



GREENHOUSE GAS INVENTORY

2019

TFG 2019
CARBON FOOTPRINT REPORT
30 August 2019

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ABBREVIATIONS AND GLOSSARY OF TERMS

Base year	A past year used as a baseline to compare year-on-year emissions
CDP	A non-profit organisation that supports companies and cities in the disclosure of their environmental impact to the international investor community (see www.cdp.net)
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent – conversion of all greenhouse gases to reflect their global warming potential relative to carbon dioxide
Defra	United Kingdom Department for Environment, Food and Rural Affairs
Direct emissions	Greenhouse gas emissions from facilities/sources – e.g., generators, fugitive emissions, vehicle fleets, etc. – owned or controlled by a reporting company
Downstream emissions	Greenhouse gas emissions related to manufactured and/or sold goods and services, e.g., end-of-life treatment of sold products, transportation and distribution of sold products and franchises
Emission factors	Specific value used to convert activity data into greenhouse gas emission values, presented in specific units, e.g., kgCO ₂ e/km travelled
FTE	Full-time employee
Fugitive emissions	Unintended greenhouse gas emissions from equipment or activity, e.g., air-conditioning gas leak, or methane emission from coal mining
FY	Financial year
GHG	Greenhouse gas
GHG Protocol	International methodology used to calculate the carbon footprint of an organisation – developed by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI)
GWP	Global Warming Potential – an indication of the global warming effect of a GHG in comparison to the same weight of carbon dioxide
Indirect emissions	GHG emissions from facilities/sources that are not owned or controlled by the reporting company, but for which the activities of the reporting company are responsible, e.g., purchasing of electricity, business travel, etc.
Intensity	A metric to compare CO ₂ e emissions, expressed in terms of another metric of activity, e.g., CO ₂ e per FTE, area, income or tonnes of product



Kyoto Protocol	The Kyoto Protocol is an international agreement linked to the United Nations Framework Convention on Climate Change, which commits its Parties by setting internationally binding emission reduction targets. The Kyoto Protocol was adopted in Kyoto, Japan, on 11 December 1997 and entered into force on 16 February 2005
Market-based electricity	The emissions from electricity-generating sources that companies have purposefully chosen – for example, energy from a specific wind farm – which may be different from the electricity that is generated for the local grid thus using a supplier-specific emission factor
Off-road mobile fuel	All fuel emissions from vehicles used onsite, e.g., forklifts, tractors, but not used on public roads
On-road mobile fuel	All fuel emissions from vehicles used off-site, on public roads, e.g., passenger vehicles, delivery vehicles
Outside of Scopes	Emissions accounted for by the direct CO ₂ impact of burning biomass and biofuels because the Scope 1 impact of these fuels has been determined to be a net zero. This also includes fugitive emissions outside of the GHG Protocol
Scope 1 emissions	Emissions resulting from equipment owned or controlled by a reporting company (direct emissions)
Scope 2 emissions	Emissions resulting from consumption of electricity, steam or heat purchased by a reporting company (indirect emissions)
Scope 3 emissions	Emissions resulting from indirect activities, excluding Scope 2, of a reporting company, e.g., commuting travel, business travel, paper consumption (indirect emissions)
Upstream emissions	Indirect GHG emissions that occur in the development of a material/product, up to the point of sale by the producer sometimes referred to as cradle-to-gate emissions, e.g., manufacture and delivery of supplied goods or raw materials, business travel, employee commuting and waste generated in operations
Verification	The act of reviewing, inspecting or testing by an independent third-party, in order to establish and document that a product, service or system meets regulatory or technical standards

ACKNOWLEDGEMENTS

Carbon Calculated would like to thank Nyarai Pfende for fielding all questions and coordinating The Foschini Group (TFG) team in the compilation of this Carbon Footprint Report (CFR).

REVISION HISTORY

DATE	VERSION	AMENDMENTS TO PREVIOUS VERSION	APPROVED BY	PREPARED BY
13.06.2019	Draft - 0.1	<ul style="list-style-type: none"> First draft 	Nyarai Pfende	Nici Palmer
22.07.2019	Draft - 0.2	<ul style="list-style-type: none"> Employee numbers updated Caledon renewable energy added 2018 comparative and % change in executive summary and Table 12 Minor English edits Updated facility list – table created Maitland 2019 electricity updated Maitland 2016-18 electricity restated resulting in changes to Scope 2, Scope 1 & 2, T&D losses and Scope 3 Added commuting survey results for ROA 	Nyarai Pfende	Nici Palmer
30.08.2019	Final	<ul style="list-style-type: none"> Updates as per TFG requests Intensity metrics in exec summary 	Nyarai Pfende	Nici Palmer

SECTION A

1. REPORT OVERVIEW – EXECUTIVE SUMMARY – TFG

Figure 1 is a summary of the emissions and company metrics reported by TFG in 2019. This report includes TFG Africa and TFG London but excludes TFG Australia as this is outside of the reporting boundary and is below the materiality threshold.

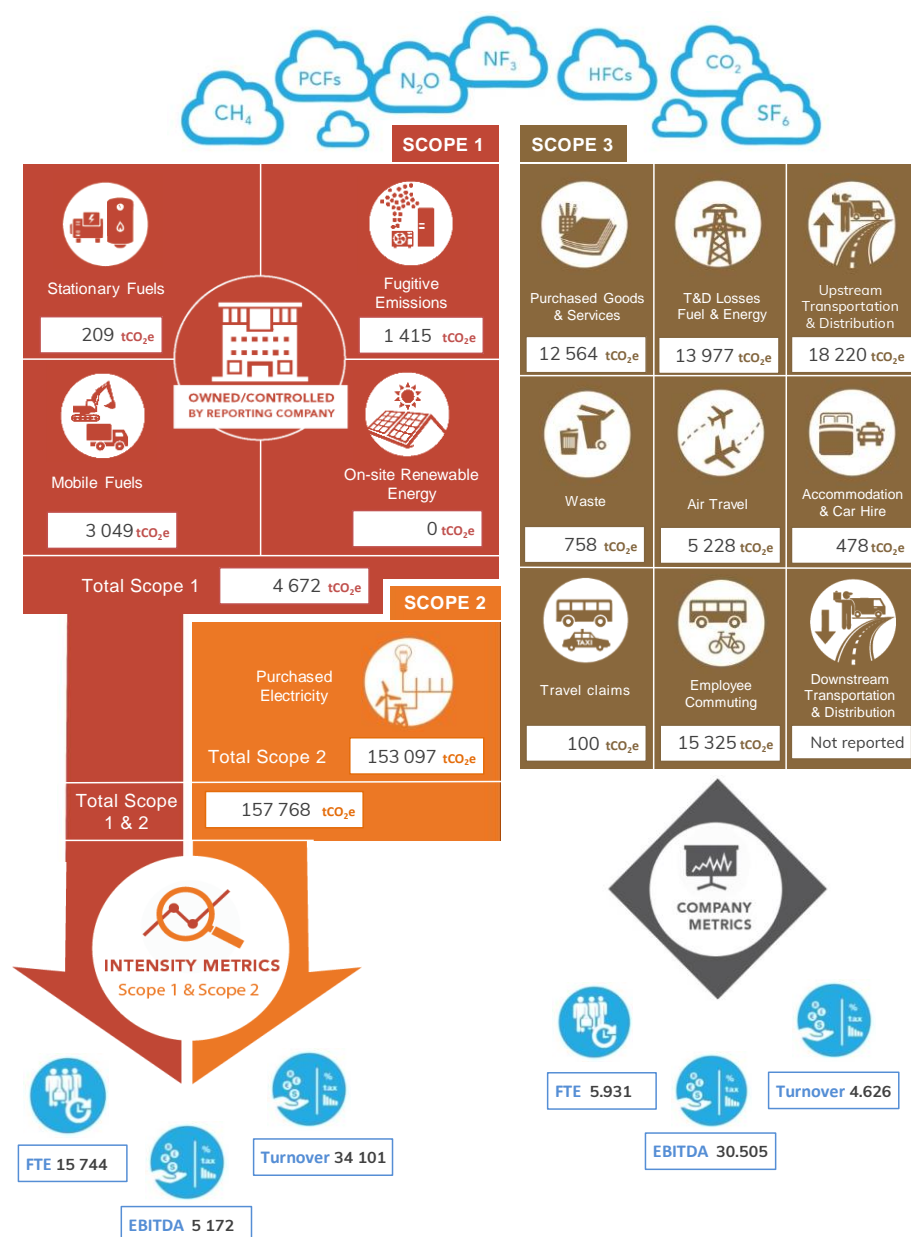





Figure 1: Summary of TFG's 2019 emissions and company metrics

REPORT OVERVIEW – TFG EXECUTIVE SUMMARY



	<u>2018</u>	<u>2019</u>	<u>% Change</u>
Scope 1 Total	4 564	4 672	2%
Scope 2 Total	162 192	153 096	(6%)
<u>Scope 1 & 2 Total</u>	<u>166 755</u>	<u>157 768</u>	<u>(5%)</u>

<u>Metrics</u>	<u>2018</u>	<u>2019</u>	<u>% change</u>	
Permanent full-time employees (FTE)	15 499	15 744	2%	
Total employees	25 471	26 600	4%	
EBITDA (Rm)	4 099.7	5 171.9	26%	
Retail turnover (Rm)	28 519.5	34 101.4	19.6%	

	<u>Intensity</u>	<u>2019</u>	<u>2019</u>
	Scope 1&2 tCO ₂ e/FTE	10.759	10.021
	Scope 1&2 tCO ₂ e/Total employees	6.547	5.931
	Scope 1&2 tCO ₂ e/EBITDA (Rm)	40.675	30.505
	Scope 1&2 tCO ₂ e/Retail turnover (Rm)	5.847	4.626

Overview Table: COMPARATIVE EMISSIONS BETWEEN 2018 AND 2019 INCLUDING PERCENTAGE CHANGE

Description	Metric tonnes of CO ₂ e emissions						% Change		
	FY2018			FY2019					
	TFG Africa	TFG London	Total	TFG Africa	TFG London	Total	TFG Africa	TFG London	Total
Total Scope 1	4 564	0	4 564	4 484	188	4 672	(2%)	100%	2%
Total Scope 2 – Purchased electricity	160 585	1 607	162 192	150 959	2 137	153 097	(6%)	33%	(6%)
Total Scope 1 & 2	165 148	1 607	166 755	155 443	2 325	157 768	(6%)	45%	(5%)
Total Scope 3	69 687	2 911	72 599	62 844	3 806	66 650	(10%)	31%	(8%)
Outside of Scopes	1 935	0	1 935	2 542	0	2 542	31%	0%	31%

N/A = Not applicable



SECTION B

2. INTRODUCTION

Within the GHG Protocol, accounting and reporting are guided by five principles – relevance, completeness, consistency, transparency and accuracy – to ensure that reported information represents a true and fair account of emissions. These principles are intended to underpin all aspects of GHG accounting and reporting according to the GHG Protocol, and to which Carbon Calculated subscribes in the delivery of all its reports.

This 2019 Carbon Footprint Report (CFR) constitutes the twelfth carbon footprint commissioned by TFG and should be compared against previous carbon footprint calculations in order to review changes in annual consumption, boundaries and areas of improvement. All reports have been prepared using the GHG Protocol Corporate Accounting and Reporting Standard methodology.

The GHG Protocol

The GHG Protocol is the most widely used standard for mandatory and voluntary corporate GHG reports and is compatible with other international GHG reporting standards such as ISO 14064. It is derived from a multiple-stakeholder partnership of businesses, NGOs and governments led by the WRI and the WBCSD.

In accordance with the GHG Protocol, clear organisational and operational boundaries have been defined and agreed to by TFG, and the relevant activity data has been supplied. This CFR covers emissions from the business activities of TFG, which includes both TFG Africa (which comprises both TFG within South Africa (TFG SA) and TFG within the rest of Africa (TFG ROA)), and TFG London (including Brand names Hobbs, Phase Eight and Whistles). Comparative tables only include data from TFG Africa as this is the first year that TFG London has been included in the body of a report and not only as an appendix. TFG Australia has been excluded from the reporting boundary for the 2019 financial year due to data not being available.

It is important to highlight that under the GHG Protocol, the reporting of both Scope 1 direct emissions and Scope 2 indirect emissions is compulsory. All Scope 3 indirect emissions (i.e. those from supply chain activities) are reported at the discretion of the reporting company

As a result, the GHG-emitting activities covered by the CFR include:

- ♦ direct emissions (referred to as Scope 1), resulting from fuel used by TFG-owned or TFG-controlled equipment (stationary fuels); fleet vehicles (mobile fuels); as well as air-conditioning, refrigeration, fire-suppressing gas refills (fugitive emissions);
- ♦ indirect emissions (referred to as Scope 2) from purchased electricity; and
- ♦ Selected indirect emissions in the supply chain (referred to as Scope 3), resulting from TFG's business travel activities, its employee commuting, upstream transportation and distribution, the consumption of office paper, electricity transmission and distribution (T&D) losses and waste.

In this regard, see Tables 1 and 2. Figure 2 below shows the detailed breakdown of Scopes and emission categories.

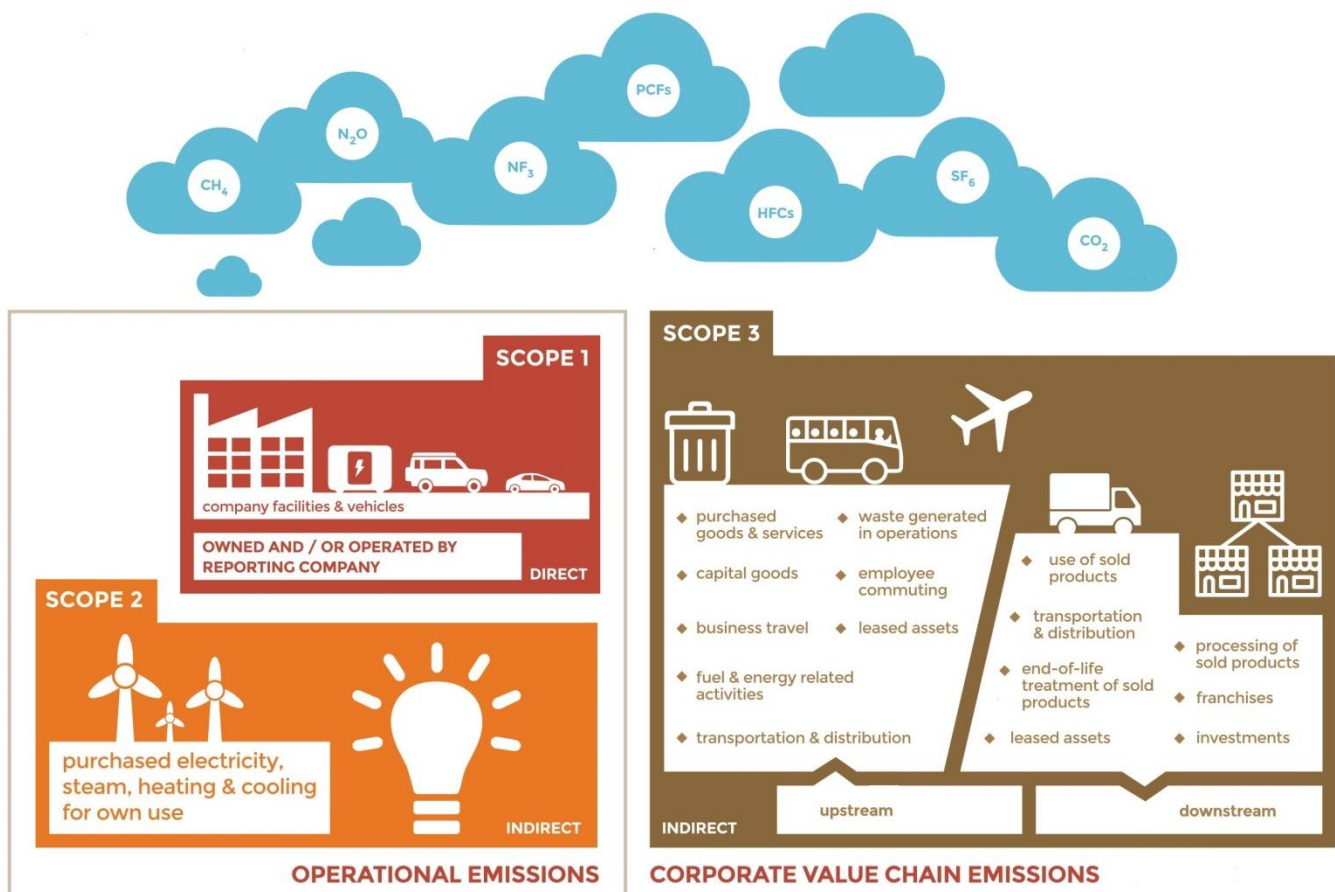


Figure 2: Illustration of Scopes and emission categories

Carbon Calculated has gone to all reasonable lengths to ensure that the primary information provided by TFG is correct. Carbon Calculated is not liable for any inaccuracies that this information might contain. This CFR, in its entirety, is both material and complete and is intended for TFG internal use only. Information may, however, be extracted for reporting purposes, such as for submission into international and national GHG registries and sustainability reporting. It may also be presented for third-party verification purposes.



Table 1: OVERVIEW OF TFG'S 2019 GHG EMISSIONS

REPORTING PERIOD: TFG's 2019 financial year (01 April 2018 – 31 March 2019)

CARBON FOOTPRINT CALCULATION CONDUCTED ON: TFG AFRICA and TFG London

METHODOLOGY: GHG Protocol – Corporate Accounting and Reporting Standard

GHG CONSOLIDATION APPROACH: Operational Control

Company Intensity Metrics	
Total TFG employees	26 600
Total permanent full-time TFG employees covered by CFR	15 744
Total square metreage of space reported	1 062 075 ¹
TFG Retail turnover (R million)	34 101.4
TFG EBITDA (R million)	5 171.90
Scope 1 Direct Emissions	
	Metric tonnes of CO₂e
Stationary fuel emissions	208.09
Fugitive emissions	1 414.97
Mobile fuel emissions	3 048.58
Emissions from on-site renewable electricity	0.00
TOTAL SCOPE 1 EMISSIONS	4 671.63
Scope 2 Indirect Emissions	
Purchased electricity – location-based (stores)	137 028.29
Purchased electricity – location-based (other facilities)	16 067.80
Purchased electricity – market-based	153 096.09 ²
TOTAL SCOPE 2 EMISSIONS	153 096.09³
TOTAL SCOPE 1 & 2 EMISSIONS	157 767.72
Intensity Metrics	
Scope 1 & 2 emissions per total employee (tCO ₂ e/employee)	5.931
Scope 1 & 2 emissions per full-time employee (tCO ₂ e/FTE)	10.021
Scope 1 & 2 emissions per square metre (tCO ₂ e/m ²)	0.149
Scope 1 & 2 emissions per Retail turnover (tCO ₂ e/R million)	4.626
Scope 1 & 2 emissions per EBITDA (tCO ₂ e/R million)	30.505

¹ Area metrics for London are used as an estimation and would need to be verified prior to data being utilised in other reports,

² TFG's market-based electricity is identical to location-based electricity because no supplier-provided contractual instruments were reported in FY2019.

³ In dual reporting (market-based and location-based methodologies), the Scope 2 total is for each respective methodology and not the combined totals of both methodologies.

TABLE 2: OVERVIEW OF TFG'S 2019 GHG EMISSIONS – CORPORATE VALUE CHAIN⁴Metric tonnes of CO₂e

TOTAL SCOPE 1 EMISSIONS: Direct emissions from owned/controlled operations			4 671.63
TOTAL SCOPE 2 EMISSIONS: Indirect emissions from the use of purchased electricity			153 096.09
TOTAL SCOPE 1 & 2 EMISSIONS			157 767.72
SCOPE 3 INDIRECT EMISSIONS			
1. Purchased goods and services	Office paper	997.13	
	Magazines	2 995.09	
	Flyers/mailer	3 699.59	
	Envelopes	556.83	
	Cardboard packaging	2 544.10	
	Paper bags	25.71	
	Plastic bags	1 478.45	
	Packaging	267.24	12 564.16
2. Capital goods			N/R
3. Fuel- and energy-related activities	Electricity T&D losses	13 963.48	
	Tenant electricity	13.46	13 976.94
4. Upstream transportation and distribution			18 220.02
5. Waste generated in operations	Waste to landfill	727.06	
	Recycling and compost	30.71	757.77
6. Business travel	Rental cars	39.27	
	Commercial flights	5 228.08	
	Accommodation	438.42	
	Travel claims	99.69	5 805.46
7. Employee commuting			15 325.33
8. Upstream leased assets			N/R
9. Downstream transportation and distribution			N/R
10-12. Processing, use, end-of-life treatment of sold products			N/R
13. Downstream leased assets			N/R
14. Franchises			N/R
15. Investments			N/R
TOTAL SCOPE 3 EMISSIONS			66 649.68
Outside of Scopes:			
Non-Kyoto Protocol GHG emissions			2 542.05
N/R = Not reported			

⁴ TFG Australia is excluded from the reporting boundary

3. COMPANY DESCRIPTION

TFG is a diverse group with a portfolio of 29 fashion retail brands. As at the end of the 2019 financial year, the Group was trading in 4 085 outlets across 32 countries on five continents and reported a retail turnover of R34.1 billion (2018: R28.6 billion). The company was established in 1924 and has been listed on the Johannesburg Stock Exchange (JSE) since 1941. The retail brands offer clothing, jewellery, cell phones, accessories, cosmetics, homeware, furniture, and sporting and outdoor apparel.

The Group's retail brands, as at March 2019, are shown below.

@home THE HOMEWARE STORE	@homelivingspace THE LIVINGSPACE STORE	AMERICAN SWISS FINE JEWELLERS SINCE 1986	ARCHIVE	CHARLES & KEITH	colette by colette hayman	CONNOR
donna	DUESOUTH	EXACT	Fabiani.	FIX	FOSCHINI	G-STAR RAW
hi	HOBBS LONDON	Johnny SINCE 1985	MARKHAM	MAT & MAY	<i>Phase Eight</i>	RELAY JEANS SUPPLIERS OF PREMIUM QUALITY DENIM SINCE 2008
ROCKWEAR ACTIVEWEAR SINCE 1991	S O D A BK2	sportscene	STERNS 1896	TAROCASH	TOTALSPORTS	WHISTLES
yd.						

TFG's three business segments each have their own local management teams, which report into the Group's head office in Cape Town. Within these business segments, the brands are grouped into retail trading divisions and each is supported by a centralised support services structure. The percentage turnover contribution was: TFG Africa 63%, TFG London 14%, TFG Australia 14% and E-commerce 9%.



SECTION B

4. REQUIRED INFORMATION

4.1. GHG INVENTORY BOUNDARIES

4.1.1. ORGANISATIONAL BOUNDARY

Organisational Boundaries

Organisational boundaries determine which business units (core, subsidiaries, franchises, etc.), facilities, or physical places of operation, owned or controlled by the reporting company, are included in the GHG inventory. The more complex the company structure, the more important are the boundaries of an organisation for the clear definition and scope of the report.

Organisational boundaries are established on either the control approach or the equity share approach.

Under the **control approach** – either financial or operational control –, a company accounts for all emissions by entities and activities that are under the direct control of the organisation. Under the **equity share approach**, a company accounts for its GHG emissions from operations according to its share of equity in the operation.

TFG reports on all emissions using the **operational control approach**.

The following facilities reported purchased electricity and were incorporated into the TFG 2019 boundary (for further details of TFG Africa's facilities refer to Appendix A):

Table 3: 2019 TFG FACILITIES THAT REPORTED ELECTRICITY

TFG	Head Offices	DCs	Other ⁵	Stores	Total
TFG Africa	11	7	4	2 638 ⁶	2 660
TFG London ⁷	3	5 ⁸	1	210	219

TFG Africa's operations totalled 2 638 stores. As at 31 March 2019, the vast majority of those stores were in South Africa (2 441), with the remaining 197 stores in: Botswana (27), Ghana (5), Kenya (4), Lesotho (12), Namibia (107), Swaziland (12) and Zambia (30), all of which reported electricity consumption. The TFG London boundary included all facilities that reported electricity during the reporting year rather than the number of facilities at year end.

⁵ TFG Africa includes Durban and Johannesburg Regional Offices and Manufacturing facilities in Maitland and Caledon. Hobbs includes TFG's factory in Italy.

⁶ Africa stores at year end totalled 2 631, however 2 638 stores provided data as there were store closures during the year.

⁷ Facilities are included if electricity data was provided. This includes stores opening and closing during the reporting year.

⁸ Phase Eight Distribution Centre's includes the Damsel in a Dress Distribution Centre.

4.1.2. OPERATIONAL BOUNDARY

Operational Boundaries

Operational boundaries determine the actual operational activities of the reporting company that generate emissions; which of these activities should be included in the calculation; and how these activities should be classified (i.e., direct or indirect emissions).

GHG emissions resulting from the following activities have been calculated:

Scope 1 – Direct Emissions

- ◆ Stationary fuel (emissions from stationary equipment, such as generators and bowser)
- ◆ Fugitive emissions (emissions from air-conditioning units, refrigerator gas refills and fire suppressant gases)
- ◆ Mobile fuel (emissions from fleet vehicles)

Scope 2 – Indirect Emissions

- ◆ Purchased electricity

Scope 3 – Indirect Emissions

- ◆ Purchased goods and services
 - Consumption of office paper
 - Consumption of external communications paper including magazines, envelopes, mailers and flyers
 - Consumption of recycled/reused cardboard cartons for packaging
 - Consumption of paper bags
 - Consumption of plastic bags
 - Consumption of packaging (only Hobbs - TFG London - provided data)
- ◆ Fuel and energy related activities
 - Electricity transmission and distribution (T&D) losses⁹
 - Tenant electricity at the unoccupied owned building
- ◆ Upstream distribution and transportation – third-party vehicles

⁹ T&D emissions are the energy losses that occur in getting the electricity from the power plant to the organisation that purchases it. To account for electricity emissions fully, organisations should account for the T&D loss associated with their purchased power. If an organisation generated its own renewable electricity on site, then it would not need to account for this loss; therefore, reporting T&D emissions helps demonstrate the full impact of an organisation's activities and operations and is regarded as best practice to report such emissions.

- ◆ Waste
 - Landfill
 - Recycling
- ◆ Business travel
 - Rental cars
 - Commercial flights
 - Overnight accommodation
 - Travel claims
- ◆ Employee commuting

Outside of Scopes – Direct Emissions

- ◆ Non-Kyoto Protocol GHG emissions

4.2. REPORTING PERIOD

The reporting period of this CFR is TFG's 2019 financial year (01 April 2018 – 31 March 2019).

4.3. BASE YEAR

Base-year Calculations

A base year is the historical year against which a reporting company's emissions are tracked and compared over time. It is typically the earliest relevant point in time for which a company has reliable data.

TFG has completed twelve carbon footprint reports, including this 2019 CFR. 2008 has been set as the base year for the TFG Africa carbon footprint calculations. This base year for TFG Africa has not been recalculated. There have been no significant structural changes to the organisation during the reporting period. Emissions in tCO₂e in 2008 were as follows: Scope 1: 3 620, Scope 2: 88 774, Scope 1 and 2: 92 394, Scope 3: 36 136 and Outside of Scope: 1 047. For a historical record of TFG Africa's emissions from 2015, see Table 11¹⁰.

There is no baseline available for TFG Group as this is the first year TFG London has been combined fully with TFG Africa.

¹⁰ Maitland manufacturing kilowatt hours was incorrect between 2016 and 2018 and has been restated, resulting in changes to Scope 2, Scope 1&2, T&D losses and Scope 3 emissions as well as intensity metrics.

5. METHODOLOGY, EXCLUSIONS AND ASSUMPTIONS

This CFR has been completed using the GHG Protocol. The following exclusions and/or assumptions are noted in relation to the reporting boundary, Scope 1 and Scope 3 emissions covered by the CFR:

Reporting boundary

- ♦ A TFG Africa office building situated at 350 Voortrekker Road, Parow East, Western Cape is a TFG-owned facility, however, it is not occupied by the Group. Electricity data of tenants is reported as Scope 3.
- ♦ TFG Africa leases three RTT distribution centres in Bloemfontein, Durban and Windhoek, with a total area of 1 000m². There is no other data available for these facilities, thus they have been excluded from the reporting boundary.
- ♦ TFG Australia has been excluded as the operations are currently below the materiality threshold.
- ♦ Concessions are excluded from the reporting boundary as they are not within the operational control of TFG.

Scope 1 – Direct Emissions

- ♦ Whistles did not provide any stationary fuel data.
- ♦ No fire-suppressant gas refills were reported, although CO₂ was consumed.
- ♦ 443.40 kg of 'other' gas was excluded as type of gas was unavailable.
- ♦ Stationary fuel stored in bowzers at The Rock and Midrand DC – data unavailable.

Scope 3 – Indirect Emissions

- ♦ Refer to Table 4 for any category or activity exclusions within the reporting year.

Table 4: SPECIFIC SCOPE 3 EMISSION CATEGORIES AND EXCLUSIONS ACCORDING TO THE CORPORATE VALUE CHAIN FOR TFG 2019

Category	Scope 3 category	Evaluation status	Reason for exclusions
1	Purchased goods and services	Relevant, partially reported: <ul style="list-style-type: none"> ◆ Office paper, ◆ Marketing material ◆ Packaging <ul style="list-style-type: none"> ○ Cardboard packaging ○ Paper bags ○ Plastic bags 	TFG purchases a wide variety of consumables from various sources, for which data is currently unavailable or has not been evaluated
2	Capital goods	Relevant, not reported	Information currently not evaluated
3	Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Relevant, reported: <ul style="list-style-type: none"> ◆ Electricity T&D losses ◆ Tenant electricity 	Not applicable
4	Upstream transportation and distribution	Relevant, reported distributors (TFG Africa only): <ul style="list-style-type: none"> ◆ E com ◆ JH Retief ◆ RAM ◆ RTT 	TFG purchases and distributes a wide variety of products from various sources. Currently not all relevant information is available or has been evaluated. TFG London did not report on transport and distribution
5	Waste generated in operations	Relevant, reported <ul style="list-style-type: none"> ◆ Landfill ◆ Recycling 	Information on other "waste" not available. Incinerated waste excluded. Whistles did not report waste. Only DCs reported waste at TFG Africa. No waste data for stores as they are usually within malls where data is difficult to separate and measure
6	Business travel	Relevant, reported: <ul style="list-style-type: none"> ◆ Rental cars ◆ Commercial flights ◆ Overnight accommodation ◆ Travel claims 	Information on other "Business Travel" such as travel claims for TFG Africa is currently not available
7	Employee commuting	Relevant, calculated	Commuting was only calculated for permanent full-time employees
8	Upstream leased assets	Relevant, not yet calculated	Not evaluated
9	Downstream transportation and distribution	Relevant, not yet calculated	Not evaluated
10	Processing of sold products	Not relevant	TFG sells products that do not require further processing
11	Use of sold products	Relevant, not yet calculated	Individual consumers, over which the company has no control, hence purchasing TFG's merchandise has been excluded. TFG sells clothing and mobile technology. Data currently unavailable for mobile technology, and clothing does not produce emissions during usage
12	End-of-life treatment of sold products.	Relevant, not yet calculated	Individual consumers, over which the company has no control, hence purchasing TFG's merchandise has been excluded
13	Downstream leased assets	Not relevant	Not applicable
14	Franchises	Not relevant	The Group does not have any franchises
15	Investments	Relevant, not yet calculated	Australian operations currently not included as below the materiality threshold



SECTION C

6. INFORMATION ON TFG'S EMISSIONS

6.1. TOTAL SCOPE 1 & 2 EMISSIONS

The GHG Protocol requires carbon footprint calculations to include, as compulsory reporting, all direct emissions under Scope 1 and indirect emissions from purchased electricity under Scope 2.

All emissions are calculated using emission factors and reported as carbon dioxide equivalent (CO₂e) gases, as required by the GHG Protocol. Unless otherwise stated, emission factors are sourced from Defra¹¹.

Emission Factors

Emission factors convert operational activity data (e.g., kilometres driven, kilowatt hours of purchased electricity) into a value indicating the GHG emissions generated by that activity – reported as carbon dioxide equivalent (CO₂e). Emission factor values can be sourced from a variety of different providers.

Carbon Dioxide Equivalent (CO₂e)

A standard unit for measuring emissions from various GHGs based on their global warming potential in relation to that of carbon dioxide.

The GHGs covered by this calculation are carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). As described above, all these gases are amalgamated and reported in terms of their carbon dioxide equivalency (CO₂e).

6.2. COMPANY INTENSITY METRICS

Intensity metrics are indicators that provide a comparison of the amount of CO₂e relevant to an operational indicator. Typically, the indicator is a factor that is comparable across years and sectors. Examples include full-time employees (FTEs), area in square metres (m²) and/or a monetary factor such as EBITDA, revenue or turnover.

¹¹ UK Department for Environment, Food and Rural Affairs (Defra), Defra, Guideline to Defra's GHG Conversion Factors for Company Reporting; Annexes Updated in July 2018.

6.3. SCOPE 1 EMISSIONS

Scope 1 emissions are from sources owned or controlled by the reporting company, e.g., generators, refrigeration, air-conditioning units and fire suppressant gas refills where data is available.

Table 5 provides a breakdown of TFG's direct Scope 1 consumption and carbon emissions for 2019. Please note that throughout this CFR, all consumption and emissions in tonnes of CO₂e are rounded to two decimal places¹², and intensity metrics are rounded to three decimal places.

Table 5: TFG'S DIRECT SCOPE 1 EMISSIONS IN 2019

Description	Units	Total consumption	Metric tonnes of CO ₂ e emissions ¹³
Stationary fuel	Litres – diesel in equipment (TFG Africa)	53 190.80	142.97
	Litres – diesel in equipment (TFG London)	24 228.00	65.12
	Total	77 418.80	208.09
Fugitive emissions ¹⁴	Kilograms – R407c	28.00	49.67
	Kilograms – R410a	646.50	1 349.57
	Kilograms – R32	23.30	15.73
	Kilograms – CO ₂ ¹⁵	N/a	N/a
	Total		1 414.97
Mobile fuel – on-road	Litres – diesel (TFG Africa)	343 388.57	922.96
	Litres – petrol (TFG Africa)	897 347.07	2 068.66
	Kilometres – petrol <1.4L (TFG London)	28 575.44	4.45
	Kilometres – petrol 1.4-2.0L (TFG London)	53 510.56	10.37
	Kilometres – diesel <1.7L (TFG London)	145 333.06	21.12
	Kilometres – diesel <1.7-2.0L (TFG London)	91 359.01	15.85
	Kilometres – diesel >2.0L (TFG London)	9 874.91	2.13
	Kilometres – large hybrid (TFG London)	18 832.50	3.04
	Total		3 048.58
On-site renewable	kWh – solar (TFG Africa) ¹⁶	1 179.35	0.00

N/A = Not available

¹² Should the figures in the breakdown tables of this CFR be summed manually, there may be variances of 0.01 (up or down) from the totals stated herein due to rounding of data to two decimal places.

¹³ Unless otherwise stated, all emission factors are provided by Defra, Guideline to Defra's GHG Conversion Factors for Company Reporting; Annexes. Updated in July 2018.

¹⁴ The GWP for air-conditioning and refrigeration gas refills is sourced from the IPCC Fourth Assessment Report. 443.4 kg of 'other' gas was excluded as the type of gas was not available.

¹⁵ Data for CO₂ consumption was not available at the time of reporting, but it was consumed during the reporting year.

¹⁶ On-site renewable solar energy is produced at the Caledon manufacturing facility since 2016. This is the first year it has been included in the TFG Carbon Footprint Report.

6.4. SCOPE 2 EMISSIONS – MARKET-BASED AND LOCATION-BASED EMISSIONS

Scope 2 emissions are associated with the consumption of purchased electricity, heat or steam from a source that is not owned or controlled by the reporting company, e.g., an electricity utility such as Eskom. Scope 2 emissions are reported according to either the location-based or market-based approach.

Location-based electricity

The location-based method reflects the average emissions intensity of electricity grids on which energy consumption occurs taking into account all electricity generation (renewable and non-renewable), thus using the grid average emission factor. An example is the national annual electricity emission factor provided by Eskom to South African electricity consumers.

Market-based electricity

The market-based method reflects the emissions from electricity-generating sources that companies have purposefully chosen – for example, energy from a specific wind farm – which may be different from the electricity that is generated for the local grid. Different electricity suppliers and contracts emit more or less GHGs depending on the energy source or technology, resulting in a supplier-specific emission factor.

Where relevant, this means reporting the specific emissions associated with the procurement of energy from a contracted supplier. Low-carbon electricity suppliers and renewable energy certificates (RECs) are examples of instruments that provide companies with an opportunity to account for emissions under the market-based approach. Regardless of whether supplier-specific emission factors are employed or not, dual reporting of location and market-based electricity is required. Table 6 provides a breakdown of TFG's indirect Scope 2 consumption and carbon emissions for 2019.

Table 6: TFG'S INDIRECT SCOPE 2 EMISSIONS FROM PURCHASED ELECTRICITY IN 2019

Description	Units	Total consumption	Metric tonnes of CO ₂ e
Purchased electricity ¹⁷	kWh location-based (TFG Africa)	166 542 320.33	150 958.80 ¹⁸
	kWh location-based (TFG London)	7 513 145.49	2 137.30
Total purchased electricity – location-based		174 055 465.82	153 096.09
Total purchased electricity – market-based		174 055 465.82	153 096.09¹⁹

¹⁷ For a detailed split of emissions for TFG South Africa and TFG London refer to Appendix B and C respectively.

¹⁸ South African emission factor sourced from the Eskom 2018 Integrated Report. Emission factors for ROA countries for purchased electricity were provided by IEA. These are through a purchased licence and cannot be disclosed. Emission factors are for 2015 and reflected in the IEA 2017 report. Lesotho and Swaziland emission factors are a ROA average as specific country emission factors are unavailable.

¹⁹ In dual reporting (market-based and location-based methodologies), the Scope 2 total is for each respective methodology and not the combined totals of both methodologies.



SECTION E

7. ADDITIONAL INFORMATION UNDER THE GHG PROTOCOL

7.1. SCOPE 3 EMISSION CATEGORIES

Scope 3 emissions

Scope 3 emissions are indirect emissions (other than purchased electricity, heat or steam) that can be described as relevant to the activities of the reporting company, e.g., business travel, and which are emitted by sources in the reporting company's supply chain. Scope 3 emissions are reported at the discretion of the reporting company.

It is widely accepted that reporting on a variety of Scope 3 categories allows companies to gain more meaningful and comprehensive information that provides input into their wider business strategy. Furthermore, reporting of Scope 3 categories is increasingly becoming a focus in management of corporate carbon emissions. Certain reporting platforms, such as the CDP and the SBT Initiative (SBTi), are steadily requiring greater and more detailed understanding of the entire supply chain of an organisation, making Scope 3 reporting increasingly important for companies.

Table 7 outlines the GHG Protocol's Scope 3 categories in further detail. Reporting on these categories applies to only those activities carried out by the reporting company during the reporting year.

Table 7: EMISSIONS-GENERATING ACTIVITIES OF THE SCOPE 3 CATEGORIES

Category	Scope 3 category	Description
1	Purchased goods and services	Emissions from the production of goods (consumables) and services, purchased or acquired by the reporting company.
2	Capital goods	Emissions from the production of capital goods (assets) purchased or acquired by the reporting company.
3	Fuel- and energy-related activities	Emissions from the indirect consumption of fuels and energy not already accounted for in Scope 1 or Scope 2, specifically fuel or energy consumed by third parties as a result of the operations of the reporting company. Examples include emissions released during the transmission and distribution of electricity from utility to consumer.
4	Upstream transportation and distribution	Emissions from the transportation and distribution of products or services commissioned and paid for by the reporting company in vehicles not owned or controlled by the reporting company. This includes logistics, courier services and shipping.

5	Waste generated in operations	Emissions from the disposal and treatment by a third party of waste generated by the reporting company's operations and employees.
6	Business travel	Emissions from the transportation of employees for business-related activities in vehicles or aircraft not owned or operated by the reporting company. Also included is travel accommodation incurred during employee travel.
7	Employee commuting	Emissions from the commuting between residence and place of work by employees for business-related activities in vehicles not owned or operated by the reporting company.
8	Upstream leased assets	Emissions from the operation of assets leased by the reporting company and not accounted for in Scope 1 and Scope 2. This category is applicable only to companies that operate leased assets.
9	Downstream transportation and distribution	Emissions from the transportation and distribution of products or services sold by the reporting company but where the transportation is commissioned and paid for by the end-user and operated in vehicles not owned or controlled by the reporting company. This includes logistics, retail deliveries and courier services.
10	Processing of sold products	Emissions from the processing of products sold by the reporting company but used in the manufacture of downstream products, pertaining to the Scope 1 and Scope 2 emissions of downstream companies (e.g., manufacturers).
11	Use of sold products	Emissions from the end-use of goods and services sold by the reporting company, pertaining to fuels, feedstocks and products that directly consume energy (fuels or electricity) during use and for the expected lifetime.
12	End-of-life treatment of sold products	Emissions from the end-of-life waste disposal and treatment of products sold by the reporting company.
13	Downstream leased assets	Emissions from the operation of assets owned by the reporting company and leased to other entities, not included in Scope 1 and Scope 2.
14	Franchises	Emissions from the operations of franchises not accounted for in Scope 1 and Scope 2 of the reporting company. This category is only applicable to franchisors accounting for the Scope 1 and Scope 2 emissions of franchisees.
15	Investments	Emissions from the operation of investments (including equity, debt investments and project finance) not accounted for in Scope 1 or Scope 2. This category is applicable to investors (i.e., investing for profit) and companies that provide financial services.

If a company is reporting on Scope 3 emissions, then they will first need to identify which Scope 3 categories are relevant to their operations. Once relevancy is established, the selection of Scope 3 activities is based on the availability, reliability and accuracy of the relevant data within the organisation.

7.2. RELEVANT SCOPE 3 EMISSIONS

Table 8 outlines Scope 3 emissions generated during TFG's reporting year from data that was available and deemed accurate. The Table indicates the consumption together with the calculated emissions. Please refer to relevant footnotes for further details.

Table 8: TFG'S INDIRECT SCOPE 3 EMISSIONS FROM 2019

Description	Units	Total consumption	Metric tonnes of CO ₂ e ²⁰
Third-party production of office paper	Tonnes – Mondi Rotatrim (TFG Africa)	134.39	227.66 ²¹
	Tonnes – Sappi Typek (TFG Africa)	177.02 ²²	534.14 ²³
	Tonnes – uncoated free-sheet (TFG London)	26.19	235.32
	Total	337.60	997.13
Third-party production of magazine paper	Tonnes – magazine paper – primary material use (TFG Africa)	3 134.08	2 995.09 ²⁴
	Total	3 134.08	2 995.09
Third-party production of flyers/mailers	Tonnes – coated free-sheet high end catalogue (TFG Africa)	246.50	2 332.96
	Tonnes – coated free-sheet high end catalogue (TFG London)	144.39	1 366.63
	Total	390.89	3 699.59
Third-party production of envelopes	Tonnes – Sappi Typek (TFG Africa)	184.54	556.83
Cardboard carton packaging	Tonnes – primary material use (TFG Africa)	3 198.51	2 544.10 ²⁵
Paper bags	Tonnes – paper (TFG Africa)	26.91	25.71
Plastic bags	Tonnes – plastic (TFG Africa)	567.85	1 478.45
Packaging ²⁶	Tonnes – paper (TFG London)	191.19	161.46
	Tonnes – metal (TFG London)	2.49	9.52
	Tonnes – wood (TFG London)	8.45	3.51
	Tonnes – Poly (TFG London)	35.62	92.75
	Total	237.75	267.24
T&D losses from purchased electricity	Kilowatt hours (TFG Africa)	166 542 320.33	13 782.19
	Kilowatt hours (TFG London)	7 513 145.49	181.29
	Total	174 055 465.82	13 963.48 ²⁷
Upstream leased assets	Kilowatt hours – tenant electricity (TFG Africa)	14 165.00	13.46 ²⁸
Upstream transportation and distribution	Litres – diesel (TFG Africa)	6 615 847.17	17 782.01
	Litres – petrol (TFG Africa)	190 000.00	438.01
	Total		18 220.02

²⁰ Unless otherwise stated, all emission factors are provided by Defra, Guideline to Defra's GHG Conversion Factors for Company Reporting; Annexes. Updated in July 2018.

²¹ Emission factor for Mondi Rotatrim paper, August 2018 via private communication.

²² Sappi Typek includes 0.09 tonnes (0.26 tCO₂e) of paper for TFG Africa Lithotech.

²³ Emission factor for Sappi Typek paper, May 2019 via private communication.

²⁴ Previously, the online paper calculator was used to calculate emissions for magazines and covers; however, the calculator has been updated resulting in a four-fold increase in emissions. It was therefore decided that Defra's material use for primary material would be more applicable.

²⁵ Cartons have been calculated using an emission factor for material use from Defra rather than a much higher emission factor from the online calculator – used previously. The online calculator recently changed its methodology, greatly increasing emissions. Cartons are either supplier or second hand, thus an emission factor for recycled cartons is used rather than virgin material.

²⁶ Packaging data is for Hobbs and includes packaging from DC to the client (204t) and DC to store (238 t – excluding 20% that is reused). The emission factor is for material use from Defra.

²⁷ Unless specified, emission factors for African countries for T&D losses were provided by IEA. These are through a purchased licence and cannot be disclosed. Emission factors are for 2015 in the 2017 report. Lesotho and Swaziland emission factors are for Rest of Africa.

²⁸ Tenant electricity from the TFG owned but not occupied building at 350 Voortrekker Road was not available, thus the figure for the previous year was used as a proxy.

Waste to landfill	Tonnes – landfill (TFG Africa)	534.47	690.51 ²⁹
	Tonnes – landfill (TFG London) ³⁰	366.38	36.55
	Total	900.85	727.06
Waste to recycling	Tonnes – recycling (TFG Africa)	441.05 ³¹	9.43
	Tonnes – recycling (TFG London)	995.01	21.28
	Total	1 436.06	30.71
Business travel – rental cars	Km – petrol <1.4L (TFG Africa)	17 602.00	2.74
	Km – petrol 1.4-2.0L – (TFG Africa)	91 568.00	17.75
	Km – diesel <1.7L (TFG Africa)	4 264.00	1.21
	Km – diesel <1.7 (TFG Africa)	21 580.00	3.14
	Km – diesel <1.7-2.0L (TFG Africa)	153.00	0.03
	Km – diesel >2.0L (TFG Africa)	884.00	0.19
	Km – unknown vehicle (TFG Africa)	20 363.00	3.68
	Km – petrol > 2.0 litre (TFG London)	37 069.54	10.53
	Total	193 483.54	39.27
Business travel – flights ³²	Km – domestic	288 079.95	85.94
	Km – short-haul economy class	10 733 538.19	1 714.15
	Km – short-haul business class	279 770.73	67.02
	Km – long-haul economy class	9 380 921.52	1 527.12
	Km – long-haul prem economy class	2 578 683.45	671.64
	Km – long-haul business class	2 380 246.96	1 123.67
	Km – long-haul first class	59 199.98	38.55
	Total	25 700 440.78	5 228.08³³
Business travel – accommodation ³⁴	Bed nights (TFG Africa)	6 922.00 ³⁵	384.28 ³⁶
	Bed nights (TFG London)	1 211.00	54.14
	Total	8 133.00	438.42
Business travel – travel claims	Km – petrol <1.4L (TFG London)	95 247.31	14.83
	Km – petrol 1.4-2.0L (TFG London)	34 259.77	6.64
	Km – petrol >2.0L (TFG London)	89 946.01	25.55
	Km – diesel <1.7L (TFG London)	167 810.17	24.39
	Km – diesel <1.7-2.0L (TFG London)	138 372.05	24.01

²⁹ Emission factor for waste to landfill is sourced from Friedrich, E. and Trois, C., 2013. Note that the specific factor used is for “landfill sites without gas collection and including carbon storage”. Hazardous waste comprises of fluorescent lighting. The carbon has been estimated using an emission factor for recycling.

³⁰ Data for TFG London waste includes Hobbs HO and DC, Phase Eight and London courier packaging. It excludes 56t of incinerated waste and 37t of refuse derived fuel from General Waste as limited data was available. Whistles did not provide data.

³¹ Waste data for TFG Africa is only for DCs in South Africa. Recycled waste includes fabric, paper, plastic, scrap metal, glass and hazardous (fluorescent bulbs).

³² An 8% uplift factor is included to take into account non-direct routes and delays/circling. The impact of radiative forcing has also been included.

³³ TFG Africa reported 22 080 484.34 km (4 395.23 tCO₂e). There was a change of service provider during the reporting year and many flights out of range, resulting in a decrease compared to previous years. TFG London reported 3 619 956.44 km (832.85 tCO₂e) for TFG Brands, Hobbs, Phase Eight and Whistles.

³⁴ A country-specific emission factor is now used, which significantly increases emissions from accommodation. Historically a much lower global average may have been used.

³⁵ Not all bed nights were booked through a central booking/travel agent thus an average of nights away from flight data was used to estimate nights captured.

³⁶ Domestic and regional and 40% International nights of accommodation are calculated using a South Africa EF, which is also used for other African countries.

	Km – diesel >2.0L (TFG London)	11 989.58	2.58
	Km – diesel unknown (TFG London)	9 005.90	1.63
	Km – unknown (TFG London)	646.95	0.07
	Total	547 277.77	99.69
Employee commuting	Permanent FTE (TFG Africa)	14 834.00	14 625.10 ³⁷
	Permanent FTE (TFG London)	925.00	700.24 ³⁸
	Total	15 759.00³⁹	15 325.33⁴⁰

7.3. OUTSIDE OF SCOPES: EMISSIONS FROM GHG EMISSIONS NOT COVERED BY THE KYOTO PROTOCOL

The GHG Protocol methodology was developed to report on all GHGs that were identified under the Kyoto Protocol. Outside of Scopes emissions include, among others, GHGs that are not incorporated under this agreement, as they are presumed to have been phased out under the Montreal Protocol. In South Africa, certain GHGs which are not part of the Kyoto Protocol, such as HCFC22 (Freon a.k.a. R22), and are therefore considered Outside of Scopes, continue to be used as gas refills in air-conditioning and refrigeration equipment.

TFG recorded usage of 1 404 kg (totalling 2 542 tCO₂e) of R22 Freon gas refills during its reporting year.

Table 9: TFG'S DIRECT EMISSIONS FROM OUTSIDE OF SCOPE GHGS IN 2019

Description	Units	Total consumption	Metric tonnes of CO ₂ e
Fugitive emissions from air-conditioning and refrigerants (non-Kyoto) ⁴¹	Kilograms – HCFC22 (Freon) (TFG Africa)	1 404.45	2 542.05

³⁷ The results of the commuting survey for TFG South Africa can be found in Appendix D estimating 0.99 tCO₂e per permanent FTE. Appendix E contains the results for the Rest of Africa commuting survey estimating 0.84 tCO₂e per FTE.

³⁸ The results of the commuting survey for TFG London (Hobbs) can be found in Appendix F estimating 0.72 tCO₂e per permanent FTE; TFG London (Phase Eight) can be found in Appendix G estimating 0.85 tCO₂e per permanent FTE and TFG London (Whistles) can be found in Appendix H estimating 0.61 tCO₂e per permanent FTE.

³⁹ A breakdown of full-time employees for Hobbs, Phase Eight and Whistles did not align with what was reported in the IAR for TFG London as a total, however the difference in the overall carbon for the additional employees was not material and emissions for commuting are underrepresented as they do not account for part-time, flexitime or contracted employees.

⁴⁰ A commuting survey was completed for TFG employees. Emissions per FTE are lower for store staff due to the use of public transport. For more details, refer to Appendix D-H. Emissions were calculated as an average permanent FTE.

⁴¹ The GWP for air-conditioning, fire suppressant and refrigeration gas refills are sourced from the IPCC fourth assessment report.

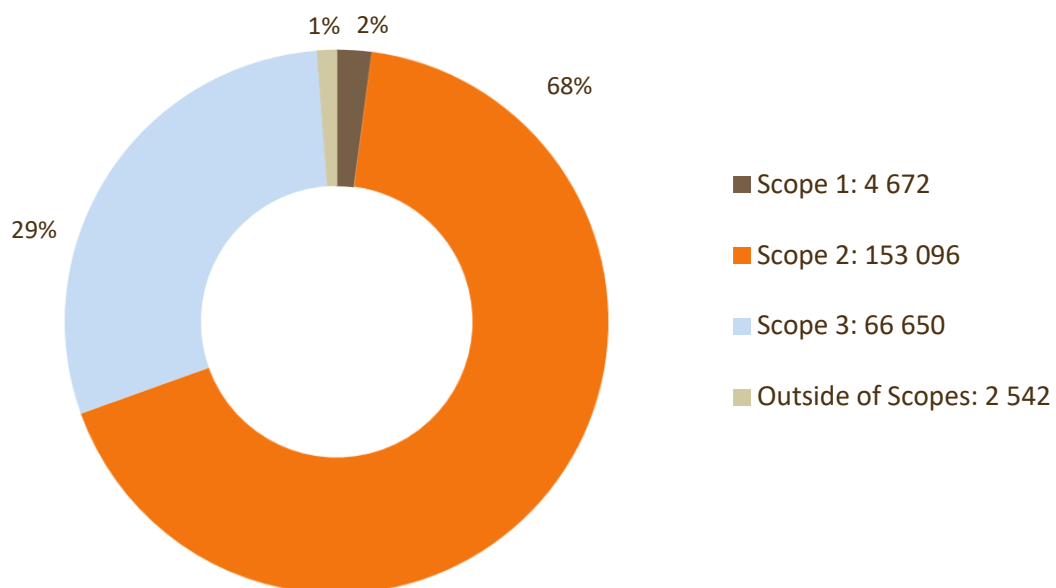
8. ILLUSTRATED SUMMARY

8.1. ILLUSTRATED OVERVIEW OF RESULTS OF EMISSIONS BY SCOPE FOR TFG 2019

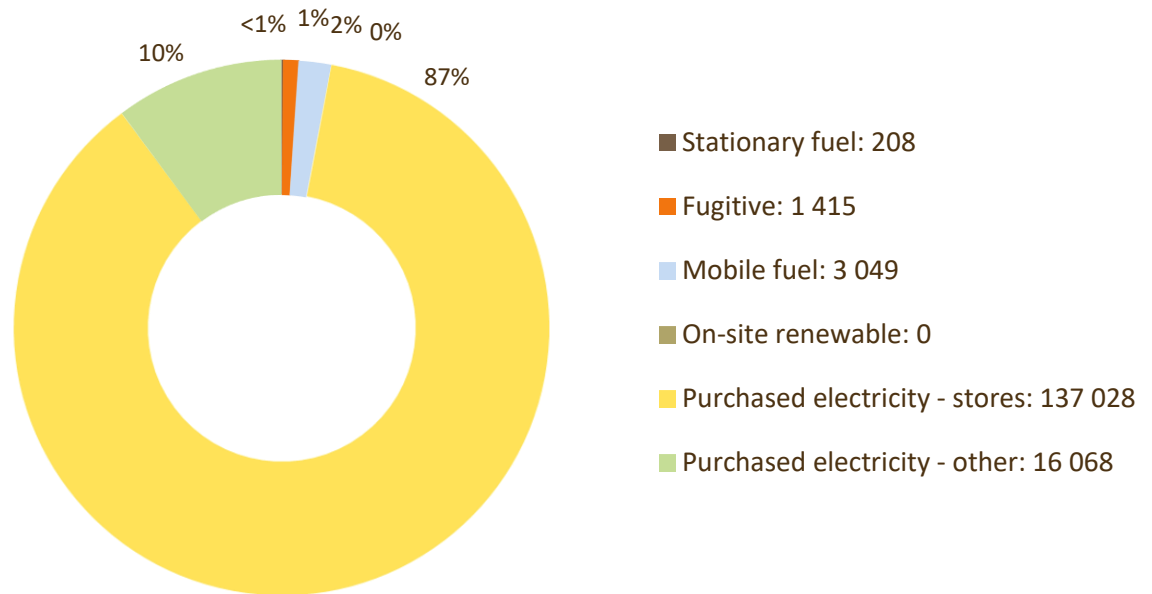
Table 10: SUMMARY OF TFG'S EMISSIONS IN 2019 BY SCOPE

Description	Metric tonnes of CO ₂ e emissions		
	TFG Africa	TFG London	TFG
Scope 1	4 483.93	187.70	4 671.63
Scope 2	150 958.80	2 137.30	153 096.09
Scope 3	62 843.91	3 805.77	66 649.68
Outside of Scopes	2 542.05	0.00	2 542.05

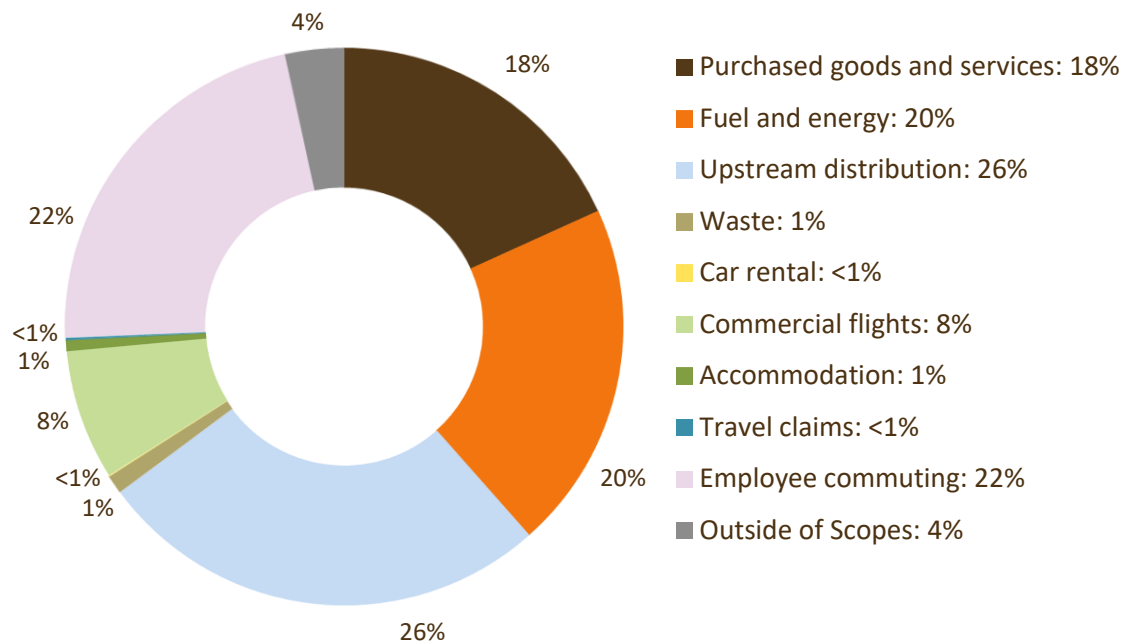
TFG's total emissions in tonnes of CO₂e by Scope in 2019



TFG's Scope 1 & 2 emissions in tonnes of CO₂e in 2019



TFG's Scope 3 emissions in tonnes of CO₂e in 2019



9. COMPARISON OF EMISSIONS AND INTENSITY

Carbon Calculated has worked with TFG for twelve years, inclusive of this 2019 CFR. The aim has been to collect the most detailed and accurate data possible and to further extend the operational and organisational boundary. TFG London is excluded prior to 2019 as this is the first year TFG London has been included in the body of the report combined with TFG Africa. Table 11 provides a comparison of TFG's carbon footprint over the last five years of reporting (2015–2019)⁴². For details of years 2008 (base year⁴³) – 2014, refer to the TFG 2017 Carbon Footprint Report. Table 12 provides a comparison of TFG Africa, TFG London and total TFG emissions, comparing 2018 and 2019.

Table 11: COMPARISON OF TFG AFRICA'S EMISSIONS OVER 5 YEARS (2015–2019)

ACTIVITY	2015	2016 Restated	2017 Restated	2018 Restated	2019
Stationary fuel	37	69	17	21	143 ⁴⁴
Mobile fuel	418	364	1 211	1 606	1 349
Fugitive emissions	3 119	3 087	3 035	2 937	2 992
On-site renewable	N/A	N/R	N/R	N/R	0.00
TOTAL SCOPE 1	3 574	3 519	4 263	4 564	4 484
TOTAL SCOPE 2 – Purchased electricity ⁴⁵	152 038 ⁴⁶	156 101 ^{47*}	157 682*	160 585*	150 959
TOTAL SCOPE 1 & 2	155 612	159 620*	161 945*	165 148*	155 443
Office paper	151	167	723	791	762
Magazines	10 495	10 081	9 018	7 395	2 995 ⁴⁸
Mailers/flyers	1 070	509 ⁴⁹	503	601 ⁵⁰	2 333 ⁵¹

⁴² Carbon data for earlier years can be derived from previous carbon footprint reports.

⁴³ Even though 2008 is the base year, it has been removed for comparison purposes since it is likely that the data has improved significantly enough to render 2008 an unrealistic reflection of TFG's carbon footprint. Total emissions for 2008 were 129 577 tCO₂e (Scope 1 was 3 620 tCO₂e; Scope 2 was 88 774 tCO₂e; Scope 1&2 was 92 394 tCO₂e; Scope 3 was 36 136 tCO₂e and Out of Scopes was 1 047 tCO₂e).

⁴⁴ The increase in diesel is linked to load shedding during the reporting year.

⁴⁵ Maitland manufacturing electricity was historically reported as KW, 240 times greater than kWh. The Scope 2 data for 2016–2018 was restated to account for the decrease in emissions from purchased electricity.

⁴⁶ Durban regional office electricity for 2015 has been restated in 2016 from 63 255 kWh to 54 840 kWh; Matthee Street regional office from 5 743 to 29 397 kWh and Matthee head office from zero to 3 241 kWh.

⁴⁷ Electricity was restated in 2016 for: Durban Regional office from 63 255 kWh to 54 840 kWh; Matthee Street regional office from 5 743 to 29 397 kWh and Matthee head office from zero to 3 241 kWh.

⁴⁸ The decrease in emissions from magazines is due to a change in the emission factor source. Previously, the online paper calculator was utilised giving an accurate reflection by paper type. However, the calculator was updated resulting in a four-fold increase in relative emissions – 29 606tCO₂e. Thus, the Defra emission factor for primary material production was used, which is a lower emission factor when compared to previous emissions calculations. Consumption of paper for magazines and covers in 2019 was 3 134 t compared to 2 599 t in 2018.

⁴⁹ The decrease in emissions from mailers and flyers is due to @home not publishing catalogues in 2016. In addition, in 2015, the tonnage of ASJ and Sterns flyers was provided, and the methodology differs from that used in 2016.

⁵⁰ Carbon from mailers and flyers increased as many flyers were reported as A4 not A5 as in prior years. Flyers increased for Sportscene as a new store opened, which used flyers for advertising, and Sterns flyers increased from 1.17 million flyers in 2017 to 1.77 million flyers in 2018.

⁵¹ The increase in emissions from flyers is due to improved accuracy of weight per flyer and an increase in emission factor by the online calculator due to improved reporting practices.

Envelopes	288	658 ⁵²	463	602	557
Cardboard packaging	5 125	5 173	5 055	7 280	2 544 ⁵³
Paper bags	N/R	N/R	N/R	71	26 ⁵⁴
Plastic bags	1 524	1 616	1 493	1 468	1 478
Packaging	N/R	N/R	N/R	N/R	N/R
Losses from T&D ⁵⁵	N/R	15 811*	13 954*	14 201*	13 782
Tenant electricity	N/R	N/R	N/R	14 ⁵⁶	14 ⁵⁷
Upstream transport and distribution	15 986 ⁵⁸	16 707	16 515	18 045	18 220
Waste	562	454	426	509	700 ⁵⁹
Business travel – rental cars	47	54	56	57	29
Business travel – flights	5 049	5 871	4 497	5 793	4 395 ⁶⁰
Business travel – accommodation	78	80	65	71	384 ⁶¹
Travel claims	N/R	N/R	N/R	N/R	N/R
Employee commuting	7 483	7 162	13 324	12 790	14 625
TOTAL SCOPE 3	47 857	64 343*	66 091*	69 687	62 844
Outside of Scopes	2 122	1 840	1 901	1 935	2 542

N/R = Not reported * = Maitland electricity restated 2016-2018 in 2019

Table 12: COMPARATIVE EMISSIONS BETWEEN 2018 AND 2019 AND PERCENTAGE CHANGE

Description	Metric tonnes of CO ₂ e emissions						% Change		
	2018			2019					
	TFG Africa	TFG London	Total	TFG Africa	TFG London	Total	TFG Africa	TFG London	Total
Stationary fuel	21	0	21	143 ⁶²	65	209	581%	100%	895%
Fugitive emissions	1 606	0	1 606	1 349	66	1 415	-16%	100%	-12%
Mobile fuel	2 937	0	2 937	2 992	57	3 049	2%	100%	4%
Renewable	N/R	N/A	N/R	0	N/A	0	N/R	N/A	N/R
TOTAL SCOPE 1	4 564	0	4 564	4 484	188	4 672	(2%)	100%	2%

⁵² The increase in emissions from envelopes is due to an incorrect assumption regarding the size of a C4 envelope, resulting in less tonnes of paper reported. The increase is also linked to a much larger emission factor in 2016.

⁵³ Cartons used in 2018 was 3 173 018 (2 880t) compared to 3 512 905 (3 199t) in 2019. The reduction in emissions from cartons is linked to a change in the source of the emission factor from the online paper calculator to Material Use - closed loop sourced paper - in Defra. The change is due to an update on the online paper calculator, where there was a material increase in emission factor and resulting carbon. Should the online calculator been used, this would have resulted in 27 079tCO₂e.

⁵⁴ TFG Africa paper bags in 2018 was reported as 23 tonnes (71 tCO₂e) compared to 27 tonnes (25 tCO₂e) in 2019. The decrease in carbon is due to an emission factor from Defra for material use rather than the online paper calculator that considers a more diverse range of impacts.

⁵⁵ Maitland manufacturing electricity was historically reported as KW, 240 times greater than kWh. The Scope 2 data for 2016-2018 was restated resulting in a change to T&D losses to account for the decrease in emissions from purchased electricity.

⁵⁶ TFG purchased the building in 2015 but has never occupied it. Electricity was provided for tenants for the first time in 2018.

⁵⁷ Data for tenant electricity is from 2018 as a proxy as 2019 data was unavailable.

⁵⁸ Third-party fuel was overstated in FY2015 as the total transport was included, not just the TFG portion. The data for RTT was therefore restated in 2016 from 6 458 869 kl of diesel, 17 285 tCO₂e to 5 812 982 kl of diesel, 15 556 tCO₂e.

⁵⁹ The increase in waste is linked to an increase in volume of waste despite waste minimization practices being in place. The increase is compounded by the closure of the waste NHE plant.

⁶⁰ The decrease in emissions from flights is likely linked to a change in service provider during the reporting year.

⁶¹ The increase in emissions from accommodation is from a country-specific emission factor, which is more accurate and higher than the global average, used previously.

⁶² The increase in diesel is linked to load shedding during the reporting year.

TOTAL SCOPE 2 – Purchased electricity	160 585	1 607	162 192	150 959	2 137	153 096	(6%)	33%	(6%)
TOTAL SCOPE 1 & 2	165 148	1 607	166 755	155 443	2 325	157 768	(6%)	45%	(5%)
Office paper	791	36	827	762	235	997	(4%)	553%	21%
Magazines	7 394	N/R	7 394	2 995 ⁶³	N/R	2 995	(59%)	N/R	(59%)
Mailers/flyers	601	N/R	601	2 333 ⁶⁴	1 367	3 700	288%	N/R	516%
Envelopes	602	N/R	602	557	N/R	557	(7%)	N/R	(7%)
Cardboard packaging	7 280	N/R	7 280	2 544 ⁶⁵	N/R	2 544	(65%)	N/R	(65%)
Paper bags	71	N/R	71	26 ⁶⁶	N/R	26	(63%)	N/R	(63%)
Plastic bags	1 468	N/R	1 468	1 478	N/R	1 478	1%	N/R	1%
Packaging	N/R	N/R	N/R	N/R	267	267	N/R	N/R	N/A
Losses from T&D	14 201	150	14 351	13 782	181	13 963	(3%)	21%	(3%)
Tenant electricity	14	N/A	14	14 ⁶⁷	N/A	14	0%	N/A	0%
Upstream transport and distribution	18 045	51	18 097	18 220	N/R	18 220	1%	N/R	1%
Waste	509	N/R	509	700 ⁶⁸	58	757	38%	N/R	49%
Business travel – rental cars	57	N/R	57	29	11	39	(49%)	N/R	(32%)
Business travel – flights	5 793	132	5 925	4 395 ⁶⁹	833	5 228	24%	531%	12%
Business travel – accommodation	71	1	72	384 ⁷⁰	54	438	441%	5 300%	508%
Travel claims	N/R	30	30	N/R	100	100	N/R	233%	233%
Employee commuting	12 790	724	13 514	14 625	700	15 325	14%	(3%)	13%
Downstream transport and distribution	N/R	1 787	1 787	N/R	N/R	N/R	N/R	N/R	N/R
TOTAL SCOPE 3	69 687	2 911	72 599	62 844	3 806	66 650	(10%)	31%	(8%)
Outside of Scopes	1 935	0	1 935	2 542	0	2 542	31%	0%	31%

N/R = Not reported N/A = Not applicable

⁶³ The decrease in emissions from magazines is due to a change in the emission factor source. Previously, the online paper calculator was utilised giving an accurate reflection by paper type. However, the calculator was updated resulting in a four-fold increase in relative emissions – 29 606tCO₂e. Thus, the Defra emission factor for primary material production was used, which is a lower emission factor when compared to previous emissions calculations. Consumption of paper for magazines and covers in 2019 was 3 134 t compared to 2 599 t in 2018.

⁶⁴ The increase in emissions from flyers is due to improved accuracy of weight per flyer and an increase in emission factor by the online calculator due to improved reporting practices.

⁶⁵ Cartons used in 2018 was 3 173 018 (2 880t) compared to 3 512 905 (3 199t) in 2019. The reduction in emissions from cartons is linked to a change in the source of the emission factor from the online paper calculator to Material Use - closed loop sourced paper - in Defra. The change is due to an update on the online paper calculator, where there was a material increase in emission factor and resulting carbon. Should the online calculator been used, this would have resulted in 27 079tCO₂e.

⁶⁶ TFG Africa paper bags in 2018 was reported as 23 tonnes (71 tCO₂e) compared to 27 tonnes (25 tCO₂e) in 2019. The decrease in carbon is due to an emission factor from Defra for material use rather than the online paper calculator that considers a more diverse range of impacts.

⁶⁷ Data for tenant electricity is from 2018 as a proxy as 2019 data was unavailable.

⁶⁸ The increase in waste is linked to an increase in volume of waste despite waste minimization practices being in place. The increase is compounded by the closure of the waste NHE plant.

⁶⁹ The decrease in emissions from flights is likely linked to a change in service provider during the reporting year.

⁷⁰ The increase in emissions from accommodation is from a country-specific emission factor, which is more accurate and higher than the global average, used previously.

9.1. EMISSIONS INTENSITY

It is useful to compare year-on-year emissions in terms of emission intensities, e.g., total emissions per FTE, m², EBITDA and retail turnover. For the purposes of benchmarking with other companies in the relevant sector, intensity figures based on Scope 1 and Scope 2 emissions are generally used. This is because these scopes are compulsory for reporting, while Scope 3 categories are reported at the discretion of the reporting company. Table 13 provides a comparison of emissions and intensity for TFG Africa over the past five year.

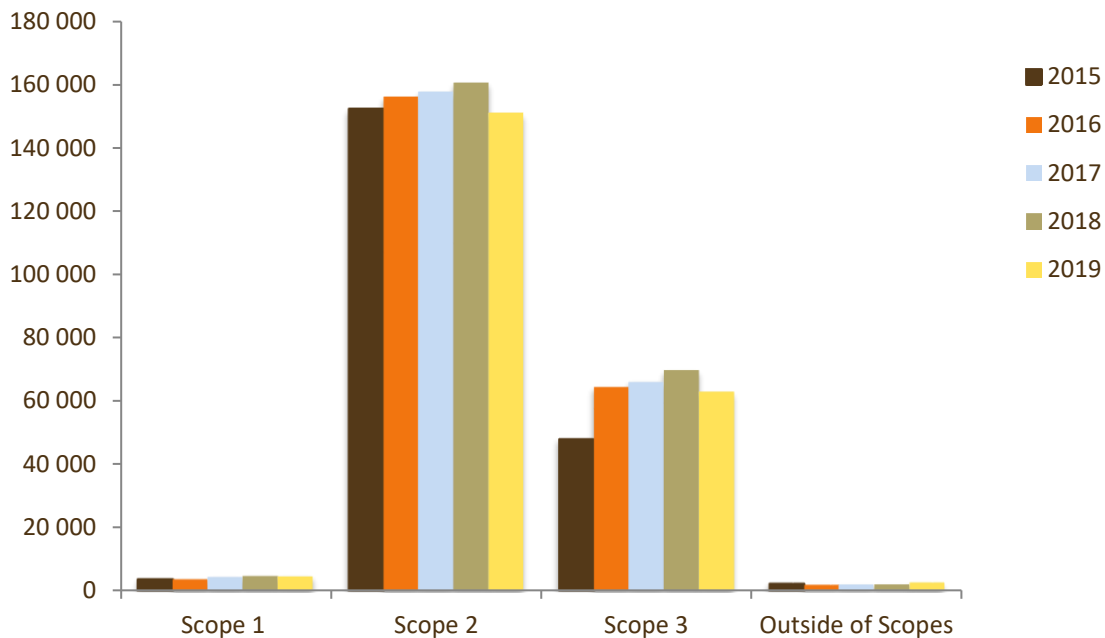
**Table 13: COMPARISON OF TFG AFRICA'S METRICS AND INTENSITIES (2008, 2015-2019)
(EXCLUDING TFG LONDON)**

Intensity indicators	2008 (base year)	2015	2016 Restated*	2017 Restated*	2018 Restated*	2019
Full-time employees (FTE)	10 565	13 767	14 271	14 247	14 440	14 834
Total employees	14 898	18 885	20 049	20 637	21 531	22 755
Square metreage (m ²)	N/R	799 750	894 723	937 473	969 038	1 006 829
EBITDA revenue (R million)	2 110	2 913	3 537	3 684	4 075	4 187
Scope 1 & 2 tCO ₂ e/FTE	8.745	11.303	11.185	11.367	11.437	10.479
Scope 1 & 2 tCO ₂ e/employee	6.202	8.240	7.962	7.847	7.670	6.831
Scope 1 & 2 tCO ₂ e/m ²	N/R	0.195	0.178	0.173	0.170	0.154
Scope 1 & 2 tCO ₂ e/EBITDA (Rm)	43.789	53.420	45.135	43.958	40.528	37.126
MWh of purchased electricity	88 774	156 089	163 119	168 435	171 065	166 543
kWh of purchased electricity ⁷¹ /FTE	8 403	11 338	11 430	11 823	11 847	11 227
% purchased electricity from total GHG emissions	69%	74%	69%	69%	68%	68%

* = Maitland purchased electricity restated 2016-2018 in 2019

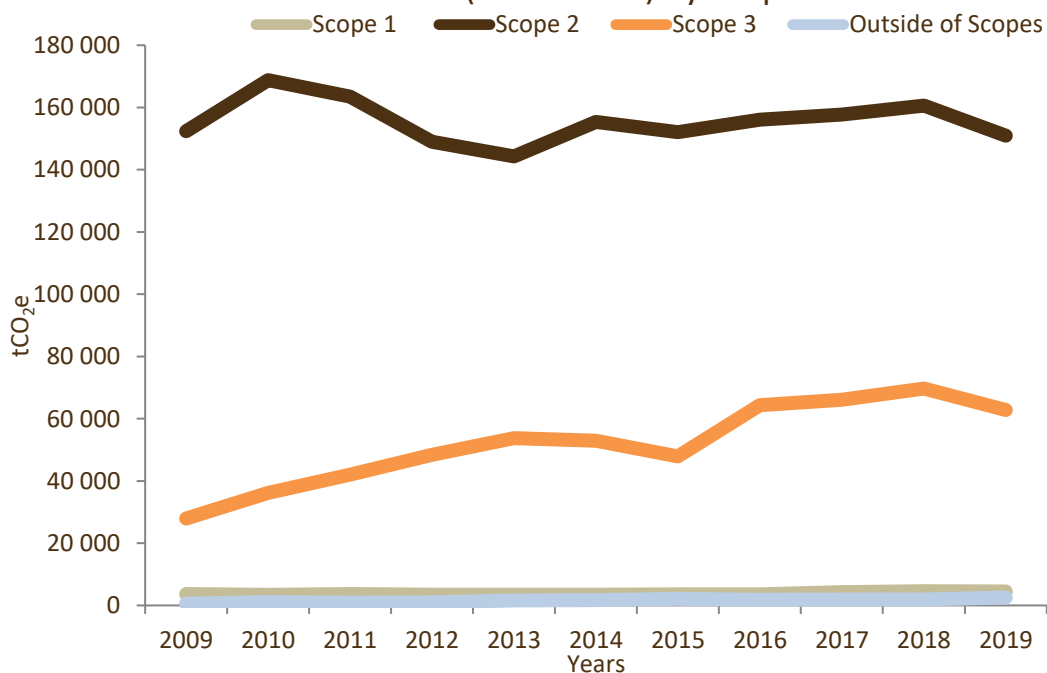
⁷¹ Caledon manufacturing generated on-site renewable solar energy. Intensity metrics exclude renewable energy. The kilowatt hours are not material to the total purchased kilowatt hours.

TFG's total comparative emissions between years (2015–2019) by Scope

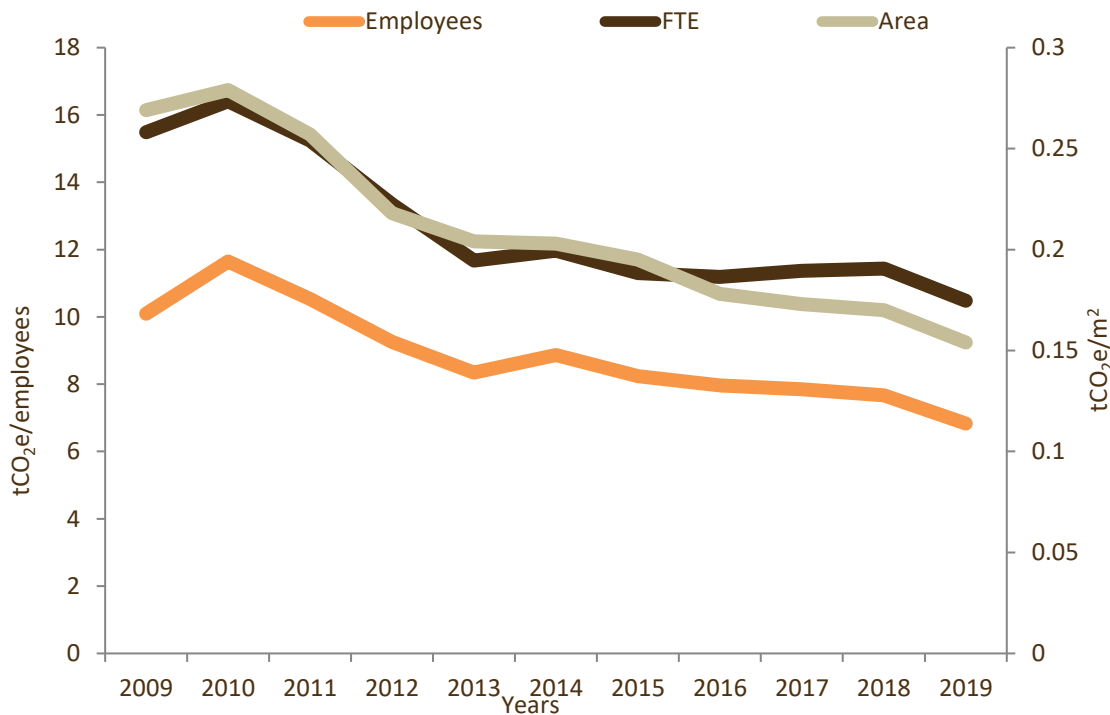


TFG Africa contributes over 97% towards the Groups total emissions. Below is further analysis of the FY2019 TFG Africa emissions.

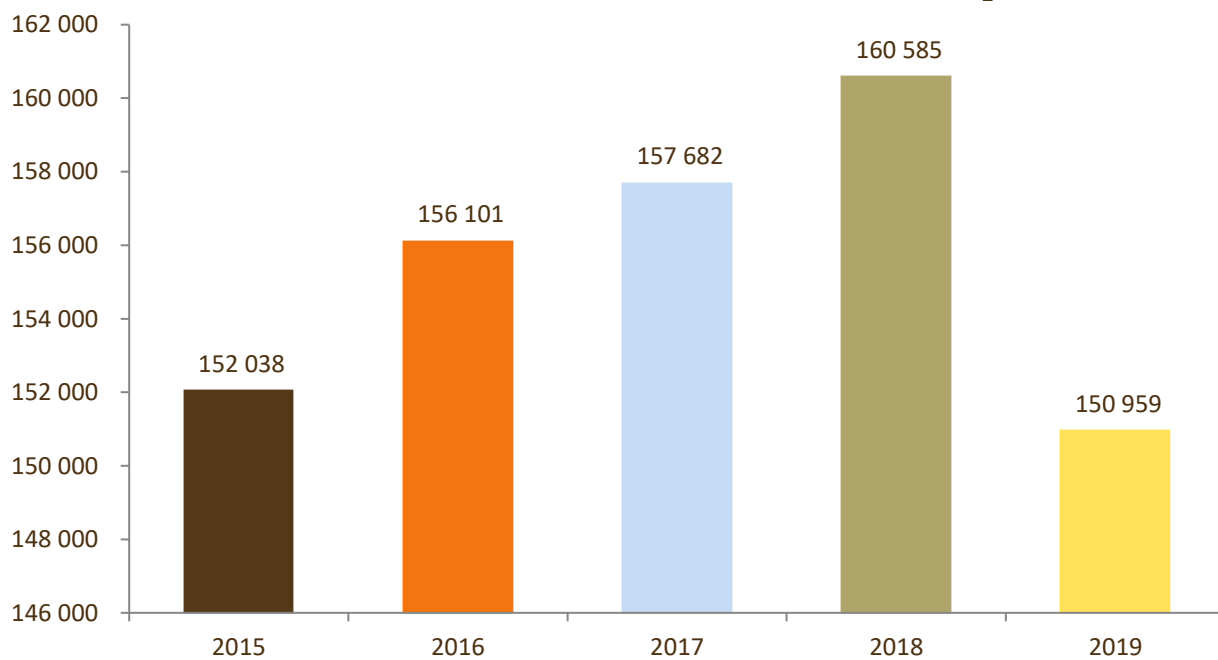
TFG Africa's comparative emissions between years (2009–2019) by Scope



TFG Africa's comparative Scope 1 and 2 intensity in tCO₂e between years (2009–2019)



TFG Africa's Scope 2 emissions by year in tonnes of CO₂e





9.2. NOTABLE YEAR-ON-YEAR CHANGES

The following are notable changes to the boundary and data within the last financial year.

- ◆ A larger variety with more detailed data was provided for TFG London. As a result, the Report, includes TFG London for the first time in the body of the report where previously, TFG London was included in an Appendix due to limited data availability at the time.
- ◆ Maitland electricity data was historically reported as KW, 240 times greater than the actual kilowatt hours. Maitland manufacturing electricity was therefore restated for 2016-2018. This had a direct effect on the kilowatt hours and emissions from T & D losses.
- ◆ TFG SA regional office in PE was decommissioned and 17 Huguenot Street, Parow was consolidated into the Design Centre.
- ◆ A large portion of flyers and magazines data included paper weight, which is more accurate than an estimation based on an estimation of A4 pages.
- ◆ Carbon from third-party production of paper for cartons, paper bags and magazines were previously calculated using an online paper calculator as the paper manufactures were not local. However, during the reporting year, the online calculator changed its methodology, which resulted in a four-fold increase in reported emissions. To reduce the material increase in emissions, carbon from magazines and cartons was calculated using Defra's emission factor for material use and not the online paper calculator.
- ◆ The emission factor for UK electricity decreased between 2018 and 2019 by 19% due to a decrease in coal power generation, an increase in mainly natural gas and to a lower extent renewable generation.
- ◆ The increase in emissions from flyers is due to improved reporting of weight per page; however, there were double the number of equivalent pages in 2019 compared to 2018. A calculation error in 2018 was identified, which halved the number of pages, further increasing the difference.
- ◆ There was an increase of 11% in the number of cartons used; however, emissions increased by 242% due to changes within the online carbon calculator. Therefore, the Defra material use emission factor was used, resulting in a decrease of 65% in reported emissions from cartons. Thus, the Defra emission factor was used as had a less material impact on the overall footprint.
- ◆ TFG Africa emissions resulting from paper bags in 2018 was reported as 23 tonnes (71 tCO₂e) compared to 27 tonnes (25 tCO₂e) in 2019. The decrease in carbon is due to an emission factor for material use rather than the online paper calculator that considers a more diverse range of impacts.

9.3. ENERGY EFFICIENCY MEASURES INSTALLED DURING THE REPORTING YEAR

Tygerberg DC, The Rock and TFGM had changes to their light fittings that improved energy efficiency as highlighted in the following table:

Table 14: ENERGY EFFICIENCY INSTALLATIONS WITHIN THE REPORTING YEAR

Facility	Old fittings		New fittings		Reduction/savings	
	No. fittings	Total Wattage	No. fittings	Total Wattage	Watts	%
Tygerberg DC	160	60 496	159	23 010	37 486	-62%
The Rock	280	19 224	231	7 540	11 684	-61%
TFGM	8	440	8	320	120	-27%

Tygerberg is planning to change a further 157 fittings and TFGM a further 159 fittings with relative power savings of -38% and -60% respectively.

It is recommended that the cost spend on these measures, the expected cost saving, together with the estimated payback period is calculated per energy efficiency measure, in preparation for the future submission into the CDP.

9.4. WATER CONSUMPTION

The incorporation of water consumption is recommended as an awareness-raising tool. Total water consumed by TFG Africa in 2019 was 54 373 kilolitres (2018: 44 988 kilolitres).

Table 15: TFG AFRICA'S WATER CONSUMPTION, 2015-2019

Facility type	Location	2015	2016	2017	2018	2019
Head offices	SLC	11 523	10 950	8 967	3 428 ⁷²	4 917
	TFG Parow (call centre)	11 136	11 184	11 616	11 545	21 219
	Duminy Street	N/A	2 238	2 129	868 ⁷³	23
	The Rock – Jenkinson St	1 141	2 169	1 611	2 453 ⁷⁴	3 810
	Lefic	13 158	14 945	13 623	5 026	4 137
	Huguenot Street	2 068	2 333	1 558	610 ⁷⁵	526
	Design Centre	N/A	N/A	832	820	675
	Total	39 025	43 820	40 336	24 749	35 308

⁷² SLC reduced consumption, and borehole water was supplied from the Design Centre.

⁷³ Duminy water was supplied from The Rock due to a water purification process being installed.

⁷⁴ The Rock increased water consumption as it was also providing water to Duminy Street for water purification process.

⁷⁵ 18 Huguenot Street reduced consumption from 105 to 3 kl as it is only used as a storage facility.

Distribution centres	Ndabeni	2 019	2 593	2 541	2 485	1 847
	Tygerberg	3 184 ⁷⁶	1 602	980	490 ⁷⁷	497
	Assegaai	407	919	2 018	759	453
	Epping	540	645	859	747	467
	Centurion	4 360	8 113	577 (closed)	N/A	N/A
	Midrand	N/A	N/A	2 146	2 898	1 572
	Total	10 510	13 871	9 121	7 378	4 835
Regional offices	Matthee Street	23	457	141	102	0 ⁷⁸
	Isando	3 342	1 409	1 089	1 227	1 544
	Eloff	203	270	290	Incl. in stores	Closed
	Adderley	13	8	3	Incl. in stores	Closed
	Total	3 581	2 144	1 523	1 329	1 544
Manufacturing	Caledon	-	1 129	2 062	2 465	2 361
	Maitland	-	8 337	7 585	9 066	10 324
	Total	-	9 466	9 647	11 531	12 685
GRAND TOTAL		53 116	69 301⁷⁹	60 626	44 988	54 372

Carbon associated with water consumption can be calculated relative to the electricity consumed by a water utility to pump water to the reporting organisation. The most reasonable South African-specific emission factor is one supplied by eThekweni Municipality. It is not included in this footprint as it is too specific and localised. However, should the carbon have been calculated using this emission factor, TFG would have emitted an additional 47.78 tonnes of CO₂e.

Table 16 indicates the water purification that was achieved during the reporting year as a result of the drought in the Western Cape, which represented a total saving of 10 203 kl.

Table 16: WATER PURIFICATION

Intensity indicators	Total kilolitres	Average monthly
Design Centre	3 005	250
Lefic	2 793	233
SLC	4 405	367
Total	10 203	283

Hobbs was the only operation at TFG London to report water. Hobbs reported 4 276 kl during the reporting year.

⁷⁶ Water at Tygerberg in 2015 was restated from 8 992 kl to 3 184 kl in 2016.

⁷⁷ A well point was installed at Tygerberg during the 2018 financial year.

⁷⁸ Matthee Street was converted into a parking garage in 2018, hence zero consumption for water.

⁷⁹ Water in kilolitres in 2016 excluding manufacturing, which is reported for the first time in 2016, is 59 835 kl.

9.5. INFORMATION ON OFFSETS AND RENEWABLE ENERGY

TFG has not offset any of its GHG emissions through either the purchasing of renewable energy or any other appropriate offsetting mechanism.

TFG has generated renewable energy at the Caledon manufacturing facility during the reporting year. 1 179.35 kWh were produced and consumed on-site.

SECTION F

10. NEXT STEPS FOR TFG

10.1. REPORTING RECOMMENDATIONS

It is recommended that the following actions are taken to improve the relevance, completeness, consistency, transparency and accuracy (i.e. the five principles of the GHG Protocol) of TFG's emissions.

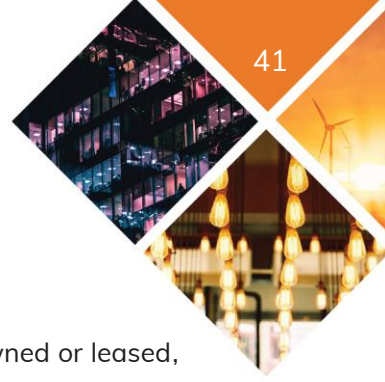
- ◆ Boundary:
 - Improved data capturing systems need to be put in place at TFG London to ensure data within the entire boundary is captured. Of importance is the correct metrics to align with the Integrated Annual Report. Area metrics such as GLA, trading area or gross area need to align with TFG Africa.
 - Challenges between measuring systems (i.e. metric v imperial) were encountered, particularly square metres vs. square feet when reviewing area data, rand vs. pound sterling for turnover data and kilometres vs. miles for travel and commuting survey responses. Units need to be clearly indicated for all metrics in future.
 - Consideration should be given to extending the boundary into TFG Australia.
 - Due to year-on-year improvements in data collection and quality since 2008 and the inclusion of TFG London, it is recommended that TFG consider revising their base year to one that is more likely to be representative of its true emissions and reporting boundary.



- Additional data for the three TFG SA leased RTT distribution centres should be collected, such as electricity and any stationary fuels or air-conditioning gas refills. It is recommended that the lease agreement is reviewed to establish whether these three facilities fall under the operational control of TFG. Area from these three facilities (1 000m²) has been excluded.
- All data on buildings that are leased should be clearly indicated. This includes the square metres per building and the electricity consumed by the tenants. Any consumption should be clearly split between TFG and the third party, so double counting and exclusions do not occur.
- All Scope 1 and 2 consumption data in South Africa should be available for a calendar year to align with national reporting requirements and preparations for carbon tax.
- TFG London Damsel in a Dress and TFG Brands data needs to be indicated and separated per facility to ensure consistency year-on-year.
- Ideally a matrix should be established for TFG Africa (SA and ROA) and TFG London (Hobbs, Phase Eight, Whistles, TFG Brands, Damsel in a Dress) including: facility name, type of facility (stores, DCs/Warehouses, head office, regional offices), water, electricity, total employees, full-time employees, Retail turnover (million rand), EBITDA (million rand), GLA (m²), Trading area (m²) and/or Gross floor area (m²).
- Carbon Calculated will prepare detailed templates for data capturing in future. It is recommended that data is collected quarterly and analysed to reduce questions at the end of the financial year and ensure units are captured correctly to improve accuracy of data capturing.

◆ Scope 1:

- Diesel in all bowzers should be included for stationary fuel. It was not clear at the time of reporting whether all five bowzers' consumption was included.
- TFG London provided stationary fuel for Phase Eight head office and Hobbs DC. It was unclear if there were other facilities with stationary data that were not included or if there was zero consumption.
- Air-conditioning, refrigeration and fire suppressant gas refills should be separated by facility. It was unclear if data was duplicated for TFG SA and one gas type was not indicated. In future, all gas types must be indicated as the potential to warm the atmosphere varies greatly between different gas types.
- Fire suppressant gases need to be recorded. It was confirmed that CO₂ was consumed; however, the quantity was not available at the time of reporting.



- Clarity is required as to whether TFG London Phase Eight company cars are owned or leased, in order to establish Scope. In 2018, they were captured as Scope 3, however in 2019, they were captured as falling under operational control – Scope 1.
- All mobile fuel should be recorded by “on-road” and “off-road” vehicle type.

◆ Scope 2:

- TFG London data needs to be reported per facility together with previous data as it was unclear which facilities were included in the reporting year. There was a large decrease in electricity between years and it was unclear the reason/s for the decrease in consumption apart from possible closures of stores.

◆ Scope 3:

- Flight data needs to be provided by data relating to departure/arrival and not by date booked.
- Assumptions as to which country accommodation took place were made in 2018. Accommodation should be recorded as each night away in the country in which the accommodation took place for improved accuracy of reporting.
- All bed nights should be booked through a central booking/travel agent to ensure all nights are captured.
- Waste for all facilities should be included. For TFG SA, only DC data was provided.
- TFG London waste needs to be captured in tonnes by type of waste disposal, e.g. recycling or landfill. Waste was captured as plastic and cardboard and therefore it was assumed it was recycled waste.
- All paper and packaging data should be provided with the specific weight per unit (page, box, ream etc.). Units need to be clearly indicated to ensure the number of units can be connected to the weight per unit. A standardised template should be created to capture all flyers, packaging and paper data for consistency.
- TFG Africa paper manufacturer should be recorded in future. Currently, paper consumption is split 50:50 between Sappi and Mondi paper.
- It is recommended that data from other suppliers in the supply chain is acquired, such as transportation and delivery of products from distribution centres to stores.
- Courier data for TFG London was not provided in 2019. Data was provided in 2018 (52 218 shipments, 1 787tCO₂e), but due to the limited availability of data compared to the overall TFG London footprint, a proxy was not used.

- It is recommended that the TFG SA commuting survey requests a breakdown by store/head office/DC in order to compare transport types by facility.
- Units need to be clearly indicated within the commuting survey questionnaire. Distances within the TFG SA commuting survey were assumed to be all kilometres and the TFG London survey was assumed to be miles, unless indicated otherwise by respondents.
- A breakdown of full-time employees for Hobbs, Phase Eight and Whistles did not align with what was reported in the IAR for TFG London as a total; however, the difference in the overall carbon for the additional employees was not material.
- It is recommended to upscale the commuting survey to include total employees to give a true reflection of TFG commuting patterns and to align the employee figures to the IAR. Currently emissions for commuting are generally underrepresented as they do not account for part-time or contracted employees.

10.2. VERIFICATION OF GHG INVENTORY

An independent verification party has not assured this Report. It is recommended that the CFR be verified by an external third party.

10.3. CARBON CALCULATED'S ADDITIONAL SERVICE OFFERINGS

Based on this 2019 CFR, TFG can consider the following additional service offerings from Carbon Calculated:

◆ Carbon tax

With the implementation of the South African carbon tax from 01 June 2019, it is important that a business is prepared in this regard. Together with a partnering tax consultancy, Carbon Calculated can assess TFG SA's potential carbon tax risk and identify innovative ways in which to reduce this liability.

◆ National Atmospheric Emissions Information System (NAEIS)

Carbon Calculated provides support to clients in their submissions to the NAEIS in South Africa.



◆ **Science-based target setting**

Setting credible, science-based and verifiable targets to help keep global temperatures below a 2°C rise shows climate change leadership and forward thinking. Carbon Calculated's experts provide step-by-step guidance for setting science-based targets.

◆ **Task Force on Climate-related Financial Disclosures (TCFDs)**

The global community is beginning to understand the impact of climate change on company performance. The TCFD recommendations provide guidance on how to report to the investor community and other audiences. The recommendations represent a new reporting framework on financial disclosure relating to climate change. Carbon Calculated can meet TFG's TCFD needs.

◆ **Interpretation report**

A Carbon Calculated Interpretation Report provides a deeper understanding of the client's carbon footprint as well as the greater carbon landscape. Each report covers a range of topics, customised to the needs of the client, such as annual comparisons and sector benchmarking.

Other services TFG may wish to consider include:

- ◆ Detailed Scope 3 gap analysis and materiality check
- ◆ Engagement with the supply chain to reduce emissions
- ◆ General target-setting guidance
- ◆ Feedback sessions and presentations to executive and senior management
- ◆ Employee Climate Change Perception Analysis
- ◆ Reassessment of the carbon footprint baseline
- ◆ Lunchtime talks to explain carbon to all levels of employees
- ◆ Energy conversion calculations
- ◆ Reduction measures
- ◆ Offsetting

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APPENDIX A: FACILITIES COVERED BY THE TFG AFRICA

Facility type	Facility name		2018	2019
Head offices	Stanley Lewis Centre, 340 Voortrekker Road, Parow East, W. Cape		1	1
	TFG, 28 Duminy St, Parow East, W. Cape		1	1
	The Rock, 36 Jenkinson St, Parow East, W. Cape		1	1
	Lefic Centre, 342 Voortrekker Road, Parow East, W. Cape		1	1
	7 Huguenot Street, Parow East, W. Cape		1	1
	17 Huguenot Street, Parow East, W. Cape		1	1
	18 Huguenot Street, Parow East, W. Cape		1	1
	20 Huguenot Street, Parow East, W. Cape		1	1
	The Design Centre, 11 Huguenot Street, Parow East, W. Cape		1	1
	Matthee Street, 7 Matthee Street, Parow		1	1
	Parow Call Centre (PCC), De La Rey Road, Parow East, W. Cape		1	1
	Total		11	11
Distribution centres	Ndabeni Markham, 20 Ndabeni Road, Ndabeni, W. Cape		1	1
	Ndabeni Sports, 20 Ndabeni Road, Ndabeni, W. Cape		1	1
	Tygerberg, 40 Junction Rd, Parow Industria, W. Cape		1	1
	Lefic, 342 Voortrekker Road, Parow East, W. Cape		1	1
	Assegaai, 11–15 Assegaai St, Parow, W. Cape		1	1
	Epping, 37–39 Packer Ave, Epping, Industria 2, W. Cape		1	1
	Midrand, 2 Pine Road, Lords View, Industrial Park, Allandale Road, Midrand		1	1
	Total		7	7
Regional offices	Isando, 46 Electron Road, Isando, Gauteng		1	1
	Windhoek, Markham Sanlam Centre, c/o Independent and Fidel Castro Ave		1	1
	Durban regional office, 9 Fairways Office Park, Golf Course Drive, Mount Edgecombe		1	Closed
	Port Elizabeth regional office, 51–59 Govan Mbeki Avenue, Port Elizabeth		1	Closed
	Total		4	2
Manufacturing facilities	Prestige Clothing – Caledon, Agri Avenue, Industrial Area, Caledon		1	1
	Prestige Clothing – Maitland, 555 Voortrekker Road, Maitland		1	1
	Total		2	2
Owned not occupied	350 Voortrekker Road, Parow East, W. Cape		1	1
Retail stores	@home	@home	90	84
		@home concept	0	5
		@homelivingspace	34	37
		Total	124	126
	Exact		297	304
	Foschini	Charles & Keith	10	10
		Colette	8	8
		Donna	102	92
		Foschini	319	314
		Hi (2018: reported separately as TFG Mobile)	24	11
		SODA Bloc	31	30
		Total	494	465
	Jewellery	American Swiss	243	242
		Mat & May	26	20
		Sterns	188	189
		Total	457	451
	Markham	Fabiani	32	34
		G-Star Raw	11	12
		Markham	336	339
		Relay Jeans	20	22
		Total	399	407
	TFG Sports Division	DueSouth	77	77
		Sportscene	251	265
		Totalsports	323	319
		Archive	46	39
		Total	697	700
	The FIX		184	178
	Total retail stores		2 652	2 631

APPENDIX B: TFG AFRICA OVERVIEW

Table 17: OVERVIEW OF TFG AFRICA'S 2019 GHG EMISSIONS

REPORTING PERIOD: TFG's 2019 financial year (01 April 2018 – 31 March 2019)	
CARBON FOOTPRINT CALCULATION CONDUCTED ON: 11 head offices, 2 regional offices, 7 distribution centres, 2 Prestige Clothing manufacturing facilities, 1 not occupied facility and 2 638 stores	
METHODOLOGY: GHG Protocol – Corporate Accounting and Reporting Standard	
GHG CONSOLIDATION APPROACH: Operational Control	
Company Intensity Metrics	
Total TFG Africa employees	22 755
Total full-time TFG Africa employees covered by CFR	14 834
Total square metreage of space reported	1 006 829
Total square metreage of space reported (excluding outlets)	197 080
TFG Africa EBITDA (R milion)	4 187
TFG Africa retail turnover (R million)	21 813
Scope 1 Direct Emissions	Metric tonnes of CO₂e
Stationary fuel emissions	142.97
Fugitive emissions	1 349.35
Mobile fuel emissions	2 991.62
On-site renewable	0.00
TOTAL SCOPE 1 EMISSIONS	4 483.93
Scope 2 Indirect Emissions	
Purchased electricity – location-based (stores)	135 443.59
Purchased electricity – location-based (other facilities)	15 515.21
Purchased electricity – market-based	150 958.80 ⁸⁰
TOTAL SCOPE 2 EMISSIONS	150 958.80⁸¹
TOTAL SCOPE 1 & 2 EMISSIONS	155 442.73
INTENSITY METRICS	
Scope 1 & 2 emissions per full-time employee (tCO ₂ e/total employee)	6.831
Scope 1 & 2 emissions per full-time employee (tCO ₂ e/FTE)	10.479
Scope 1 & 2 emissions per square metre of building (tCO ₂ e/m ²)	0.154
Scope 1 & 2 emissions per TFG EBITDA (tCO ₂ e/Rm)	37.126
Scope 1 & 2 emissions per TFG retail turnover (tCO ₂ e/Rm)	7.126

⁸⁰ TFG's market-based electricity is identical to location-based electricity because no supplier-provided contractual instruments were reported in FY2019.

⁸¹ In dual reporting (market-based and location-based methodologies), the Scope 2 total is for each respective methodology and not the combined totals of both methodologies.

TABLE 18: OVERVIEW OF TFG AFRICA'S 2019 GHG EMISSIONS – CORPORATE VALUE CHAIN

			Metric tonnes of CO ₂ e
TOTAL SCOPE 1 EMISSIONS: Direct emissions from owned/controlled operations			4 483.93
TOTAL SCOPE 2 EMISSIONS: Indirect emissions from the use of purchased electricity, steam, heating, and/or cooling			150 958.80
TOTAL SCOPE 1 & 2 EMISSIONS			155 442.73
SCOPE 3 INDIRECT EMISSIONS			
1. Purchased goods and services	Office paper	761.81	
	Magazines	2 995.09	
	Flyers/mailer	2 332.96	
	Envelopes	556.83	
	Cardboard packaging	2 544.10	
	Paper bags	25.71	
	Plastic bags	1 478.45	
			10 694.96
2. Capital goods			N/R
3. Fuel- and energy-related activities	Electricity T&D losses	13 782.19	
	Tenant electricity	13.46	
			13 795.65
4. Upstream transportation and distribution			18 220.02
5. Waste generated in operations	Waste to landfill	690.51	
	Recycling and compost	9.43	
			699.94
6. Business travel	Rental cars	28.73	
	Commercial flights	4 395.23	
	Accommodation	384.28	
			4 808.25
7. Employee commuting			14 625.10
8. Upstream leased assets			N/R
9. Downstream transportation and distribution			N/R
10-12. Processing, use, end-of-life treatment of sold products			N/R
13. Downstream leased assets			N/R
14. Franchises			N/R
15. Investments			N/R
TOTAL SCOPE 3 EMISSIONS			62 843.91
Outside of Scopes:			
Non-Kyoto Protocol GHG emissions			2 542.05

N/R = Not reported

Table 19: TFG AFRICA'S DIRECT SCOPE 1 EMISSIONS IN 2019

Description	Units	Total consumption	Metric tonnes of CO ₂ e emissions ⁸²
Stationary fuel	Litres – diesel in equipment – DCs	4 923.00	13.23
	Litres – diesel in equipment – HO	14 245.00	38.29
	Litres – diesel in equipment – manufacturing	6 248.00	16.79
	Litres – diesel in equipment – stores ⁸³	866.50	2.33
	Litres – diesel in bowser/tanker	26 908.30	72.32
	Total	53 190.80	142.97
Fugitive emissions	Kilograms – R407c	28.00	49.67
	Kilograms – R410a	622.60 ⁸⁴	1 299.68
	Total		1 349.35
Mobile fuel – on-road	Litres – diesel – TFG SA	340 104.00	914.13
	Litres – diesel – TFG ROA	3 284.57	8.83
	Litres – petrol – TFG SA	867 433.60	1 999.70
	Litres – petrol – TFG ROA	29 913.47	68.96
	Total		2 991.62
On-site renewable	kWh – solar (Caledon manufacturing)	1 179.35	0.00

Table 20: TFG AFRICA'S INDIRECT SCOPE 2 EMISSIONS FROM PURCHASED ELECTRICITY IN 2019

Description	Units	Total consumption	Metric tonnes of CO ₂ e
Purchased electricity – TFG SA ⁸⁵	kWh location-based – Head office	12 775 238.89	12 136.48
	kWh location-based – Regional office	393 639.04	373.96
	kWh location-based – DCs	2 667 528.64	2 534.15
	kWh location-based – Manufacturing	495 388.76	470.62
	kWh location-based – Outlets	140 424 032.00	133 402.83
Purchased electricity – TFG Africa	kWh location-based – Outlets	9 786 493.00 ⁸⁶	2 040.76
Total purchased electricity – location-based		166 542 320.33	150 958.80
Total purchased electricity – market-based		166 542 320.33	150 958.80⁸⁷

⁸² Unless otherwise stated, all emission factors are provided by Defra, Guideline to Defra's GHG Conversion Factors for Company Reporting; Annexes. Updated in July 2018.

⁸³ Outlet with diesel consumption is Markham West Street.

⁸⁴ Kilograms of R410a includes 54 kg (113 tCO₂e) for TFG Africa.

⁸⁵ South African emission factor sourced from the Eskom 2018 Integrated Report.

⁸⁶ Emission factors for Rest of Africa countries for purchased electricity were provided by IEA. These are through a purchased licence and cannot be disclosed. Emission factors are for 2015 in the 2017 report. Lesotho and Swaziland emission factors are for Rest of Africa.

⁸⁷ In dual reporting (market-based and location-based methodologies), the Scope 2 total is for each respective methodology and not the combined totals of both methodologies.

Table 21: TFG AFRICA'S INDIRECT SCOPE 3 EMISSIONS FROM 2019

Description	Units	Total consumption	Metric tonnes of CO ₂ e ⁸⁸
Third-party production of office paper	Tonnes – Mondi Rotatrim	134.39	227.66 ⁸⁹
	Tonnes – Sappi Typek	177.02 ⁹⁰	534.14 ⁹¹
	Total	311.41	761.81
Third-party production of magazine paper	Tonnes – magazine paper	3 134.08	2 995.09
	Total	3 134.08	2 995.09
Third-party production of flyers/mailers	Tonnes – coated free-sheet high end catalogue	246.50	2 332.96
Third-party production of envelopes	Tonnes – Sappi Typek (TFG SA)	184.51	566.74
	Tonnes – Sappi Typek (TFG ROA)	0.03	0.09
	Total	184.54	556.83
Cardboard carton packaging	Tonnes – unbleached corrugated cardboard	3 198.51	2 544.10
Paper bags	Tonnes – paper (TFG SA)	25.57	24.44
	Tonnes – paper (TFG ROA)	1.33	1.27
	Total	26.91	25.71
Plastic bags	Tonnes of plastic (TFG SA)	555.44	1 446.15
	Tonnes of plastic (TFG ROA)	12.41	32.30
	Total	567.85	1 478.45
T&D losses from purchased electricity	Kilowatt hours (TFG SA)	156 755 827.33	13 506.08
	Kilowatt hours (TFG ROA)	9 786 493.00	276.11
	Total	166 542 320.33	13 782.19
Upstream leased assets	Kilowatt hours – tenant electricity	14 165.00	13.46 ⁹²
Upstream transportation and distribution	Litres – diesel in third-party vehicles	6 615 847.17	17 782.01
	Litres – petrol in third-party vehicles	190 000.00	438.01
	Total		18 220.02
Waste	Tonnes – landfill (TFG SA)	534.47	690.51
	Tonnes – recycling (TFG SA)	441.05	9.43
	Total	975.52	699.94
Business travel – rental cars	Km – petrol < 1.4 litre	17 602.00	2.74
	Km – diesel 1.7 litre	21 580.00	3.14
	Km – diesel 1.7–2.0 litre	153.00	0.03
	Km – petrol 1.4–2.0 litre	91 568.00	17.75
	Km – diesel > 2.0 litre	884.00	0.19
	Km – petrol > 2.0 litre	4 264.00	1.21
	Km – average unknown vehicle	20 363.00	3.68
	Total	156 414.00	28.73

⁸⁸ Unless otherwise stated, all emission factors are provided by Defra, Guideline to Defra's GHG Conversion Factors for Company Reporting; Annexes. Updated in July 2018.

⁸⁹ Emission factor for Mondi Rotatrim paper, August 2018 via private communication.

⁹⁰ Sappi Typek includes 0.09 tonnes (0.26 tCO₂e) of paper for TFG Africa Lithotech.

⁹¹ Emission factor for Sappi Typek paper, May 2019 via private communication.

⁹² Tenant electricity is a proxy from FY18.

Business travel – flights ⁹³	Km – domestic	210 272.12	62.73
	Km – short-haul economy class	10 020 529.43	1 600.28
	Km – short-haul business class	266 130.69	63.75
	Km – long-haul economy class	8 318 345.82	1 354.14
	Km – long-haul prem economy class	1 073 186.56	279.52
	Km – long-haul business class	2 192 019.72	1 034.81
	Total	22 080 484.34	4 395.23⁹⁴
Business travel – accommodation ⁹⁵	Bed nights – regional (South Africa)	266.00	16.55
	Bed nights – domestic (Africa)	2 366.00	147.17
	Bed nights – international	4 290.00	220.57 ⁹⁶
	Total	6 922.00⁹⁷	384.28⁹⁸
Employee commuting	Tonnes CO ₂ e/employee (TFG South Africa) head office	0.99	14 029.51
	Tonnes CO ₂ e/employee (TFG ROA) stores	0.84	595.59
	Total		14 625.10

Table 22: TFG AFRICA'S DIRECT EMISSIONS FROM OUTSIDE OF SCOPE GHGS IN 2019

Description	Units	Total consumption	Metric tonnes of CO ₂ e
Fugitive emissions from air-conditioning and refrigerants (non-Kyoto) ⁹⁹	Kilograms - HCFC22 (Freon) (TFG SA)	1 374.25	2 487.39
	Kilograms - HCFC22 (Freon) (TFG ROA)	30.20	54.66
	Total	1 404.45	2 542.05

Table 23: SUMMARY OF TFG AFRICA'S EMISSIONS IN 2019 BY SCOPE

Description	Metric tonnes of CO ₂ e emissions
Scope 1	4 483.93
Scope 2	150 958.80
Scope 3	62 843.91
Outside of Scopes	2 542.05

⁹³ An 8% uplift factor is included to take into account non-direct routes and delays/circling. The impact of radiative forcing has also been included.

⁹⁴ Flight data is sourced from CWT (April-July) 10 622 427km (2 438.52 tCO₂e) and Seekers (August – March 2019) 13 997 459.90 km (2 763.78 tCO₂e)

⁹⁵ A country-specific emission factor is now used, which significantly increases emissions from accommodation. Historically, a much lower international average may have been used.

⁹⁶ International accommodation was split according to flight destinations as follows: 5% Australia, 20% China, 10% France, 5% Hong Kong, 10% India, 10% Netherlands, 5% Spain, 30% UK and 5% USA.

⁹⁷ Nights away were estimated by TFG based on flight nights away data as not all hotel bookings are completed through travel agents. The resulting nights' accommodation is therefore more than in previous years.

⁹⁸ Emissions from accommodation are calculated using country-specific emission factors and not a global average as was done previously. This has resulted in higher emissions. Domestic and regional accommodation is calculated using a South Africa emission factor.

⁹⁹ The GWP for air-conditioning, fire suppressant and refrigeration gas refills are sourced from the IPCC fourth assessment report.

APPENDIX C: TFG LONDON

Table 24: OVERVIEW OF TFG LONDON'S 2019 GHG EMISSIONS

REPORTING PERIOD: TFG's 2019 financial year (01 April 2018 – 31 March 2019)	
CARBON FOOTPRINT CALCULATION CONDUCTED ON: TFG London including Hobbs, Phase Eight and Whistles	
METHODOLOGY: GHG Protocol – Corporate Accounting and Reporting Standard	
GHG CONSOLIDATION APPROACH: Operational Control	
Company Intensity Metrics	
Total TFG London employees	3 845
Total full-time TFG London employees covered by CFR	910
Total square metreage of space reported	55 245.95
TFG London EBITDA (£m)	24.80
TFG London retail turnover (£m)	408.30
Scope 1 Direct Emissions	
	Metric tonnes of CO₂e
Stationary fuel emissions	65.12
Fugitive emissions	65.62
Mobile fuel emissions	56.96
TOTAL SCOPE 1 EMISSIONS	187.70
Scope 2 Indirect Emissions	
Purchased electricity – location-based (outlets)	1 584.70
Purchased electricity – location-based (other facilities)	552.60
Purchased electricity – market-based	2 137.30
TOTAL SCOPE 2 EMISSIONS	2 137.30
TOTAL SCOPE 1 & 2 EMISSIONS	2 324.99
METRICS	
Scope 1 & 2 emissions per employee (tCO ₂ e/total employee)	0.605
Scope 1 & 2 emissions per full-time employee (tCO ₂ e/FTE)	2.555
Scope 1 & 2 emissions per square metre of building (tCO ₂ e/m ²)	0.042
TFG London EBITDA (tCO ₂ e/£m)	93.750
TFG London retail turnover (tCO ₂ e/£m)	5.694

TABLE 25: OVERVIEW OF TFG LONDON'S 2019 GHG EMISSIONS – CORPORATE VALUE CHAIN

			Metric tonnes of CO ₂ e
TOTAL SCOPE 1 EMISSIONS: Direct emissions from owned/controlled operations			187.70
TOTAL SCOPE 2 EMISSIONS: Indirect emissions from the use of purchased electricity			2 137.30
TOTAL SCOPE 1 & 2 EMISSIONS			2 324.99
SCOPE 3 INDIRECT EMISSIONS			
1. Purchased goods and services	Office paper	235.32	
	Flyers/mailer	1 366.63	
	Packaging	267.24	
			1 869.20
2. Capital goods			N/R
3. Fuel- and energy-related activities	Electricity T&D losses		181.29
4. Upstream transportation and distribution			
5. Waste generated in operations	Waste to landfill	36.55	
	Recycling and compost	21.28	
			57.83
6. Business travel	Rental cars	10.53	
	Commercial flights	832.85	
	Accommodation	54.14	
	Travel claims	99.69	
			997.21
7. Employee commuting			700.24
8. Upstream leased assets			N/R
9. Downstream transportation and distribution			N/R
10-12. Processing, use, end-of-life treatment of sold products			N/R
13. Downstream leased assets			N/R
14. Franchises			N/R
15. Investments			N/R
TOTAL SCOPE 3 EMISSIONS			3 805.77
Outside of Scopes:			
Non-Kyoto Protocol GHG emissions			0.00

N/R = Not reported

Table 26: TFG LONDON'S DIRECT SCOPE 1 EMISSIONS IN 2019

Description	Units	Total consumption	Metric tonnes of CO ₂ e emissions ¹⁰⁰
Stationary fuel	Litres – diesel in equipment (TFG London)	24 228.00	65.12
Fugitive emissions	Kilograms – R410a	23.90	49.89
	Kilograms – R32	23.30	15.73
	Total		65.62
Mobile fuel – on-road	Kilometres – petrol <1.4L (TFG London)	28 575.44	4.45
	Kilometres – petrol 1.4-2.0L (TFG London)	53 510.56	10.37
	Kilometres – diesel <1.7L (TFG London)	145 333.06	21.12
	Kilometres – diesel <1.7-2.0L (TFG London)	91 359.01	15.85
	Kilometres – diesel >2.0L (TFG London)	9 874.91	2.13
	Kilometres – large hybrid (TFG London)	18 832.50	3.04
	Total		56.96

Table 27: TFG'S INDIRECT SCOPE 2 EMISSIONS FROM PURCHASED ELECTRICITY IN 2019

Description	Units	Total consumption ¹⁰¹	Metric tonnes of CO ₂ e ¹⁰²
Purchased electricity	kWh location-based – TFG London Hobbs	4 070 684.00 ¹⁰³	1 152.29
	kWh location-based – TFG London Hobbs (Italy)	177 814.00	60.88
	kWh location-based – TFG London Phase Eight	2 281 750.00 ¹⁰⁴	645.89
	kWh location-based – TFG London Whistles	982 897.49 ¹⁰⁵	278.23
Total purchased electricity – location-based		7 513 145.49	2 137.30
Total purchased electricity – market-based		7 513 145.49	2 137.30 ¹⁰⁶

¹⁰⁰ Unless otherwise stated, all emission factors are provided by Defra, Guideline to Defra's GHG Conversion Factors for Company Reporting; Annexes. Updated in July 2018.

¹⁰¹ The emission factor for UK electricity decreased between 2018 and 2019 by 19% due to a decrease in coal power generation and an increase in mainly natural gas and, to a lower extent, renewable generation.

¹⁰² Unless otherwise stated, all emission factors are provided by Defra, Guideline to Defra's GHG Conversion Factors for Company Reporting; Annexes. Updated in July 2018.

¹⁰³ Hobbs electricity was reported as follows: stores 3 078 019 kWh (871tCO₂e), head office 325 786 kWh (92 tCO₂e), DC 666 879 kWh (189 tCO₂e).

¹⁰⁴ Phase Eight electricity was reported as follows: stores 1 733 789 (491 tCO₂e), head office 277 693 kWh (79 tCO₂e). DC 249 571 (71 tCO₂e) and Damsel in a Dress 20 697 (6 tCO₂e).

¹⁰⁵ Whistles electricity was reported as follows: stores 786 444kWh (223 tCO₂e), head office 66 635 (19 tCO₂e), DC 129 818 (37 tCO₂e)

¹⁰⁶ In dual reporting (market-based and location-based methodologies), the Scope 2 total is for each respective methodology and not the combined totals of both methodologies.

Table 28: TFG LONDON'S INDIRECT SCOPE 3 EMISSIONS FROM 2019

Description	Units	Total consumption	Metric tonnes of CO ₂ e ¹⁰⁷
Third-party production of office Paper (Online calculator)	Tonnes (Hobbs)	10.53	94.80
	Tonnes (Phase Eight)	13.55	121.56
	Tonnes (Whistles)	2.11	18.96
	Total	26.19	235.32
Third-party production of flyers/mailers (coated free-sheet high end catalogue)	Tonnes (Hobbs)	43.53	411.86
	Tonnes (Phase Eight)	100.63	952.54
	Tonnes (Whistles)	0.24	2.23
	Total	144.40	1 366.63
Packaging	Tonnes – paper (Hobbs)	191.19	161.46
	Tonnes – metal – tonnes (Hobbs)	2.49	9.52
	Tonnes – wood – tonnes (Hobbs)	8.45	3.51
	Tonnes – poly (Hobbs)	35.62	92.75
	Total	237.75	267.24
T&D losses from purchased electricity	Kilowatt hours (Hobbs)	4 248 498.00	102.52
	Kilowatt hours (Phase Eight)	2 281 750.00	55.06
	Kilowatt hours (Whistles)	982 897.49	23.72
	Total	7 513 145.49	181.29
Waste	Tonnes – recycling (Hobbs)	79.33	1.70
	Tonnes – landfill (Phase Eight)	2.68	0.27
	Tonnes – recycling (Phase Eight)	138.07	2.95
	Tonnes – landfill (TFG London courier)	363.69	36.29
	Tonnes – recycling (TFG London courier)	777.61	16.63
	Total	1 361.38	57.83
Business travel – rental cars ¹⁰⁸	Km – petrol > 2.0 litre (Phase Eight)	37 069.54	10.53
	Total		10.53
Business travel – flights ¹⁰⁹	Km – domestic	77 807.83	23.21
	Km – short-haul economy class	713 008.76	113.87
	Km – short-haul business class	13 640.04	3.27
	Km – long-haul economy class	1 062 575.70	172.98
	Km – long-haul prem economy class	1 505 496.89	392.12
	Km – long-haul business class	188 227.24	88.86
	Km – long-haul first class	59 199.98	38.55
	Total	3 619 956.44 ¹¹⁰	832.85
	Bed nights – Hobbs	771.00	36.13

¹⁰⁷ Unless otherwise stated, all emission factors are provided by Defra, Guideline to Defra's GHG Conversion Factors for Company Reporting; Annexes. Updated in July 2018.

¹⁰⁸ Hobbs does not rent cars. No data was provided for Whistles.

¹⁰⁹ An 8% uplift factor is included to take into account non-direct routes and delays/circling. The impact of radiative forcing has also been included.

¹¹⁰ Flights were reported by Hobbs 1 123 898 km (241 tCO₂e), Phase Eight 768 721km (163 tCO₂e), TFG Brands 359 117 km (142 tCO₂e) and Whistles 1 368 220km (287.80).

Business travel – accommodation ¹¹¹	Bed nights – Phase Eight	23.00 ¹¹²	1.10
	Bed nights – Whistles	417.00	16.90
	Total	1 211.00	54.14
Business travel – travel claims ¹¹³	Kilometres – petrol <1.4L	95 247.31	14.83 ¹¹⁴
	Kilometres – petrol 1.4-2.0L	34 259.77	6.64
	Kilometres – petrol >2.0L	89 946.01	25.55
	Kilometres – diesel <1.7L	167 810.17	24.39
	Kilometres – diesel <1.7-2.0L	138 372.05	24.01
	Kilometres – diesel >2.0L	11 989.58	2.58
	Kilometres – diesel unknown	9 005.90	1.63
	Kilometres – unknown fuel	646.95	0.07
	Total	547 277.77	99.69
Employee commuting	tCO ₂ e/employee (Hobbs)	0.72	149.14
	tCO ₂ e/employee (Phase Eight)	0.85	394.90
	tCO ₂ e/employee (Whistles)	0.61	156.20
	Total		700.24

Table 29: TFG LONDON'S DIRECT EMISSIONS FROM OUTSIDE OF SCOPE GHGS IN 2019

Description	Units	Total consumption	Metric tonnes of CO ₂ e
Fugitive emissions from air-conditioning and refrigerants (non-Kyoto) ¹¹⁵	Kilograms - HCFC22 (Freon)	N/A	N/A
	Total	N/A	N/A

Table 30: SUMMARY OF TFG LONDON'S EMISSIONS IN 2019 BY SCOPE

Description	Metric tonnes of CO ₂ e emissions
Scope 1	187.70
Scope 2	2 137.30
Scope 3	3 805.77
Outside of Scopes	0.00

¹¹¹ A country-specific emission factor is now used, which significantly increases emissions from accommodation. Historically, a much lower international average may have been used.

¹¹² Phase Eight accommodation includes TFG Brands 3 nights (0.15 tCO₂e).

¹¹³ Travel claims were reported by Hobbs 141 418km (23 tCO₂e) and Phase Eight 405 859km (77tCO₂e).

¹¹⁴ Emissions from accommodation are calculated using country-specific emission factors and not a global average as was done previously. This has resulted in higher emissions. Domestic and regional accommodation is calculated using a South Africa emission factor.

¹¹⁵ The GWP for air-conditioning, fire suppressant and refrigeration gas refills are sourced from the IPCC fourth assessment report.

APPENDIX D: DETAILED RESULTS OF TFG AFRICA EMPLOYEE COMMUTING SURVEY

The total number of respondents to the TFG Africa questionnaire was 1 192. A total of 1 122 surveys were used, which equates to 8% of TFG Africa full-time permanent employees. 70 surveys did not contain sufficient data to include. Twelve public holidays were used in the calculation for 2019. This is the fourth time TFG Africa has completed a commuting survey. Only full-time employees were included in the commuting survey.

Description	Engine size / Variable	Total consumption (km)	Metric tonnes CO ₂ e emissions
Private petrol vehicle	Less than 1.4 l petrol	1 243 317.22	193.52
	1.4–2.0 l petrol	2 304 820.27	446.81
	Greater than 2.0 l petrol	234 323.03	66.57
Private diesel vehicle	Less than 1.7 l diesel	184 592.17	26.83
	1.7–2.0 l diesel	317 428.52	55.08
	Greater than 2.0 l diesel	248 876.53	53.56
Hybrid	Medium	110 846.53	12.79
	Large	167 161.35	26.97
Other vehicle (unknown fuel)	Average	77 824.65	14.06
TOTAL private vehicle		4 889 190.27	896.19
Other transport modes	Walking / cycling	409 721.37	0.00
	Train	272 868.30	12.07
	Bus	1 150 898.35	138.19
	Mini-bus / taxi	3 041 658.88	49.14
	Motorbike <125cc	17 306.50	1.46
	Motorbike 125–500 cc	54 887.50	5.66
	Motorbike 500 cc	87 647.00	11.86
TOTAL other transport		5 034 987.90	218.38
Grand Total		9 924 178.16	1 114.57

2019 results	Total
Number of surveys used	1 122
Full-time employees	14 834
Total consumption in all survey (km)	9 924 178.16
Emissions in all surveys (tCO ₂ e)	1 114.57
Total upscaled emissions (tCO ₂ e)	12 790.26 ¹¹⁶
Emissions per full-time employee	0.99

¹¹⁶ Emissions were calculated as an average per FTE. A more accurate reflection would include the number of employees at the different divisions and the carbon relative to those FTEs.

APPENDIX E: DETAILED RESULTS OF TFG REST OF AFRICA EMPLOYEE COMMUTING SURVEY

The total number of respondents to the TFG Rest of Africa questionnaire was 55. A total of 49 surveys were used, which equates to 7% of TFG Rest of Africa full-time permanent employees. 6 surveys did not contain sufficient data to include. Twelve public holidays were used in the calculation for 2019. Only full-time employees permanent employees were included in the commuting survey.

Description	Engine size / Variable	Total consumption (km)	Metric tonnes CO ₂ e emissions
Private petrol vehicle	Less than 1.4 l petrol	9 535.00	1.48
	1.4–2.0 l petrol	42 403.67	8.22
	Greater than 2.0 l petrol	11 789.25	3.35
Other vehicle (unknown fuel)	Average	25 664.50	4.64
TOTAL private vehicle		89 392.42	17.69
Other transport modes	Walking / cycling	16 756.70	0.00
	Bus	169 258.55	30.32
	Mini-bus / taxi	187 759.55	3.03
TOTAL other transport		373 774.80	33.35
Grand Total		463 167.22	41.05

2019 results	Total
Number of surveys used	49
Full-time employees	711
Total consumption in all survey (km)	463 167.22
Emissions in all surveys (tCO ₂ e)	41.05
Total upscaled emissions (tCO ₂ e)	595.59 ¹¹⁷
Emissions per full-time employee	0.84

¹¹⁷ Emissions were calculated as an average per FTE. A more accurate reflection would include the number of employees at the different divisions and the carbon relative to those FTEs.

APPENDIX F: DETAILED RESULTS OF TFG LONDON – HOBBS - EMPLOYEE COMMUTING SURVEY

The total number of respondents to the TFG Phase Eight questionnaire was 135. A total of 128 surveys were used. 7 surveys did not contain sufficient data to include. Eight public holidays were used in the calculation for 2019. This is the second time TFG London has completed a commuting survey. Only full-time employees were included in the commuting survey.

Description	Engine size / Variable	Total consumption (km)	Metric tonnes CO ₂ e emissions
Private petrol vehicle	Less than 1.4 l petrol	88 957.96	13.85
	1.4–2.0 l petrol	85 606.88	16.60
Private diesel vehicle	Less than 1.7 l diesel	52 371.14	7.61
	1.7–2.0 l diesel	32 293.02	5.60
	Greater than 2.0 l diesel	38 662.78	8.32
Hybrid	Small	4 087.72	0.45
	Medium	9 372.80	1.08
	Large	5 124.14	0.83
TOTAL private vehicle		316 476.44	54.33
Other transport modes	Walking / cycling	76 055.72	-
	Train	822 008.55	36.37
	Bus	110 364.35	13.25
	Motorbike 125-500cc	12 012.11	1.24
TOTAL other transport		1 020 440.73	50.86
Grand Total		1 336 917.17	105.19

2019 results	Total
Number of surveys used	128
Full-time employees	207
Total consumption in all survey (km)	1 336 917
Emissions in all surveys (tCO ₂ e)	105.19
Total upscaled emissions (tCO ₂ e)	149.14
Emissions per full-time employee	0.72

APPENDIX G: DETAILED RESULTS OF TFG LONDON – PHASE EIGHT – EMPLOYEE COMMUTING SURVEY

The total number of respondents to the TFG Phase Eight questionnaire was 302. A total of 279 surveys were used. 23 surveys did not contain enough data to include. Eight public holidays were used in the calculation for 2019. This is the second time TFG London has completed a commuting survey. Only full-time employees were included in the commuting survey.

Description	Engine size / Variable	Total consumption (km)	Metric tonnes CO ₂ e emissions
Private petrol vehicle	Less than 1.4 l petrol	326 429.22	50.81
	1.4–2.0 l petrol	447 752.16	86.80
	Greater than 2.0 l petrol	12 866.78	3.66
Private diesel vehicle	Less than 1.7 l diesel	91 879.90	13.35
	1.7–2.0 l diesel	51 990.91	9.02
	Greater than 2.0 l diesel	35 507.19	7.64
Hybrid	Medium	8 432.94	0.97
	Large	46 331.83	7.48
Other vehicle (unknown fuel)	Average	20 641.88	3.73
TOTAL private vehicle		1 041 832.80	183.46
Other transport modes	Walking / cycling	112 618.44	-
	Train	713 825.34	31.58
	Bus	186 657.73	22.41
TOTAL			237.45

2019 results	Total
Number of surveys used	279
Full-time employees	464
Total consumption in all survey (km)	2 054 934
Emissions in all surveys (tCO ₂ e)	237.45
Total upscaled emissions (tCO ₂ e)	394.90
Emissions per full-time employee	0.85

APPENDIX H: DETAILED RESULTS OF TFG LONDON – WHISTLES – EMPLOYEE COMMUTING SURVEY

The total number of respondents to the TFG Phase Eight questionnaire was 197. A total of 161 surveys were used. 36 surveys did not contain sufficient data to include. Eight public holidays were used in the calculation for 2019. This is the second time TFG London has completed a commuting survey. Only full-time employees were included in the commuting survey.

Description	Engine size / Variable	Total consumption (km)	Metric tonnes CO ₂ e emissions
Private petrol vehicle	Less than 1.4 l petrol	94 562.78	14.72
	1.4–2.0 l petrol	24 179.53	4.69
	Greater than 2.0 l petrol	1 786.37	0.51
Private diesel vehicle	Less than 1.7 l diesel	56 313.38	8.18
	1.7–2.0 l diesel	79 181.14	13.74
	Greater than 2.0 l diesel	7 557.14	1.63
Hybrid	Medium	8 658.25	1.00
	Large	16 310.66	2.63
Other vehicle (unknown fuel)	Average	28 715.13	5.19
TOTAL private vehicle		317 264.38	52.28
Other transport modes	Walking / cycling	78 794.49	-
	Train	785 444.62	34.75
	Bus	99 766.04	11.98
TOTAL		964 005.15	46.73

2019 results	Total
Number of surveys used	161
Full-time employees	254
Total consumption in all survey (km)	1 281 269
Emissions in all surveys (tCO ₂ e)	99.01
Total upscaled emissions (tCO ₂ e)	156.20
Emissions per full-time employee	0.61

APPENDIX I: COMPARISON OF KILOWATT HOURS PER TFG SA BUILDING (2011–2019)

Division	Building	2011	2012	2013	2014	2015	2016	2017	2018	2019
Head offices	Huguenot St	34 662	34 776	34 766	1 882	Data in Lefic	9 573	5 251	6 959 ¹¹⁸	5 310
	Matthee St	N/A	N/A	N/A	N/A	3 241	9 080	3 646	0 ¹¹⁹	0
	The Rock-Jenkinson St	1 896 981	2 004 129	1 936 872	1 868 585	1 797 950	1 822 084	1 699 931	1 588 816	1 532 779
	Lefic	3 108 663	2 911 366	3 130 710	3 710 067	3 714 756	3 558 310	3 399 045	3 370 756	3 251 848
	SLC	5 439 555	5 609 557	5 149 724	4 760 759	4 574 460	4 288 079	3 960 757	4 021 771	4 241 400
	TFG Parow Duminy St	843 018	795 253	788 331	778 913	773 967	761 577	693 757	663 692	674 508
	Parow Centre	N/A	48 214	258 692	3 455 880	3 302 120	3 130 489	3 134 539	3 230 017	3 069 394
	20 Hug St – Mock & Trim	33 294	35 000	73 736	20 391	Closed	Closed	Closed	Closed	Closed
TOTAL		11 356 173	11 438 295	11 372 831	14 596 478	14 166 494	13 579 191	12 896 926	12 882 012	12 775 239
Distribution centres	Ndabeni	689 721	703 001	723 380	723 826	620 396	680 965	735 387	759 219	804 992
	Packer St – Epping	148 879	153 327	143 100	140 537	130 400	121 601	119 401	130 052	132 823
	40 Junction Tygerberg	740 435	804 370	859 112	814 913	936 976	929 345	829 078	765 619 ¹²⁰	619 936
	Assegaai St	157 021	167 203	177 322	184 142	214 299	182 962	182 467	189 176	198 578
	Centurion	N/A	181 059	247 089*	226 073	257 412	264 347	34 410 (Moved) ¹²¹	Closed	Closed
	Midrand	N/A	N/A	N/A	N/A	N/A	N/A	47 522	735 479 ¹²²	911 201
	30 Boompies	30 259	Closed	Closed	Closed	Closed	Closed	Closed	Closed	Closed
	18 Boompies	31 101	Closed	Closed	Closed	Closed	Closed	Closed	Closed	Closed
TOTAL		1 797 416	2 008 960	2 150 003	2 089 491	2 159 483	2 179 219	1 948 264	2 579 546	2 667 529

¹¹⁸ 7 Huguenot Street increased from 1 811 kWh to 3 343 kWh as the facility was converted into a parking garage with additional lighting, smoking area and floodlights that are on throughout the night. 18 Huguenot Street decreased consumption from 1 022 kWh to 582 kWh as it was converted to a storage facility.

¹¹⁹ Matthee Street head office was converted into a parking garage and reported zero electricity consumption.

¹²⁰ Tygerberg DC replaced lighting with energy efficient light bulbs, saving electricity.

¹²¹ Centurion DC moved to Midrand DC.

¹²² The increase in electricity at Midrand is due to the municipality charging a tenth of the actual consumption for 2017. The correction was made in April 2017.



Regional offices	Durban	566 592	600 587	31 984	57 751	54 840*	86 457	74 095	37 547 (Closed)	30 774
	Isando	740 339	541 435	764 697	645 671	505 410	363 308	336 399	366 507	362 865
	Matthee St	N/A	8 093	55 431	15 266	29 397	30 756	25 170	Closed	Closed
	ACT	N/A	2 937	Closed	Closed	Closed	Closed	Closed	Closed	Closed
TOTAL		1 306 931	1 153 052	852 112	718 688	589 647	480 521	435 665	404 054	393 639
Manufacturing	Caledon	N/A	N/A	N/A	N/A	N/A	165 877	290 166	360 120	490 112
	Caledon - renewable	N/A	N/A	N/A	N/A	N/A	N/R	N/R	N/R	1 179
	Maitland ¹²³	N/A	N/A	N/A	N/A	N/A	4 262*	4 498*	4 508*	5 276
TOTAL		N/A	N/A	N/A	N/A	N/A	170 139	294 664	364 628	496 568
GRAND TOTAL (EXCLUDING STORES)		14 460 520	14 600 307	14 374 946	17 404 656	16 915 624	16 409 070	15 575 519	16 230 240	16 332 975
RSA	Stores	150 701 272	135 893 510	131 380 522	131 747 401	131 691 431	137 740 139	143 366 751	145 831 005	140 424 032
Outside RSA	Stores			5 983 487	6 998 726	7 481 679	8 969 954	9 492 952	9 004 009	9 786 493
TOTAL		150 701 272	135 893 510	137 364 009*	138 746 127	139 173 110	146 710 093	152 859 703	154 835 014	150 210 525
GRAND TOTAL		165 161 792	150 493 817	151 738 955	156 150 783	156 088 734	163 119 163	168 435 222	171 065 254	166 543 500

* = Restated

N/A = Not Applicable

¹²³ Maitland electricity was historically reported as KW, thus the consumption has been restated by dividing the KW by 240 for kilowatt hours.