



PUBLIC DISCLOSURE STATEMENT

HESTA

ORGANISATION

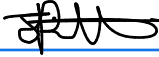
FY2023–24

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	HESTA
REPORTING PERIOD	1 July 2023 – 30 June 2024
DECLARATION	<p><i>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.</i></p> <p></p> <p>Joshua Parisotto (Apr 17, 2026 14:32:55 GMT+10)</p>
	<p>Name of signatory. Mr Josh Parisotto Position of signatory. Chief Engagement and Growth Officer Date: 17-Apr-2026</p>



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

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Version 9.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2216 tCO ₂ -e
CARBON OFFSETS USED	30.05% VERs, 24.82% VCU, 45.13% CERs
RENEWABLE ELECTRICITY	86.99%
CARBON ACCOUNT	Prepared by: HESTA
TECHNICAL ASSESSMENT	Date 24/03/2025 Organisation Eden Suite Next technical assessment due: FY 26/27

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of HESTA, ABN 64 971 749 321.

The scope of this certification includes HESTA's operations but excludes HESTA's investments.

This Public Disclosure Statement includes information for FY2023-24 reporting period.

Organisation description

H.E.S.T. Australia Ltd (ACN 006 818 695) as trustee for HESTA ABN 64 971 749 321 is an industry superannuation fund with more than 1.05 million members and \$84 billion in assets as of the 30 June 2024.

For the purposes of this report, we will only include the HESTA operational emissions. This report does not include investments related emissions.

HESTA leases office space in each state and territory throughout Australia, with its national office in Melbourne. Most employees work at the national office, including the investment and supporting administrative teams, while the interstate offices predominantly house member engagement and advice teams.

HESTA uses an operational control approach consistent with the requirement under the National Greenhouse and Energy Reporting Act 2007 as well as the Greenhouse Gas Protocol (GHG Protocol). An organisation is considered to have operational control over a facility if they have the authority to introduce and implement any of the following for the facility:

1. operating policies
2. health and safety policies; or
3. environmental policies.

The implementation of the above policies in leased premises is to a certain extent governed by the policies of the building owners/operators.

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

Transport (air)
Postage, courier and freight
Transport (land and sea)
Accommodation and facilities
Food
ICT services and equipment
Electricity
Data centres and outsourced
FTE
Construction materials and
services
Cleaning and chemicals
Waste
Office equipment and
supplies
Stationary energy (gaseous
fuels)
Refrigerants
Water
Stationary energy (liquid
fuels)
Climate Active carbon neutral
products and services
Professional services
Working from home

Non-quantified

N/a

Outside emission boundary

Excluded

Investments
Computer and electrical
components
Computer and technical
services
Office equipment
repairs
Office Furniture
Education and training
Subscriptions &
periodicals
Marketing and
distribution
Advertising &
Promotion
Insurance and
retirement services
Photographic services
Rental vehicles

4. EMISSIONS REDUCTIONS

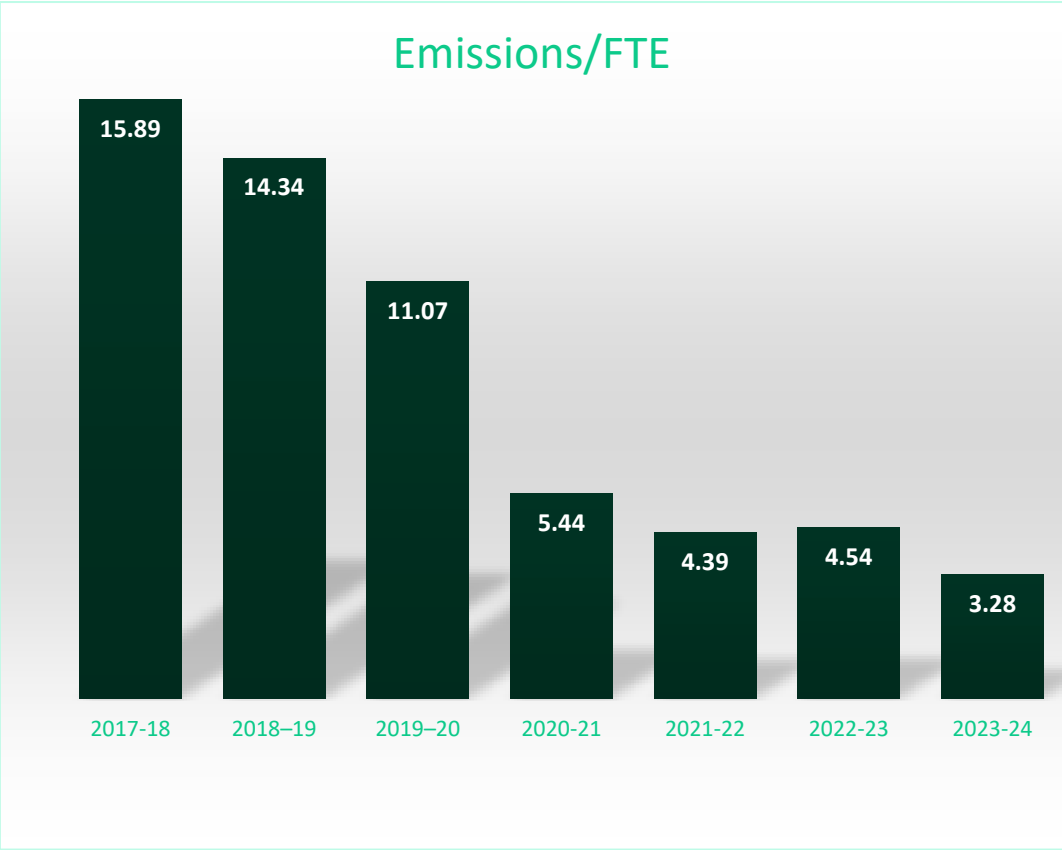
Emissions reduction strategy

HESTA continues to work on reducing emissions in its operations and is currently developing a new corporate sustainability strategy.

Emissions reduction actions

HESTA has implemented numerous emission reduction strategies. Some examples of the work undertaken include:

- Environmentally Sustainable Design, ESD. HESTA follows industry guidelines provided by authorities such as the Green Building Council of Australia for the design and fit out of its office spaces. This includes engaging an ESD consultant to oversee the procurement of all materials and equipment for HESTA's office fit outs. HESTA also engages an Accessibility consultant to oversee the inclusivity and equity of the design of our spaces.
- Waste education. HESTA has at least three waste streams per office and rollouts education and information on the correct disposal.
- HESTA has implemented the Container Deposit Scheme in its SA, Vic and NSW offices.
- Bin Tracker. HESTA has implemented the 'bin tracker' waste audit application at its head office in Victoria. The monthly reports from the Bin Tracker application are used to educate staff.
- NABERS. HESTA has continued to maintain a 5.5-star energy NABERS standard for its head office in Victoria.
- Green leasing. Where possible HESTA negotiates certain environmental clauses in every new lease or renewal of an existing lease. Examples of clauses include:
 - The landlord must provide environmental data (diesel, gas, electricity, waste) to HESTA at least annually.
 - The landlord and HESTA agree to refurbish office spaces to a 5-star Green Star standard.
 - The landlord will use non-toxic cleaning materials. HESTA designs its workspaces to accommodate this requirement where possible.



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:	2017-18	2,901.61	N/A
Year 2:	2018-19	3,293.32	N/A
Year 3:	2019-20	3,176.76	N/A
Year 4	2020-21	1,990.14	N/A
Year 5	2021-22	2,107.07	N/A
Year 6	2022-23	2,323.96	N/A
Year 7	2023-24	2,215.59	N/A

Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Long business class flights (>3,700km)	577.05	489.16	Improved data collection and analysis

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

Certified brand name	Product/Service/Building/Precinct used
PowerShop	Tenancy electricity, carbon neutral electricity for SA office
Next DC	Data Centre Services
ISPT	2 Casselden Place Base Building Services

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	156.77	156.77
Data Centre, Outsourced FTE and Catering	0.00	0.00	70.60	70.60
Cleaning and chemicals	0.00	0.00	49.12	49.12
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	188.48	188.48
ICT services and equipment	0.00	0.00	89.34	89.34
Office equipment and supplies	0.00	0.00	45.17	45.17
Postage, courier and freight	0.00	0.00	410.44	410.44
Professional services	0.00	0.00	95.99	95.99
Refrigerants	3.11	0.00	0.00	3.11
Stationary energy (gaseous fuels)	3.30	0.00	0.69	3.99
Stationary energy (liquid fuels)	0.65	0.00	0.16	0.81
Transport (air)	0.00	0.00	775.56	775.56
Transport (land and sea)	49.91	0.00	444.34	494.24
Waste	0.00	0.00	19.10	19.10
Water	0.00	0.00	1.62	1.62
Working from home	0.00	0.00	-188.75	-188.75
Grand Total	56.97	0.00	2158.62	2215.59

Uplift factors

N/A

6. CARBON OFFSETS

Eligible offsets retirement summary

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Certified Emissions Reductions (CERs)	1000	45.13%
Verified Carbon Units (VCUs)	550	24.82%
Verified Emissions Reductions (VERs)	666	30.05%

Offsets retired for Climate Active certification

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
Cepco Wind Power Project in Rajasthan	CER	ANREU	13/03/2025	297397794-297399793	CP2	2000	1000	0	1000	45.13%
Energy Efficient Stoves Program - CPA 3	VER	Gold Standard	13/03/2025	GS1-1-ET-GS11149-16-2021-24614-30635-31804	2021	1170	503	1	666	30.05%
Katingan Peatland Restoration and Conservation Project	VCU	Verra	10/03/2025	12730-427051554-427052803-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0	2020	1250	700	0	550	24.82%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	210
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* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements) and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Ararat Wind Farm, Victoria	VIC, Australia	LGC	REC Registry	14/03/2025	WD00VC24	165748-165958	2023	Wind	210
Total LGCs surrendered this report and used in this report									210

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	0	0	0%
Total non-grid electricity	0	0	0%
LGC purchased and retired (kWh) (including PPAs)	210,000	0	53%
GreenPower	69,147	0	18%
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)	146	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	37	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	64,237	0	9%
Residual electricity	51,385	46,760	0%
Total renewable electricity (grid + non grid)	343,567	0	87%
Total grid electricity	394,951	46,760	87%
Total electricity (grid + non grid)	394,951	46,760	87%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	51,385	51,385	
Scope 2	45,738	45,738	
Scope 3 (includes T&D emissions from consumption under operational control)	5,647	5,647	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	86.99%
Mandatory	16.27%
Voluntary	70.72%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	41.62
Residual scope 3 emissions (t CO₂-e)	5.14
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Total emissions liability (t CO₂-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 (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
ACT	197	197	134	10	0	0
NSW	135,348	135,348	92,036	6,767	0	0
SA	15,723	15,723	3,931	1,258	0	0
VIC	129,318	129,318	102,161	9,052	0	0
QLD	71,303	71,303	52,052	10,696	0	0
NT	1,109	1,109	599	78	0	0
WA	33,145	33,145	17,567	1,326	0	0
TAS	8,807	8,807	1,057	88	0	0
Grid electricity (scope 2 and 3)	394,951	394,951	269,537	29,274	0	0
ACT	0	0	0	0		
NSW	0	0	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)	0	0	0	0		
Total electricity (grid + non grid)	394,951					

Residual scope 2 emissions (t CO₂-e)	269.54
Residual scope 3 emissions (t CO₂-e)	29.27
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	228.77
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	25.66
Total emissions liability (t CO₂-e)	254.43

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
<i>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.</i>		

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)
PowerShop	51,609	0
<i>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.</i>		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

HESTA has no non-quantified emission sources

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.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Investments	Y	N	N	N	N	<p>Size: This emissions source is expected to be material in size compared to the total emissions from electricity, stationary energy and fuel emissions however we don't meet the other criteria for this source to be included</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Computer and electrical components	N	N	N	N	N	<p>Size: This emission source is not expected to be material in size compared to the total emissions from electricity, stationary energy and fuel emissions.</p> <p>Influence: We do not have the potential to influence the emissions. We do requests energy efficient ICT equipment when refurbishing office spaces.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Computer and technical services	N	N	N	N	N	<p>Size: This emission source is not expected to be material in size compared to the total emissions from electricity, stationary energy and fuel emissions.</p> <p>Influence: We do not have the potential to influence the emissions. We do requests energy efficient ICT equipment when refurbishing office</p>

						<p>spaces.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Office equipment repairs	N	N	N	N	N	<p>Size: This emission source is not expected to be material in size compared to the total emissions from electricity, stationary energy and fuel emissions</p> <p>Influence: We do not have the potential to influence the emissions from this source.</p> <p>Risk: : There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Office Furniture	N	N	N	N	N	<p>Size: This emission source is not expected to be material in size compared to the total emissions from electricity, stationary energy and fuel emissions</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business</p> <p>Risk: : There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Education and training	N	N	N	N	N	<p>Size: This emission source is not expected to be material in size compared to the total emissions from electricity, stationary energy and fuel emissions</p> <p>Influence: We do not have the potential to influence the emissions from this source.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>

Subscriptions & periodicals	N	N	N	N	N	<p>Size: The footprint is considered nonmaterial, and the majority of subscriptions are digital</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business</p> <p>Risk: : There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Marketing and distribution	N	N	N	N	N	<p>Size: This emission source is not expected to be material in size compared to the total emissions from electricity, stationary energy and fuel emissions</p> <p>Influence: We do not have the potential to influence the emissions.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary</p>
Advertising & Promotion	N	N	N	N	N	<p>Size: This emission source is not expected to be material in size compared to the total emissions from electricity, stationary energy and fuel emissions</p> <p>Influence: We do not have the potential to influence the emissions.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary</p>
Insurance and retirement services	N	N	N	N	N	<p>Size: This emission source is not expected to be material in size compared to the total emissions from electricity, stationary energy and fuel emissions</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p>

						<p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Photographic services	N	N	N	N	N	<p>Size: This emission source is not expected to be material in size compared to the total emissions from electricity, stationary energy and fuel emissions</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Rental vehicles	N	N	N	N	N	<p>Size: This emission source is not expected to be material in size compared to the total emissions from electricity, stationary energy and fuel emissions</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



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