



PUBLIC DISCLOSURE STATEMENT

LA TROBE FINANCIAL

ORGANISATION CERTIFICATION


CY2022

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	La Trobe Financial
REPORTING PERIOD	1 January 2022 – 31 December 2022 Arrears report
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>Lilian Chin Director of ESG 14/08/2023</p>



Australian Government

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

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Version March 2023.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2,561 tCO ₂ -e
OFFSETS USED	50.02% CERs, 49.98% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Carbon Neutral Pty Ltd
TECHNICAL ASSESSMENT	13 May 2022 (Base year) Heidi Fog Carbon Neutral Pty Ltd Next technical assessment due: CY2024 report

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2. CARBON NEUTRAL INFORMATION

Description of certification

The Climate Active Carbon Neutral certification covers the Australian business operations of La Trobe Financial, ABN 80 115 895 362. The operational boundary of the carbon account has been defined based on the operational control approach. Emissions associated with La Trobe Financial's investment funds or other financial products are not included in this certification. This Public Disclosure Statement represents the reporting period 1 January 2022 to 31 December 2022 (CY2022) and is La Trobe Financial's second year as a Climate Active carbon neutral certified organisation.

The carbon account has been prepared in accordance with the Climate Active Carbon Neutral Standard for Organisations. This entails using recognised emission factors and methods for carbon accounting published in Australia, such as the National Greenhouse Accounts (NGA) Factors, and the work of the international corporate accounting and reporting standard The Greenhouse Gas Protocol.

The greenhouse gasses included in the carbon account are the seven gasses reported under the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These gasses are expressed in carbon dioxide equivalents (CO₂-e), providing the ability to present greenhouse gas emissions as one unit.

Organisation description

With \$16 billion of assets under management, La Trobe Financial was founded in 1952 and is one of Australia's leading credit asset managers, with deep expertise in finance, and credit investment.

For seven decades, La Trobe Financial has been driven by one cause – to place “others before self” and make a positive impact. La Trobe Financial's impact has gone well beyond financial returns. La Trobe Financial has always been focused on building a sustainable future and creating a long-term legacy for its employees, customers and communities.

Anchored by its foundational principle of “serving the under-served”, the La Trobe Financial team is not only focused on helping customers grow their wealth, it also believes in creating employment opportunities. La Trobe Financial employs over 500 staff across its Melbourne and Sydney offices and representative offices in Shanghai and Hong Kong, and recognises its responsibility as a corporate citizen. Our international offices are not included in the operational boundary of this certification.

La Trobe Financial locations included in our boundary:



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

Natural gas

Climate Active Carbon
Neutral Products and
Services

Electricity

Resource disposal to landfill
(waste)

Water

IT software and equipment

Telephone, mobile and
comms services

Subscriptions and
memberships

Training and education

Cleaning

Repair and maintenance

Office paper

Paper products and
stationery

Entertainment and food

Accommodation

Air Travel

Postage, couriers and freight

Taxi, rideshare, transport in
staff vehicles for business
purposes

Parking

Staff working from home

Staff commute to and from
work

Non-quantified

Not applicable

Outside emission boundary

Excluded

International
representative offices

Other purchased goods
and services

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

In accordance with the La Trobe Financial ESG framework, we commit to an absolute carbon reduction of a minimum 30% and aims to support the UN sanctioned recommendation of 50% carbon reduction on its CY2021 Climate Active carbon inventory by 2030. The result of this goal will be documented in our Climate Active CY2030 carbon account released early 2031.

La Trobe Financial aims to reduce its emissions by the following plans:

- Investigate a purchase of 100% renewable electricity for all our tenancy kWh consumption with our locations in Sydney and Melbourne moved across by 31 December 2024. When calculating our Climate Active CY24 carbon account we will change our method of electricity associated calculation from the location-based to the market-based method. The move to 100% renewable purchase from the grid is projected to save 25% of our total carbon emissions.
- We will set a company-wide standard in our Climate Conscious Procurement Policy for appliances with the highest possible energy rating in the marketplace.
- By the end of 2022 we will be setting up a project to analyse our after-hours energy consumption. Together with our IT team and company electrician we are looking at reducing our out-of-hours energy usage by 50% by the end of 2025.
- During the first six months of 2023, we will review and investigate more energy efficient lighting equipment and systems and recommend to landlord. Where accepted, landlord to upgrade - these are to be implemented by end of 2025.
- We will continue to maintain our purchase of Climate Active carbon neutral certified Australian office paper with a view to source this as 100% recycled pulp.
- A company-wide policy for zero clean paper & cardboard, food and e-waste (incl. toner cartridges, batteries) but also, polystyrene, glass, aluminium and steel cans being sent to landfill and recycling.
- When we are great at all the above items, we will address our focus on how we manage to avoid and reduce our liability for embodied emissions in our procurement of products and services from our supply chain. This project will be started early 2026 as a cooperation between our Procurement Team and our supply chain.
- Our Board of Directors and Management Team are committed to actively engage, train and personal develop all colleagues, clients and supply chain to ensure all are aware of the expectations placed on them for our common 2030 goal. Currently we are working on finalising our 2022-2030 Carbon Reduction Plan to be circulated to all staff by September 2023.

- We will uphold our status as a Climate Active carbon neutral certified organisation and our investments in the support and development of carbon credit projects and all its benefits as well as co-benefits.

Emissions reduction actions

We have already implemented

- Follow-me printing
- 95% of our office paper is Climate Active carbon neutral certified
- Formalised the “work-life-working-from-home” balance with all staff. With that we are working on reducing our carbon footprint associated with staff commuting to and from work and reducing the number of vehicles coming into our cities and reduce emissions associated with staff commute by 20%.

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	2,784.60 tCO ₂ -e	2,784.60 tCO ₂ -e
Year 2:	2022	2,560.88 tCO ₂ -e	2,560.88 tCO ₂ -e

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Computer and electronic components, hardware and accessories	361.07	294.77	Our expenditure increased by 12.25% on this emission sources but the associated emissions decreased due to a Climate Active adjustment in the emission factor for this activity.
Computer and technical services	352.48	300.61	Our expenditure increased by 1.79% on this emission sources but the associated emissions decreased due to a Climate Active adjustment in the emission factor for this activity.

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

Certified brand name	Product used
Opal Australian Paper	Paper

Emissions summary

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

Emission category	Sum of scope 1 (tCO ₂ -e)	Sum of scope 2 (tCO ₂ -e)	Sum of scope 3 (tCO ₂ -e)	Sum of total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	69.44	69.44
Cleaning and Chemicals	0.00	0.00	18.79	18.79
Climate Active Carbon Neutral Products and Services	0.00	0.00	0.00	0.00
Electricity	0.00	628.13	51.81	679.94
Food	0.00	0.00	32.89	32.89
ICT services and equipment	0.00	0.00	659.03	659.03
Machinery and vehicles	0.00	0.00	25.43	25.43
Office equipment & supplies	0.00	0.00	41.98	41.98
Postage, courier and freight	0.00	0.00	103.37	103.37
Professional Services	0.00	0.00	175.28	175.28
Stationary Energy (gaseous fuels)	5.37	0.00	0.42	5.79
Transport (Air)	0.00	0.00	198.32	198.32
Transport (Land and Sea)	0.00	0.00	413.06	413.06
Waste	0.00	0.00	21.95	21.95
Water	0.00	0.00	4.52	4.52
Working from home	0.00	0.00	111.09	111.09
Total emissions	5.37	628.13	1,927.38	2,560.88

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
Not applicable	
Total of all uplift factors	0.00
Total emissions footprint to offset <i>(total emissions from summary table + total of all uplift factors)</i>	2,560.88






6. CARBON OFFSETS

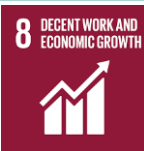



Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emissions to offset are 2,560.88 t CO₂-e. The total number of eligible offsets used in this report is 2,561. Of the total eligible offsets used, 0 were previously banked and 3,000 were newly purchased and retired. 439 are remaining and have been banked for future use.

Co-benefits

Yarra Yarra Biodiversity Corridor. Biodiverse Reforestation Carbon Offsets





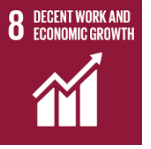




Co-benefits category	Core co-benefit	Co-benefit description/nature of potential co-benefit	UN Sustainable Development Goals	
Environment	Biodiversity / ecosystem services	The Yarra Yarra project reconnects and restores fragmented and declining (remnant) woodland and shrubland which provides habitat for threatened flora and fauna.	Goal 15: Life on land	
	Water Quality	Water quality is assumed to improve due to reduced surface runoff and reduction in sediment and nutrient loads in water catchments. Groundwater levels and salt concentrations are also expected to reduce over time.	Goal 6: Clean Water and Sanitation	
	Soil Quality	Soil quality of the Yarra Yarra project area is expected to improve over time with soil organic matter increasing and salt concentrations declining.	Goal 15: Life on land	
Economic	Local Employment and Skills	The establishment of plantations and conservation areas creates employment opportunities and skills development during the preparation, planting, management of the Yarra Yarra project.	Goal 3: Good Health and Well-being Goal 4: Quality Education Goal 8: Decent Work and Economic Growth Goal 17: Partnerships for the goals	 

Social	Indigenous cultural heritage	The Yarra Yarra project recognises and continues to protect significant cultural heritage sites that are located in the project area. This is assumed to strengthen cultural heritage and support spiritual re-connection to country which potentially has positive impacts on mental health and wellbeing of indigenous communities.	Goal 3: Good Health and Well-being Goal 17: Partnerships for the goals	   
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The *Yarra Yarra Biodiversity Corridor* is a native reforestation project located in Southwest Australia. The table indicates the co-benefits of this project and how this project contributes to the United Nation Sustainable Development Goals. As land use and forestry activities are recognised as requiring high levels of upfront finance to source land, to plant and to manage, we have supplemented local biodiverse reforestation carbon offsets from the *Yarra Yarra Biodiversity Corridor* with Climate Active eligible offset units.

Rimba Raya Biodiversity Reserve

The Rimba Raya Biodiversity Reserve Project is located in Central Kalimantan, Indonesian Borneo. This project delivers all 17 of the United Nations' Sustainable Development Goals: the table in the next page below summarises some of these.

Co-benefits category	Core co-benefit	Co-benefit description/nature of potential co-benefit	UN Sustainable Development Goals
Environment	Biodiversity	Indonesia has the largest number of threatened mammal species on Earth, and the fourth largest total across flora and fauna species types.	Goal 15: Life on land 
	Water Quality/Community	By minimising changes in land use, the project is helping to prevent downstream flooding. A successful pilot program has helped deliver clean water filters, protecting the community from lethal, waterborne diseases.	Goal 6: Clean Water and Sanitation 
Economic	Local Employment and Skills	The project is building community centres offering facilities for park and project staff as well as for community organisations. Educational initiatives include creating a Scholarship fund, the construction of libraries, and providing school materials and monetary donations.	Goal 3: Good Health and Well-being Goal 4: Quality Education Goal 8: Decent Work and Economic Growth Goal 17: Partnerships for the goals    
Social	Zero hunger	Training on growth of cash crops such as fruit trees offers communities an alternative source of income, while also addressing food security concerns in local communities. It also provides a higher density of natural food sources for the endangered and repatriated orangutans of Rimba Raya	Goal 2: Zero Hunger Goal 3: Good Health and Well-being Goal 17: Partnerships for the goals   

Eligible offsets retirement summary

Offsets retired for Climate Active certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO ₂ -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Metro Delhi Project, India <i>Stapled to</i>	CER	ANREU	17 May 2023	239,761,240 - 239,762,739 (Please see retirement notice on page 17)	CP2	-	1,500	0	219	1,281	50.02%
Australian Yarra Yarra Biodiverse Corridor, WA. Native Reforestation - Gold Standard PERs	PERs	Gold Standard	17 May 2023	GS1-1-AU-GS3039-22-2024-22913-1864-3363	-	1,500	-	-	-	-	-
Rimba Raya Biodiversity Reserve Project	VCUs	Verra Registry	17 May 2023	6979-362275227-362276309-VCU-016-MER-ID-14-674-01012014-30062014-1	2014	-	1,083	0	0	1,083	42.29%
Rimba Raya Biodiversity Reserve Project	VCUs	Verra Registry	17 May 2023	7828-431374657-431375073-VCU-016-MER-ID-14-674-01072014-31122014-1	2014	-	417	0	220	197	7.69%
Total eligible offsets retired and used for this report										2,561	
Total eligible offsets retired this report and banked for use in future reports									439		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Certified Emissions Reductions (CERs)	1281	50.02%
Verified Carbon Units (VCUs)	1280	49.98%


7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

Not applicable.

APPENDIX A: ADDITIONAL INFORMATION

Evidence of eligible carbon offset units retired in the ANREU



Australian National Registry of Emissions Units

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Logged in as: Georgiana Rogers / Industry User

ANREU Home

Account Holders

Accounts

Unit Position Summary

Projects

Transaction Log

CER Modifications

Public Reports

My Profile

Transaction Details

Transaction details appear below:

Transaction ID	AU27359
Current Status	Completed (4)
Status Date	17/05/2023 14:47:13 (AEST) 17/05/2023 04:47:13 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Wilson, Raymond Glen
Transaction Approver	Rogers, Georgiana S A
Comment	Retired on behalf of La Trobe Financial to support its CY2022 carbon neutral claim against the Climate Active Carbon Neutral Standard. Credits not needed for the CY2022 reporting period will be banked for a future reporting period.

Transferring Account

Account Number AU-2545

Account Name Carbon Neutral Pty Ltd

Account Holder Carbon Neutral Pty Ltd

Acquiring Account

Account Number AU-2764

Account Name Voluntary Cancellation - CP2

Account Holder Commonwealth of Australia

Party	Type	Transaction Type	Original CP	Current CP	ERF_ProtectionID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
2h	CER	Kyoto Voluntary Cancellation	2	2					2H-4463			239.761.240 - 239.762.739	1.500

Transaction Status History

Status Date	Status Code
17/05/2023 14:47:13 (AEST)	Completed (4)
17/05/2023 04:47:13 (GMT)	Completed (4)

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 **location-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)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
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)	142,942	0	19%
Residual Electricity	623,915	595,839	0%
Total renewable electricity (grid + non grid)	142,942	0	19%
Total grid electricity	766,857	595,839	19%
Total electricity (grid + non grid)	766,857	595,839	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	623,915	595,839	
Scope 2	550,990	526,195	
Scope 3 (includes T&D emissions from consumption under operational control)	72,925	69,643	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.64%
Mandatory	18.64%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	526.20
Residual scope 3 emissions (t CO₂-e)	69.64
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	526.20
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	69.64
Total emissions liability (t CO₂-e)	595.84

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)
NSW	197,475	197,475	144,157	11,849	0	0
VIC	569,382	569,382	483,974	39,857	0	0
Grid electricity (scope 2 and 3)	766,857	766,857	628,131	51,705	0	0
NSW	0	0	0	0		
VIC	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	766,857					

Residual scope 2 emissions (t CO₂-e)	628.13
Residual scope 3 emissions (t CO₂-e)	51.71
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	628.13
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	51.71
Total emissions liability	679.84

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)
Not applicable	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 product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
Not applicable	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 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

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.

All CY2022 emissions activities have been quantified and included.

Relevant non-quantified emission sources	Justification reason
Not applicable	

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

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
International representative Offices	N	N	N	N	N	<p>Size: The emissions source is likely to be immaterial.</p> <p>Influence: We do not have the potential to influence the emissions from this source</p> <p>Risk: The source does not create supply chain risks, and it is unlikely to be of significant public interest in Australia.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our Australian business.</p> <p>Outsourcing: Not applicable</p>
Other purchased goods and services	Y	N	N	N	N	<p>Size: The emissions source could be material.</p> <p>Influence: We do not have the potential to influence the emissions from this source</p> <p>Risk: 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: Not applicable</p>



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