PUBLIC DISCLOSURE STATEMENT

SPELL DESIGN PTY LTD (TRADING AS SPELL)

ORGANISATION CERTIFICATION

FY2023–24

Australian Government

Climate Active
Public Disclosure Statement

SPELL

An Australian Government Initiative

Climate Active

NAME OF CERTIFIED ENTITY	Spell Design Pty Ltd trading as Spell under reporting entity IPEA Holdings Pty Ltd
REPORTING PERIOD	Financial year 1 July 2023 – 30 June 2024 Arears report
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.*  Name of signatory: Angie Menghini Position of signatory: Sustainability Manager Date: 10 Dec 2024

Australian Government
Department of Climate Change, Energy, the Environment and Water

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	964 tCO_2-e
CARBON OFFSETS USED	2.7% VCU, 76.6% CER, 20.7% ACCU
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Spell Designs Pty Ltd (Parent company IPEA Holdings Pty Ltd)
TECHNICAL ASSESSMENT	Date: 06/06/2023 Organisation: Greenlead Environmental Next technical assessment due: FY2025 report

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This carbon neutral certification is for the global business operations of Spell Designs Pty Ltd (Australia, ABN 68605908496), Spell Designs Inc. (USA), Spell IP Pty Ltd, Spell Services Pty Ltd, which sit under ATO reporting entity IPEA Holdings Pty Ltd (ABN 94618071935), all of which sit under Spell Group and are trading as Spell.

The operational boundary of the carbon account has been defined based on the operational control approach.

Our inventory has been developed in line with the Greenhouse Gas Protocol and Climate Active frameworks. The inventory includes all emissions activities of our global operations and excludes our product, as per Emissions Boundary details found on page 6 of this PDS.

This Public Disclosure Statement includes information for FY2023-2024 reporting period.

Organisation description

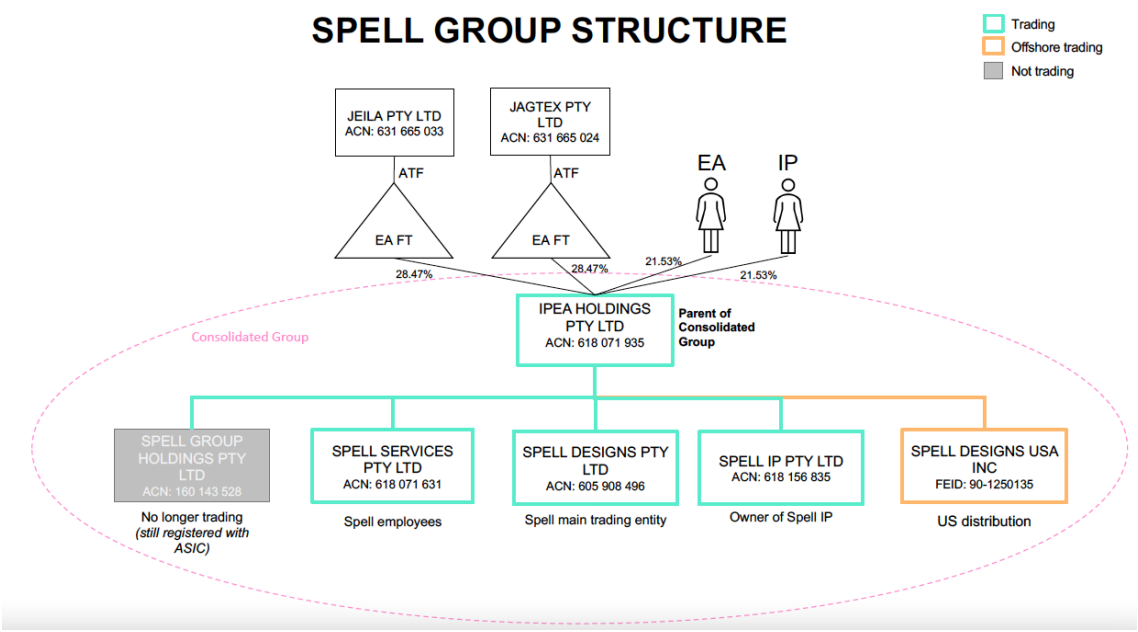
Spell is an Australian lifestyle brand that creates ready to wear clothing, footwear, accessories, and lifestyle pieces. Created beachside on Australia's east coast in Byron Bay, Spell was founded by two sisters.

Now in its 15th year of business, Spell is recognised in the industry as a trusted change-maker in the sustainable fashion movement. Committed to transparency, Spell reports annually on its environmental and social impact, and design responsibly with fibres that are circular, regenerative, or renewable.

This certification covers the global business operations of Spell under ATO parent reporting entity IPEA Holdings Pty Ltd (ABN 94618071935), all of which operate within Spell Group. Trading as Spell, Spell Designs Pty Ltd (ABN 68605908496), the Australian reporting entity and Spell Designs Inc., the USA reporting entity, Spell IP Pty Ltd (ABN 57618156835), Spell Services Pty Ltd (ABN 37 618 071 631) sit under IPEA Holdings Pty Ltd, the parent of consolidated group within the Spell Group structure.

The operational boundary of this organisation includes the following leased facilities:

- Headquarters: Unit 1, 14A Banksia Dr, Byron Bay NSW 2481
- Flagship store: 15 Browning Street, Byron Bay NSW 2481
- Warehouse: 9 Acacia Street, Byron Bay NSW 2481


SPELL GROUP STRUCTURE
Trading
Offshore trading
Not trading
JEILA PTY LTD
ACN: 631 665 033
JAGTEX PTY LTD
ACN: 631 665 024
ATF
ATF
EA FT
EA FT
EA
IP
28.47%
28.47%
21.53%
21.53%
Consolidated Group
IPEA HOLDINGS PTY LTD
ACN: 618 071 935
Parent of Consolidated Group
SPELL GROUP HOLDINGS PTY LTD
ACN: 160 143 528
No longer trading
(still registered with ASIC)
SPELL SERVICES PTY LTD
ACN: 618 071 631
Spell employees
SPELL DESIGNS PTY LTD
ACN: 605 908 496
Spell main trading entity
SPELL IP PTY LTD
ACN: 618 156 835
Owner of Spell IP
SPELL DESIGNS USA INC
FEID: 90-1250135
US distribution

3.EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however, are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Fugitive emissions

Electricity

Paper

Office supplies

Cleaning supplies

Stationary

ICT equipment & services

Food and beverage for staff, events and photoshoots

Municipal water

Product packaging

Refrigerants

Stationary Energy

Upstream and downstream freight

Waste (landfill, compost, and recycling produced at Spell facilities)

Business travel (flights, accommodation, taxis, rideshare, hire cars, fuel)

Staff commuting

3PL warehouse space

Non-quantified

Office furniture (immaterial)

Gifts & flowers (immaterial)

Miscellaneous décor and styling items for events & photoshoots (immaterial)

Office groceries & condiments (immaterial)

Professional Services (material)

Optionally included

N/A

Outside emission boundary

Excluded

Product (materials, manufacturing, and freight between raw material processing to garment manufacturing)

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Whilst Spell has been assessing and calculating our carbon impact for four years now, the methodology has evolved and improved over the years to include a wider inventory with more accurate calculations. The calculation included in this carbon neutral certification (FY2023-24) is the first year following the development of Spell's base year (FY2021-22).

Measuring and offsetting our climate impact is extremely important; the most important aspect of a carbon strategy is having clear goals to reduce emissions.

Spell has developed our emissions reduction strategy in line with SBTI's science-based targets. We are working towards a 40% reduction for our global operations by FY2030 from a base year of FY2022.

Our emissions reduction strategy has been reviewed with management and relevant team members and we aim to review goals and progress year on year.

Our emissions reduction goals include:

- Reduce our scope 1 emissions by 50% by 2030 from a baseline year of FY22.
- Reduce our scope 2 emissions by 35% by 2030 (4.4% per year) from a baseline year of FY22.
- Reduce our scope 3 Upstream Transportation & Distribution emissions by transitioning from air freight to 50% sea freight by 2025 from a baseline year of FY22.
- Reduce our packaging emissions 40% by 2030 based on an FY22 baseline year by eliminating unnecessary packaging and switching to lower impact materials.
- Reduce staff commuting emissions 10% per person from a baseline year of FY22 by 2025 by incentivizing carpooling and offering working from home option 1-2 days per week.
- Reduce our emissions per meal 30% from a baseline year of FY22 at Spell hosted events by eliminating lamb, beef, chicken in meals by 2025.
- Reduce waste emissions by 30% at our warehouse and store by transitioning to packaging that is recyclable 100% recyclable and from recycled or circular sources by 2030 from a baseline year of FY22.

Emissions reduction actions

To meet our ambitious targets, we must work to implement actions each year that will contribute to incremental emissions reduction.

- Despite having three more workers at the end of FY24 than our base year FY22, Spell reduced our employee commuting emissions 31% from our base year. This has been due to an increase in carpooling by employees who commute from the Gold Coast to our HQ in Byron Bay and increase in hybrid and EVs owned by employees. Additionally, we have also a more consistent working from home schedule, with a majority of FTE working from home one day a week.

- We have reduced our Upstream Freight emissions by 51% from our base year FY22, and we saw a reduction of 35% from FY23 to FY24. This is partially due to an overall decrease in production as a result of a slowing in the retail space, however we have also focused on increasing our use of sea freight and reducing our use of air freight for the upstream transport of our goods. From our base year FY22 we had 17.9% sea freight by weight, we have increased our sea freight to year FY24 we 27.9% sea freight by weight.

- We have reduced our waste produced at our facilities in Byron Bay by 20% from our baseline year FY22. We have increased our use of recyclable packaging, which has decreased our waste required to go to municipal waste.

- We reduced our refrigerant emissions 100% from FY23 to FY24, having had an AC unit leak repaired and all units regularly serviced.

- We reduced our Purchased Goods and Services by 57% from our base year FY22. This is due to swapping out our product packaging for lower impact options. We swapped our mailers from bio-PLA to recycled paper.

This year was a challenging year for the retail space and saw Spell reduce our production quantities by approximately 29% from FY23 to FY24. We take this into consideration as we review our emissions reduction results and understand that this reduction in production will have also resulted in a natural reduction in emissions for this financial year.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base year/ Year 1:	2021-22	1076.73	1130.53
Year 2:	2022-23	1123.91	1180.10
Year 3:	2023-24	917.66	963.54

Significant changes in emissions

Emission source	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Reason for change
Air Freight (long haul)	478.95	265.24	We have reduced our Upstream Freight emissions by 51% from our base year FY22, and we saw a reduction of 35% from FY23 to FY24. This is partially due to an overall decrease in production because of an economical slowing in the retail industry, however we have also focused on increasing our use of sea freight and reducing our use of air freight for the upstream transport of our goods.
Long economy class flights (>3,700km)	121.32	161.94	This year was the first year we had the opportunity to visit our suppliers overseas in India, China, Vietnam, and Cambodia. We sent 4 team members to each of these locations. We are also working to expand out customer base in the USA and Europe, so we had team members traveling overseas to pursue this goal.

Use of Climate Active carbon neutral products, services, buildings or precincts

Certified brand name	Product/Service/Building/Precinct used
N/A	

Emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using a market-based approach.

Emission category	Scope 1 emissions (tCO_2-e)	Scope 2 emissions (tCO_2-e)	Scope 3 emissions (tCO_2-e)	Total emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	10.10	10.10
Cleaning and Chemicals	0.00	0.00	0.18	0.18
Construction Materials and Services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Electricity (international locations)	0.00	0.00	2.99	2.99
Food	0.00	0.00	2.70	2.70
ICT services and equipment	0.00	0.00	5.62	5.62
Office equipment & supplies	0.00	0.00	25.97	25.97
Postage, courier and freight	0.00	0.00	582.05	582.05
Products	0.00	0.00	1.68	1.68
Refrigerants	0.00	0.00	0.00	0.00
Stationary Energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary Energy (liquid fuels)	0.00	0.00	0.00	0.00
Stationary Energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	185.62	185.62
Transport (Land and Sea)	0.00	0.00	70.67	70.67
Waste	0.00	0.00	27.49	27.49
Water	0.00	0.00	0.48	0.48
Working from home	0.00	0.00	2.12	2.12
Total emissions (tCO_2-e)	**0.00**	**0.00**	**917.66**	**917.66**

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	**tCO_2-e**
5% uplift factor for non-quantified Professional Services	46.0
Total of all uplift factors (tCO_2-e)	46.0
Total emissions footprint to offset (tCO_2-e) *(total emissions from summary table + total of all uplift factors)*	**964**

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	200	20.7%
Certified Emissions Reductions (CERs)	738	76.6%
Verified Carbon Units (VCUs)	26	2.7%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
Cordillera Azul National Park REDD Project	VCU	Verra	24/03/2022	5570-246459485-246460088-VCU-024- MER-PE-14-985-08082013-07082014-1	2014	604	578	-	26	2.70%
Grid Connected Wind Energy Generation at Andhra Pradesh.	CER	ANREU	24/03/2022	241,027,418 - 241,029,229	CP2	1812	1734	4	74	7.68%
The Karlantijpa North Savanna Burning Project	ACCU	ANREU	19/08/2024	8,333,309,544 -8,333,309,643	2021-22	100	-	-	100	10.37%
New Leaf Carbon Project	ACCU	ANREU	6/12/2024	8,999,219,448 – 8,999,219,547	2024	100	-	-	100	10.37%
Cepco Wind Power Project in Rajasthan	CER	ANREU	6/12/2024	297,326,082 – 297,326,681	2020	100	-		100	10.37%
Cepco Wind Power Project in Rajasthan	CER	ANREU	6/12/2024	297,325,982 – 297,326,081	2020	600	-	36	564	58.51%
					Total offsets used in this reporting period				**964**	
					Total offset banked for future reporting periods			**40**		

Co-benefits

Spell offset our emissions by purchasing carbon credits through Tasman Environmental Markets.

Aboriginal Carbon Fund (AbCF)

We support a carbon project through AbCF:

Karlantijpa North Savanna Burning project

By purchasing Community Credits Spell Designs has invested in a carbon farming project that supports rangers and Traditional Owners manage country and bushfire risk using traditional knowledge and practices, promoting healthy landscapes and ecosystems. As a result, the project takes action to address climate change and strengthened the Australian economy.

Tasman Environmental Markets (TEM)

We support carbon projects through Tasman Environmental Markets:

Rainforest Rescue: Rainforest protection projects primarily located in Peru

Projects across Peru protect large, intact areas of rainforest that would otherwise be cleared, preventing the release of millions of tonnes of greenhouse gas emissions each year Protecting the forests secures the carbon stored within the organic matter. Additionally, these projects secure vital habitat for a multitude of endemic and endangered species of plants and animals.

Winds of Change: International renewable energy projects primarily located in India

Wind farms provide clean energy to the grid which would otherwise be generated by coal-fired power stations. The introduction of wind energy to the grid not only avoids emissions and reduces air pollution, but also improves electricity availability in some regions.

Cepco Wind Power Project

The Cepco Wind Power Project in Rajasthan stands as a transformative step toward India’s clean and resilient energy future. Positioned within one of the country’s most promising regions for wind energy, this project harnesses Rajasthan’s vast natural resources to drive the transition to sustainable power.

New Leaf Carbon Project

The New Leaf Carbon Project is a pioneering initiative by the not-for-profit Tasmanian Land Conservancy, dedicated to conserving landscapes sustainably and into perpetuity through the establishment of perpetual conservation covenants. Covering 12,000 hectares in Tasmania, this project focuses on ecological restoration and biodiversity enhancement.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **market-based approach**.

Market Based Approach Summary

Market Based Approach	Activity Data (kWh)	Emissions (kg CO_2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	2,639	0	6%
Total non-grid electricity	**2,639**	**0**	**6%**
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	43,345	0	94%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	8,114	0	18%
Residual electricity	-8,114	-7,384	0%
Total renewable electricity (grid + non grid)	**54,098**	**0**	**118%**
Total grid electricity	**43,345**	**0**	**112%**
Total electricity (grid + non grid)	**45,984**	**0**	**118%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**-8,114**	**-7,384**	
Scope 2	-7,223	-6,572	
Scope 3 (includes T&D emissions from consumption under operational control)	-892	-811	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**117.65%**
Mandatory	**17.65%**
Voluntary	**94.26%**
Behind the meter	**5.74%**
Residual scope 2 emissions (t CO_2-e)	**-6.57**
Residual scope 3 emissions (t CO_2-e)	**-0.81**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Total emissions liability (t CO_2-e)	**0.00**

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location-based approach summary

Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	0	0	0	0	0	0
NSW	43,345	0	0	0	43,345	31,642
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**43,345**	**0**	**0**	**0**	**43,345**	**31,642**
ACT	0	0	0	0		
NSW	2,639	2,639	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	**2,639**	**2,639**	**0**	**0**		
Total electricity (grid + non grid)	**45,984**					

Residual scope 2 emissions (t CO_2-e)	**0.00**
Residual scope 3 emissions (t CO_2-e)	**31.64**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**31.64**
Total emissions liability	**31.64**

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market-based summary table.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
Professional Services	Cost Effective (5% uplift applied)
Office Furniture	Immaterial
Gifts & Flowers	Immaterial
Miscellaneous décor & styling items for events & photoshoots	Immaterial
Office groceries & condiments	Immaterial

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

Our purchased Professional Services we have determined are material but are non-quantified. We have added a 5% uplift factor to account for these scope 3 services.

Due to the wide variety of professional services that are used throughout Spell's operations, it was determined not to be cost effective to collate the spendings from invoices across the business, therefore an estimate was attained from budgets and expenditure records, and a 5% uplift factor was determined to be sufficient. By FY25 we will include a more precise data collection method based on financial reporting.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy, and fuel emissions.

2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.

3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.

4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.

5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Product (materials, manufacturing, and freight between manufacturing Tiers 2-6)	Y	N	N	N	N	**Size:** As a fashion brand with one HQ, warehouse and store under operational control, product emission size is substantially larger than total emissions from electricity, stationary energy and fuel emissions. **Influence:** We have limited influence on Tiers 2-6 in our operations the emissions from this source. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions under our *Organisation* emissions boundary and it would be more accurate to include product LCAs under Product certification in the future. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.

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