BMO

Garden Remedies

Greenhouse Gas Emissions Impact Report for the 2024 Calendar Year

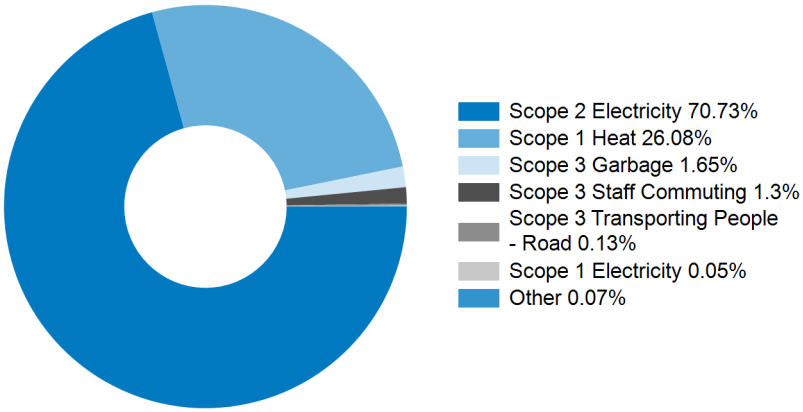
January 1, 2024 to December 31, 2024

Garden Remedies 2024 Calendar Year GHG Emissions

The BMO Climate Smart Impact Report (the Report) was prepared for Garden Remedies. The Report includes a detailed breakdown of greenhouse gas (GHG) emissions by source activity for the 2024 Calendar Year, and Garden Remedies's plan to reduce its GHG emissions.

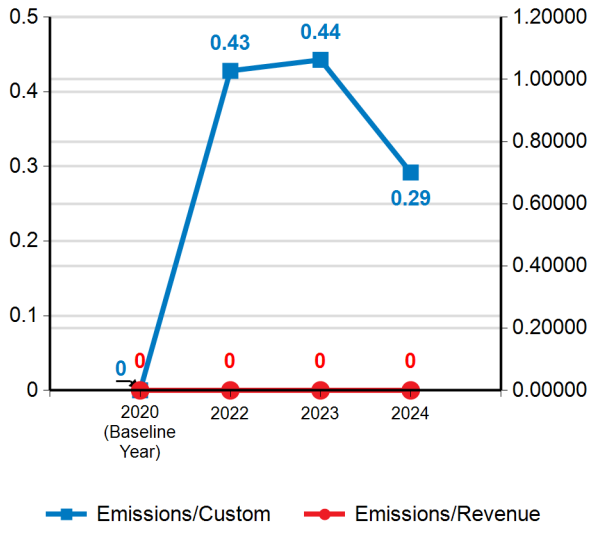
Total GHG emissions for the 2024 Calendar Year
4,815.99 tCO_2e

Garden Remedies's GHG emissions for 2024 Calendar Year is 4,815.99 tCO_2e and this has increased from its 2020 baseline year by 46.82%' - the equivalent to adding 334 cars on the road for one year.

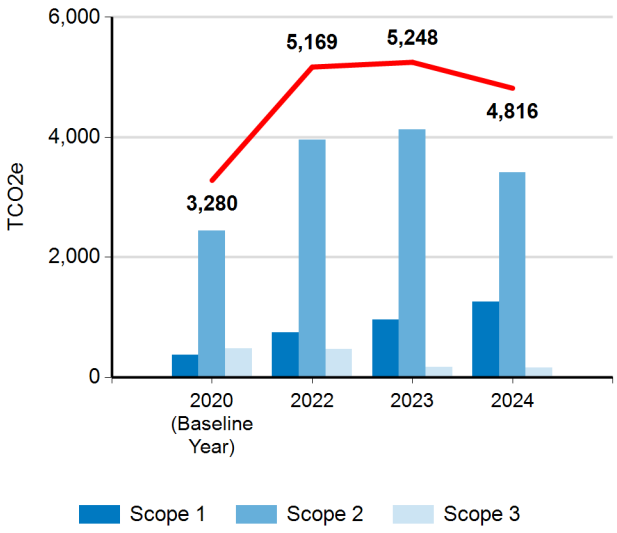


The graphs below give more insights into the GHG emissions trends over the years that Garden Remedies has been working with BMO Climate Smart. The **Emissions Intensity** graph is the GHG emissions rate of change relative to the intensity of a specific activity or a process. The custom intensity metric for this chart is **GHG emissions per lbs of flower.** The **Overall Emissions Trend** graph shows Scope 1, 2 and 3 GHG emissions over all recent reporting years.

Emission Intensity

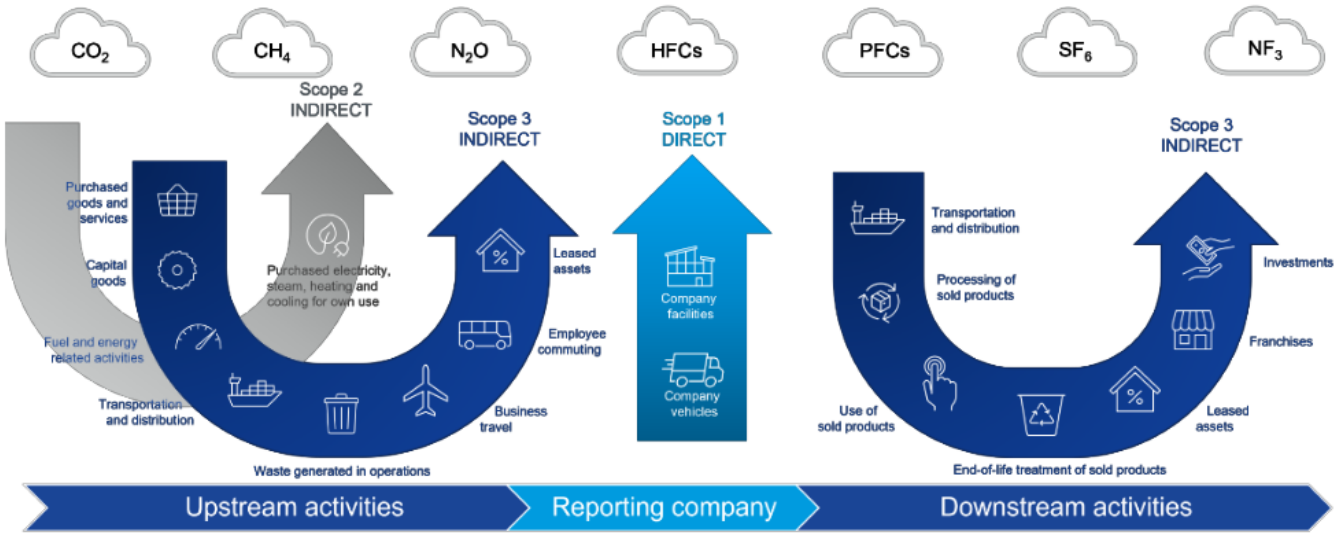


Overall Emissions Trend



Scope Coverage

The Report and all details included within were compiled in compliance with the GHG Protocol Corporate Accounting and Reporting standard (the GHG Protocol). The GHG Protocol requires the inclusion of Scopes 1 and 2 GHG direct and indirect emissions and recommends including Scope 3 indirect emissions from activities relevant to an organization's business for which reliable data can be obtained. All 7 GHG gases (shown in graphic below) are captured in the inventory data.



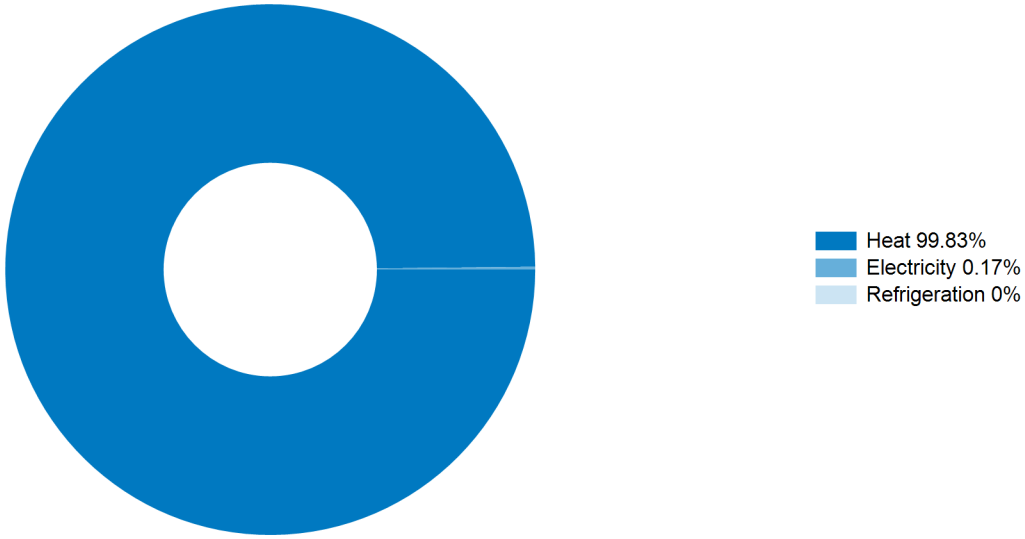
Scope 2	*Scope 1*	*Scope 3*
Indirect emissions from company operations	Direct emissions from company operations	Indirect emissions from company supply chains

Garden Remedies GHG Emission Sources Covered in this Report

Scope 2	Scope 1	Scope 3
Electricity	Electricity	Electricity
	Heat	Garbage
	Refrigeration	Heat
		Staff Commuting
		Transporting Goods - Road
		Transporting People - Road

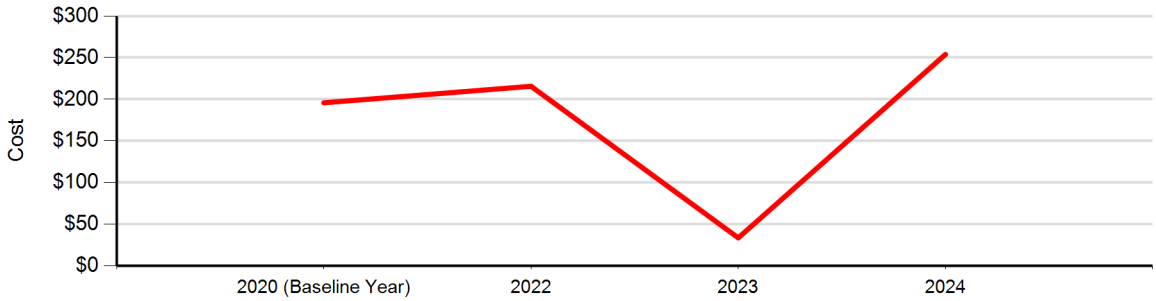
Key Parameters		
Geography covered	United States of America	
Total number of facilities	5	Full list in appendix
Reporting period	Jan 2024 - Dec 2024	

Scope 1 Level Breakdown for 2024



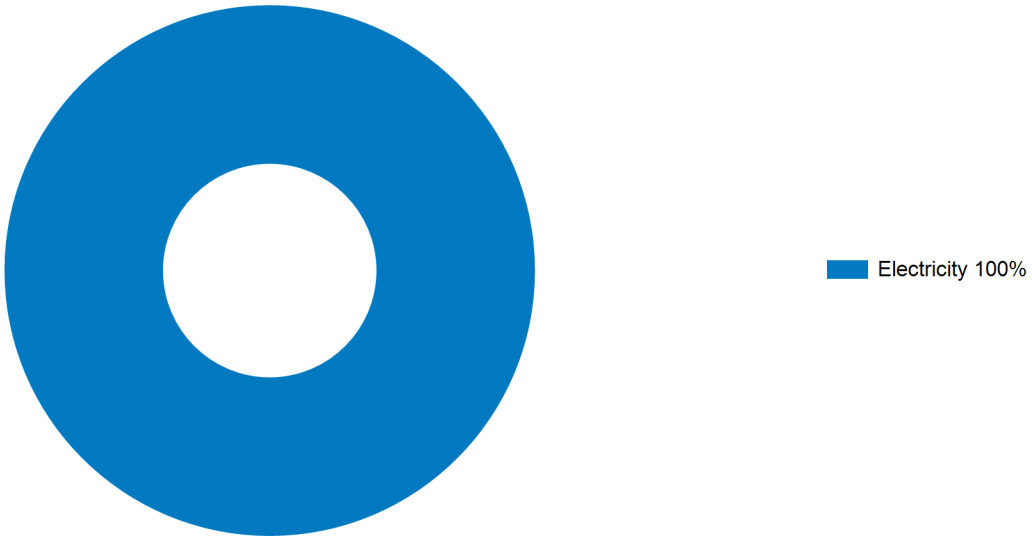
Scope 1 Activity	tCO_2e	Percentage	Cost	Cost Per tCO_2e
Heat 99.83%	1,256.12	26.08%	$319,490.80	$254.35
Electricity 0.17%	2.18	0.05%	$0.00	$0.00
Refrigeration 0%	0.00	0.00%	$0.00	$0.00
Total Scope 1	**1,258.30**	**26.13%**	**$319,490.75**	**$253.91**

Scope 1 Cost Per tCO_2e



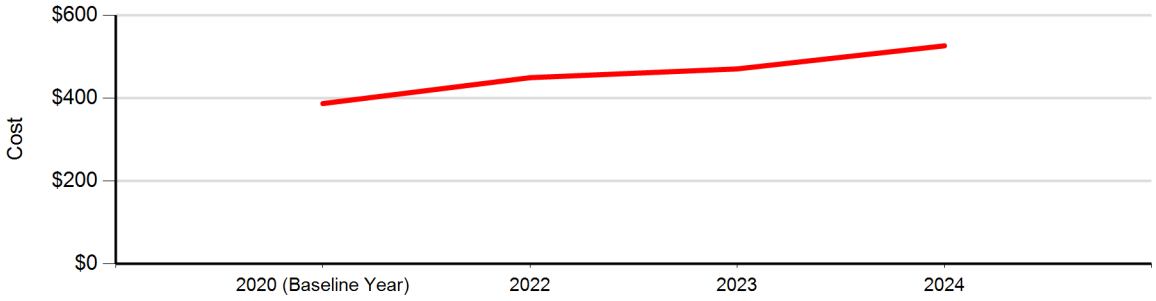
Direct GHG emissions from Scope 1 contributes to 26.13% of Garden Remedies's GHG emissions. 26.08% of which is from Heat.

Scope 2 Level Breakdown for 2024



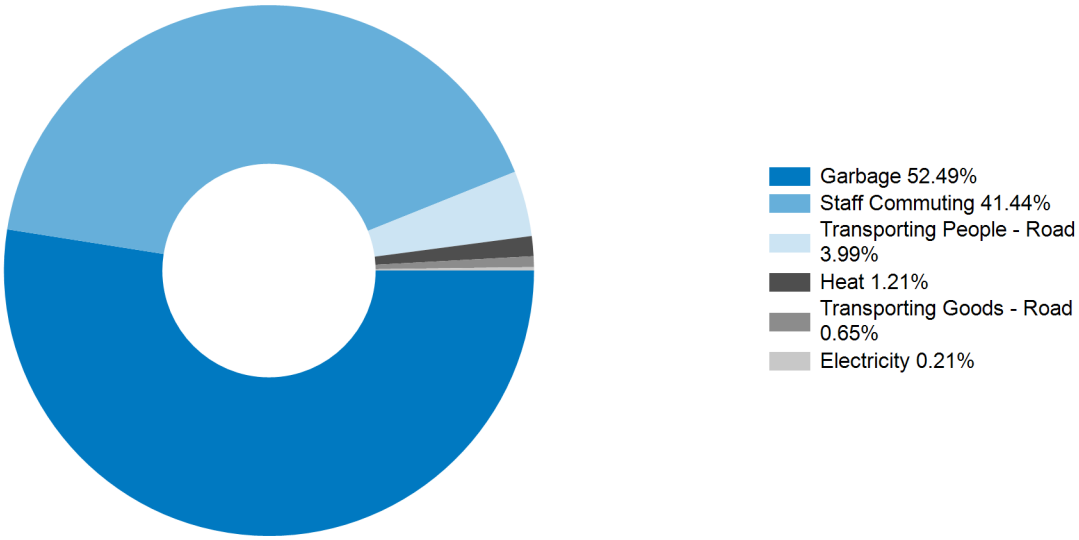
Scope 2 Activity	tCO_2e	Percentage	Cost	Cost Per tCO_2e
Electricity 100%	3,406.12	70.73%	$1,790,504.00	$525.67
Total Scope 2	**3,406.12**	**70.73%**	**$1,790,504.38**	**$525.67**

Scope 2 Cost Per tCO_2e



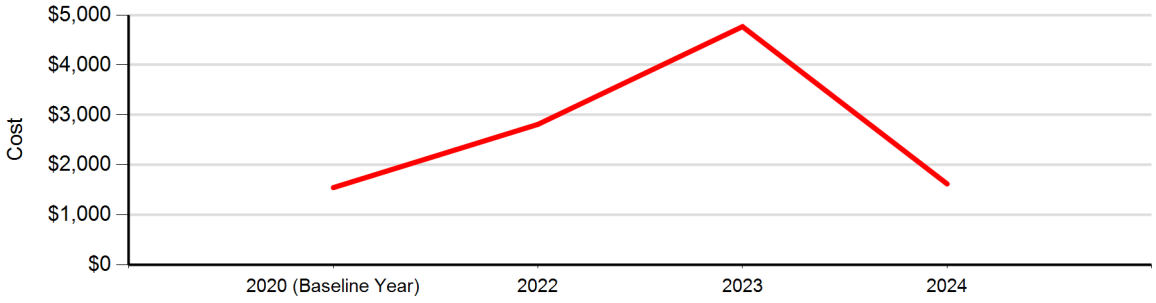
Indirect GHG emissions from Scope 2 contributes to 70.73% of Garden Remedies's GHG emissions.

Scope 3 Level Breakdown for 2024



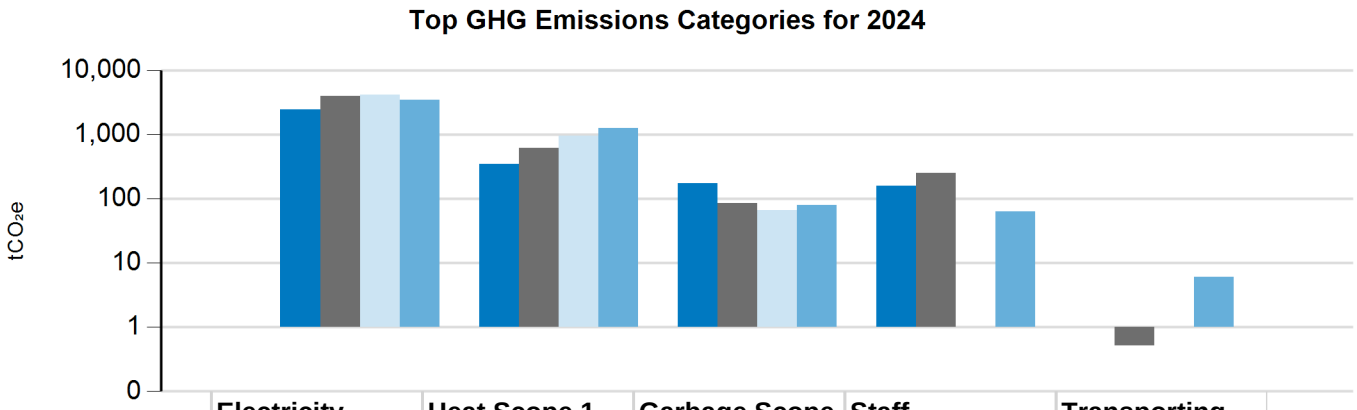
Scope 3 Activity	tCO_2e	Percentage	Cost	Cost Per tCO_2e
Garbage 52.49%	79.55	1.65%	$43,803.79	$550.63
Staff Commuting 41.44%	62.81	1.30%	$0.00	$0.00
Transporting People - Road 3.99%	6.05	0.13%	$32,262.53	$5,334.81
Heat 1.21%	1.84	0.04%	$0.00	$0.00
Transporting Goods - Road 0.65%	0.99	0.02%	$168,842.50	$170,370.90
Electricity 0.21%	0.32	0.01%	$0.00	$0.00
Total Scope 3	**151.57**	**3.15%**	**$244,908.83**	**$1,615.85**

Scope 3 Cost Per tCO_2e



Indirect GHG emissions from Scope 3 contributes to 3.15% of Garden Remedies's GHG emissions. 1.65% of which is from Garbage.

GHG Emissions Over Time



	Electricity Scope 2	Heat Scope 1	Garbage Scope 3	Staff Commuting Scope 3	Transporting People - Road Scope 3
2020 (Baseline Year)	2,435.83	346.11	172.75	159.46	
2022	3,958.17	613.33	85.43	251.27	0.51
2023	4,121.80	938.47	65.86		
2024	3,406.12	1,256.12	79.55	62.81	6.05

Overall GHG Emissions

Scope 1	2020 (Baseline Year)	2022	2023	2024
Electricity	5.09	2.97	1.38	2.18
Heat	346.11	613.33	938.47	1,256.12
Refrigeration	11.83	86.62		
Transporting Goods - Road	8.22	37.34	18.71	
Scope 2	**2020 (Baseline Year)**	**2022**	**2023**	**2024**
Electricity	2,435.83	3,958.17	4,121.80	3,406.12
Scope 3	**2020 (Baseline Year)**	**2022**	**2023**	**2024**
Electricity		18.95		0.32
Garbage	172.75	85.43	65.86	79.55
Heat		8.92		1.84
Paper Consumption	17.01			
Staff Commuting	159.46	251.27		62.81

Transporting Goods - Air	10.28	0.86	27.32	
Transporting Goods - Road	113.70	103.98	74.30	0.99
Transporting Goods - Water			0.60	
Transporting People - Air		0.86		
Transporting People - Road		0.51		6.05

Advisory Notes

The BMO Climate Smart team has thoroughly documented each stage of Garden Remedies's work throughout the past year. Please see details below which are intended to augment the other sections of the Report with personalized insights.

Additions
No new activities were added to the CY2024 reporting year.

Transporting Goods > Vehicles Owned by others
Lack of data (weight and distance) on invoices contributed to the lack of reportable information shipping data.

Exclusions
There were no emissions from shipping using company owned vehicles as services was contracted to a third-party to transport products to the stores.

GHG Emissions Reduction Recommendations for 2024

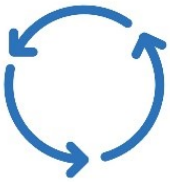
The data included in this Report indicates areas in Garden Remedies's operation that could be more efficient. As leaders, you have the opportunity to take meaningful, measurable action on climate change. The BMO Climate Smart team is here to support your transition to the low carbon economy. Please see below for the reduction strategies that will address Garden Remedies's Top GHG Emissions categories. If these or other actions are being planned, considered or implemented and were recorded in the Climate Smart Reduction Manager software, they will be reflected in your Emission Reduction Plan (see next page).

Electricity purchased from a utility and then used in your facility contributes to 70.73% of your overall GHG emissions. This is from electricity usage in any of your premises including offices, stores and warehouses. The following solutions could be explored:

- Replace old equipment with new energy efficient equipment, such as light fixtures
- Install LEDs and task lighting to reduce use of electricity and promote use of natural light wherever possible

Heat generated through burning fuels on site contributes to 26.08% of your overall GHG emissions. This is mainly from heat required in any of your premises including offices, stores and warehouses. The following solutions could be explored

- Prevent heat loss by improving insulation, and replace old equipment with new energy efficient options
- Install smart thermostats in all locations to increase control



Waste contributes to 1.65% of your overall GHG emissions. Waste segregation and recycling reduces the garbage sent to landfill and reduces GHG emissions from this category. The following solutions could be explored:

- Implement mult-waste stream separation, including organic material and multiple recycling types
- Avoid single use plastics and packaging materials

Staff commuting to work contributes to 1.3% of your overall GHG emissions. This is mainly from employees traveling to and from work locations. The following solutions could be explored:

- Promote public transit and environmentally friendly modes of transport such as cycling, carpooling, and active transportation
- Subsidize transit passes to encourage employees to take more public transport

Transporting people using road vehicles contributes to 0.13% of your overall GHG emissions. This is mainly from employees traveling using road transport for work. The following solutions could be explored:

- Travel less by considering the necessity of a trip, encouraging video conferencing and rewarding more sustainable modes of travel
- Use public transport wherever possible rather than driving

Emission Reduction Plan

After considering the BMO Climate Smart GHG emission reduction recommendations, Garden Remedies submitted the plan detailed below. For additional information such as a detailed description or estimated implementation and completion dates, please see the Climate Smart software.

	Plan Name: Goals completed by 2023		
	Strategy	**Estimated Impact**	**Targeted Activity Type(s)**
Implemented	Customer/Vendor Awareness	Low	
Implemented	Electronic Receipts	Medium	Other
Implemented	Electronic Recycling or Donations	Low	Other
Implemented	Expand Recycling Program	Medium	Other
Implemented	Internal Waste Training and Education	Low	Other
Implemented	Product/Packaging Return Program (Customers)	Low	Other
Implemented	Retrofit Grow Lights	High	Electricity
Implemented	Waste Assessment/Audit	Medium	Other
Considering	Alternative Packaging Filler	Low	Other
Considering	Electrify Company Vehicles	High	Equipment, Transporting People
Considering	Energy Audit or Assessment	Medium	Electricity, Heat
Considering	EV Charging Stations	High	Transporting People
Considering	Recycled Shipping and Delivery Boxes	Medium	Other
Considering	Researching Heat Reduction Strategies	Low	Heat
Considering	Waste Pick-Ups	Medium	Other

	Plan Name: Goals for 2025		
	Strategy	**Estimated Impact**	**Targeted Activity Type(s)**
Planned	Internal Communications on GHG Reductions	Low	
Implemented	Employee Involvement in Reduction Planning	Low	
Implemented	Internal Waste Training and Education	Low	Other
Implemented	Product/Packaging Return Program (Customers)	Low	Other
Implemented	Sustainability Performance Metrics	Medium	
Implemented	Sustainability Programs	Medium	
Implemented	Utility Consumption Monitoring	Medium	Electricity, Heat
Considering	Donate Products	Medium	Other
Considering	Employee Awareness	Low	
Considering	Employee Compliance Improvement	Low	
Considering	Energy Audit or Assessment	Medium	Electricity, Heat
Considering	Expand Recycling Program	Medium	Other
Considering	Waste Assessment/Audit	Medium	Other
Considering	Waste Pick-Ups	Medium	Other
Considering	Zero Waste Program	Medium	Other

Appendix

2024 GHG Emissions Activity by Location:

Location Name	Scope	Activity Type	tCO_2e	% of Total Inventory
Fitchburg Cultivation Facility	Scope 1	Electricity	2.18	0.05%
		Heat	1,224.71	25.43%
		Refrigeration	0.00	0.00%
	Scope 2	Electricity	3,335.08	69.25%
	Scope 3	Electricity	0.09	0.00%
		Garbage	60.83	1.26%
		Heat	0.08	0.00%
		Staff Commuting	33.27	0.69%
		Transporting Goods - Road	0.99	0.02%
		Transporting People - Road	6.05	0.13%
	Location Total		**4,663.28**	**96.83%**
Marlborough Dispensary	Scope 1	Heat	5.46	0.11%
	Scope 2	Electricity	14.27	0.30%
	Scope 3	Garbage	4.13	0.09%
		Staff Commuting	12.41	0.26%
	Location Total		**36.27**	**0.75%**
Melrose Dispensary	Scope 1	Heat	10.25	0.21%
	Scope 2	Electricity	30.29	0.63%
	Scope 3	Garbage	7.44	0.15%
		Staff Commuting	5.08	0.11%
	Location Total		**53.06**	**1.10%**
Newton Dispensary	Scope 1	Heat	3.42	0.07%
	Scope 2	Electricity	23.69	0.49%
	Scope 3	Electricity	0.23	0.00%
		Garbage	6.20	0.13%
		Heat	1.76	0.04%
		Staff Commuting	12.05	0.25%
	Location Total		**47.35**	**0.98%**
Westminster Warehouse	Scope 1	Heat	12.28	0.25%
	Scope 2	Electricity	2.80	0.06%

Westminster Warehouse	Scope 3	Garbage	0.95	0.02%
	Location Total		**16.03**	**0.33%**
Grand Total			**4,815.99**	

4,815.99 tCO_2e is the equivalent to driving 1,047 cars on the road for one year.

Methodology

As a Climate Smart business, Garden Remedies conducted its GHG emissions inventory according to the GHG Protocol. The GHG Protocol is an internationally recognized standard published by the World Resources Institute and the World Business Council on Sustainable Development.

Organizational Boundaries: Garden Remedies used the operational control approach to determine its organizational boundary and included in its inventory all operations and facilities over which it has operational control.

Inventory Boundaries: The GHG Protocol requires the inclusion of Scope 1 and 2 emissions, and recommends including Scope 3 emissions from activities relevant to an organization's business and goals, and for which reliable data can be obtained. Garden Remedies included GHG emissions from the following activities under Scope 1, 2 and 3:

Scope 1: includes direct GHG emissions from sources that are owned or controlled by the reporting company or organization	
	Electricity > Generated
	Heat > Generated
	Refrigeration
	Transporting Goods > Vehicles you own > Road
Scope 2: includes indirect GHG emissions from purchased electricity and purchased heat	
	Electricity > Purchased
Scope 3: includes indirect GHG emissions that are consequences of the reporting company's operations but occur at sources owned by another company	
	Electricity > Unmetered/Unbilled
	Garbage
	Heat > Unmetered/Unbilled from Fuel
	Paper Consumption
	Staff Commuting
	Transporting Goods > Vehicles owned by others > Air
	Transporting Goods > Vehicles owned by others > Road
	Transporting People > Vehicles owned by others > Road

Emission Factors: This inventory was conducted using the emissions factors from the Climate Smart web-based GHG management tool. The Climate Smart GHG management tool was designed for adherence to the GHG Protocol. Climate Smart's emission factors come from a variety of sources, such as Environment Canada, the GHG Protocol Initiative, the US Environmental Protection Agency and the Intergovernmental Panel on Climate Change. Climate Smart reviews its emission factors annually to update them based on refined industry methodology and changing electricity grids. Climate Smart also acknowledges that complete adherence to the GHG Protocol requires the 7 major GHG's to be accounted for separately, and is working towards adding this feature. Further details on Climate Smart's emission factors, their sources, and methodology for updating them are available upon request to support@climatesmart.bmo.com

Sources of Data Included: Garden Remedies used the following sources of data to estimate their GHG emissions for the 2024 Calendar year.

Activity	Data Source
Electricity > Generated	The total litres of fuel used for the generator were entered.

Heat > Generated	The total giga-joules of natural gas used were entered based on utility bills.
Refrigeration	The total weight of refrigerant top-ups was entered based on maintenance invoices.
Transporting Goods > Vehicles you own > Road	The total litres of fuel used were entered.
Electricity > Purchased	The total kilowatt-hours of electricity used, based on utility bills, were entered into the Climate Smart software tool.
Electricity > Unmetered/Unbilled	The square footage occupied was entered to estimate electricity emissions using the average provincial intensity.
Garbage	The total estimated weight of garbage was entered into the Climate Smart tool.
Heat > Unmetered/Unbilled from Fuel	The square footage occupied was entered to estimate heating emissions using the average provincial intensity.
Paper Consumption	The paper type, paper bond weight, number of reams used and post-consumer recycled content were entered. The paperweight and paper type were entered into the paper calculator (http://papercalculator.org) to calculate emissions.
Staff Commuting	The distance commuted by each mode of transport was entered based on staff commuting survey.
Transporting Goods > Vehicles owned by others > Air	Distance travelled and weight for each parcel were entered.
Transporting Goods > Vehicles owned by others > Road	Distance travelled and weight for each parcel were entered.
Transporting People > Vehicles owned by others > Road	The total kilometers travelled were entered.

Recalculation: Climate Smart recommends a recalculation of baseline emissions if a change occurs that would equate to a change equal to or greater than 5 percent of company's total annual GHG emissions. Situations triggering recalculation include structural changes (e.g., the acquisition or divestment of business units); changes in calculation methodology or improvements in accuracy of GHG emission factors/activity data; or discovery of significant or cumulative errors.

Custom Emission factors: Climate Smart uses the most current, internationally recognized emission factors. A provision to use a custom GHG emission factor is available, however, the GHG emission factor needs to be verified by the Climate Smart team based on the following criteria:

- *Relevance and accuracy of the emission factor:* If the GHG emission factor suggested by the client is more accurate and relevant for the client's GHG emissions category or activity, it could be approved for use.
- *Materiality of the emission factor:* If the category to which the GHG emission factor is material (>5% of overall GHG emissions inventory), it could be applied to the current inventory. Clients are encouraged to identify this need as early in the data inventory review process as possible to avoid delays in program completion. If the change will have less than 5% impact on the overall GHG emissions inventory, Climate Smart reserves the right to use/not use the requested emission factor in the current inventory year or to apply in the subsequent inventory years.

Climate Smart GHG accounting experts ensure high integrity at every stage: setting industry-relevant operations boundaries; supporting our clients to submit and maintain complete and accurate GHG emissions inventory data; updating the GHG accounting software to include the most current available emission factors; and developing a reduction strategy that targets the highest sources of GHG emissions. Further detail is outlined below.

- Clients conduct a materiality assessment with Climate Smart advisors to ensure their GHG inventory captures their highest sources of operational emissions. This process is informed by the GHG Protocol and specific industry insights.
- During the GHG data collection process, clients are supported by Climate Smart advisors to ensure their data is complete and that there is valid supporting documentation.
- The software provides current emission factors based on internationally recognized agencies and relevant for operating locations, for all Scope categories included in the inventory.
- Once all GHG inventory data has been entered, both the software and Climate Smart advisors review all GHG inventory data for outliers - comparing to both previous year inventory data, as well as industry/business activity averages. In case of a drastic increase or decrease in reported emissions, clients are alerted to confirm accuracy, and to make any required corrections.
- The final GHG reduction plan identifies immediate reduction opportunities, and clients work closely with Climate Smart advisors to determine a detailed implementation timeline.

We encourage consistency and transparency of GHG data inventoried in Climate Smart. By using current and accurate emissions factors, a conservative approach to the data quality review process, we support our clients to accurately report their GHG emissions data with a high degree of confidence, aligned with international standards.

Key Terms:

- Baseline GHG Emissions Inventory: A comprehensive, quantified list of an organization's greenhouse gas emissions and sources for the initial reporting year (base year). The baseline GHG inventory is the level of greenhouse gas emissions against which future GHG inventories are compared.
- Biologically sequestered carbon: Long-term carbon stored in biomass, such as forests, soils and peatland. Carbon is "locked" into organic matter through biological processes. This carbon can be released through e.g., burning of biomass as fuel or change in land use.
- Carbon Dioxide Equivalent (tCO_2e): The universal unit for comparing the emissions from various greenhouse gases. The carbon dioxide equivalent for a gas is derived by multiplying the mass of the gas by the associated global warming potential (GWP). For example, the GWP for methane is 21. This means that emissions of one metric tonne of methane are equivalent to the emissions of 21 metric tonnes of carbon dioxide.
- Carbon Offset: A project or activity that results in a given amount of greenhouse gases being avoided or reduced in one place, that is used to 'balance out' another's total GHG emissions. Emission reductions that are real, additional (beyond business as usual), measurable, permanent, and verified can generate offset credits. Credits are tradable certificates.
- Emission Factor: A factor that converts activity data to GHG emission values, e.g., lbs of carbon dioxide emitted per barrel of fossil fuel consumed.
- Renewable energy certificates (RECs): RECs are tradable energy certificates representing proof that 1 megawatt-hour (MWh) of electricity was generated from an eligible renewable energy resource (e.g., solar or wind) and was fed into the electricity grid.

Prepared on: July 4, 2025

Prepared by: BMO Climate Smart

Prepared for: Garden Remedies