

# Virgin Atlantic 2025 Non-Financial Reporting Criteria

March 2026

2025 Non-Financial Reporting Criteria covers the methodologies, scopes and boundaries used for the following areas:

1. Greenhouse Gas Emissions
2. Diversity, Equity, and Inclusion
3. Community methodology

## 1. Greenhouse Gas Emissions

### Overview

This statement summarises Virgin Atlantic Airway's (VAA's) carbon footprint reporting methodology for 2025. The methodology and Scope for reporting are consistent with The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol Corporate Standard) and mandatory carbon reporting requirements of the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013. The GHG emissions quantification process is subject to scientific uncertainty, which arises due to incomplete scientific knowledge about the measurement of GHGs and estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

### Organisational boundary

VAA use the operational control approach to establish the organisational boundary of the carbon footprint reporting. In accordance with the GHG Protocol Corporate Standard, this includes 100% of GHG emissions from activities of owned or leased assets over which VAA has operational control (full authority to introduce and implement its operating policies at the operation) in the UK. VAA defines operational control as where we have operational activities and equipment that we control, including the implementation of operating policies. **Both Virgin Atlantic (including Virgin Atlantic Cargo) and Virgin Holidays are included together under the single VAA operation.**

### Operational Scope

All GHG emissions under the operational boundary of VAA are included and categorised by Scope 1 (direct), Scope 2 (indirect) and Scope 3 (indirect value chain) emissions.

The Scope of VAA's operations covered by this approach include:

- VAA aircraft
- VAA's offices and buildings
  - The VHQ, Crawley
  - Clubhouse, London Heathrow
  - Revivals Lounge, London Heathrow
  - London Heathrow Hangar
  - London Heathrow offices, rooms, desks
  - Manchester Airport offices, rooms, desks
  - POBL Alexandra House, Swansea
  - Virgin Holidays retail stores
- VAA vehicle fleet

Emissions factors:

- UK Government GHG Conversion Factors for Company Reporting (2025)<sup>1</sup>
- United States Environmental Protection Agency (US EPA) Supply Chain Greenhouse Gas Emission Factors (v1.2 by NAICS-6), published July 2024<sup>2</sup>
  - This is a comprehensive dataset of supply chain emission factors covering all categories of goods and services in the US economy. It is deemed appropriate to use these US factors for the GHG calculation given VAA's predominantly transatlantic operation, and the accessibility and detailed categorisation of the dataset.

**Scope 1 & 2**

VAA's Scope 1 and Scope 2 carbon footprint is calculated using activity consumption data, multiplied by an appropriate UK Government emissions factor. The tables below summarise the activity sources, data collection approach emissions factor.

**Scope 1**

Activity	Unit	Source
Conventional aviation fuel consumption on VAA aircraft	Tonnes	Measured actuals. Fuel consumption is calculated for every flight taken during the year, using fuel on board data collated directly from the aircraft and recorded/invoiced fuel uplifts. Data is independently audited by an accredited environmental verification body
Sustainable aviation fuel (SAF) consumption on VAA aircraft (CH4 & N2O emissions)	Tonnes	Measured actuals. SAF consumption recorded from delivery documentation received from SAF suppliers, Product Transfer Document (PTD) / Proof of Sustainability (POS) / Proof of Compliance (POC) documentation
Gas consumption in VAA offices & hangars	kWh	Energy supplier invoices – measured actuals
Gas consumption in LHR clubhouse and LHR revivals lounge	kWh	Estimated using the UKGOV/DESNZ Restaurant Gas benchmark for gas consumption (308 kWh/m2/yr) and the known floor space and number of days active
Diesel (airport equipment)	Litres	Energy supplier invoices – measured actuals
Hydrotreated Vegetable Oil (HVO) diesel (airport equipment)	Litres	Energy supplier invoices – measured actuals
Refrigerants (VHQ and retail property)	Kg	Property manager invoices – measured actuals
Vehicles (airport and operational)	Miles	Measured actuals. Data is collected by the VAA Facilities team, requesting year-end mileage data of each vehicle from drivers of all ground fleet vehicles. Where actual mileage reading not available, estimate made based similar vehicle type and duration of vehicle operation

**Scope 2**

Activity	Unit	Source
Electricity at VAA offices, hangars, airport properties and retail stores	kWh	Energy supplier invoices

CO<sub>2</sub>e emissions from purchased electricity are calculated using both a location-based and market-based approach.

The location-based approach is a method to quantify Scope 2 GHG emissions based on average energy generation emission factors for defined geographic locations, including local, subnational, or national boundaries and is calculated using the UK grid average emission factors from UK Government conversion factors, representing average emissions from energy generation occurring in the UK in 2025.

<sup>1</sup> [UK Gov Conversion factors 2025](#)

<sup>2</sup> [Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6](#)

The market-based approach is a method to quantify the Scope 2 GHG emissions of a company based on the specific GHG emissions emitted by the generators from which the company has chosen to purchase energy from, including any contractual instruments such as Renewable Energy Guarantees of Origin and energy supplier contractual evidence. This is calculated using emission factors derived from the GHG emission rate represented in the contractual instruments that meet Scope 2 Quality Criteria.

### Scope 3

VAA calculate and report on indirect value chain emissions from 9 out of the 15 Scope 3 categories. These categories were both material and relevant to VAA. The methodologies and data used to calculate these are summarised below.

It should be noted that, for scope 3 emissions, there are certain limitations with respect to the availability and quality of supply chain data for GHG emissions calculations. Over time, higher quality supply chain data may become available, and the principles and methodologies used to measure and report Scope 3 GHG emissions may be updated accordingly, based on best-practice guidance and regulatory development.

#### Categories 1, 2 & 4

A cost-based approach has been used to calculate the emissions for categories 1, 2 and 4. This approach is also used for part of the category 6 emissions calculations (see page 4).

- Category 1 – The indirect emissions from the extraction, production, and transportation of VAA's purchased goods and services, calculated using VAA's operational expenditure data on items and services purchased for their processes in the reporting year. This spend data is based on actual spend in year, on a cash basis, as opposed to the year the spend relates to. Fuel expenditure is excluded as this is captured in our Scope 1 and Scope 3 (category 3) emissions.
- Category 2 – The indirect emissions from the extraction, production, and transportation of VAA's capital goods, calculated using VAA's operational expenditure data on items and services purchased for their processes in the report year. This spend data is based on actual spend in year, on a cash basis.
- Category 4 – The indirect emissions from the transportation and distribution of products and services purchased, calculated using data on VAA's purchased logistics between all suppliers and its own operations. This spend data is based on actual spend in year, on a cash basis.

Each line-item value of spend was multiplied by an assigned cost-based United States (U.S) EPA emissions factor, providing a GHG emissions value for each item of spend. U.S. EPA categories were applied based on the category that best suited the expenditure, using the 3-tiered category information (categorised) or nominal information (uncategorised) detailed in the raw data. Categorised spend data reflects aggregated annual expenditure within unique defined three-tier categories. The 3-tier categories in which spend will fall is determined by the categorisation of suppliers, which is defined at point on onboarding within Virgin Atlantic's procurement system, and reflects the predominant activity of which the underlying spend, and supplier services relate to. Supplier categorisation remains static once onboarded. Uncategorised data reflects all other spend data where no appropriate three-tier categorisation is applied. The 3-tier categorisation and uncategorised nominal descriptions are used to determine which scope 3 category to allocate the spend and emissions calculations to. US EPA emissions factors are then assigned to each line of data. In 2025, this approach was updated, whereby the top 10 categories by CO<sub>2</sub> are broken down by individual nominal spend data and assigned emissions factors, with exclusions of unrelated spend applied, providing greater accuracy and granularity of emissions accounting. As this spend data is aggregated based on the 3-tier categorisation or uncategorised nominal description, the emissions factor assignment and calculations do not go down to the individual invoice level, as this is deemed to be impractical given the volume of information.

As U.S. EPA factors relate to kgCO<sub>2</sub>e/USD spend, VAA calculations have converted GBP to USD, using a 2024 average GBP: USD exchange rate of 1.2781 (source: Bloomberg). Given the transatlantic nature of VAA operations, the use of US EPA emissions factors was deemed appropriate.

The 2025 methodology has been updated to capture the emissions of water supply for Scope 3 Category 1, in an effort to accurately capture all Category 1 emissions and align to the GHG protocol. Volumetric

water supply data is obtained from supplier invoices for Virgin Atlantic's VHQ office, Heathrow hangar, Clubhouse, LHR offices and Virgin Holidays retail stores. The UK Government emissions factor for water supply is applied accordingly.

### Category 3 – Fuel and energy-related activities not included in Scope 1 or Scope 2

This includes emissions from three distinct activities:

- (1) Upstream emissions of purchased fuels (both stationary and mobile combustion).
- (2) Upstream emissions from purchased electricity.
- (3) Transmission & Distribution (T&D) Losses from purchased electricity.

The indirect upstream extraction, production, and transportation emissions from VAA's conventional aviation fuel, sustainable aviation fuel, office gas consumption, ground vehicle fuel and purchased electricity are calculated using the activity consumption data (used in Scope 1 and Scope 2 calculations) and applying UK Government well-to-tank (WTT) emissions factors, plus transmission and distribution emissions factors for electricity (UK Government conversion factors). The emissions from the use of SAF can vary significantly depending on the feedstock source and production pathway. In accounting for the emissions of VAA's SAF use in GHG reporting tables, UK Government conversion factors have been applied. [The 2025 methodology for category 3 emissions from conventional and sustainable aviation fuel, whereby emissions are calculated separately, represents an update on the previous year's methodology, to accurately capture relevant emissions.](#)

### Category 5 – Waste generated in operations

This includes emissions from the disposal and treatment of waste generated in the reporting year in facilities owned or controlled by VAA. VAA's waste is split into 3 distinct categories.

- (1) Ground waste (VHQ and LHR Hangar only – data provided by contractor. Waste at all other sites including airport properties (including Clubhouse), retail properties (including Virgin Holiday Stores) and Alexandra House, is managed by airport, shopping centre, and building management respectively)
- (2) Onboard aircraft cabin amenities waste
- (3) Catering waste onboard aircraft and production facility
- (4) Waste water treatment (VHQ, LHR hangar, Clubhouse, LHR offices and Virgin Holidays retail stores)

Primary waste data of tonnages by waste pathway (recycling, incinerated for energy recovery, anaerobic digestion, and landfill) is provided by VAA's waste contractors, for VHQ ground waste, onboard waste and catering and production waste. UK Government emissions factors for given waste pathways are then applied, to calculate the emissions from each waste source. The following waste emissions factors are used:

- UK Government conversion factors 2025, Waste Disposal, Refuse, Organic: Mixed food and garden waste, Anaerobic digestion Waste Disposal, Refuse, Household residual waste, Landfill

The inclusion of wastewater treatment in the 2025 methodology is an update from the previous methodology. In alignment to the GHG protocol, an estimation of wastewater volume data is obtained from supplier invoices and a UK Government emissions factor is applied accordingly.

Clubhouse and Virgin Holiday stores ground waste is estimated using an extrapolation of VHQ waste, based on floor area, due to lack of primary data. This accurately uplifts ground waste to account for all ground waste. The 2025 methodology for waste generated in operations represents an update on the previous methodology used by Virgin Atlantic, in an effort to accurately capture all category 5 emissions and align to the GHG protocol.

### Category 6 – Business travel

The calculation of emissions from VAA employee business travel includes staff business travel flights on Virgin Atlantic flights and ground-based staff business travel including, hotels, transportation, and fuel expenses, as well as crew hotel stays and crew ground transport. This category does not include flight crew flying emissions when operating a flight, as operational emissions are captured through scope 1 direct fuel use emissions, and crew hotel and transport is captured through scope 3 category 1 purchased goods and services.

Staff business travel flights data is recorded for all staff flights booked internally, flown on VAA flights. Using this data, the distance (Great Circle Distance<sup>3</sup>) determined by the route of travel, and the cabin class is used to assign the appropriate UK Government cabin-specific per passenger kilometre (pax.km) emissions factor ('business travel – air' and 'WTT business travel – air') to each journey.

Staff business travel distance travelled (miles) by vehicle-type is recorded via the employee expenses system, detailing the claimed mileage expenses for staff business travel. The appropriate UK Government passenger transport emissions factor (kgCO<sub>2</sub>e/km, kgCO<sub>2</sub>e/pax.km) emissions factor is assigned and applied to the total mileage by vehicle type. The emissions factors reflect tank-to-wake emissions.

Hotel stay related business travel data is recorded via the employee expenses system, detailing the number of nights hotel stay by country. The appropriate UK Government country-specific hotel stay (kgCO<sub>2</sub>e/night) emissions factor is assigned and applied to the total night's hotel stay by country. Where a country-specific factor is not available, a European average (EU member states & UK) factor was applied to non-listed European countries, and a global average factor was applied to non-listed ex. European countries.

A cost-based approach has been used to calculate the indirect emissions from the extraction, production, and transportation related to expensed business travel fuel purchases, and expensed airfare (non-VS flights), rail, bus, and taxi business travel journeys. These emissions were calculated using employee expenses data reflecting claimed expenses spend in-year, on a cash basis. The total expensed value of each expenses category of spend was multiplied by an assigned cost-based U.S EPA emissions factor, providing a GHG emissions value for each item of spend. U.S. EPA categories were applied based on the category that best suited the expenditure, using the category information provided.

As U.S. EPA factors relate to kgCO<sub>2</sub>e/USD spend, VAA calculations have converted GBP data to USD, using a 2025 average GBP:USD exchange rate of 1.3191 (source: Bloomberg). Given the transatlantic nature of VAA operations, the use of US EPA emissions factors was deemed appropriate.

#### Category 7 – Employee Commuting

The calculation of employee commuting emissions between home and work is based on the results of a VAA staff commuting survey and UK Government well-to-wake (WTW) emissions factors by mode of transport. Modes of transport included car, car share, train, bus, taxi, motorbike, air travel, walk and cycle. The responses from staff provided a dataset of commuting distance and mode. The survey data was split by ground-based staff and flight crew, as they typically have different commuting patterns. Using the distance and mode and commuting frequency assumptions, the total emissions were calculated by applying the relevant UK Government emissions factor to the distance commuted by each mode. The emissions were then uplifted to reflect the total number of staff (ground and flight crew).

Homeworking emissions calculated using frequency of homeworking for ground-based employees only, based on results from VAA staff commuting survey, and UK Government homeworking emissions factors for office equipment and heating, and assumption of 8 working hours per working day. The inclusion of homeworking emissions represents an update on the previous methodology used by Virgin Atlantic.

#### Category 9 – Downstream transportation and distribution

The calculation of emissions from transportation and distribution of products sold between VAA's operations and the end consumer is based on passenger travel to the airport of departure and from the airport where they land to their final destinations. Data on the number of passengers by route and average distances from destination and origin airports to town centres were applied to calculate emissions. Average UK Government emission factors for both train and unknown fuel car transport types were used. Total travel distance was doubled to account for travel either side of each airport.

#### Category 11 – Use of sold products

The calculation of emissions from the use of sold products includes:

- Hotel accommodation
- Non-Virgin Atlantic operated flights
- Tours and excursions
- Car rental
- Cruises

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<sup>3</sup> [greatcirclemapper.net](http://greatcirclemapper.net)

- Transfers
- Third-party lounge access

The emissions related to hotel accommodation sold by VAA is calculated using sales data detailing the number of hotel nights sold, by country. The appropriate UK Government country-specific hotel stay (kgCO<sub>2</sub>e/night) emissions factor is assigned and applied to the total night's hotel stay by country. Where a country-specific factor is not available, a European average factor was applied to non-listed European countries, and a global average factor was applied to non-listed ex. European countries.

The emissions related to non-VAA operated flights is calculated based on the number of passenger tickets sold, by route and the Great Circle Distance between the origin and destination of said route<sup>4</sup>. The appropriate UK Government kgCO<sub>2</sub>e/pax.km emissions factor ('business travel – air' and 'WTT business travel – air') was then applied, reflecting the 'average passenger' factor (not cabin-specific) for short-haul to/from UK (<3,700 km), international to/from non-UK (>3,700km), or domestic to/from UK emissions factor.

The emissions related to sold tours and excursions (e.g., theme park tickets, which majority of excursions relate to) reflects emissions associated with the quantity of activities sold. Emissions from VAA sold tours (rail tours) are calculated based on the number of tour passenger days sold and approximated distance travelled based on tour type. Emissions UK Government conversion factors for rail mode of transport and country-specific hotel night were applied to calculate the emissions from sold tours. Emissions from VAA sold excursions (theme park tickets) were estimated based on the number days visits sold to theme parks (where exact days were not available an assumption was made based on sold ticket type), and an emissions factor per theme park visit per person per day (based on publicly available theme park emissions information) was applied to estimate total emissions<sup>5</sup>.

The emissions related to car rentals is calculated based on the total number of days of car rentals sold, average distance driven by car rental per day (assumed to be 241 km/day based on industry insights<sup>6</sup>), and the UK Government emissions factor for an average car of unknown fuel type.

The emissions related to sold cruises is calculated based on the total number of passenger cruise nights sold and a kgCO<sub>2</sub>e per available lower berth day (ALB) emissions factor based on industry data<sup>7</sup>. Each ALB represents a guest cabin available on a cruise ship, assuming 2 passengers per cabin.

The emissions related to passenger transfers (typically to/from airport hotel/destination) sold is calculated based on the total number of passengers sold transfers by route, airport to typical destination (assumed to be the city centre) distance by route and a UK Government emissions factor for a regular taxi travel (kgCO<sub>2</sub>e/pax.km). It is assumed that, where VAA operates a route, that only 80% of passengers are passengers flown on a VAA flight and sold a transfer and are therefore excluded from the calculation to avoid double counting of emissions in Scope 3 category 9 downstream transportation and distribution.

The emissions related to third-party lounge access sold is based on the estimated energy consumption per passenger visit. The methodology uses UK Government energy benchmarking data<sup>8</sup>, average lounge space industry data<sup>9</sup> and UK Government conversion factors.

The 2025 methodology for all use of sold product categories represents an update on the previous methodology used by Virgin Atlantic, in an effort to capture all category 11 emissions using accurate activity-related data and align to the GHG protocol.

## Excluded

The remaining 6 Scope 3 categories are not calculated by VAA, as they are either not relevant to the operation, or are deemed as immaterial.

Excluded as not relevant:

- Category 8 – Upstream leased assets.

<sup>4</sup> Distance data sources: [Bureau of Transportation Statistics](#), [greatcirclemapper.net](#)

<sup>5</sup> [greenly.earth](#)

<sup>6</sup> [blog.rentcars.com](#)

<sup>7</sup> Carnival Corporation [2023 Sustainability Report](#)

<sup>8</sup> [UK GOV/DESNZ \(2023\)](#) - Restaurant gas & electricity use kwh/m2

<sup>9</sup> [Aviationpros.com](#)

- The emissions from upstream leased assets have already been included under Scope 1 and 2 inventory, as the footprint has been calculated following the operational control approach
- Category 10 – processing of sold products
  - Not relevant, VAA do not sell intermediate products
- Category 14 – Franchises
  - No relevant franchises
- Category 15 – Investments
  - No relevant investments

Excluded as immaterial:

- Category 12 – End of life treatment of sold products
  - VAA sold products are fundamentally transportation services, from which there is no end-of-life treatment
- Category 13 – Downstream leased assets
  - VAA have minimal downstream leased assets

## Emissions factors

GHG emissions are reported in line with the UK Government's 'Environmental Reporting Guidelines: including mandatory greenhouse gas emissions reporting guidance' (2013). These emissions calculations use:

UK 2025 Conversion Factor <sup>10</sup>	EF kgCO <sub>2</sub> e/unit	Emissions factor
Fuels - Aviation turbine fuel -	tonnes	3,178.3652
Bioenergy – Avtur (renewable) -	kg	0.03179
Bioenergy – Biodiesel HVO	litres	0.03558
Fuels - Natural gas -	kWh (Gross CV)	0.18296
Refrigerant & other - R410A -	kg	1,924
Fuels - Diesel (average biofuel blend) -	litres	2.57082
Passenger vehicles - Small car - Diesel	miles	0.23078
Passenger vehicles - Medium car - Diesel	miles	0.27639
Passenger vehicles - Large car - Diesel	miles	0.33808
Passenger vehicles - Small car - Petrol	miles	0.23027
Passenger vehicles - Medium car - Petrol	miles	0.28121
Passenger vehicles - Large car - Petrol	miles	0.43175
Passenger vehicles – Average car – Petrol	miles	0.26187
Passenger vehicles - Medium car - Hybrid	miles	0.18869
Passenger vehicles – Large car – Hybrid	miles	0.25184
Passenger vehicles - Average car - Unknown	miles	0.26915
Passenger vehicles – Small car – Battery Electric	miles	0
Delivery vehicles - Class I (up to 1.305 tonnes) - Diesel	miles	0.25329
Delivery vehicles - Average (up to 3.5 tonnes) - Diesel	miles	0.41138
UK electricity - Electricity: UK -	kWh	0.177
WTT - fuels - Aviation turbine fuel -	tonnes	661.79468
WTT – bioenergy – Avtur (renewable)	kg	0.67052
WTT – bioenergy – Biodiesel HVO	litres	0.56439
WTT - fuels - Natural gas -	kWh (Gross CV)	0.03021
WTT - fuels - Diesel (average biofuel blend) -	litres	0.61101
Transmission and distribution - Electricity: UK -	kWh	0.01853
WTT- UK electricity - Electricity: UK -	kWh	0.0459
WTT- UK electricity - Electricity: UK -	kWh	0.00397
Business travel – land – Small car – Battery Electric Vehicle	miles	0.05936
Business travel – land – Medium car – Battery Electric Vehicle	miles	0.06246
Business travel – land – Large car – Battery Electric Vehicle	miles	0.06767
Business travel – land – Average car – Battery Electric Vehicle	miles	0.06512
Business travel- land - Small car - Diesel	miles	0.23078
Business travel- land - Medium car - Diesel	miles	0.27639
Business travel- land - Large car - Diesel	miles	0.33808
Business travel- land - Small car - Petrol	miles	0.23027
Business travel- land - Medium car - Petrol	miles	0.28121
Business travel- land - Large car - Petrol	miles	0.43175
Business travel- land - Average car - Petrol	miles	0.26187

<sup>10</sup> [Greenhouse gas reporting: conversion factors 2025](#)

Business travel- land - Medium car - Hybrid	miles	0.18869
Business travel- land - Large car - Hybrid	miles	0.25184
Business travel- land - Average car - Unknown	miles	0.26915
WTT- pass vehs & travel- land - Small car - Diesel	miles	0.05486
WTT- pass vehs & travel- land - Medium car - Diesel	miles	0.06603
WTT- pass vehs & travel- land - Large car - Diesel	miles	0.08159
WTT- pass vehs & travel- land - Small car - Petrol	miles	0.06461
WTT- pass vehs & travel- land - Medium car - Petrol	miles	0.07977
WTT- pass vehs & travel- land - Large car - Petrol	miles	0.12115
WTT- pass vehs & travel- land - Average car - Petrol	miles	0.07401
WTT- pass vehs & travel- land - Medium car - Hybrid	miles	0.04824
WTT- pass vehs & travel- land - Large car - Hybrid	miles	0.06374
WTT- pass vehs & travel- land - Average car - Unknown	miles	0.07079
WTT- pass vehs & travel- land - Small car - Battery Electric Vehicle	miles	0.01525
WTT- pass vehs & travel- land - Medium car - Battery Electric Vehicle	miles	0.01645
WTT- pass vehs & travel- land - Large car - Battery Electric Vehicle	miles	0.0175
WTT- pass vehs & travel- land - Average car - Battery Electric Vehicle	miles	0.01688
WTT- delivery vehs & freight - Class I (up to 1.305 tonnes) - Diesel	miles	0.06028
WTT- delivery vehs & freight - Average (up to 3.5 tonnes) - Diesel	miles	0.09863
WTT- delivery vehs & freight - Average (up to 3.5 tonnes) - Battery Electric Vehicle	miles	0.02832
Waste disposal - Glass - Open-loop	tonnes	4.68568
Waste disposal - Household residual waste - Combustion	tonnes	4.68568
Business travel- air - Domestic, to/from UK - Average passenger	passenger.km	0.22928
Business travel- air - Short-haul, to/from UK - Average passenger	passenger.km	0.12786
Business travel- air - Long-haul, to/from UK - Average passenger	passenger.km	0.15282
Business travel- air - Long-haul, to/from UK - Economy class	passenger.km	0.11704
Business travel- air - Long-haul, to/from UK - Premium economy class	passenger.km	0.18726
Business travel- air - Long-haul, to/from UK - Business class	passenger.km	0.3394
Business travel- air - International, to/from non-UK - Average passenger	passenger.km	0.14253
Business travel- air - International, to/from non-UK - Economy class	passenger.km	0.10916
Business travel- air - International, to/from non-UK - Premium economy class	passenger.km	0.17465
Business travel- air - International, to/from non-UK - Business class	passenger.km	0.31656
WTT- business travel- air - Domestic, to/from UK - Average passenger	passenger.km	0.0335
WTT- business travel- air - Short-haul, to/from UK - Average passenger	passenger.km	0.02286
WTT- business travel- air - Long-haul, to/from UK - Average passenger	passenger.km	0.03213
WTT- business travel- air - Long-haul, to/from UK - Economy class	passenger.km	0.02461
WTT- business travel- air - Long-haul, to/from UK - Premium economy class	passenger.km	0.03937
WTT- business travel- air - Long-haul, to/from UK - Business class	passenger.km	0.07137
WTT- business travel- air - International, to/from non-UK - Average passenger	passenger.km	0.02162
WTT- business travel- air - International, to/from non-UK - Economy class	passenger.km	0.01656
WTT- business travel- air - International, to/from non-UK - Premium economy class	passenger.km	0.02649
WTT- business travel- air - International, to/from non-UK - Business class	passenger.km	0.04802
Hotel stay - United Kingdom -	Room per night	10.4
Hotel stay - UK (London) -	Room per night	11.5
Hotel stay - Australia -	Room per night	35

Hotel stay - Belgium -	Room per night	12.2
Hotel stay - Canada -	Room per night	7.4
Hotel stay - China -	Room per night	53.5
Hotel stay - France -	Room per night	6.7
Hotel stay - Germany -	Room per night	13.2
Hotel stay - Hong Kong, China -	Room per night	51.5
Hotel stay - India -	Room per night	58.9
Hotel stay - Indonesia -	Room per night	62.7
Hotel stay - Japan -	Room per night	39
Hotel stay - Korea -	Room per night	55.8
Hotel stay - Malaysia -	Room per night	61.5
Hotel stay - Maldives -	Room per night	152.2
Hotel stay - Mexico -	Room per night	19.3
Hotel stay - Netherlands -	Room per night	14.8
Hotel stay - Philippines -	Room per night	54.3
Hotel stay - Portugal -	Room per night	19
Hotel stay - Saudi Arabia -	Room per night	106.4
Hotel stay - Singapore -	Room per night	24.5
Hotel stay - South Africa -	Room per night	51.4
Hotel stay - Spain -	Room per night	7
Hotel stay - Switzerland -	Room per night	6.6
Hotel stay - Thailand -	Room per night	43.4
Hotel stay - United Arab Emirates -	Room per night	63.8
Hotel stay - United States -	Room per night	16.1
Hotel stay - Average - <sup>11</sup>	Room per night	38.78
Hotel stay - Europe average - <sup>12</sup>	Room per night	11.57
Business travel- land - Motorbike - Average	miles	0.18294
WTT- pass vehs & travel- land - Motorbike - Average	miles	0.04757
Business travel- land - Regular taxi -	passenger.km	0.14861
Business travel- land - Local bus (not London) -	passenger.km	0.12525
Business travel- land - National rail -	passenger.km	0.03546
WTT- pass vehs & travel- land - Regular taxi -	passenger.km	0.03697
WTT- pass vehs & travel- land - National rail -	passenger.km	0.00897
Business travel- land - Average car - Unknown	km	0.16725
WTT- pass vehs & travel- land - Average car - Unknown	km	0.04399
Business travel- land - Motorbike - Average	km	0.11367
WTT- pass vehs & travel- land - Motorbike - Average	km	0.02956
Water supply - Water supply - Water supply	cubic metres	0.1913
Water treatment - Water treatment - Water treatment	cubic metres	0.17088
Homeworking - Homeworking (office equipment + heating) -	per FTE working hour	0.33378

<sup>11</sup> Average of non-European hotel emissions factors

<sup>12</sup> Average of European hotel emissions factors

US EPA industry category emissions source <sup>13</sup>	Emissions factor	kg CO <sub>2</sub> e/USD
230301, 230302, 233210, 233230, 233240, 233262, 2332A0, 2332D0, 233411, 233412, 2334A0 - All Other Specialty Trade Contractors		0.221
315000 - Apparel Accessories and Other Apparel Manufacturing		0.12
323110 - Commercial Printing (except Screen and Books)		0.236
33351B - Cutting Tool and Machine Tool Accessory Manufacturing		0.207
334300 - Audio and Video Equipment Manufacturing		0.081
336411 - Aircraft Manufacturing		0.139
336413 - Other Aircraft Parts and Auxiliary Equipment Manufacturing		0.17
339940 - Office Supplies (except Paper) Manufacturing		0.265
423400 - Computer and Computer Peripheral Equipment and Software Merchant Wholesalers		0.074
423400 - Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers		0.074
423400 - Other Professional Equipment and Supplies Merchant Wholesalers		0.074
423A00 - Hardware Merchant Wholesalers		0.108
447000 - Gasoline Stations with Convenience Stores		0.183
480000 - Office Supplies and Stationery Stores		0.111
480000 - All Other Miscellaneous Store Retailers (except Tobacco Stores)		0.111
481000 - Scheduled Passenger Air Transportation		0.644
481000 - Scheduled Freight Air Transportation		0.644
484000 - General Freight Trucking, Long-Distance, Truckload		0.595
485000 - Taxi Service		0.566
485000 - Limousine Service		0.566
485000 - All Other Transit and Ground Passenger Transportation		0.566
48A000 - Air Traffic Control		0.162
48A000 - Other Airport Operations		0.162
48A000 - Other Support Activities for Air Transportation		0.162
493000 - Other Warehousing and Storage		0.244
512100 - Motion Picture and Video Distribution		0.052
515100 - Radio Networks		0.079
515100 - Television Broadcasting		0.079
517A00 - All Other Telecommunications		0.078
518200 - Data Processing, Hosting, and Related Services		0.093
52A000 - Monetary Authorities-Central Bank		0.059
524113 - Direct Life Insurance Carriers		0.051
524200 - Insurance Agencies and Brokerages		0.029
524200 - All Other Insurance Related Activities		0.029
525000 - Pension Funds		0.218
525000 - Health and Welfare Funds		0.218

<sup>13</sup> [US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6](#) – published 2024

525000 - Other Insurance Funds	0.218
5310RE - Residential Property Managers	0.246
532100 - Passenger Car Rental	0.11
532400 - Other Commercial and Industrial Machinery and Equipment Rental and Leasing	0.106
541100 - All Other Legal Services	0.041
541200 - Other Accounting Services	0.054
541300 - Engineering Services	0.103
541512 - Computer Systems Design Services	0.089
54151A - Computer Facilities Management Services	0.08
54151A - Other Computer Related Services	0.08
541610 - Marketing Consulting Services	0.078
541610 - Other Management Consulting Services	0.078
541800 - Advertising Agencies	0.085
5419A0 - Marketing Research and Public Opinion Polling	0.08
5419A0 - Translation and Interpretation Services	0.08
5419A0 - All Other Professional, Scientific, and Technical Services	0.08
550000 - Corporate, Subsidiary, and Regional Managing Offices	0.084
561100 - Office Administrative Services	0.1
561300 - Executive Search Services	0.051
561400 - All Other Business Support Services	0.111
561500 - All Other Travel Arrangement and Reservation Services	0.088
561600 - Security Guards and Patrol Services	0.074
561600 - Security Systems Services (except Locksmiths)	0.074
561700 - Exterminating and Pest Control Services	0.214
561700 - Other Services to Buildings and Dwellings	0.214
561900 - All Other Support Services	0.127
611B00 - Professional and Management Development Training	0.108
611B00 - Flight Training	0.108
611B00 - Educational Support Services	0.108
621900 - All Other Miscellaneous Ambulatory Health Care Services	0.18
721000 - Hotels (except Casino Hotels) and Motels	0.145
722A00 - Caterers	0.132
811200 - Other Electronic and Precision Equipment Repair and Maintenance	0.076
812100 - Other Personal Care Services	0.125
812300 - Drycleaning and Laundry Services (except Coin-Operated)	0.158
812900 - Parking Lots and Garages	0.111
813B00 - Civic and Social Organizations	0.128
813B00 - Professional Organizations	0.128

## Outside of scopes

Virgin Atlantic report on the use of SAF in accordance with the GHG Protocol Corporate Accounting and Reporting Standard, and in alignment with IATA's Sustainable Aviation Fuel (SAF) Accounting & Reporting Methodology guidance<sup>14</sup>. As the SAF Virgin Atlantic has used is produced from biomass feedstocks derived from plant or animal-based material, it releases biogenic emissions when combusted. The GHG Protocol requires biogenic emissions to be reported separately from scope 1 emissions (as conventional fossil aviation fuel is reported). Virgin Atlantic report the biogenic emissions from neat SAF outside of scopes, using the UK Government conversion factor for SAF (renewable Avtur). Neat SAF refers to the sustainable portion (bioquantity) of the SAF only, and not the fossil jet fuel that it is blended with. The WTW emissions reductions are also reported outside of scopes. WTW emissions reductions are calculated using actual lifecycle values provided by the SAF suppliers, evidenced through the Product Transfer Document (PTD) / Proof of Sustainability (PoS) / Proof of Compliance (PoC) documentation.

## Carbon intensity metric: CO<sub>2</sub>e/RTK

Virgin Atlantic disclose annual carbon emissions intensity performance on a CO<sub>2</sub>e per revenue tonne kilometre (RTK) basis. This is carbon efficiency metric related to Virgin Atlantic's aircraft aviation burn. It is calculated as follows:

$$\frac{\text{Total CO}_2\text{e emissions (kg)}}{\text{Total revenue tonne kilometres}}$$

Total CO<sub>2</sub>e emissions relate to the emissions from Virgin Atlantic's annual aircraft fuel burn from all flights. Virgin Atlantic reports CO<sub>2</sub>e/RTK using the following methodology:

- **Operational CO<sub>2</sub>e/RTK** – reflects the total scope 1 and scope 3 (category 3) CO<sub>2</sub>e emissions from Virgin Atlantic's combustion of aviation fuel – both conventional and SAF – as reported in Virgin Atlantic's GHG emissions.
- Total tonnes of aviation fuel burn is tracked in Virgin Atlantic's Sustainability Warehouse database at flight level and is calculated using fuel on board data collated directly from the aircraft and recorded/invoiced fuel uplifts.
- Total tonnes of conventional aviation fuel burn = total tonnes aviation fuel burn minus total tonnes of SAF use
- Total tonnes of SAF use are recorded in Virgin Atlantic's SAF registry from delivery documentation received from SAF suppliers, Product Transfer Document (PTD) / Proof of Sustainability (POS) / Proof of Compliance (POC) documentation.
- Emissions factor sources: UK Government conversion factors, Aviation turbine fuel and Avtur (renewable).

Revenue tonne kilometre is calculated as the annual total revenue-generating tonnage flown and multiplied by distance over which it is flown.

- Revenue generating tonnage is the sum of revenue paying passengers \* 100 kg/pax (industry recognised standard value), and the weight of revenue cargo, collated from each flight's final load sheet.
  - Revenue passengers refers to all fare-paying passengers, non-revenue passengers refer to non-fare paying passengers, including infants under 2 years old, and employees on standby/duty travel .
  - Revenue cargo refers to the loadsheet net weight, excludes non-revenue generating cargo weight including pallet weight, ULDs and equipment.
- This is multiplied by the Great Circle Distance (GCD) kilometres flown +8%. GCD is the shortest distance between two points, measured along the surface of the earth. GCD is taken from the flight planning system, where it is calculated using the Vincenty formula.
- As aircraft rarely fly this direct route exactly, an additional factor is used to account for indirect routing, holding etc. The additional +8% is determined by UK Greenhouse Gas Inventory reporting<sup>15</sup>.
- Both the revenue tonnes and GCD are tracked in Virgin Atlantic's Sustainability Warehouse database at flight level.

<sup>14</sup> [IATA SAF Accounting & Reporting Methodology](#)

<sup>15</sup> [Defra, Journey emissions comparisons: Methodology and guidance](#)

**Reporting period**

Virgin Atlantic report carbon emissions on a calendar year basis. This report summarises the period 1<sup>st</sup> January 2025 to 31<sup>st</sup> December 2025.

**Restating of historic emissions**

Virgin Atlantic follow the GHG Protocol accounting procedures that require that historic emissions data be recalculated as organisations undergo significant structural changes such as acquisitions, divestments, and mergers or methodology changes such as error correction and changes in calculation methodology. Retrospective adjustments are necessary as structural and methodological changes will change the historical reporting profile, making meaningful comparisons over time difficult. To allow like-for-like comparison over time, historic emissions data may need to be recalculated. Virgin Atlantic's approach to GHG emissions restatement follows our internal restatement policy, defining the approach, approval process and restatement threshold used to determine any historic emissions restatement. Virgin Atlantic's approach is continuously reviewed throughout the year and during the annual emissions reporting period. No restatement of historic emissions was required in 2025.

## 2. Diversity, Equity and Inclusion Methodology

### Overview

#### Annual Report methodology

Calculation methodology data is extracted from the HR management system to calculate our diversity figures. The diversity figure published is calculated based on the number of employees at the 31<sup>st</sup> December 2025. An employee is defined as a person with an employment relationship with Virgin Atlantic, who is paid by Virgin Atlantic through our payroll. This includes those who are on short/long-term leave and on parental leave, however, excludes those who are on Income Protection.

#### Percentage of women in D+ leadership roles

We define those who are in leadership positions are those who are in the following grades: D, E, F, G, H and I. Our leadership population does not include our pilot and cabin crew workforce as they are graded out with our leadership structure. All our gender data relies on our employees' classification of their own gender as male or female. This is a mandatory, binary field in our HR system and therefore Virgin Atlantic has a gender disclosure rate of 100%. We use the following methodology to calculate: Percentage of females in D+ roles= (females in D+ roles) / (total D+ workforce).

#### Ethnicity of entire workforce

Total workforce refers to all employees, regardless of paygrade. The table below shows the groups that are defined as diverse and non-diverse. This data relies on our employees self-disclosing. Diverse employees are those that have self-declared their diversity status. Individuals who have chosen not to declare their diversity status are not included in the entire calculation. This is different to 2023 where they were included in the non-diverse population. At the 31<sup>st</sup> of December 2025, 90.09% of employees had disclosed their ethnicity.

We use the following methodology to calculate: Percentage of ethnically diverse workforce = (Total ethnically diverse employees) / (Total employees).

#### Percentage of ethnically diverse people in senior leadership roles

As part of our commitment to the Parker Review we have set a target focussing on Exec co –1 level leadership. We define those who are in exec co –1 leadership positions are those who are in the following grades: G, H and I. Our leadership population does not include our pilot and cabin crew workforce as they are graded out with our leadership structure. The table below shows the groups that are defined as diverse and non-diverse. This data relies on our employees self-disclosing. Diverse employees are those that have self-declared their diversity identity. In a change from 2023 individuals who have chosen not to declare their diversity identity are not included in the entire calculation in line with the Government's report 'standards for ethnicity data' - April 2023.

At the 31<sup>st</sup> of December 2025, 90.09% of employees had disclosed their ethnicity.

We use the following methodology to calculate: Percentage of ethnically diverse employees in G+ roles = (ethnically diverse employees in G+ roles) / (total G+ workforce).

#### Ethnicity Definition List

<b>American Indian Alaskan Native</b>	Ethnically diverse	<b>Mixed – Any other mixed or multiple ethnic background</b>	Ethnically diverse
<b>Asian – Any other Asian background</b>	Ethnically diverse	<b>Mixed – White &amp; Asian</b>	Ethnically diverse
<b>Asian – Bangladeshi</b>	Ethnically diverse	<b>Mixed – White &amp; Black African</b>	Ethnically diverse
<b>Asian – Chinese</b>	Ethnically diverse	<b>Mixed – White &amp; Black Caribbean</b>	Ethnically diverse
<b>Asian – Indian</b>	Ethnically diverse	<b>Native Hawaiian and Other Pacific Islander</b>	Ethnically diverse

<b>Asian – Pakistani</b>	Ethnically diverse	<b>Other – Any other ethnic group</b>	Ethnically diverse
<b>Black – African</b>	Ethnically diverse	<b>Other – Arab</b>	Ethnically diverse
<b>Black – Any other</b>	Ethnically diverse	<b>White – Any other white background</b>	Non-diverse
<b>Black – Caribbean</b>	Ethnically diverse	<b>White - Roma</b>	Non-diverse
<b>Black or African American</b>	Ethnically diverse	<b>White – English/Welsh/Scottish/Northern Irish/ British</b>	Non-diverse
<b>Chinese</b>	Ethnically diverse	<b>White – Gypsy or Irish Traveller</b>	Non-diverse
<b>Hispanic</b>	Ethnically diverse	<b>White – Irish</b>	Non-diverse

### 3. Community methodology

#### Overview

This section outlines how the community KPIs and metrics referred to in the Annual Report are calculated. Data is tracked throughout the year through Virgin Atlantic's internal community database.

#### 3.1 Charitable contributions

- Definition: Comprises all contributions invested into Virgin Atlantic's community programmes.
- Scope: Includes financial contributions made by Virgin Atlantic Airways Ltd, financial grants made to partner charities and community initiatives, the monetary value of Virgin Atlantic's in-kind donations (flights, cargo, Flying Club points), and the monetary value of employee time spent volunteering.
- Units: Reported in GBP.

#### 3.1.1 Funds from Virgin Atlantic Airways Ltd

- Definition: Comprises only financial contributions made by Virgin Atlantic Airways Ltd, as a direct contribution to a charity or not-for-profit organisation.
- Scope: Monetary contributions incurred by Virgin Atlantic Airways Ltd. Contributions are recognised from the point of raising a Purchase Order with the Finance department to carry out the transaction.
- Units: Reported in GBP.

#### 3.1.2 Charitable grants

- Definition: Comprises financial grants to our partner charities and community programmes.
- Scope: Includes monies donated by customers onboard via cash and contactless payments.
- Units: Reported in GBP (all translations to GBP from foreign currencies collected onboard are made at the collection date's spot rate).
- Prior to September 2024, all financial grants were administered by the Virgin Atlantic Foundation. Since September 2024, grant funding has been administered directly by Virgin Atlantic. Grant payments are tracked internally by our Finance Reporting team. Both Virgin Atlantic Foundation and Virgin Atlantic are audited externally yearly.

#### 3.1.3 In-kind donations

- Definition: Monetary value of physical assets, products or services donated by Virgin Atlantic for community initiatives. Community initiatives are defined as activities to benefit not-for-profit organisations, local educational programmes and charities.
- Scope: Includes Virgin Atlantic flights, Flying Club points, and Cargo space.
- Units: Reported in GBP.
- Method: The value of Virgin Atlantic flights and Flying Club points donated for charity and/or medical purposes is calculated using the average in-year cost of an Economy, Premium or Upper sector flown that year, multiplied by the number of sectors we donated in-year.
- Method: In-kind donations for disaster relief comprises the cargo cost of aid that we deliver pro-bono, and the operating costs of a return relief flight. Per sector, this is calculated assuming £15,435 in fuel costs, £17,504 in non-fuel variable costs, £1,168 for airport and ground handling costs, £13,397 for Sector direct operating costs, £547 for Cargo direct operating costs (e.g. security screening charges), and £17,504 for Engineering variables.

#### 3.1.4 Volunteer time

- Definition: Monetary value of employee time spent volunteering on community initiatives during working hours. Includes manual and skilled volunteering. Community initiatives are defined as activities to benefit not-for-profit organisations, local educational programmes and charities.
- Scope: Employee volunteering taking place during working hours for the reporting period.
- Units: Reporting in GBP.

- Method: The value of Virgin Atlantic volunteer time is calculated using the average hourly salary multiplied by the number of volunteer hours. The average hourly salary is calculated based off the salary data extracted from the HR management system of Virgin Atlantic employees in grades A-H, including basic pay, shift pay, National Insurance and pension, assuming 251 working days and a 7.5 hour working day. Volunteering hours are captured by the Community team and entered into the Community database. As of 1<sup>st</sup> December 2025 the average hourly salary is £28.72.

### **3.15 Payroll giving and staff fundraising**

- Definition: Comprises charitable donations made by Virgin Atlantic staff.
- Scope: Includes monies raised via staff fundraising initiatives, and monies raised via our "Pennies" and "Charitable Giving" payroll giving schemes.
- Units: Reporting in GBP.