Scope 3 Emissions Calculation Methodology Report

June 2026

Motorpoint FY26 Scope 1, Scope 2 and Scope 3 Results Summary

Motorpoint Scope 1, 2 and 3 Emissions	Total Category Emissions	Percentage of Motorpoint Footprint
Total Scope 1 Emissions	1,577	0.25%
Total Scope 2 Emissions	903	0.14%
Scope 3 Emissions		
Category 1 – Purchased Goods and Services	12,714	2.02%
Category 2- Capital Goods	2,379	0.38%
Category 3 – Fuel and Energy	733	0.12%
Category 4 – Upstream Transportation	8,531	1.36%
Category 5 – Waste	151	0.02%
Category 6 – Business Travel	184	0.03%
Category 7 – Employee Commute	482	0.08%
Category 8 – Upstream Leased Assets	N/A	N/A
Category 9 – Downstream Transportation	260	0.04%
Category 10 – Processing of Sold Products	N/A	N/A
Category 11 – Use of Sold Products	600,423	95.56%
Category 12 – End of Life Treatment of Products	N/A	N/A
Category 13 – Downstream Leased Assets	N/A	N/A
Category 14 - Franchises	N/A	N/A
Category 15 - Investments	N/A	N/A
Total Scope 3	625,856	99.61%
Total Scope 1, Scope 2 and Scope 3 Emissions	628,336	100.0%

Scope 3 Categories

Category 1 – Purchased Goods and Services

Category 1	
Scope 3 Category Description	All upstream (i.e., cradle-to-gate) emissions from the production of products purchased or acquired by the reporting company in the reporting year.
Materiality and Calculation Status	Material and Calculated
Activity Data Source	Total spend on products and services
Emissions Data Source	Spend based approach utilising supply chain emission factors published by the department for environment, food and rural affairs

Calculation Methodology

The activity data was taken from our internal profit and loss sheet. This details our total spend on non-capital projects, including products and services all utilities by the business. All the individual categories on our profit and loss sheet were considered, and each categories spend was assigned the most appropriate CO2/£ conversion factor published by the department for environment, food and rural affairs.

Only one major spend category has been excluded from our calculations, and that is our spend on vehicles brought in to the business. The vast majority of emissions tied to these vehicles is due to the manufacturing emissions that Motorpoint has no control over, and their inclusion would form a heavy weighting of Motorpoint's overall inventory. Due to these emissions already being considered by the scope 1 and 2 emissions of the manufacturers themselves, we see no benefit in tracking these emissions internally.

Category 2 – Capital Goods

Category 2	
Scope 3 Category Description	Emissions from final products that have an extended life and are used by the company to manufacture a product; provide a service; or sell, store, and deliver merchandise. Examples include fixed assets, property, and equipment.

Materiality and Calculation Status	Material and Calculated
Activity Data Source	Total capital spend on projects and assets.
Emissions Data Source	Spend based approach utilising supply chain emission factors published by the department for environment, food and rural affairs.

Calculation Methodology

The activity data was taken from our internal balance sheet. This details our total spend on capital projects and assets including equipment, furnishings and on-going property related work in progress. As with category 1 all our internal categories of spend were assigned the most appropriate CO2/£ conversion factor published by the department for environment, food and rural affairs.

Category 3 – Fuel / Energy-Related Activities Not Included in Scope 1 or Scope 2

Category 3	
Scope 3 Category Description	Emissions from the production of fuel and the generation of energy by the reporting company.
Materiality and Calculation Status	Calculated in line with SECR requirements
Activity Data Source	Energy consumption data (electricity, gas, diesel, petrol, kerosene, and other fuels)
Emissions Data Source	DEFRA conversion factors applied to energy usage data

Calculation Methodology

This is driven by our electricity, gas, diesel, petrol, unknown vehicle fuel and kerosene. It is essentially the upstream footprint of the energy supply. This includes upstream extraction and production (emissions generated before our business ever uses the fuel), transmission and distribution losses (energy lost along power lines while electricity, steam or cooling travels from the power plant to our facilities) and purchased electricity for resale (emissions generated by utility companies and energy retails who purchase wholesale electricity to sell to end-users). This is calculated by using conversion factors (and our usage data).

Category 4 – Upstream Transportation and Distribution

Category 4	
Scope 3 Category Description	Emissions from third-party transportation and distribution services purchased by the reporting company in the reporting year including inbound logistics, outbound logistics and third-party transportation and distribution between a company's own facilities.
Materiality and Calculation Status	Material and Calculated
Activity Data Source	Total spend on transport and delivery
Emissions Data Source	Spend based approach utilising supply chain emission factors published by the department for environment, food and rural affairs.

Calculation Methodology

Reducing internal movements and working with our transport partners to understand their journey to net zero, the emissions from this category are within our control to reduce.

The activity data was taken from our transport and delivery category on our profit and loss sheet. The road transport emissions factor published by the department for environment, food and rural affairs was used to convert our total spend to a tCO_2e figure.

Category 5 – Waste Generated in Operations

Category 5	
Scope 3 Category Description	Emissions from third-party disposal and treatment of waste generated in the reporting company's owned or controlled operations in the reporting year.
Materiality and Calculation Status	Not-Material (less then 0.5% of inventory), Calculated
Activity Data Source	CO_2e of solid waste disposal generated by our third party waste broker Go Green.
Emissions Data Source	The calculation method utilises the DEFRA guidelines for GHG conversion for our solid waste.

Calculation Methodology

From a solid waste perspective, our business wide disposal is managed by our partner Biffa (new partner following switch from GoGreen in Q4 2026). As part of their service, Biffa calculate provide the waste data. The waste data is then converted using the average GHG per tonne of waste removed factor.

Category 6 – Business Travel

Category 6	
Scope 3 Category Description	Emissions from the transportation of employees for business related activities in vehicles not owned or operated by the reporting company.
Materiality and Calculation Status	Not-Material (less then 0.5% of inventory), Calculated
Activity Data Source	Mileage taken from our employee expense system as well as flight data linked to the managers conference.
Emissions Data Source	CO2e for mileage calculated using the DEFRA guidelines for GHG conversion.

Calculation Methodology

The vast majority of business travel conducted within the business is tracked via personal mileage expenses. Upon completion of a journey our employees register their mileage via our Concur online portal. This portal allows us to pull of a report of our total mileage across all employees. Our emissions have been calculated using the medium petrol vehicle conversion factor published by DEFRA. This category has been chosen as it will likely reflect the majority of vehicles driven by our employees, even over estimating emissions of diesel cars have been utilised.

Category 7 – Employee Commute

Category 7	
Scope 3 Category Description	This category includes emissions from the transportation of employees between their homes and their worksites.
Materiality and Calculation Status	Not-Material (less than 0.5% of inventory), Calculated

Activity Data Source	Total employees along with UK average commuting mileage published by the UK Department for Transport statistics
Emissions Data Source	CO_2e for mileage calculated using the DEFRA guidelines for GHG conversion.

Calculation Methodology

Due to this category not being material to our scope 3 inventory, we have opted to calculate it using industry average data. We have taken the annual commuting mileage figure published by the UK Department for Transport statistics and calculated the total mileage for our people based on our total headcount. The total milage figure has then been converted to tCO_2e using DEFRA's guidelines for GHG conversion. Should future estimates indicate that this category could become material to our inventory, we will explore a more robust method of calculating not focused on UK averages.

Category 8 – Upstream Leased Assets

Category 8	
Scope 3 Category Description	Emissions from the operation of assets that are leased by the reporting company as lessees, that are not already included in the reporting company's scope 1 or scope 2 inventories.
Total Scope 3 Emissions (tCO_2e)	N/A
Materiality and Calculation Status	Calculated via SECR requirements
Activity Data Source	N/A
Emissions Data Source	N/A

Currently all of our emissions from the operation of our leased assets is captured as part of our scope 1 and scope 2 disclosures.

Category 9 – Downstream Transportation

Category 9	
Scope 3 Category Description	This category refers to the indirect greenhouse gas (GHG) emissions generated when third-party logistics companies move and store our sold products, provided the company does not pay for or control the transportation. In our case, this is the fuel card charges.
Materiality and Calculation Status	Not material
Activity Data Source	Fuel card usage data
Emissions Data Source	Calculated using conversion factors.

This relates to our fuel card usage – it's a consequence of the company's actions but at sources not owned or controlled process emissions e.g. from manufacturing, and intentional and unintentional fugitive emissions e.g. equipment leaks, coal piles, wastewater treatment.

Category 10 – Processing of Sold Products

Category 10	
Scope 3 Category Description	Emissions from processing of sold intermediate products by third parties (e.g., manufacturers) subsequent to sale by the reporting company. Intermediate products are products that require further processing, transformation, or inclusion in another product before use.
Total Scope 3 Emissions (tCO2e)	N/A
Materiality and Calculation Status	Not applicable, Not Calculated
Activity Data Source	N/A
Emissions Data Source	N/A

Motorpoint stock is processed internally after purchase. There is no third party processing of our products prior to purchase.

Category 11 – Use of Sold Products

Category 11	
Scope 3 Category Description	This category includes emissions from the use of goods and services sold by the reporting company in the reporting year, over the products expected lifetime.
Materiality and Calculation Status	Material, Calculated
Activity Data Source	Vehicles sold during financial year
Emissions Data Source	Average emissions per mile for each sold vehicle multiplied by UK average mileage and multiplied expected remaining useful life.

Calculation Methodology

Use of products sold is our largest category both from a scope 3 perspective, and in regards to our total business wide emissions. Due to this being our largest and therefore most material category, significant effort has been made to calculate our emissions here as accurately as is possible. The activity data source comes from our total units sold in the reporting year. For each of these vehicles we take the kgco2/km value, the expected remaining lifespan (as calculated by 10 years less the age of the vehicle at date of sale), and the UK average annual mileage figure (as published by the department for transport statistics in km).

We selected 10 years as the product lifetime as this is the same as what vehicle manufacturers such as Toyota and Mercedes-Benz use to calculate their own category 11 emissions. t's important to note that emissions within this category are also included in the original disclosures made by the vehicle manufacturers.

Category 12 – End-Of-Life-Treatment of Products Sold

Category 12	
Scope 3 Category Description	Includes emissions from the waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life. This category includes the total expected end-of-life emissions from all products sold in the reporting year.
Total Scope 3 Emissions (tCO2e)	N/A
Materiality and Calculation Status	Not applicable, Not calculated

Activity Data Source	N/A
Emissions Data Source	N/A

We have classified this category as not applicable to our inventory. The emissions linked to the recycling of and disposal of vehicles is out of the scope of our business. We have no control over the material make-up and recyclability of the vehicles we sell, and as such do not have the ability to reduce or impact these emissions in any way.

Category 13 – Downstream Leased Assets

Category 13	
Scope 3 Category Description	This category includes emissions from the operation of assets that are owned by the reporting company (acting as lessor) and leased to other entities in the reporting year that are not already included in scope 1 or scope 2.
Total Scope 3 Emissions (tCO2e)	N/A
Materiality and Calculation Status	Not applicable, Not calculated
Activity Data Source	N/A
Emissions Data Source	N/A

Currently Motorpoint do not act as lessor for any assets.

Category 14 – Franchises

Category 14	
Scope 3 Category Description	Emissions from the operation of franchises not included in scope 1 or scope 2. A franchise is a business operating under a license to sell or distribute another company’s goods or services within a certain location.
Total Scope 3 Emissions (tCO2e)	N/A
Materiality and Calculation Status	Not applicable, Not calculated

Activity Data Source	N/A
Emissions Data Source	N/A

Currently Motorpoint do not offer any franchise agreements for the sale of our products.

Category 15 – Investments

Category 15	
Scope 3 Category Description	This category includes scope 3 emissions associated with the reporting company's investments in the reporting year, not already included in scope 1 or scope 2. This category is applicable to investors (i.e., companies that make an investment with the objective of making a profit) and companies that provide financial services.
Total Scope 3 Emissions (tCO2e)	N/A
Materiality and Calculation Status	Not applicable, Not calculated
Activity Data Source	N/A
Emissions Data Source	N/A

Currently Motorpoint do not have any relevant investments that are not already captured via other categories.