Rank Basis of Carbon Reporting

PURPOSE

This document outlines the scope and methodology principles for the collation of Rank's carbon emissions performance metrics as reported in the 2025 Annual Report. Our aim when reporting is to provide a transparent account of progress against our carbon emissions targets for interested stakeholders.

Boundary

We apply an operational control boundary. Sites where we do not have operational control are excluded from the scope of all performance indicators unless otherwise indicated. All business units are included within our reporting scope unless otherwise indicated.

Reporting period

The reporting period for our sustainability performance metrics is aligned to our financial reporting period, from 1 July through to 30 June. Data is reported externally on an annual basis.

Data sources and systems

Our objective is to gather and report reliable and robust data. Our data reporting systems are evolving, and we continue to work to align data recording and reporting methods across our business units. Data sources and systems for each sustainability metric are outlined below.

Uncertainty and estimates

The aim of our reporting processes is to provide data that is complete, accurate and relevant to our operations. However, achieving absolute certainty in sustainability data is neither practical nor feasible. The methodology and data used to calculate emissions continues to evolve, and we expect industry guidance, market practice, and regulations to continue to change. Considering this, we will continue to refine our analysis using the most appropriate data sources and methodologies available

If any material errors are identified—defined as a variance of ±5% at the disaggregated line level (e.g. an error in reported diesel consumption as part of Scope 1 emissions)—from previously disclosed data due to annual reporting updates, changes in conversion factors, or other factors, these errors will be clearly communicated, and the data will be restated to support accurate baselines and trend analysis. Restatements may also be made to uphold best practices and ensure consistency in calculation methodologies. For further detail please see our Carbon footprint recalculation policy.

Data verification and assurance

Data is reviewed and verified by the appropriate accountable persons and subject matter experts at point of reporting.

Rank Group engaged ERM Certification and Verification Services, Ltd (ERM CVS) to provide independent limited assurance of selected greenhouse gas emissions (marked with †) for FY2025 reporting period. For detailed information on scope, activities and conclusions of the assurance, please refer to the ERM CVS assurance report here.

Calculation Methodology

Scope 1 and 2

Description	Unit of reporting	Definition	Methodology
Total Scope 1 GHG emissions †	tCO2e	Direct carbon emissions occurring from sources that we own or control. Emissions sources include emissions from combustion in company owned or controlled boilers, car fleet fuel, and losses from refrigerant leakage at Rank controlled sites. *Exclusions* - *Company vehicles in Spain have been excluded. Estimated 0.2% of total Scope 1 emissions*	*Natural gas usage*: Usage collected by automated meter reads or through supplier invoicing. Kilowatt hours used converted into CO2e using 2024 DEFRA conversion factors *Company vehicles*: Vehicle fuel use or distance travelled reported through fuel cards and expenses systems converted to CO2e using 20024 DEFRA conversion factors. *Fugitive emissions*: Site level refrigerant use is provided by facilities management company and converted to CO2e using 2024 DEFRA conversion factors. Estimates are made for fugitive emissions at venue sites in Spain by applying an average emission per venue calculated from UK data.
Total Scope 2 GHG emissions – location based †	tCO2e	Indirect carbon emissions occurring from the generation of purchased electricity, steam, chilled water and heating or cooling consumed by rank using the average conventional grid emission factors of the country's energy mix without taking any renewable energy contracts into account.	*Site electricity usage*: Collected by automated meter reads or through supplier invoicing. All UK purchased electricity (kWh) is converted into CO2e using 2024 DEFRA conversion factors, 2024 country-specific electricity emission factors sourced from https://www.carbondi.com/ are used for all countries outside the UK.

			was estimated by applying an average emission per square meter of office space calculated from UK office data.
Total Scope 2 GHG emissions – market based †	tCO2e	Indirect carbon emissions occurring from the generation of purchased electricity, steam, chilled water and heating or cooling consumed by Rank after taking contractual instruments such as renewable energy contracts into account.	*Site electricity usage:* Collected by automated meter reads or through supplier invoicing. All energy purchased is converted into CO2e using emission factors from contractual instruments purchased where they exist and using average 2024 country specific conventional grid emission factors otherwise. Where electricity is purchased via a 100% renewable tariff, an emission factor of zero kg CO2e per kwh is applied Electricity usage at five office sites outside UK & Spain was estimated by applying an average emission per square meter of office space calculated from UK office data.
Total Scope 1 & 2 GHG emissions – location based	tCO2e	Total carbon emissions from sources that we own or control (direct emissions) and from the generation of purchased electricity, steam, chilled water and heating or cooling consumed by Rank (indirect emissions).	The sum of total scope 1 carbon emissions and total scope 2 location-based carbon emissions.
Total Scope 1 & 2 GHG emissions – market based	f tCO2e	Total carbon emissions from sources that we own or control (direct emissions) and from the generation of purchased electricity, steam, chilled water and heating or cooling consumed by Rank (indirect emissions), after taking contractual instruments such as renewable energy contracts into account.	The sum of total scope 1 carbon emissions and total scope 2 market-based carbon emissions.

Scope 3

Description	Unit of reporting	Definition	Methodology
Purchased goods and services	tCO2e	All upstream (cradle-to-gate) emissions of purchased goods and services e.g. Food and drink, consultancy, marketing	Purchased goods and services transactions are extracted from our financial reporting system (Dynamics). Transactions are then assigned categorises based on product and supplier description. An available GOV.UK spend based emission factor is then assigned to each category Emissions are calculated by multiplying transaction spend by the assigned emissions factors.
Capital goods	tCO2e	All emissions of purchased capital goods e.g. Casino tables, fruit machines, boilers	Capital good purchase transactions are extracted from our financial reporting system (Dynamics). Transactions are then assigned categorises based on product and supplier description. An available GOV.UK spend based emission factor is then assigned to each category Emissions are calculated by multiplying transaction spend by the assigned emissions factors.
Fuel and energy-related activities	tCO2e	Emissions from well-to-tank of purchased fuels & energy and transmission and distribution losses from purchased electricity	*Transmission and distribution (T&D) losses*: All T&D losses are calculated using electricity consumption data collected through automated meter reads, through supplier invoicing or from estimations. This is converted into CO2e using 2024 DEFRA conversion factors and 2024 country-specific electricity emission factors sourced from

			https://www.carbondi.com/ are used for all countries outside the UK. *Well-to-tank: 2024* DEFRA emission factors for well to tank are applied to fuel consumption data
Upstream transportation and distribution	tCO2e	The emissions from the transportation and distribution of products purchased or acquired in vehicles not owned or operated by Rank.	Purchased goods and services and capex transactions are assigned categorises based on product and supplier description. It is then decided at category level if a delivery to our venues/sites is required for the transaction to take place. A list of transactions requiring delivery is produced. Where available, supplier specific emissions were calculated using distance and vehicle type provided by suppliers. In some cases, average vehicle emission factors had to be used, and distance had to be estimated from data provided. Where supplier specific information is unavailable it is assumed that suppliers categorised in the same way would deliver by the same method and frequency. Therefore, supplier specific emissions were applied to all other suppliers with the same categorisation. For remaining suppliers where no supplier specific information is available, an average delivery emission was applied. Any deliveries directly paid for by Rank were calculated using financial data and GOV.UK spend based emissions
Water Usage	tCO2e	Emissions from use of water in Rank operations	*Water usage*: Collected through supplier invoicing. Emissions are calculated by applying 2024 DEFRA emission factors to the amount of water used.

			Estimations are made for offices and venues where data is not available. A percentage uplift on total TCO2e from water is added based on the number of sites where data is missing.
Waste generated in our operations	tCO2e	Emissions from the disposal and treatment of waste generated in Rank operations	Tonnes of waste and disposal route sourced from our waste management partners. Emissions are calculated by applying DEFRA emission factors to the amounts of waste and disposal route. Estimations are made for offices and venues where data is not available. For venues a percentage uplift on total TCO2e from waste is added based on the number of venues where data is missing. For offices the UK Sheffield office data was used to calculate TC02e per person from waste. This was then multiplied by the number of employees at each office site.
Business travel	tCO2e	Transportation of employees for business-related activities during (in vehicles not owned or operated by the reporting company).	*Rail travel*: For the UK Reports for distance travelled are obtained from the corporate travel provider. Emissions calculated by applying 2024 DEFRA emission factors with distance travelled. Additional rail travel was taken from expenses claims or one-time payment data and 2022 GOV.UK spend based emission factors were applied. For Spain spend on rail travel was taken finance data and 2022 GOV.UK spend based emission factors were applied.

			Air travel: For the UK Reports for distance travelled and class of ticked are obtained from the corporate travel provider. Emissions calculated by applying relevant class of ticket 2024 DEFRA emission factors to distance travelled. For Spain spend on air travel was taken finance data and GOV.UK spend based emission factors were applied. *Car travel (excluding company fleet)*: Vehicle fuel use or distance travelled reported through fuel cards and expenses systems converted to CO2e using 2024 DEFRA conversion factors. *Hotels*: Reports of length of hotel stay and location provided by corporate travel provider. Emissions calculated by applying 2024 DEFRA emission factors. Where no DEFRA emission factors available emission factors were taken from: Recaurt, E., Jagarajan, R (2024). "Hotel Sustainability Benchmarking Index 2024". Original publication available at: Hotel Sustainability Benchmarking Index 2024 (cornell.edu) and accessed via Hotel Footprint Calculator (hotelfootprints.org). Additional hotel data was taken from expenses claims or one-time payment data and GOV.UK spend based emission factors were applied. *Taxis*: Spend data was taken from expenses claims and converted to CO2e GOV.UK spend based emission factors.
Employee commuting	tCO2e	Emissions from the transportation of employees between their homes and their worksites. This excludes scope 1 related emissions from company fleet cars	Average commuting transport methods and average time spend commuting were taken from: Transport Statistics Great Britain: 2022 Domestic Travel - GOV.UK

			Average speeds of transport methods were used to estimate the distance travelled during each commute and then scaled up to cover all employees (assuming a 5-day work week and accounting for holiday day and bank holidays). Average speed sources included: Car and taxi: Average speed, delay and reliability of travel times (CGN) - GOV.UK Bus: Buses performance data - Transport for London Train: How Fast do Northern Trains Go? | Northern British trains 'up to four times slower outside the south-east' | Rail transport | The Guardian Average vehicle types were assumed with 2024 DEFRA emission factors applied.
Downstream leased assets	tCO2e	Emissions occurring through energy and fuel use at sites owned by The Rank Group and leased out to tenants.	For one site specific energy usage was available. For other sites, site size and use were used to estimate gas and electricity usage was estimated for each asset based on size and use using CIBSE benchmarking tool- Benchmarking Registration. All estimated and actual electricity and gas usage (kWh) converted into CO2e using 2024 DEFRA conversion factors.
Use of sold products	tCO2e	Emissions from electricity used by customers using Rank's online services via personal devices (eg. Personal computers, tablets and mobile phones) Emissions from the use of items given away as prizes or at events	*Online platforms*: App and website usage data collated via internal systems. Device used to access sites estimated using average data from gambling commission: Taking a more in-depth look at online gambling Energy consumption of devices is estimated from various sources with 2024 DEFRA emission factor applied.

			Items given away: Number and description of items given away as prizes or at events collated through venues. Energy consumption of items is estimated from various sources with 2024 DEFRA emission factor applied.
End of life treatment of sold goods	tCO2e	Carbon emission from the disposal of sold products at the end of their life.	Number and description of items given away as prizes collated through venues. Items categorised by material composition, to align with DEFRA waste emission factors. An estimated weight is applied to products to calculate emissions using 2024 DEFRA emission factors.
Total assured scope 3 GHG emissions †	tCO2e	Total carbon emissions from select scope 3 categories	The sum of total of carbon emissions from water usage, waste in operations, rail travel, air travel, car travel (excluding company fleet) and T&D losses