

Introduction

SLR has been engaged to provide independent limited assurance over selected Sustainability Performance Measures for Victrex plc. This reporting criteria document explains the methodology used to prepare and report these selected measures.

Only the metrics listed in the table of selected performance measures below are included within the scope of assurance. Other performance data presented in the Victrex Annual Report, Sustainability Report, or any additional publications has not been independently verified or assured, although all reasonable efforts have been made to ensure the accuracy of the information provided.

Scope

This report covers the performance of Victrex plc for the period 1 October 2024 to 30 September 2025. Victrex uses an operational control approach to calculate its GHG emissions, and all subsidiaries have been accounted for in the inventory boundary.

Acquisitions and divestments

We update our reporting to reflect organisational changes. Unless otherwise noted, data from acquisitions made during the year is included from the acquisition date, and data from sites that closed during the year is included up to the date of closure.

There have not been any organisational changes in the reporting period as a result of further acquisitions or divestments.

Restatements

We work to strengthen the reliability of our reporting, focussing on expanding the use of primary data, minimising reliance on estimates, addressing any errors that come to light, and refining our calculation approaches to align with recognised best practice.

In each case Victrex will review the impact on prior disclosures and the need to recalculate prior years. Our policy is to recalculate and restate the value for the Key Performance Indicator where the impact meets or exceeds our materiality threshold of 5%. Recalculation and restatement will be disclosed for i) the baseline year, this is in accordance with the GHG and Science Based Targets (SBT) protocols, ii) the two prior years to the current reporting period.

In this reporting year we have updated our Scope 3 emissions totals, where new methodologies and improved supplier data informed significant changes. Additionally, through increased understanding, we have corrected an error in our water withdrawal figures. These revisions demonstrate our commitment to maintaining high-quality data and align with our policy to recalculate and restate figures when changes reach 5% or more.

Selected Performance Measures

The data presented in the tables below constitutes the full extent of the information subject to assurance.

Greenhouse Gas Emissions

KPI	Unit	Assured value
Scope 1 emissions	Tonnes CO ₂ e	19,925
Scope 2 (location-based) emissions	Tonnes CO ₂ e	18,442
Scope 2 (market-based) emissions	Tonnes CO ₂ e	4,364
Scope 3 emissions	Tonnes CO ₂ e	88,678
Total emissions (location-based)	Tonnes CO ₂ e	127,046
Total emissions (market-based)	Tonnes CO ₂ e	112,967
Scope 3: Category 1 (Purchased Goods and Services) emissions	Tonnes CO ₂ e	62,749
Scope 3: Category 2 (Capital Goods) emissions	Tonnes CO ₂ e	6,433
Scope 3: Category 3 (Fuel and Energy related) emissions	Tonnes CO ₂ e	8,175
Scope 3: Category 4 (Upstream Transport and Distribution) emissions	Tonnes CO ₂ e	8,197
Scope 3: Category 5 (Waste Generated in Operations) emissions	Tonnes CO ₂ e	90
Scope 3: Category 6 (Business Travel) emissions	Tonnes CO ₂ e	1,744
Scope 3: Category 7 (Employee Commuting) emissions	Tonnes CO ₂ e	1,261
Scope 3: Category 12 (End of Life of Sold Product) emissions	Tonnes CO ₂ e	21
Scope 3: Category 15 (Investments) emissions	Tonnes CO ₂ e	9

Energy

KPI	Unit	Assured value
Total Energy Consumption	MWh	177,914
Self-generated Solar Electricity	MWh	126
Renewable Electricity (EAC Procurement)	MWh	49,845
Non-renewable Electricity	MWh	66
Natural Gas	MWh	102,642
Steam	MWh	24,725
Other Fuels	MWh	509

Water

KPI	Unit	Assured value
Total Water Withdrawal	Thousand m ³	538
Total Water Withdrawal from All Areas with Water Stress	Thousand m ³	6
Total Water Discharge to Surface Water (Freshwater)	Thousand m ³	9
Total Water Discharge to Surface Water (Other Water)	Thousand m ³	306
Total Water Discharge to Groundwater (Freshwater)	Thousand m ³	3
Total Water Discharge to Third Party (Other Water)	Thousand m ³	174
Total Water Discharge	Thousand m ³	492
Total Water Discharge to All Areas with Water Stress (Other Water)	Thousand m ³	3
Total Water Discharge to All Areas with Water Stress (Freshwater)	Thousand m ³	3
Total Water Consumption	Thousand m ³	46
Total Water Consumption from All Areas with Water Stress	Thousand m ³	0.2

Note: Water stress is assessed using definitions from the WRI Water Risk Atlas for all non-UK locations, and the Environment Agency for sites within the UK.

Waste

KPI	Unit	Assured value
Hazardous waste	Metric tonnes	27,487
Non-Hazardous waste	Metric tonnes	2,062

Waste breakdown at disposal

Destination	Category	Assured value	
		Hazardous (Metric tonnes)	Non-Hazardous (Metric tonnes)
Waste Diverted from Disposal	Recycling	242	30
	Other Recovery	1,339	19,519
	Total	1,581	19,549
Waste Directed to Disposal	Incineration	296	448
	Landfill (Including without and after treatment)	7,665	10
	Total	7,961	458

Note: Totals differ between tables due to reclassification of some hazardous waste streams during final disposal

Reporting methodology

i) Greenhouse gas emissions

Standards

Victrex's GHG inventory has been completed in accordance with the World Resources

Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard (Revised Edition), The GHG Protocol Corporate Value Chain Scope 3 standard, The GHG Protocol Scope 2 Guidance, and with Defra's Environmental reporting guidelines: Including Streamlined Energy and Carbon Reporting requirements.

Data gathering

Each site has a dedicated reporting team responsible for capturing data in our SpheraCloud Corporate Sustainability Reporting system on a monthly basis. Data is primarily taken from meter readings or invoices. The Sustainability and ESG team monitors this data monthly, ensuring correct data and escalating any anomalies/gaps. Interim estimates may be used where there is a delay to the availability of invoices at the monthly reporting deadline. The local reporting team proposes the optimal basis for the estimate which is normally an average or pro-rata value for the missing information based on either the actual data available for prior months or equivalent period in prior year whichever is more representative of current use. Estimates are explicitly identified, and their replacement with actual data is closely monitored to ensure that the highest-quality information is reflected in the full-year report.

Inclusive lease agreements for small offices or R&D spaces within shared buildings may not offer separate, detailed information for each utility usage. Such locations provide estimates for the consumption of a range of standard utilities. This can be done either by multiplying the total utility consumption for the building by the area of it they occupy divided by the total floor space of the building or by using utility bills and local government cost per relevant energy unit.

The SpheraCloud Corporate Sustainability Reporting system has a library of factors to convert:

- commonly reported units of energy (such as kWh, cubic meters of gas) into a standard unit of energy MJ.
- MJ of energy into GHG emissions, tonnes CO₂e.

The emissions-factor library undergoes a comprehensive review and refresh each year during the fourth quarter. Any revised factors are applied exclusively to calculations for the current reporting period and are not retrospectively adjusted. The following page provides a summary of the sources from which the conversion factors used in our reporting are derived.

Source	Data Management	Emission Factor Application
The DEFRA GHG Conversion Factors for Company Reporting 2025	Library is available directly through the SpheraCloud Corporate Sustainability Reporting system and the update applied automatically through system-built prompts.	Scope 1 – all direct energy sources (except US) and all VOCs Scope 2 – all UK-based indirect energy sources and all global district heating and steam Scope 3 – all relevant transition & distribution or indirects
IEA Emissions Factors 2025	Library is available directly through the SpheraCloud Corporate Sustainability Reporting system and the update applied either automatically through system-built prompts or uploaded to the system by a Victrex system administrator.	Scope 2 – all direct non-UK grid electricity by country Scope 3 – all indirect non-UK electricity
EPA Emission Factors 2025	Library is available directly through the SpheraCloud Corporate Sustainability Reporting system and the update applied automatically through system-built prompts.	Scope 1 – US direct energy sources
Renewable Electricity – Energy Attribution Certificates	Sites report use of Renewable Electricity in dedicated section of our reporting system. Local and central checks confirm this is supported by documented evidence in the form of suppliers' contracts for supply or Energy Attribution Certificates.	Scope 2 market based – for electricity and applied to related sites only
TASA-EFX Emission Factors 2025	Sets of emissions factors are downloaded by Victrex from TASA. The relevant data is uploaded to our reporting system by a Victrex administrator.	Scope 3 – Spend based emissions by country
Sphera Managed LCA Content (MLC)	Product/Chemical related data is downloaded from our Sphera LCA FE software and uploaded to our reporting system by a Victrex administrator.	Scope 3 –Purchased goods and services where relevant

The SpheraCloud Corporate Sustainability Reporting system captures and converts data relevant to Scope 3 emissions including water emissions, waste emissions, fuel and energy related activities (not in Scope 1 and Scope 2) and transport-related emissions (upstream, employee commuting and business travel). For more information around Scope 3 emissions calculations and additional data sources; see table in section Scope 3 emissions.

Calculation methodology

Scope 1 emissions:

Scope 1 emissions are direct emissions from operations that are owned and controlled by Victrex.

Our GHG Scope 1 sources include: natural gas; diesel; process emissions, VOCs.

Scope 1 emissions are calculated from data entered into the SpheraCloud Corporate Sustainability Reporting system which applies either DEFRA GHG Conversion Factors for Company Reporting or EPA emission factors, depending on the country.

Scope 2 emissions:

Scope 2 emissions refer to indirect emissions arising from the generation of purchased or acquired electricity, steam, heating or cooling consumed by Victrex. These emissions result from our energy use at organisational sites but occur at facilities owned or operated by external parties, such as electricity generators or utilities.

Our GHG Scope 2 sources: purchased electricity; purchased steam for processes; purchased district heating.

We report both location and market-based Scope 2 emissions. Scope 2 emissions are calculated from data entered into the SpheraCloud Corporate Sustainability Reporting system using the conversion factors as set out below.

Market-based Scope 2 emissions are calculated using the International Energy Agency Value for Electricity for non-UK electricity (where EAC market is unavailable) and the DEFRA Heat / Steam Supplied (100% district heating) for purchased heat / steam.

Location-based Scope 2 emissions are calculated using the International Energy Agency Value for Electricity for non-UK electricity, the DEFRA Electricity Generated for electricity for UK and the DEFRA Heat / Steam Supplied (100% district heating) for purchased heat / steam.

Scope 3 emissions:

Scope 3 emissions are indirect emissions (not included in Scope 2) that occur in the value chain of a reporting organisation and include both upstream and downstream emissions.

Our GHG Scope 3 sources:

We include emissions from 7 upstream Scope 3 categories – 1) purchased goods and services, 2) capital goods, 3) fuel and energy-related activities (not included in Scope 1 or 2), 4) upstream transportation and distribution, 5) waste generated in operations, 6) business travel, 7) employee commuting. Category 8 Leased Assets is not applicable to Victrex.

We also include emissions for 2 downstream Scope 3 categories – 12) End of Life of Sold Product and 15) Investments. We are in the process of calculating our Category 10 Processing of Sold Products. Category 9 Downstream Transportation and Distribution and Category 11 Use of Sold Products are either not applicable to Victrex or is unable to be reasonably estimated due to the various end uses. This is in line with section 6.4 of the Scope 3 GHG Protocol Corporate Standard.

Victrex uses a hybrid approach to calculate its Scope 3 (upstream) emissions, using the following methods:

- Process-based method – using actual consumption data on a given activity and the associated carbon conversion factor to calculate the emissions. Emissions factors have been sourced from:
 - Sphera LCA FE tool for raw materials and MLC database, this follows ISO 14010 and ISO 14044.
 - Life Cycle Analysis and Product Carbon Footprint (PCF) studies published by our suppliers and reviewed by Victrex
 - Published conversion factors sets for reporting on organisational GHGs (DEFRA/IEA)
- Spend-based method – using spend data, emissions are calculated using Extended Environmental Input-Output (EEIO) models to quantify the emissions associated with a sector of the economy in a given geography. Our EEIO Factors are based on TASA-EFX data.

Where actual consumption is available the process-based method is applied, as this is a more accurate estimation of emissions. Over time, as better consumption-based data is accessible across the value chain, Victrex will be able to swap out the EEIO model method with the process-based method to improve the overall accuracy of its Scope 3 reporting. We are continuously updating the LCA factors and supplier specific emission factors as more data becomes available to improve the quality in our reporting of Scope 3 emissions. We also ensure to adjust previous product level emission factors once supplier data becomes available so as to not skew the data and mask any positive decarbonisation efforts of the supplier. The data should be altered back to the scope year of the LCA or PCF and beyond if the supplier value is higher than a previously used average. We calculate in line with the latest and most accurate factors as part of our reporting and baselining where necessary.

The quantification of greenhouse gas ("GHG") emissions is inherently subject to uncertainty. Scientific uncertainty arises from limitations in current knowledge regarding the measurement and behaviour of GHGs. In addition, estimation and measurement uncertainty is introduced through the data collection and calculation methods used to quantify emissions within the boundaries of existing scientific understanding. Further detail on the Scope 3 categories included in our disclosures, along with the specific calculation approaches applied to each, is provided in the sections below. Financial information for volumes and spend is extracted from the General Ledger.

Category	Emissions Calculation Methodology
1. Purchased Goods and Services	<u>Hybrid calculation method:</u> Supplier LCA/PCF methods are applied to our volumes data from the General Ledger. 30% of our raw material volumes within our Purchased Goods and Services category are covered by these supply chain specific studies. We use Sphera MLC database to assign volume-based industry-recognised LCA figures to any remaining available raw materials. This is based on purchased volumes of our feedstocks with proxies used where an exact match to our feedstock is not available. We use spend data for the remainder only where we cannot use a better LCA method. Here using spend data from the General Ledger, emissions are calculated using Extended Environmental Input-Output (EEIO) models which quantify the emissions associated with a sector of the economy in a given geography. This combined methodology enables a comprehensive evaluation of our value chain and supports the identification of areas with the greatest emissions intensity, allowing us to prioritise action where it will deliver the most meaningful reductions.
2. Capital Goods	<u>Spend-based calculation method:</u> Capital expenditure data is taken from the General Ledger. Emissions are calculated using Extended Environmental Input-Output (EEIO) models which quantify the emissions associated with a sector of the economy in a given geography.
3. Fuel and Energy-related activities (not included in Scope 1 or 2)	<u>Process-based average data calculation method:</u> Energy consumption at each of our manufacturing locations globally is collected and reported in our SpheraCloud Corporate Sustainability Reporting system. Emissions factors are used to calculate the Scope 3 emissions associated with this energy use, which includes upstream well-to-tank (WTT) emissions of purchased fuels, electricity and steam. Plus, transmission and distribution (T&D) losses for electricity and steam, and the WTT impact therein. Emission factors are sourced from DEFRA for the majority of our category 3 emissions with International Energy Agency T&D factors used for electricity.
4. Upstream Transportation and Distribution	<u>Hybrid calculation method:</u> Emissions are calculated using outright emissions data from logistics providers. If this is not available, distance and weight based data is collected from logistics providers and appropriate DEFRA emission factors (including WTT) are used to convert the haulage data into emissions. Where no data can be obtained from logistics providers, spend based data is used. Emissions are calculated using Extended Environmental Input-Output (EEIO) models which quantify the emissions associated with a sector of the economy in a given geography. This dataset captures movements both external, such as delivery of goods to customers and delivery of goods, and internal, between Victrex locations, but does not capture inbound raw material transportation. This needs to be estimated as it is not included in category 1. Manufacturing site and logistic data is used (known for the most part but where some estimates are needed), along with the mass (required for category 1) to generate haulage emissions

	using the Average Laden All HGVs/Average Shipping Container/Freight Flights DEFRA emission factors (including WTT).
5. Waste Generated in Operations	<u>Process-based average data reporting method:</u> The amount of each waste type (defined by DEFRA) along with the disposal route is reported monthly by each site reporter in the Corporate Sustainability Reporting system. DEFRA conversion factors for each disposal type are used to estimate emissions based on total waste going to each disposal method.
6. Business Travel	<u>Hybrid calculation method</u> 1. Air travel: Air travel data is obtained from travel agencies where available and DEFRA emissions factors are applied to the distance travelled (including WTT). Where this is not available, spend data from the General Ledger Balance sheet is used and the relevant EEIO factor for air travel in the relevant country is used. 2. Car travel: where actual data is available DEFRA emissions factors are applied to the distance provided (including WTT). Where this is not available, spend data from the General Ledger Balance sheet is used, and the relevant EEIO factor for road travel is applied 3. Other travel: for rail and hotel data, distance or nightly stay data is obtained and the relevant DEFRA emission factor applied (including WTT for rail). Where this is not available, spend data is taken from central financial figures and EEIO factors for rail, petrol or travel administration are applied where appropriate.
7. Employee Commuting	<u>Process-based average data calculation method</u> Emissions are estimated using data from an employee survey. Employees are asked to provide their Working from home (WFH) to on-site weekly split, as well as the average amount of working weeks worked in the year, the most common mode of transport used for commuting and the total average daily distance. For the sample of employees that do complete the survey, the total WFH days and total distance of each mode of transport is calculated and the relevant DEFRA emission factor is applied (including WTT). WFH emissions are also generated using the DEFRA guidance. The emissions totals are then scaled to represent 100% of the workforce.
12. End of Life of Sold Product	<u>Process-based average data calculation method</u> Emissions are estimated using the most recent UK statistics on plastic waste to estimate the approx. split of plastic to each possible waste stream. This split is then applied to the DEFRA Plastics to generate an average emission factor for plastic disposal. This emission factor is then applied to our annual PEEK production figure.
15. Investments	<u>Process-based average data calculation method</u> Scope 1 and 2 energy data is gathered from the invested company. Relevant DEFRA emission factors are applied and then the percent share of investment is applied to the total of the Scope 1 and 2 emissions.

ii) Energy

Standards

Victrex's energy reporting has been prepared against the Sustainability Accounting Standards Board ('SASB'), Resource Transformation – Chemicals ('RT – CH') standard.

Data gathering

The total self-generated solar electricity is the sum of all the energy generated from our on-site solar ports. The total renewable electricity is all the electricity covered by renewable energy certificates, where total non-renewable electricity is electricity consumed without an EAC. Total natural gas is the sum of all the natural gas consumed, where, likewise, total steam is the sum of all the steam and district heating consumed. Total other fuels is the sum of all the diesel consumed.

The total energy consumed in the reporting period is the sum of all energy usage reported in our SpheraCloud Corporate Sustainability Reporting system from all purchased sources and self-generation aforementioned.

iii) Water

Standards

Victrex's water reporting has been prepared in reference to the Global Reporting Initiative ('GRI') standard, 303 series.

Data gathering

Data related to water withdrawal is reported on a monthly basis into our SpheraCloud Corporate Sustainability Reporting system by the dedicated reporter at each of our sites. We account for withdrawal from mains water supply. Data is reported in local units of measure and automatically converted into m3 for reporting purposes in our system. Data is primarily taken from meter readings or invoices for our manufacturing and larger non-manufacturing sites. For smaller offices or R&D facilities located within shared buildings, inclusive lease arrangements may mean that separate utility consumption data for Victrex is not available. In these cases, consumption is estimated using standard allocation methods. A common approach is to apportion the building's total utility use according to the proportion of floor area occupied by Victrex relative to the building's total floor space or by using the [waterwise.org.uk](https://www.waterwise.org.uk) database for estimated annual office water use per person.

Data related to water discharge is also reported on a monthly basis into our SpheraCloud Corporate Sustainability Reporting system by the dedicated reporter at each of our sites. We account for discharge to third party water, surface water and groundwater, where data is reported in local units of measure and automatically converted into m3 for reporting purposes in our system. At key manufacturing sites, data is taken from meter readings or invoices. At smaller sites, where water is not used in any process, discharge is assumed to be equal to withdrawal unless local governments provide a better estimate.

Local government water stress assessments if available, or if not, the WRI Aqueduct tool are used to assess areas of water stress. The water withdrawn, discharged and consumed from these locations is also calculated separately using the same methodologies.

Calculation methodology

The SpheraCloud Corporate Sustainability Reporting system uses the data provided to generate results based on the following criteria:

Total Water Withdrawal = Third Party Water Supply (freshwater)

Total Water Withdrawal from All Areas with Water Stress = Third Party Water Supply (freshwater) from All Areas with Water Stress

Total Water Discharge = Third Party Water (other water) + Surface Water (freshwater)
+ Surface Water (other water) + Groundwater (freshwater)

Total Water Discharge from All Areas of Water Stress (other water) = Third Party Water from All Areas of Water Stress (other water)

Total Water Discharge from All Areas of Water Stress (freshwater) = Groundwater from All Areas of Water (freshwater)

Total Water Consumption = Total Water Withdrawal – Total Water Discharge

Total Water Consumption from All Areas of Water Stress = Total Water Withdrawal from All Areas of Water Stress – Total Water Discharge from All Areas of Water Stress

iv) Waste

Standards

Victrex's waste reporting has been prepared in reference to the Global Reporting Initiative ('GRI') standard, 306 series.

Data gathering

Waste data is reported on a monthly basis into our SpheraCloud Corporate Sustainability Reporting system by the dedicated reporter at each of our sites. The waste is inputted against the relevant waste category as defined by DEFRA and then is tagged with the appropriate waste disposal route and hazardous/non-hazardous label. Waste evidence is primarily in the form of waste consignment notes but for smaller sites where this is not easily provided, waste is either estimated using known building waste and splitting against Victrex area or estimated using local government estimates of waste per households.

Waste that has additional treatment at disposal – i.e. portion of a hazardous waste stream that is water treated and then sent to landfill, is also captured in the system but does not pull into the total hazardous and non-hazardous waste metrics – so as not to double count any waste and ensure the hazardous and non-hazardous waste totals refer to the nature of the waste as it leaves Victrex's sites. This waste however, needs to be accounted for in total waste to each disposal type – where the relevant mass is deducted from the water treatment (or other recovery) waste stream and moved into the landfill waste stream with the correct hazardous/non-hazardous nature that reflects the waste in its known disposal state.

Calculation methodology

Hazardous waste = All waste tagged with the hazardous label (all waste is pre-treatment)

Non-hazardous waste = All waste tagged with the non-hazardous label (all waste is pre-treatment)

Waste diverted from disposal – Recycling – hazardous = All waste tagged with the hazardous label and either the open-loop, closed-loop or anaerobic digestion disposal pathways.

Waste diverted from disposal – Recycling – non-hazardous = All waste tagged with the non-hazardous label and either the open-loop, closed-loop or anaerobic digestion disposal pathways.

Waste diverted from disposal – Other recovery – hazardous = All waste tagged with the hazardous label and water treatment disposal pathway – all post water treatment waste to landfill

Waste diverted from disposal – Other recovery – non-hazardous = All waste tagged with the non-hazardous label and water treatment disposal pathway

Waste directed to disposal – Incineration – hazardous = All waste tagged with the hazardous label and incineration/combustion disposal pathway

Waste directed to disposal – Incineration – non-hazardous = All waste tagged with the non-hazardous label and incineration/combustion disposal pathway

Waste directed to disposal – Landfill (including without and after treatment) – hazardous = All waste tagged with the hazardous label and landfill disposal pathway + hazardous post water treatment waste to landfill

Waste directed to disposal – Landfill (including without and after treatment) – non-hazardous = All waste tagged with the non-hazardous label and landfill disposal pathway + non-hazardous post water treatment waste to landfill

Definitions

Table of Definitions	
Carbon dioxide equivalents, CO₂e	The standard unit used to express the global warming potential of each greenhouse gas, measured relative to the impact of one unit of carbon dioxide. It enables different greenhouse gases to be compared on a consistent basis.
Victrex operations	All operations wholly owned by Victrex for the full reporting year, plus those operations where we have significant management influence due to a majority shareholding.
Emission factor	A standardised value that quantifies the greenhouse gas emissions produced per unit of a specific activity, fuel, or process.
Science Based Targets initiative (SBTi)	A global partnership that helps companies and financial institutions set greenhouse gas reduction targets aligned with climate science and the Paris Agreement.
Energy Attribute Certificate (EACs)	A class of contractual instruments used within the energy sector to communicate attributes of electricity generation to entities involved in its sale, distribution, consumption or regulation. These instruments may be issued under various names, including certificates, tags, credits and similar designations.
Greenhouse gas 'GHG' emissions	Gases in the earth's atmosphere that trap heat. Types of GHGs included in Victrex's reporting include: CO ₂ , N ₂ O, CH ₄ and DME.
Location based	A method to quantify Scope 2 GHG emissions based on average energy generation emission factors for defined locations, including local, subnational, or national boundaries.
Market based	A method to quantify Scope 2 GHG emissions based on GHG emissions produced by the specific electricity generators from whom the reporting entity has contractually procured electricity—either through bundled energy-and-instrument purchases or through standalone contractual instruments.
Reporting Year	01 October to 30 September inclusive.
Scope 1	Emissions from operations that are owned and controlled by the Victrex. These emissions are considered a direct emissions source. GHG Scope 1 sources: Natural gas, diesel, VOC process emissions.

Scope 2	Emissions from the generation of purchased or acquired electricity, steam, heat or cooling consumed by Victrex. These emissions are considered an indirect emissions source, because they are a consequence of activities of our organisation but occur at sources owned or controlled by another organisation (an electricity generator or utility). GHG Scope 2 sources: Electricity; steam; district heating.
Scope 3	Indirect emissions (not included in Scope 2) that occur in Victrex's value chain. GHG Scope 3 sources: Purchased goods and services, Capital goods, Fuel and energy-related activities, Upstream transportation and distribution, Waste generated in operations, Business travel, Employee commuting, End of life of sold product and Investments.
Life Cycle Assessment	A method for evaluating the environmental impact of a product, process or service across its entire life cycle.
Product Carbon Footprint	The total amount of greenhouse gas emissions associated with a product throughout its life cycle, kgCO ₂ e per kg of product.