



**ORGANISATIONAL
CARBON FOOTPRINT**

Verification Report

Entain Operations Limited

Σntain

13/06/2024

Executive Summary

This project covers the verification of the emissions from anthropogenic sources of greenhouse gases, included within the organisation's boundary and meeting the requirements set out in ISO 14064-3: *Specification with guidance for the validation and verification of greenhouse gas assertions*.

- Organisational boundary: UK and Global operations of the Entain Group
- Control approach: Operational control
- Reporting period: January 2023 – December 2023
- GHG sources included:
 - Scope 1: All emissions sources
 - Scope 2: All emissions sources (location- and market-based)
 - Scope 3: Category 3 - Fuel and Energy Related Emissions, Category 6 - Business Travel

Based on the work we have undertaken and the evidence provided by Entain Operations Limited, nothing has come to our attention that leads us to believe that the organisation's footprint has not been properly prepared, in all material respects. This is in accordance with the criteria defined in Entain Operations Limited.

The total verified footprint was 48,458 tCO₂e, according to the location-based method and 36,143 tCO₂e, according to the market-based method. The breakdown Entain Operations Limited is:

- Scope 1: 5,566 tCO₂e
- Scope 2 (location-based): 25,751 tCO₂e
- Scope 2 (market-based): 13,436 tCO₂e
- Scope 3 (categories 3 and 6 only): 17,141 tCO₂e

During this project, the verification team identified several different recommendations that Entain Operations Limited should act upon. More details about these can be found under the Conclusions section of this report.



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Project Summary

Project name Entain Operations Limited's – Scope 1&2 Verification Support and Scope 3 Footprint Verification – March 2024

Client Entain Operations Limited

Reporting criteria GHG Protocol Corporate Accounting and Reporting Standard (including supplementary Scope 2 Guidance); and
GHG Protocol Corporate Value Chain (Scope 3) Standard (including supplementary Scope 3 Calculation Guidance)

Verification criteria ISO 14064-3:2019 – Specification with guidance for the verification and validation of greenhouse gas statements

Verification period January 2023 – December 2023

Level of assurance Limited

Communication channel Annual Report

Organisational boundary UK and Global operations of the Entain Group (which, for the avoidance of doubt shall include all entities whose ultimate parent is Entain PLC) including, but not limited to 3400 betting shops, 4 greyhound stadia, and 13 support offices across 13 countries

Control approach Operational control

Operational boundary Scope 1: All emissions sources



Scope 2: All emissions sources (location- and market-based)
Scope 3: Category 3 - Fuel and Energy Related Emissions, Category 6 - Business Travel

Excluded emissions (if applicable) None

Materiality 5% threshold for the total footprint

Project Team

Verification team

Lead Auditor Charlotte Kirkman

Auditor(s) Samuel Grigg

Peer Reviewer Aylin Kulur, Imogen Catterall

Client's team

Main Contact Zain Sajid

Other team members Deen Reed

Footprint Analysis

The total carbon footprint of Entain Operations Limited's operations from January 2023 – December 2023 amounted to 48,458 tCO₂e, according to the location-based method and 36,143 tCO₂e, according to the market-based method. This footprint includes the following:

- Scope 1: All emissions sources
- Scope 2: All emissions sources (location- and market-based)
- Scope 3: Category 3 - Fuel and Energy Related Emissions, Category 6 - Business Travel

Footprint breakdown

The graphs below show how the organisation's footprint is broken down Entain Operations Limited and by emissions source. Scope 2 is mainly made up of purchased electricity, with only 1% of the total scope 2 emissions coming from purchased heat and steam, therefore Scope 2 emissions were not broken down graphically.

Scope 1, 2 and 3 emissions (location-based)

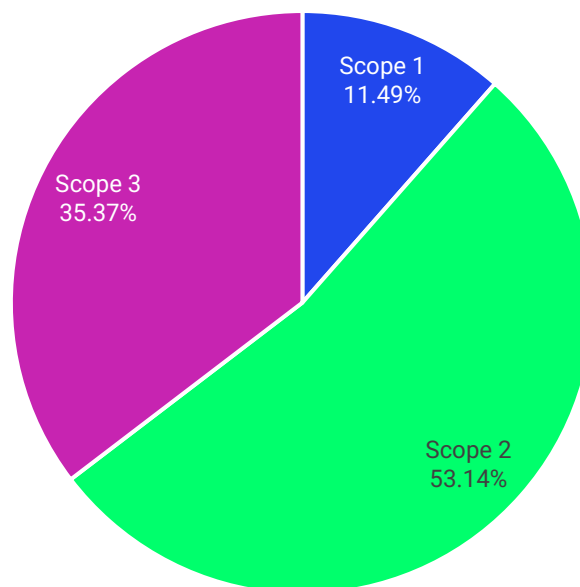


Figure 1. Total footprint broken down Entain Operations Limited (location-based).

Scope 1, 2 and 3 emissions (market-based)

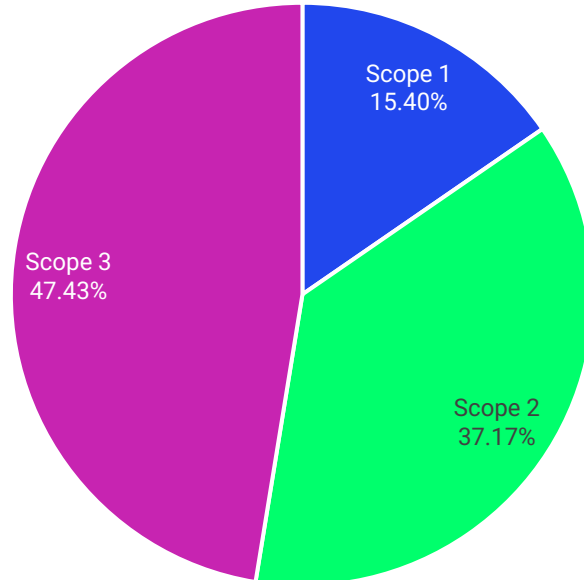


Figure 2. Total footprint broken down Entain Operations Limited (market-based).

Scope 1 emissions broken down by source

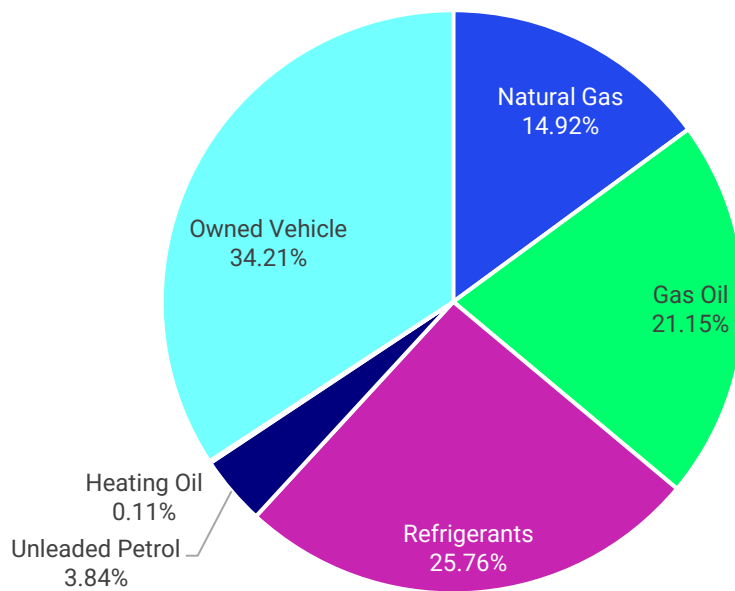


Figure 3. Entain Operations Limited Scope 1 emissions, broken down by source.

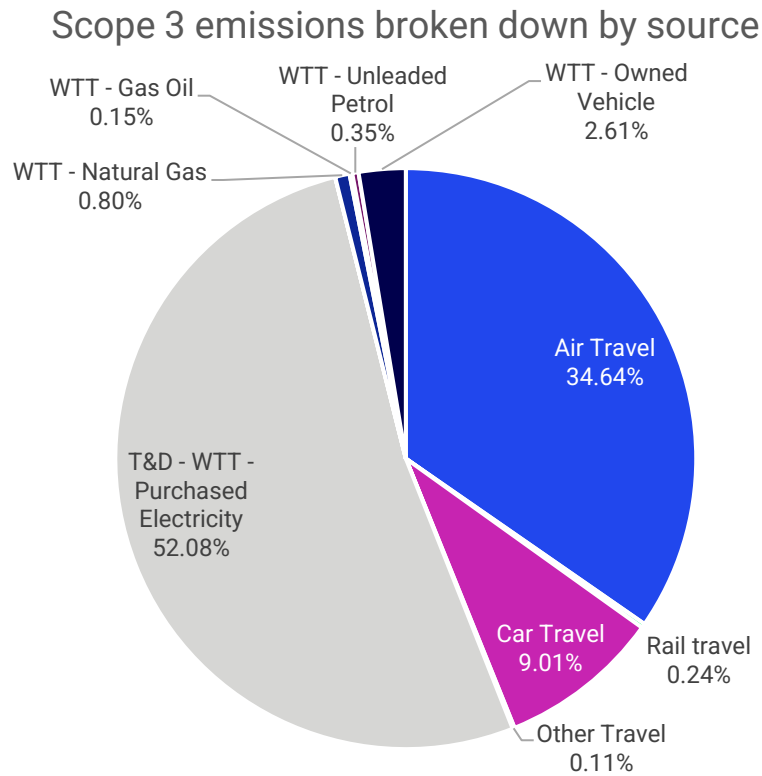


Figure 4. Entain Operations Limited Scope 3 emissions, broken down by source.

The largest part of Entain Operations Limited’s footprint results from Scope 2 emissions, which constitute 53% of the total footprint, according to the location-based method and 37%, according to the market-based method. Within this category, the main contributor, making up 99% of the Scope 2 footprint, is purchased electricity.

Scope 3 emissions amounted to 35% of the footprint, according to the location-based method, and 47% of the footprint, according to the market-based method. Scope 1 emissions amounted to 11% of the footprint, according to the location-based method, and 15% of the footprint, according to the market-based method.

Footprint breakdown Entain Operations Limited and source

The graphs below show the breakdown of total footprint Entain Operations Limited and source.

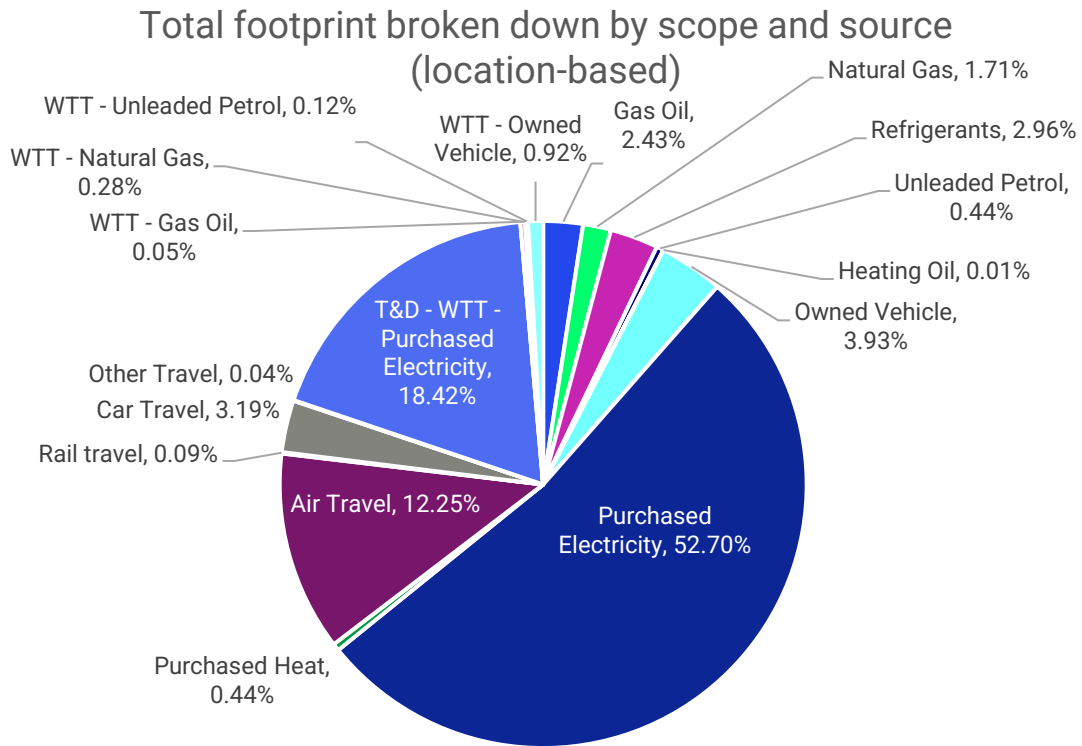


Figure 5. Total footprint, broken down Entain Operations Limited and source (location-based).

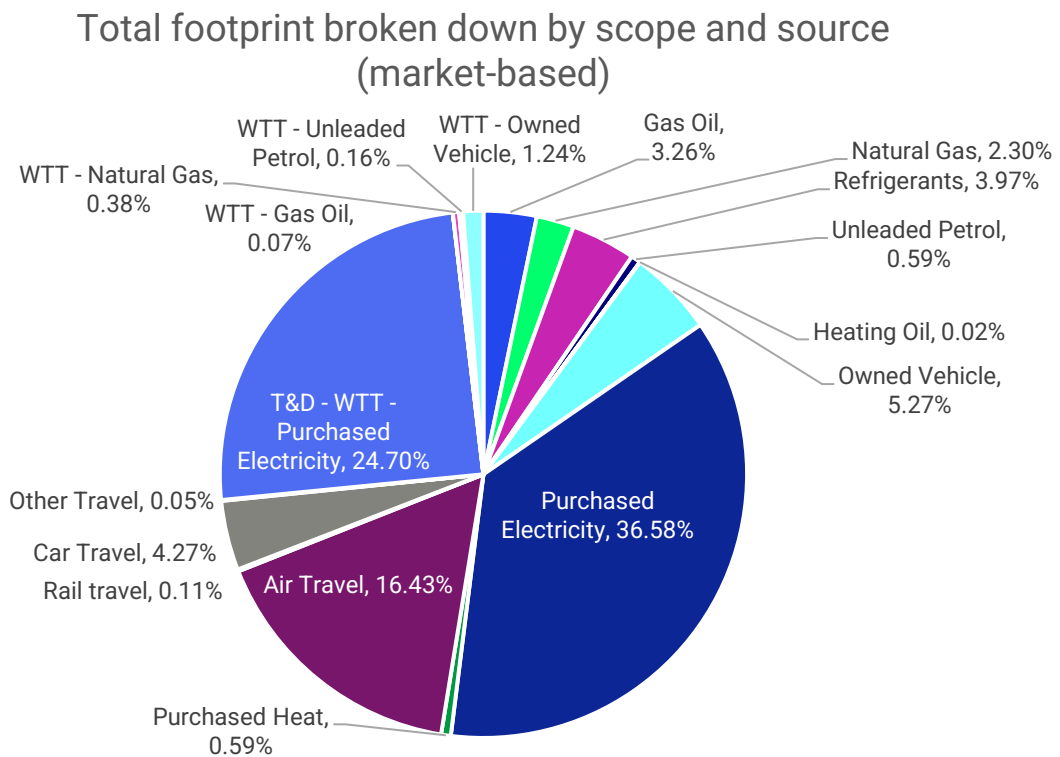


Figure 6. Total footprint, broken down Entain Operations Limited and source (market-based).

Data quality analysis

An important step to calculate a verifiable footprint, is the access to data of good quality, preferably deriving from primary sources. Table 1 presents the data source, for each source of emissions.

Table 1. Data quality evaluation by emissions source

Emissions Source	Data Source	Data Quality
Natural Gas	Consultus Extract	Good
Refrigerants	Proxy data from last year	Poor
Gas Oil	Manually gathered from sites	Good
Unleaded Petrol	Manually gathered from sites	Good
Heating Oil	Manually gathered from sites	Good
Owned Vehicle	Car Travel extract	Adequate
Purchased Electricity	Consultus Extract	Good
Purchased Heat	Manually gathered from sites	Good
Rail travel	Expenditure extract	Adequate
Car Travel	Car Travel extract	Adequate
Other Travel	Expenditure extract	Adequate
Air Travel	Travel portal extracts	Good
T&D - WTT - Purchased Electricity	Consultus Extract	Good
WTT - Purchased Electricity	Consultus Extract	Good
WTT - Natural Gas	Consultus Extract	Good
WTT - Gas Oil	Manually gathered from sites	Good
WTT - Unleaded Petrol	Manually gathered from sites	Good
WTT - Owned Vehicle	Car Travel extract	Adequate

Materiality Assessment

The verification team created a sampling plan in order to provide limited assurance for the verification. This sampling plan was based on a Risk Assessment, which evaluated each emissions source against its contribution to the footprint, the quality of the data, the data collection and monitoring processes, as well as their effectiveness.

As seen in Figure 5 above, according to the location-based method, purchased electricity is the largest contributor to the total footprint, constituting 53%. The next largest contributor is t&d - wtt - purchased electricity, which constitutes 18% of the total footprint.

As displayed in Figure 6, according to the market-based method, purchased electricity is the largest contributor to the total footprint, constituting 37%. The next largest contributor is t&d - wtt - purchased electricity, which constitutes 25% of the total footprint.

Table 2. Risk Assessment

Emissions Source	Value (tCO ₂ e)	% of total footprint	Risk: High, Medium, Low
Scope 1			
Natural Gas	830.6004157	2%	MEDIUM - misstatement will not impact materiality
Refrigerants	1534.35709	3%	MEDIUM - misstatement will not impact materiality
Gas Oil	1177.32357	2%	MEDIUM - misstatement will not impact materiality
Unleaded Petrol	213.7834702	<1%	LOW - misstatement will not impact the footprint in a material way
Heating Oil	6.288046354	<1%	LOW - misstatement will not impact the footprint in a material way
Owned Vehicle	1903.951326	4%	MEDIUM - misstatement will not impact materiality
Scope 2			
Purchased Electricity	25536.8044	53%	HIGH – Any errors in data collection and aggregation could lead to a material misstatement
Purchased Heat	214.713795	<1%	LOW - misstatement will not impact the footprint in a material way
Scope 3			
Rail travel	41.46769399	<1%	LOW - misstatement will not impact the footprint in a material way
Car Travel	1543.592517	3%	MEDIUM - misstatement will not impact materiality
Other Travel	19.4	<1%	LOW - misstatement will not impact the footprint in a material way

Air Travel	4715.773395	12%	HIGH – Any errors in data collection and aggregation could lead to a material misstatement
T&D - WTT - Purchased Electricity	8926.729888	18%	HIGH – Any errors in data collection and aggregation could lead to a material misstatement
WTT - Purchased Electricity	0.451593209	<1%	LOW - misstatement will not impact the footprint in a material way
WTT - Natural Gas	137.4476258	<1%	LOW - misstatement will not impact the footprint in a material way
WTT - Gas Oil	26.53763417	<1%	LOW - misstatement will not impact the footprint in a material way
WTT - Unleaded Petrol	59.60812437	<1%	LOW - misstatement will not impact the footprint in a material way
WTT - Owned Vehicle	447.330807	1%	LOW - misstatement will not impact the footprint in a material way

The sampling plan is shown in the table below.

Table 3. Sites included in the sampling

Scope	Geographies	Emissions source(s)
1	United Kingdom (retail, offices & stadia)	Natural Gas
1	All	Refrigerants
1	United Kingdom	Owned Vehicles
2	United Kingdom (retail, offices & stadia)	Purchased Electricity
2	Croatia	Purchased Electricity
2	Poland	Purchased Electricity
2	Italy	Purchased Electricity
2	Australia	Purchased Electricity
2	Malta	Purchased Electricity
3	All relevant sites	Category 3: Fuel and Energy Related Emissions
3	All	Category 6: Air Travel

The sampling plan remained unchanged during the verification process as a large part of the non-conformities were closed by updating the calculations according to the auditor's feedback, by presenting the requested evidence, or by presenting additional evidence to confirm the numbers reported.

Non-conformities log

This section provides the details of all non-conformities that have been raised and closed during the verification process.

Non-conformities have been logged in accordance to two types of classification. The type of non-conformity:

- **Correction Action Requests (CAR)** when we have identified an issue with your data or analysis that needs action on your part to be corrected.
- **Clarification Requests (CL)** when we need further information to evaluate the correctness/completeness of your data and calculation.
- **Opportunity for Improvement (OFI)** when we identify an opportunity for you to improve your data collection processes or calculation, despite the fact that the one currently in play is not materially at risk of misstatement or incorrect.

And the severity of the non-conformity:

Minor non-conformities are expected to have a small impact in the results of the footprint (overall <5% aggregated impact).

Major non-conformities are expected to have a large impact in the results of the footprint (overall >5% aggregated impact) All of these issues should be resolved by the end of the Verification Process.

Reference	Classification	Finding	Response	Status
1	Minor non-conformity	Gas Oil and Some Business Travel Lines do not have formula in column AF to pull in the total emissions - appreciate business travel is still being updated	Carnstone has updated this column.	Closed
2	Clarification	To be clear has spend based emissions been included in the model? Update - yes confirmed 100% of Cat 6	Most of the calculations are based on distance-based travel data. However, some the data from India is calculated through spend based method.	Closed
3	Clarification	Was Croatian business travel included in last years model?	Croatia was not part of 2022 carbon footprint calculations as it was acquired on 22/11/2022 which pretty much marks the end of that year. 2023 was the first time for Croatia to be included in Carbon footprint calculations.	Closed
4	Minor non-conformity	Ensure Croatia activity data is being pulled through into the emissions totals 8/5/24: Sam to confirm he's happy with Croatia data	2023 Carbon footprint data from Croatia has already been included in the model.	Closed

5	Clarification	<p>24/04: is it possible to get the exact number of sites at the start of the reporting period?</p> <p>Why is there number of shops so much less than last year - can we confirm the total number for this year?</p> <p>8/5/24 - CT to email Consultus to ask this</p>	<p>Entain: to provide an idea of the number of shops at the start of the reporting period</p> <p>Carbon Trust: to review impact this has on the sample. 9/5: Number of shops in Jan 22 - 2601, Jan 23 - 2461, Jan 24 - 2444</p>	Closed
6	Clarification	<p>24/04: Carbon trust to assess materiality - purchase went through in August (approx. 300 shops) full year of data included in model</p> <p>Has Polish data only been included from period the Polish data been owned?</p> <p>8/5/24: Yes we deem this is material so please adjust it for the correct portion of the year - agreed Carnstone will update this</p>	<p>Polish data added in the model counts for the full year 2023. 9/5: @Carnstone please review the Polish data and adjust it just for the Q4 of 2023. I guess we just need to divide all the figures by 4.</p>	Closed
7	Clarification	<p>24/04: to be checked with sample but likely to closures. There are a lot of lines on the UK Electricity 2023 tab which have charges applied to them but no energy usage - why is this the case?</p> <p>Update: Consultus confirmed this was due to closures with no energy usage but still a standing admin charge</p>	<p>Waiting for the response from Consultus.</p>	Closed
8	Opportunity for Improvement	<p>It's better practice to link the total in the models to the data exports like it has been down for electricity - is it possible to do this for natural gas to improve traceability?</p>	<p>We receive the gas usage figures through multiple streams like Emails, files shared by different countries etc. This is why it was not feasible to maintain the traceability. However, from next year we will have a better way to main it through Normative.</p>	Suspended

9	Clarification	<p>24/04: refrigerant calculation from last year to be extrapolated for new sites/amended for changes to the number of sites</p> <p>For refrigerants last year's estimate is being used, which was based on assumptions using the screening method - do we not have any newer data to be used this year? Especially since the number of shops have closed</p> <p>8/5/24: please adjust by number of shops that have opened / closed in the year so we can see if the impact is material - Zain to do based on number of shops data when rec'd</p>	<p>Unfortunately, not. I contacted director retail and they are still working to keep records of all the FGAS services in our shops. This year we has very little data related to FGAS which made us go for estimations. 9/5/24: I have the updated number of shops from Jan 2022 to Jan 2024. @Carnstone Please take a look at the difference in number of shops and see what changes should be made in FGAS estimated data. Updated number of shops are mentioned in row 20. I believe that's the only change in sites as offices/stadia are the same.</p>	Closed
10	Clarification	<p>Do Entain control new Croatian or polish offices or are they leased? As this will define if they need to be included in scope 1 & 2</p>	<p>Entain owns the majority stakes in those businesses. However, there are multiple properties in these countries. Some are on lease while some are owned by Entain.</p>	Closed
11	Clarification	<p>24/04: Northern Ireland shops have primary data available, to be updated in the model. CT to review Belgium and other proxies used</p> <p>There are lot of sites which use last years data stating "concerns around completeness" why is this the case? Some offices such as Northern Ireland and Belgium are a more material part of the footprint so</p>	<p>This is mainly because of some problems we are facing in data collection. As our landlords from NI were not cooperative this year in sharing the data. same goes for Belgium as well. Therefore we had to use estimations.</p>	Suspended
12	Clarification	<p>24/04: CT to compare Take 2 to Travel perk</p> <p>Is Australia flight travel the same as Take Two travel from last year? If so this has gone up a lot since last year - what is the reason for this?</p>	<p>There is no clear indication of Australia travel being the same as Take Two travel as that was a central travel booking platform while this year's Australia Data is only specific to Aussie business.</p>	Closed
13	Clarification	<p>Are we still waiting for any further data regarding business travel or owned vehicle usage?</p>	<p>It's almost done as you can see in the latest file uploaded yesterday.</p>	Closed
14	Minor non-conformity	<p>The Jan-Feb invoice (24/01-21/02) is missing. From the model I can see there is one long formula containing all the invoice values in cell L41. This contains the value 8570 twice. Is this correct? From the values reviewed in the invoices, the number 8570 only appears once for December 22 - Jan 23 invoice (20/12-24/01)?</p>	<p>Yes, one invoice was missing and I used an estimated value for that month. The repeated value could be from that estimation.</p>	Closed



15	Clarification	<p>Why has data for 2022 been used for personal vehicles, when the Oracle export provided for this year contains vehicles marked as "Personal Car Mileage Reimbursement"? In the Expense Type column from oracle export</p> <p>8/5/24: Entain to ensure this is split between S1 and S3 appropriately based on whether the vehicles are owned / controlled by Entain or not</p>	<p>Zain to coordinate with Carnstone. 16/05: It's been updated in the latest footprint calculation</p>	Closed
16	Minor non-conformity	<p>The total kms recorded in the Oracle export does not match what has been added in the model, the oracle export is significantly less - does the total in the model contain data from other sources?</p> <p>8/5/24: Zain to look into this as part of the update on the row above</p>	<p>Zain to coordinate with Carnstone. 16/05: It's been updated in the latest footprint calculation</p>	Closed
17	Major non-conformity	<p>None of REGO reporting periods match the reporting period of the model (calendar year 2023) - in some cases the reporting period does overlap slightly, but no REGO's give complete coverage. Can we request to suppliers to provide new REGO's which cover the reporting period?</p> <p>8/5/2024 Entain to provide appropriate evidence for REGO's covering the correct reporting period</p> <p>17/05: We are still unclear as to which REGO's relate to which offices, would you be able to make it clear how the files provided cover all of Entain's estate? Particularly as 99.8% of Uk sites and 100% of Northern & Republic of Ireland are said to be covered by renewable energy?</p>	<p>Zain to arrange them. 9/5: I have contacted Consultus and Group Property team. Will update as soon as I hear back. 15/5: UK Retail Certificate has been uploaded along with the offices in the UK as well. 17/05: All the REGO documents have been renamed. Details shared through email by Zain. 23/05: NI & ROI are transitioning to green energy and this is yet to be completed. Hence, ROI and NI will be recalculated as non renewables by tomorrow. 28/05: We have shared the REGOs for the GB. Whereas, NI and ROI have been calculated without green energy terrif in the final footprint.</p>	Closed

18	Clarification	<p>ROI is marked as not applicable this year - is this because offices here have been closed for this year?</p> <p>8/5/24: ROI and NI have the same supplier for the retail estate so treated as one. Currently 2022 proxy data is used for both but this will be updated so primary data is used for the retail estate and proxy data is used for the offices only - Zain to provide breakdown of the Irish kwh values (see tab in model for totals)</p>	<p>9/5: ROI and NI have been calculated as one entity this year. We have the primary data for ROI and NI retail. Carnstone to estimate for office energy once the office area is received. 16/05: It's been resolved in the latest footprint calculations</p>	Closed
19	Clarification	<p>Poland Unleaded Petrol comment suggests there should be an update - cell AD12</p>	<p>That's an old comment as there was a misplaced decimal in Poland data which was resolved instantly.</p>	Closed
20	Minor non-conformity	<p>Belgium petrol usage uses previous years emission factor - please update to the current years emission factors even if using last year's consumption data (cell H53)</p>	<p>Carnstone to update</p>	Closed
21	Minor non-conformity	<p>16/05: this has been updated to use the petrol litres emission factor, it needs to be average petrol vehicle km - cell I20 in the emission factors tab</p> <p>Croatia Petrol car use is using the heating oil emission factor - please update - cell AC57</p>	<p>Carnstone to update. 16/5: I have changed the EF and now this should be fine.</p>	Closed
22	Opportunity for Improvement	<p>Business travel Italy mix is hard coded and is the same value as last year. Best practice is to calculate the emissions yourselves from the distance data and failing that the spend data. The reason being is that we do not know how they have calculated the emissions or if their emissions is just CO2 rather than CO2e (including other emissions sources such as methane etc.)</p> <p>8/5/24: Sam to provide an update</p>	<p>This year's Italy data provides 1455 kWh energy for electric vehicles and 67784 in unleaded petrol which is new data and was not part of 2022.</p>	Suspended
23	Clarification	<p>To confirm, where we have had invoices from Consultus and the reporting the invoice dates don't exactly match the month - does the system apportion via number of days?</p>	<p>Consultus: 2. Yes that is correct, the system would apportion the invoice by the number of days, when a billing period runs over a month.</p>	Closed
24	Minor non-conformity	<p>Errors reviewed - aggregated error is immaterial</p> <p>2 of the invoice checks conducted have material errors -</p>	<p>CT to contact Consultus as per row 20.</p>	Closed

25	Minor non-conformity	For Spain district heating we just have "Yes" noted in consumption - are we expecting data here? By the size of Spain's office this is likely immaterial Suspending as likely immaterial due to office size		Suspended
26	Minor non-conformity	Purchased heat emission for Austria cell O60 is not being pulled into the total emissions or Croatia cell AC60		Closed
27	Opportunity for Improvement	Cells AE71-74 are all hard coded and carried over from last year - these should be tracked and updated each year and calculated within the model. However, if they are deemed so small each year they could be removed as immaterial expense based travel		Suspended
28	Minor non-conformity	Italy EV are not being pulled through in the model		Closed
29	Minor non-conformity	Poland T&D and T&D WTT AD75-76 are not pulling through	To Discuss with Carnstone	Closed
30	Minor non-conformity	Bulgaria and India WTT Gas are not pulling through (P78-Q78)		Closed
31	Minor non-conformity	Red Diesel WTT is not pulling through for Northern Ireland, Italy, Philippines, Bulgaria, Croatia, Poland		Closed
32	Minor non-conformity	Unleaded Petrol WTT is not pulling through for Northern Ireland, Italy, Croatia, Poland		Closed
33	Minor non-conformity	We don't have rows for WTT for LPG or other fuels (rows 16 & 17)		Closed
34	Minor non-conformity	WTT Business Travel Diesel is missing for Philippines		Closed
35	Opportunity for Improvement	WTT and distribution of Purchased Heat and Steam should be added in future year		Suspended
36	Minor non-conformity	Ensure row 53 business travel petrol - is being multiplied by the emission factor in cell I20 not J20 which is last year's emission factor		Closed
37	Minor non-conformity	Belgium - diesel business travel refers to last year's emission factor, ensure it refers to I21 not J21		Closed
38	Minor non-conformity	Latvia using last years electricity emission factor		Closed
39	Minor non-conformity	Croatia uses Poland emission factor - fixed		Closed
40	Minor non-conformity	CO2e uplift is still being applied to AIB emission factors - recommendation last year was not to calculate this	Updated in the latest Footprint calculations	Closed

41	Minor non-conformity	Full life cycle emission factors are not used - we only have scope 1 & 2 element of WTT and T&D		Suspended
42	Opportunity for Improvement	WTT- UK electricity (T&D) - third element is missing, the transmission and distribution WTT element. Please see Sam email, 16/05	Discussed with Carnstone.	Closed
43	Minor non-conformity	Northern Ireland using UK's last year's emission factor for transmission and distribution - please update to 2023 emission factor F75 & 76		Closed
44	Opportunity for Improvement	All transmission & distribution factors are from 2022 rather than 2023 - for next year please use emission factors from the correct reporting year		Closed
45	Minor non-conformity	Croatia & Global both use last year's emission factor for WTT diesel row 83		Closed
46	Opportunity for Improvement	As per feedback last year - the scope 1 element of these vehicles use average vehicle emission factors and the WTT element uses medium vehicles. These should be aligned in future years		Closed
47	Clarification	Is there a reason for ROI reduction in kWh year on year - Ireland electricity tab, 38% change from previous year	Responded through email.	Closed
48	Minor non-conformity	Purchased heat and steam emissions (row 64) are not being pulled into the market-based total (row 66)	22/05: Corrected in the latest version of footprint uploaded today.	Closed
49	Minor non-conformity	Croatia's renewable energy percentage is pulling from the UK - so this is currently stating that Croatia receives 99.8% renewable energy - cell AC66	23/05: Will be updated by tomorrow. 28/05: Fixed the latest version.	Closed
50	Opportunity for Improvement	Emissions from cesspits used to store dog excrement in stadiums have not been included in the footprint. Based on estimations which the Carbon Trust verification team have reviewed, these are likely to be immaterial to Scope 1 and the combined Scope 1 and 2 footprint, however Entain must disclose and justify this exclusion when reporting their footprint results. We also recommend that Entain collect primary data on these emissions to calculate the contribution to the footprint more accurately and to allow them to monitor and reduce these emissions over time.		Suspended

50	Minor non-conformity	Natural Gas WTT is currently using Gas Oil WTT - however the difference is not material	24/05: Fixed in the latest version	Closed
51	Minor non-conformity	Croatia and Poland are not being pulled into GAs WTT total	24/05: Fixed in the latest version	Closed
52	Minor non-conformity	Poland Total for cat 3a (rows 84-91) are not being pulled into the overall cat 3a total	24/05: Fixed in the latest version	Closed
53	Opportunity for Improvement	Poland Total for scope 3 is not being summed and therefore doesn't pull into the scope 3 total in cell AF93 - however, this does not get pulled into the summary tabs as scope 3 is grouped by category, therefore happy to leave this as an OFI		Suspended
54	Minor non-conformity	EV Global is not being pulled into full scope 2 total - but this is very immaterial, so we have suspended this		Suspended
55	Minor non-conformity	Malta is using Uruguay's electricity emission factor for it's market based - however this not material and therefore can be suspended		Suspended
56	Minor non-conformity	Long haul air travel emission factors are actually using international non-uk factors, since they long haul flights and the majority come from the UK – long-haul, to/from UK should be used here		Closed
57	Minor non-conformity	The refrigerant emission factors in the f-gas 2023 tab have not been updated in column K of the F-gas est. 2023 tab		Closed
58	Minor non-conformity	The total percentage of shop decrease is calculated should be the total shops in Jan 2022 divided by the shops in Jan 2024 – i.e. 94% - it seems like this has been calculated but 0.93 is hard coded in cell D19 of the F-gas est. 2023 tab – can we fix this please and link it to the total number of shops in 2022 divided by 2024?		Closed
59	Minor non-conformity	Materiality of overall aggregated errors come under 5%. As in the date of the contract agreement with Entain detailed a 5% materiality boundary, we now use a stricter boundary. Meaning the suspended minor non-conformities should be addressed next year in order to achieve a verified footprint for next year.		Suspended
60	Opportunity for Improvement	In future years, please add the refrigerant and air travel emission factors to the emission factors tab to ensure all of these are up to date every year which would adhere to best practice.		Suspended

Conclusions

Based on the work undertaken and the evidence provided by Entain Operations Limited, it was confirmed with Limited Assurance that nothing has come to our attention that leads us to believe that the organisation's CO₂e emissions have not been properly prepared, in all material respects, in accordance with the criteria defined in Entain Operations Limited.

- Scope 1: 5,566 tCO₂e
- Scope 2 (location-based): 25,751 tCO₂e
- Scope 2 (market-based): 13,436 tCO₂e
- Scope 3 (categories 3 and 6 only): 17,141 tCO₂e

Recommendations

The following recommendations have been identified from the suspended Corrective Action Requests, Clarification Requests and Opportunities for Improvement listed above. These should be acted upon and/or resolved by the time of the next GHG emissions verification audit.

Reference	Scope	Recommendation
R1	All	Modelling best practice – use consistent formula throughout model – even where countries have 0 consumption, the emissions calculation for each source should use the same formula, referencing the same emission factor (except electricity) across each country. This will help ensure modelling errors such as inconsistent formula, cells referring to the previous year's emission factors are not missed. We strongly recommend this as this will save time in terms of model checks in future verifications.
R2	All	A lot of proxy data was used this year, we recommend Entain to ensure actual data is received next year, especially for their larger sites (Northern Ireland, Republic of Ireland and Belgium). Additionally, for the UK primary refrigerant data should be collected every year, maintenance checks on refrigerant units are required by UK law, therefore this data should be available to Entain.
R3	3	Ensure full-lifecycle emission factors are used for business travel. This means that all business travel parts of Entain's footprint should also contain a WTT element.
R4	All	Traceability – for better traceability to data extracts, the backend of the model should include tabs which contain extracts such as the business travel from Oracle, Consultus natural gas export etc. this will make the model a lot more

		robust, easier to update and easier to check. Additionally, nothing should be hardcoded into the results tab without a clear source and emissions results should be hardcoded into the results as these should all be calculated within the model
R5	All	Ensure all emission factors are from the same grid year and have been applied consistency throughout the model
R6	2	Ensure REGO's have all got sufficient coverage over the full reporting period. If possible please ask site managers to prepare these earlier for next year – as this will give them more time to go to 3 rd parties and request the relevant REGO documentation.