



2023 GREENHOUSE GAS (GHG) ACCOUNTING (SCOPES 1 & 2)

PERFORMED BY:
THE PET SUSTAINABILITY COALITION

METHODOLOGY REPORT

METHODOLOGY

Our Scope 1 & 2 GHG accounting for 2023 aims to be relevant, complete, consistent, transparent, and accurate in measuring GHG emissions. Our reporting uses the GHG Protocol Corporate Accounting and Reporting Standard to collect, analyze, and report GHG emissions.

- **Relevance:** an appropriate inventory boundary that reflects the GHG emissions of the company and serves the decision-making needs of users;
- **Completeness:** accounting includes all emission sources within the chosen inventory boundary. Any specific exclusion is disclosed and specified;
- **Consistency:** meaningful comparison of information over time and transparently documented changes to the data;
- **Transparency:** data inventory sufficiency and clarity, where relevant issues are addressed in a coherent manner; and
- **Accuracy:** minimized uncertainty and avoided systematic over- or under-quantification of GHG emissions.

ORGANIZATIONAL BOUNDARY

Earth Animal is a private company with no parent company. Therefore, 100% of the owned and operated assets are included within this inventory.

COMPANY INFORMATION	
Website	https://www.earthanimal.com/
Business Area	Private pet products company; food, treats, chews, remedies & supplements
Reporting Period	January 1, 2023, to December 31, 2023

This inventory measures the facilities and offices over which the company has operational control and/or the authority to implement operational policies at the operations or offices. The 2023 accounting includes the below facilities:

FACILITY NAME	LOCATION	SQUARE FEET (sq. ft.)	FULL TIME WORKERS (in 2023)
EA Offices	Southport, Connecticut, USA	6,184	22
EA Retail	Westport, Connecticut, USA	1,806	6
Riverstone Manufacturing	Westminster, Maryland, USA	23,132	24
Total		31,122	52

Under the 'GHG Protocol', emissions are divided into direct and indirect emissions. Direct emissions are those originating from sources owned or controlled by the reporting entity. Indirect emissions are generated because of the reporting entity's activities but occur at sources owned or controlled by another entity.

1. Scope 1 includes all carbon emissions that can be directly managed by the organization (direct GHG emissions). This includes the emissions from the combustion of fossil fuels in mobile and stationary sources (e.g., owned or controlled boilers, power generators and vehicles), emissions generated by chemical and physical processes, and fugitive emissions from the use of cooling and air conditioning (AC) equipment.
2. Scope 2 includes indirect GHG emissions from the generation of purchased electricity, natural gas, steam, heat, or cooling purchased by the organization from external energy providers.
3. Scope 3 includes all additional indirect emissions stemming from a company's upstream and downstream operations, along with emissions linked to outsourced or contract manufacturing, leases, or franchises, which are not accounted for in scope 1 or scope 2 emissions. There are 15 scope 3 categories: Purchased Goods and Services, Capital Goods, Fuel- and Energy-Related Activities Not Included in Scope, Upstream Transportation and Distribution, Waste Generated in Operations, Business Travel, Employee Commuting, Upstream Leased Assets, Downstream Transportation and Distribution, Processing of Sold Products, Use of Sold Products, End-of-Life Treatment of Sold Products, Downstream Leased Assets, Franchises, and Investments

The table below details which scopes and emission sources are included in this inventory.

CATEGORY	EMISSION SOURCES	BOUNDARY	SCOPE
Stationary combustion	Generation of electricity and heat	Included	1
Mobile combustion	Company-owned or leased vehicles	Not applicable	1
Fugitive emissions	Emissions from the use of cooling systems and AC equipment, leakage from CO2 tanks or methane tubes	Not applicable	1
Electricity	Purchased electricity	Included	2
Gas	Purchased natural gas	Included	2
Steam (Heating / Cooling)	Purchased steam (heating / cooling)	Not applicable	2
All other indirect emissions		Not applicable	3

DATA MANAGEMENT

The Pet Sustainability Coalition (PSC) worked with us to conduct a Scopes 1 and 2 Greenhouse Gas Accounting to quantify the environmental impacts of the Earth Animal organization.

FACILITY	DATA SOURCE	EMISSION	SCOPE
EA Offices	Natural Gas Utility Bills	Steam and Heat from purchased natural gas	2
	Electricity Bill	Purchased electricity	2
EA Retail	Natural Gas Utility Bills	Steam and Heat from purchased natural gas	2
	Electricity Bill	Purchased electricity	2
Riverstone	Propane Delivery Bill	Stationary Combustion, Propane Gas	1
	Electricity Bill	Purchased electricity	2

We shared the relevant data sources as described above with PSC and they extracted activity data from these sources.



LIMITATIONS

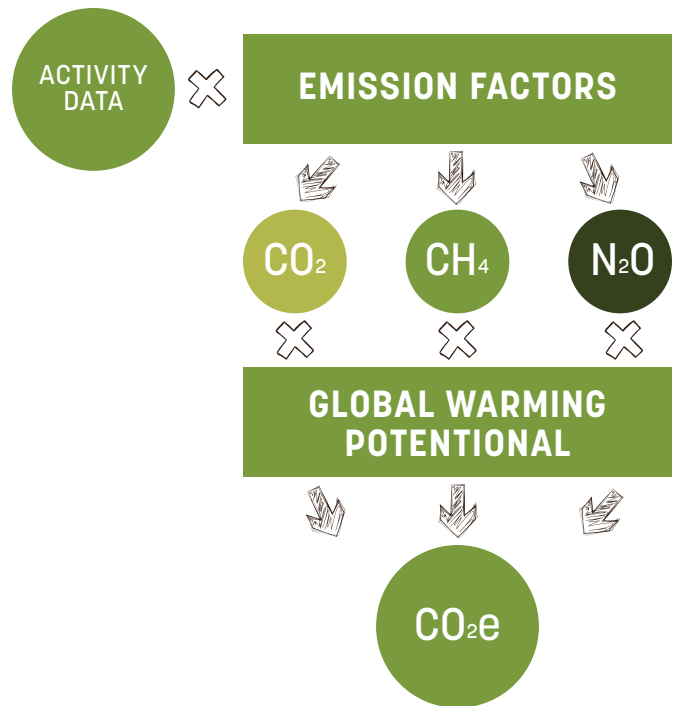
We have no Mobile Combustion or Fugitive Emission sources from these three facilities. Mobile Combustion sources include fuel consumption by vehicles that are owned or leased by the company. Fugitive AC Emissions include leaks in the company's HVAC system, chillers, refrigerators, etc., through which refrigerant gas escapes. Since we lease the facilities, we assume that AC emissions are built into the lease expense which would be reported in Scope 3 under Upstream Leased Assets.

In the current year (CY) 2023 inventory, monthly utility data was assigned to the month with most days covered by the billing period. For example, if a utility bill started on the 16th of June, it was attributed to July because more days fell within that month. This methodology also resulted in data for January including the last 14 days of December 2022.

CALCULATIONS

The Kyoto Protocol lists six GHGs: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulfur hexafluoride (SF₆). Many inventories, including this one, will measure only CO₂, CH₄, and N₂O because they are the prevalent gases emitted in Scope 1 and 2 emissions.

As shown in the diagram, this inventory converts activity data into **CO₂**, **CH₄**, and **N₂O** using emissions factors, then uses global warming potential to calculate the **CO₂** equivalent, or **CO₂e**. Emissions Factors: Raw data from energy sources, called activity data, is multiplied by an emission factor to calculate how much of each GHG, by weight, is emitted from that source. Emission factors are scientifically established and published conversions.



COMMON NAME	CHEMICAL FORMULA	GWP VALUE FOR 100-YEAR TIME HORIZON (Source: IPCC Fifth Assessment Report, AR5)
Carbon Dioxide	CO ₂	1
Methane	CH ₄	28
Nitrous Oxide	N ₂ O	265

More detailed information, including all calculations and unit conversions, is available upon request. Please email impact@earthanimal.com.

