



2025 GHG INVENTORY

1450 AND 1550 RUE DE LOUVAIN O,
MONTREAL, QC AND 606 RIVERMEDE
RD., UNITS 3,4, AND 5, CONCORD, ON

Prepared for: **Calko Group**

Prepared by: **Achieve Sustainability, Inc.**

June 3, 2026

Project No. 104-26

Executive Summary

A 2025 greenhouse gas (GHG) inventory was conducted for Calko Group's (Calko's) operations in Concord, Ontario, and Montreal, Quebec. The objective of this work was to quantify the Scope 1 (direct) and Scope 2 (indirect) GHG emissions for these facilities to support Calko's Net Zero Challenge commitment.

Calko's 29,920 sq ft. office and manufacturing facility in Quebec is located at Rue de 1450 Louvain Ouest, Montreal. They also operate a 4,829 sq ft. warehouse at Rue de 1550 Louvain Ouest, Montreal. Their Ontario operations are located at 606 Rivermede Road Units # 3, 4, and 5, Concord (total 13,712 sq. ft). The Ontario operations expanded into Unit 3 in 2022. The main operations in both leased facilities include manufacturing high-performance fabrics, laminated textiles, narrow fabrics and cords, specialty apparel, and medical products. All facilities, except for Rue de 1550 Louvain O, Montreal, are heated via natural gas and they have no fleet.

In completing this inventory, The Greenhouse Gas Protocol's Corporate Accounting and Reporting Standard – Revised Edition (2004) and the GHG Protocol Scope 2 Guidance (2015) were followed. The operational control approach was employed. The inventory covered the period from January 1 to December 31, 2025.

At the end of November 2025, after completion of their net zero plan, Calko implemented thermostat setbacks at their leased facilities in Concord and Montreal to reduce emissions associated with space heating. Their leases prohibit building and HVAC modifications.

The 2025 Scope 1 and 2 emissions were 106.6 tonnes CO₂e before RNG and REC purchases, 31% above the 2021 GHG Scope 1 and 2 emission baseline of 81.1 tonnes CO₂e. The primary reasons for the increase were the expansion of operations in 2022 with the leasing of Unit 3 at the Concord location as well as the Ontario and Quebec electrical grids becoming more emission-intensive. An 8.3% reduction in emissions from baseline to 74.4 tonnes of CO₂e was required to meet Calko's Net Zero Challenge commitment. To meet their commitment of 74.4 tonnes of CO₂e, Calko purchased 16,600 m³ of RNG and 5 MWh of RECs.

Moving forward, Calko should pursue all possible measures to reduce natural gas use, including thermostat setbacks of 71F during workdays and 65-66 F during evenings, weekends, and holidays and ensuring that HVAC units are regularly maintained and serviced. Employees should be made aware of energy efficiency measures. Weather stripping, air sealing and removable window-insulating film should be considered to reduce heat loss and LED lighting to reduce electricity use. Dialogues with the landlords should continue to press for more efficient HVAC systems, additional insulation, and upgraded windows.

Table of Contents

Executive Summary	ii
Introduction.....	1
Methodology.....	1
Results	2
<i>Activity Data Summary</i>	2
<i>GHG Emissions Summary</i>	5
Comparison to Baseline GHG Inventory	7
Conclusions.....	8
Recommendations	8
References	9

List of Tables

Table 1	GHG Emission Factors Used.....	2
Table 2	Natural Gas Consumption, Concord Facility.....	2
Table 3	Natural Gas Consumption, Montreal Facility.....	3
Table 4	Electricity Use, Concord Facility.....	4
Table 5A	Electricity Use, Montreal Facility.....	4
Table 5B	Electricity Use, Montreal Facility.....	5
Table 6	Scope 1 Emissions.....	6
Table 7A	Scope 2 Emissions, Location-based.....	6
Table 7B	Scope 2 Emissions, Market -based.....	7
Table 8	Comparison of 2025 GHG Emissions to 2021 Baseline GHG Emissions.....	7

Appendices

Appendix 1 – RNG and REC Certificates

Introduction

Achieve Sustainability Inc. was retained by Calko Group (“Calko”) on March 3, 2026 to complete a 2025 annual greenhouse gas (GHG) inventory and report for Calko’s Concord and Montreal operations. The objective of this work was to quantify the Scope 1 (direct) and Scope 2 (indirect) GHG emissions for these facilities to support Calko’s Net Zero Challenge commitment. With approximately 70 employees across its Canadian operations, Calko is participating in Canada’s Net Zero Challenge as a small to medium sized enterprise. Calko committed to reducing its aggregated Scope 1 and 2 emissions by 2.1% annually from its 2021 baseline to achieve an 18.6% reduction by 2030 and ultimately be net zero by 2050.

Description of the Company and Operations

Calko Group is a textile manufacturing company established in 1954 that produces industrial wear, first aid products, personal protective equipment (PPE), sportswear, and various types of fabrics. The company operates globally and offers services including research and development, sourcing, customization, production, and drop shipping, with facilities equipped with over 500 sewing machines and equipment.

While the company operates globally, the scope of the Net Zero Challenge includes only the Canadian facilities located in Montreal and Concord, both of which are leased. The Montreal 29,920 sq ft facility at 1450 Rue de Louvain Ouest houses the main office and handles multiple stages of production, including knitting, fabric finishing through steaming or tumbling, cutting and sewing, folding and packing, and shipping. There is also an adjacent 4,829 sq ft unheated warehouse adjacent to the manufacturing facility. The Concord location at 606 Rivermede Rd. (Units, 3, 4, and 5, total area of 13,712 sq ft) includes an office and facility that focuses on the braiding of laces, applying wax to the laces, banding them in pairs, packing, and shipping. Unit 3 was leased in 2022.

Methodology

In completing this inventory, The Greenhouse Gas Protocol’s Corporate Accounting and Reporting Standard – Revised Edition (2004) and the GHG Protocol Scope 2 Guidance (2015) were followed. The operational control approach, whereby the company accounts for 100 percent of the GHG emissions from operations over which it has control, was employed.

The inventory is limited to Scope 1 (direct) and 2 (indirect) emissions and covered the period from January 1 to December 31, 2025. The following GHGs were included in the inventory: CO₂, methane, and nitrous oxide. Other GHGs were not identified.

A list of emission-generating activities was formulated through contacting company representatives. For both leased buildings, natural gas for heating and dryer use (Montreal location only) and electricity use were included. Calko Group operated no company vehicles and their forklifts are electric. No refrigerant was replaced in any of the air conditioning units. Therefore, fugitive emissions were deemed insignificant.

Emission factors employed in calculating the GHG emissions are summarized in **Table 1**, along with the source of each factor used. Activity data were multiplied by emission factors and by AR5 100-year Global Warming Potentials for each GHG to yield emissions in tonnes of carbon dioxide equivalents (CO₂e).

Table 1 – GHG Emission Factors Used

Facility	Type of Emission Factor	Value	Source
Concord, ON	Natural Gas	1931 g CO ₂ e/m ³	ECCC,2025
Concord, ON	Electricity, location-based	38 g CO ₂ e/kWh	ECCC,2025
Montreal, QC	Natural Gas	1936 g CO ₂ e/m ³	ECCC,2025
Montreal, QC	Electricity, location-based	1.7 g CO ₂ e/kWh	ECCC,2025

Results

Activity Data Summary

For 2025, natural gas consumption for the Concord facility was summarized for three meters as shown in **Table 2** and for the Montreal facility in **Table 3**.

Table 2 – Natural Gas Consumption, Concord

Time Period	Natural Gas Use (m ³) Unit 3 Meter 4103533	Natural Gas Use (m ³) Unit 4 Meter 394969	Natural Gas Use (m ³) Unit 5 Meter 4105571
Jan 1-Jan 31	1,639	1,160	469
Feb 1- Feb 28	2,703	1,602	903
Mar 1 -Mar 31	1,122	759	331
Apr 1- April 30	857	687	267
May 1– May 31	168	201	102
Jun 1 – Jun 30	43	30	16
Jul 1 – Jul 31	18	52	0
Aug 1 - Aug 31	18	52	0
Sep 1 - Sep 30	69	6	0
Oct 1 – Oct. 31	36	17	0
Nov – Nov. 30	1,052	748	343
Dec. 1-Dec. 31	1,415	1,143	370
Subtotal	9,140	6,457	2,801
Total Natural Gas Used, m³			18,398

Table 3 – Natural Gas Consumption, Montreal Facility

Time Period	Natural Gas Use (m³)
	Acct. 42003115500
Jan 1-Jan 27	6,466
Jan 28 - Feb 24	6,588
Feb 25 -Mar 25	4,679
Mar 26- April 24	3,443
April 25– May 26	1,240
May 27 – Jun 23	188
Jun 24 – Jul 25	56
Jul 26 - Aug 25	47
Aug 26 - Sep 24	62
Sep 25 – Oct. 24	272
Oct 25– Nov. 24	3,122
Nov 25- Dec 22	5,942
Dec. 23-Dec. 31	2,056
Total Natural Gas, m³	34,160

Electricity usage was summarized as shown in **Table 4** for the Concord facility and **Tables 5A and 5B** for the Montreal facility.

Table 4 – Electricity Use, Concord Facility

Time Period	Electricity Use (kWh)	Electricity Use (kWh)
	Unit 3 Meter 8841439300	Unit 4 and 5 Meter 1926611399
Jan 1-Jan 6	137	1,108
Jan 6 - Feb 5	958	9,220
Feb 5 - Mar 5	817	7,917
Mar 5 - Apr 3	924	8,071
Apr 3 - May 5	920	8,421
May 5 - June 4	713	7,807
Jun 4 - Jul 4	883	8,252
Jul 4 - Aug 6	959	9,897
Aug 6 - Sep 4	1,107	9,197
Sep 4 - Oct 3	1,206	10,331
Oct 3 - Nov 5	1,214	10,143
Nov 5 - Dec 3	1,002	9,389
Dec. 3-Dec. 31	977	6,437
Subtotals	11,819	106,190
Total Electricity, kWh		118,009

Table 5A – Electricity Use, Montreal Facility

Time Period	Electricity Use (kWh)	Electricity Use (kWh)
	Meter -289067771343	Meter -299080624362
Jan 1-Jan 31	11,700	13,140
Feb 1 - Feb 28	10,080	11,340
Mar 1- Mar 31	9,540	9,000
Apr 1 - Apr 30	9,180	5,220
May 1 - May 31	9,000	720
June 1 - June 30	8,460	360
Jul 1 - Jul 31	9,180	540
Aug 1 - Aug 31	7,920	360
Sep 1 - Sep 30	9,180	360
Oct 1 - Oct 31	10,080	720
Nov 1 - Nov 30	9,720	4,320
Dec 1 - Dec 31	8,460	10,440
Subtotals	112,500	56,520

Table 5B – Electricity Use, Montreal Facility

Time Period	Electricity Use (kWh)
	Meter 299064818469
Jan 1-Feb 13	17,546
Feb 14 – Apr 11	30,360
Apr 12 – Jun 12	20,240
June 13 – Aug 14	24,320
Aug 15 – Oct 15	20,800
Oct 16 – Dec 10	23,360
Dec. 11- Dec. 31	11,983
Subtotals	148,609

GHG Emissions Summary

Scope 1 emissions are tabulated in **Table 6** for both the Concord and Montreal facilities. For the Concord location (including Units 3, 4, and 5), 35.5 tonnes of CO₂e were emitted through use of natural gas for space heating, while 66.1 tonnes of CO₂e were emitted by the Montreal facility for space heating and dryer use. The total for both facilities was 101.6 tonnes CO₂e. Because all the facilities are leased, and the leases do not permit the tenants to make any building alterations, thermostat setbacks were initiated, and Calko purchased renewable natural gas (RNG) from Bullfrog Power to offset their natural gas consumption (see Appendix 1 for certificates). The RNG purchase of 16,600 m³ offsets the natural gas used, with resulting Scope1 emissions of 69.6 tonnes CO₂e.

Scope 2 emissions are summarized in **Table 7A (location-based)** and **Table 7B (market-based)** for both the Concord and Montreal facilities. For the Concord location (including Units 3,4, and 5), 4.5 tonnes of CO₂e were emitted through electricity use, while 0.54 tonnes of CO₂e were emitted by the Montreal facility. The total Scope 2 location-based emissions for both facilities were 5.0 tonnes CO₂e. In addition to electricity conservation measures, Calko also purchased 5000 kWh of RECs from Bullfrog Power (see Appendix 1 for REC certificate and quality information), which offset their electricity emissions as shown in **Table 7B**. The resulting total Scope 2 market-based emissions were 4.8 tonnes CO₂e.

Table 6 –Scope 1 Emissions

Facility and Activity	Amount Used (m3)	Emission Factor (g CO ₂ e/m3)	Emissions (tonnes CO ₂ e)
Concord, Unit 3 - Natural Gas for Heating	9,140	1,931	17.6
Concord, Unit 4 -Natural Gas for Heating	6,457	1,931	12.5
Concord, Unit 5 Natural Gas for Heating	2,801	1,931	5.4
Total Concord	18,398		35.5
Montreal, Natural Gas for Heating	34,160	1,936	66.1
Total Scope 1 for Canadian Facilities	52,558		101.6
RNG-associated Emission Reduction	16,600	1,931	32.1
Total Scope 1 after RNG Purchase			69.6

Table 7A –Scope 2 Emissions, Location-based

Facility and Activity	Amount Used (kWh)	Emission Factor (g CO ₂ e/kWh)	Emissions (tonnes CO ₂ e)
Concord, Unit 3 – Electricity	11,819	38	0.45
Concord, Unit 4 and 5 - Electricity	106,190	38	4.0
Total Concord Scope 2	118,009		4.5
Montreal, 343	112,500	1.7	0.19
Montreal, 362	56,520	1.7	0.10
Montreal, 469	148,609	1.7	0.25
Total Montreal Scope 2	317,629		0.54
Total Location-based Scope 2 for Canadian Facilities	435,638		5.0

Table 7B – Scope 2 Emissions, Market-based

Facility and Activity	Amount Used (kWh)	Emission Factor (g CO ₂ e/kWh)	Emissions (tonnes CO ₂ e)
Concord, Unit 3 – Electricity	11,819	38	0.45
Concord, Unit 4 and 5 - Electricity (less 5000 kWh of RECs purchased)	101,190	38	3.8
RECs Purchased	5,000	0	0
Total Concord Scope 2	118,009		4.3
Montreal, 343	112,500	1.7	0.19
Montreal, 362	56,520	1.7	0.10
Montreal, 469	148,609	1.7	0.25
Total Montreal Scope 2	317,629		0.54
Total Market-based Scope 2 for Canadian Facilities	435,453		4.8

Comparison to Baseline GHG Inventory

The 2021 baseline GHG inventory for the Canadian facilities was completed by W2R Consultants (W2R, 2024) as the first step of Canada's Net Zero Challenge. The 2021 baseline GHG emissions and 2025 GHG emissions are shown in **Table 8**. The goal for 2025 was to achieve an 8.3% reduction in total emissions to reach **74.4** tonnes CO₂e relative to the 2021 baseline of 81.1 tonnes of CO₂e.

Table 8 – Comparison of 2025 GHG Emissions to 2021 Baseline GHG Emissions

Scope	2021 Emissions (tonnes CO ₂ e)	2025 Emissions (tonnes CO ₂ e)	% Increase/Decrease	2025 Emissions After RNG and REC Purchases
Scope 1	78.0	101.6	30.3 increase	69.6
Scope 2	3.1	5.0	61.3 increase	4.8
Total	81.1	106.6	31.4 increase	74.4

Both Scope 1 and Scope 2 emissions increased significantly between 2021 and 2025. The main reason for the increase in emissions was the company's expansion of their operations with the leasing of Unit 3 at their Concord location in 2022. This unit was responsible for 18.1 tonnes CO₂e in 2025. Because the baseline GHG inventory was conducted in 2021, this unit's emissions were not included.

The natural gas use in Units 4 and 5 at the Concord location declined by 22 and 11 %, respectively, or by 4.1 tonnes CO₂e, likely due to aggressive reductions in the warehouse temperature overnight to 50F, starting at the end of November 2025. The natural gas use at the Montreal facility increased by 13% or 7.6 tonnes CO₂e, despite attempts to adjust the daytime

temperatures to 71 F and night, weekend, and holiday temperatures to 68 F starting at the end of November. Employees were occasionally overriding the setpoints.

When considering Scope 2 emissions or electricity use, the Montreal facility achieved a 6% reduction between 2021 and 2025, while Units 4 and 5 in Concord used 14.6% more electricity. Overall, when excluding Unit 3, there was 1.8 % reduction in electricity use. With the inclusion of Unit 3, there was only a 1% increase in electricity use between 2025 and 2021. Nevertheless, the Ontario and Quebec electrical grids became more emission-intensive between 2021 and 2025, resulting in the emission of an additional ~1.9 tonnes of CO₂e.

Conclusions

1. The 2025 Scope 1 and 2 emissions were 106.6 tonnes CO₂e, 31% above the 2021 GHG Scope 1 and 2 emissions of 81.1 tonnes CO₂e. The primary reasons for the increase were the expansion of operations in 2022 with the leasing of Unit 3 at the Concord location and the increase in the emission-intensity of the Ontario electricity grid.
2. Conservation measures in Units 4 and 5 at the Concord facility appeared effective in reducing natural gas use, and Scope 1 emissions by 22% and 11%, respectively.
3. To meet Calko's Net Zero Challenge commitment of 8.3% reduction in emissions from baseline to 74.4 tonnes of CO₂e, 16,600 m³ of RNG and 5 MWh of RECs were purchased.

Recommendations

1. Moving forward, Calko should pursue all possible measures to reduce natural gas use, including thermostat setbacks of 71F during the workdays and at least 65-66 F during evenings, weekends, and holidays and ensuring that HVAC units are regularly maintained and serviced.
2. Ensure employees are aware of energy efficiency measures. Encourage closing of doors, reporting of drafts, and prohibit overriding thermostat set points.
3. Consider employing weather-stripping, door sweeps, and removable window-insulating film to reduce heat loss by roughly 5-10% and LED lighting to reduce electricity use. Air seal around windows and penetrations if permitted by the landlords.
4. Dialogue with the landlords should continue about the need for more efficient heating and a more insulated building envelope. Inquire if they are amenable to implementing measures such as HVAC recommissioning, air sealing, additional insulation and/or newer windows. Make energy efficient commitments and HVAC upgrades to electric heat pumps a condition of lease renewal.

5. Consider having an energy audit conducted at each facility to identify specific energy efficiency measures. The recommendations will supply useful HVAC performance information to support your dialogue with the landlords and will be helpful in identifying measures to reduce electricity costs.

References

Environment and Climate Change Canada (ECCC). 2025. Emission Factors and Reference Values Canada's Greenhouse Gas Offset Credit System, October 2025

World Resources Institute (WRI) & World Business Council for Sustainable Development (WBCSD). (2004). *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard* (Revised Edition). Washington, DC: World Resources Institute

World Resources Institute (WRI) & World Business Council for Sustainable Development (WBCSD). (2015). *GHG Protocol Scope 2 Guidance: Guidance for Calculating and Reporting Emissions from Purchased or Acquired Electricity, Steam, Heat, and Cooling*. Washington, DC: World Resources Institute

W2R, 2024. Greenhouse Gas Accounting Report. Baseline Reporting for Canada's Net Zero Challenge. January -December 2021. Prepared for Calko Group. April 4, 2024.

APPENDIX 1 – RNG and REC Certificates

To Whom It May Concern.

This document certifies that from the period of 01/01/2025 through 31/12/2025, Calko Group purchased a total of 3000 m3 of Green Natural Gas Certificates.

Green Natural Gas Purchases	2025 m3
Calko Group – 1450 Louvain Street West, Montreal	3000
Total	3000

Measured as of November 20, 2025

Thanks to Calko Group's renewable energy commitment, Bullfrog Power caused generation facilities that meet strict environmental standards to capture gas from waste and clean it so that it may be used in place of fossil-fuel-based natural gas. On Calko Group's behalf, Bullfrog will retire or caused to be retired all environmental and emissions credits and attributes which Bullfrog receives, or over which Bullfrog has control, which are associated with such Green Natural Gas ("Green Natural Gas Certificates" or "GNGCs").

The retirement of these GNGC's on Calko Group's behalf will be verified in an audit prepared by a nationally recognized auditing firm. Our audits ensure that your renewable energy was produced, accurately counted, and credited to you or your organization. For more information, please visit www.bullfrogpower.com/audits.



Suha Jethalal
President, Bullfrog Power



To Whom It May Concern.

This document certifies that from the period of 01/01/2026 through 31/05/2026, Calko Group purchased a total of 13,600 m³ of Green Natural Gas Certificates.

Green Natural Gas Purchases	Volume (m ³)
Calko Group - 2025 Consumption	13,600
Total	13,600

Thanks to Calko Group's renewable energy commitment, Bullfrog Power caused generation facilities that meet strict environmental standards to capture gas from waste and clean it so that it may be used in place of fossil-fuel-based natural gas. On Calko Group's behalf, Bullfrog will retire or caused to be retired all environmental and emissions credits and attributes which Bullfrog receives, or over which Bullfrog has control, which are associated with such Green Natural Gas ("Green Natural Gas Certificates" or "GNGCs").

The retirement of these GNGC's on Calko Group's behalf will be verified in an audit prepared by Deloitte. Our audits ensure that your renewable energy was produced, accurately counted, and credited to you or your organization. For more information, please visit www.bullfrogpower.com/audits.



Suha Jethalal
President, Bullfrog Power



To Whom It May Concern.

This document certifies that from the period of 01/01/2025 through 31/12/2025, Calko Group purchased a total of 5 MWh of Renewable Electricity Certificates.

Green Electricity Purchases	2025 MWh
Calko Group – 606 Rivermede Units 3,4, & 5, Concord, ON	5.0
Total	5.0

Measured as of December 31, 2025

Thanks to Calko Group's renewable energy commitment, Bullfrog Power caused wind, solar, and/or low-impact hydro power generators, who are EcoLogo certified, to generate and inject an amount of green electricity equal to 5 MWh. On Calko Group's behalf, Bullfrog will retire or cause to be retired all environmental and emissions credits and attributes which Bullfrog receives, or over which Bullfrog has control, which are associated with such Renewable Electricity ("Renewable Electricity Certificates" or "RECs").

The retirement of these REC's will be verified in an audit prepared by a nationally recognized auditing firm. Our audits ensure that your renewable energy was produced, accurately counted, and credited to you or your organization. For more information, please visit www.bullfrogpower.com/audits.

A handwritten signature in black ink, appearing to read "Suha Jethalal", written over a horizontal line.

Suha Jethalal
President, Bullfrog Power

