₂ e/m ²	0.55

Figure 3: Market-based GHG emissions by scope (tCO₂e)



Scope 3 (other indirect emissions) represents the largest emissions scope (approximately 92%), predominantly from the use of sold products, followed by scope 1 emissions (approximately 6%) from natural gas consumption. Scope 2 (indirect) emissions from mains electricity account for the remaining 2% of the carbon footprint.

5.2 Company GHG emissions by source category

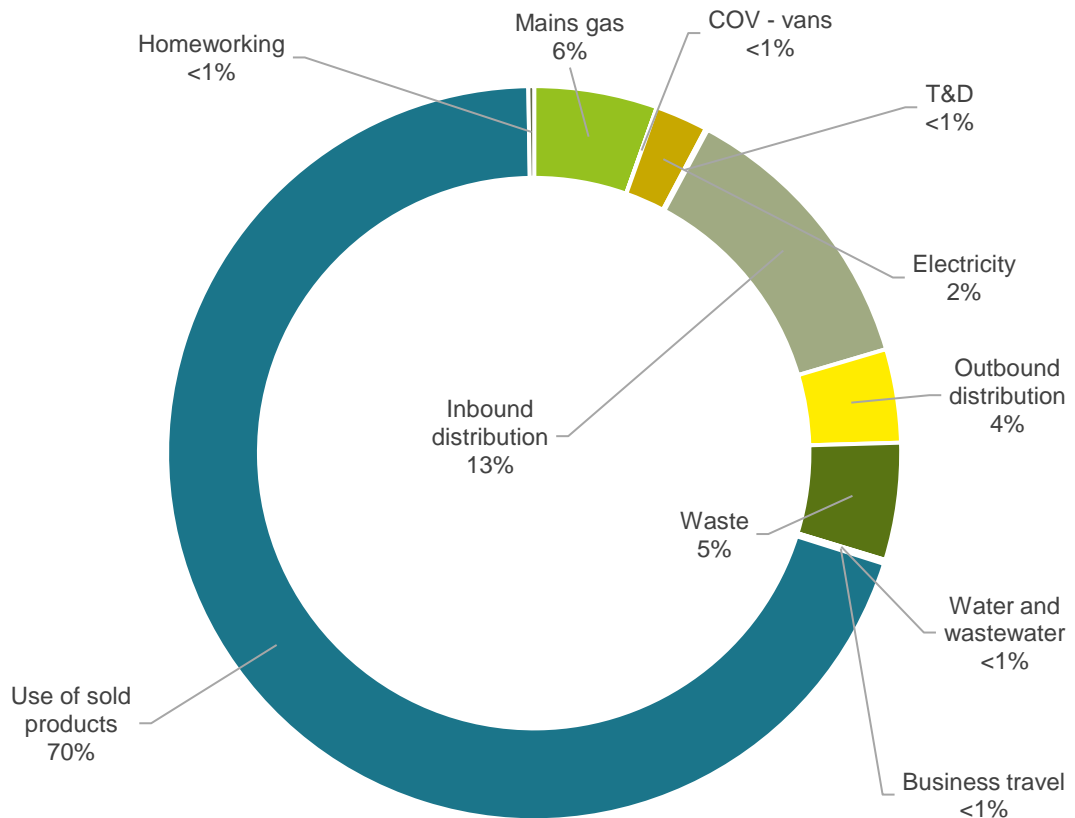
Table 8 and Figure 4 present GHG emissions by source relating to company activities.

Total GHG emissions attributed to Viori's premises were 216.6 tCO₂e, business travel emissions were 2.7 tCO₂e, transportation and distribution was 278.0 tCO₂e and other activities predominantly from the use of sold product were 1,165.6 tCO₂e.

Table 8: 2021 GHG market emissions by source category

Activity	GHG emissions (tCO ₂ e)	Subtotal (tCO ₂ e)
Premises		
Company owned vehicles	0.2	216.6
Electricity, incl. T&D	40.1	
Mains gas	90.2	
Water and wastewater	0.4	
Waste	85.8	
Business travel		
Flights	1.1	2.7
Taxi	1.5	
Transportation and distribution		
Inbound	209.5	278.0
Outbound	68.6	
Other activities		
Homeworking	4.2	1,165.6
Use of sold products	1,161.3	
Total		1,662.9

Figure 4. CarbonNeutral@ Company market-based GHG emissions by source (tCO₂e)



Use of sold products is Viori’s largest emission source (approximately 70%), followed by inbound distribution (13%), mains gas (6%), waste (5%), outbound distribution (4%) and electricity consumption (2%).

Emissions from water supply and treatment of wastewater, business travel, T&D and company owned vehicles account for less than 1% of the overall footprint each.

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