



PUBLIC DISCLOSURE STATEMENT


ARENA REIT

ORGANISATION CERTIFICATION

FY2022-23

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Arena REIT
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 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>Robert Andrew de Vos Director 31 October 2023</p>



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

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Version August 2023.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	189 tCO ₂ -e
OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	59.4%
CARBON ACCOUNT	Prepared by: Ndevr Environmental Pty Ltd
TECHNICAL ASSESSMENT	05 April 2022 Ndevr Environmental Pty Ltd Next technical assessment due: FY2024

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2. CARBON NEUTRAL INFORMATION

Description of certification

The certification includes the Australian business operations of Arena REIT Ltd (ABN 89 602 365 186)

The emissions inventory in this Public Disclosure Statement have been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations using the operational control approach.

By using the operational control approach to set the reporting boundary, financed emissions and embodied emissions covering the material and construction of assets under management have been excluded from the reporting boundary.

The reporting period of this Public Disclosure Statement is for the Financial year 1 July 2022 – 30 June 2023.

Organisation description

ARENA REIT LIMITED is an internally managed Australian Real Estate Investment Trust (A-REIT) listed on the ASX (ASX code: ARF) and included in the S&P/ASX 200 Index. Arena REIT's investment strategy is to invest in sectors such as childcare, healthcare, education and government tenanted facilities leased on a long-term basis with the objective to generate an attractive and predictable distribution to investors with earnings growth prospects over the medium to long term.

Arena has a corporate office located in Melbourne with 9 FTEs.

“We are conscious of the need to responsibly manage the environmental impacts of our business activities and operations. We believe it is our responsibility to work collaboratively to effect positive change and drive mutually beneficial environmental outcomes with our stakeholders.”

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

Accommodation and facilities
Climate Active carbon neutral products and services
Electricity
Food
ICT services and equipment
Office equipment and supplies
Postage, courier, and freight
Professional services
Transport (Air)
Transport (Land and Sea)
Waste
Water
Working from home

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Excluded

Tenant Partner operations
Material and construction of asset portfolio
Maintenance and repairs
Financed emissions

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Arena recognises that the climate system is warming at unprecedented levels with widespread impacts on human and natural systems and that greenhouse gases (GHG) emitted by human activities are the primary driver of climate change. As a publicly owned holder of social infrastructure property, our stakeholders include not just our investors and tenant partners, but also the wider community.

We are conscious of the need to responsibly manage the environmental impacts of our business activities and operations. We believe it is our responsibility to work collaboratively to effect positive change and drive mutually beneficial environmental outcomes with our stakeholders.

Arena's organisational environmental footprint results from a small number of team members operating out of one central Melbourne office, or by flexible working. Nevertheless, we recognise it is important for all businesses to play their part in minimising their impact by reducing their use of resources (energy, water, and materials) and cutting waste and emissions.

Arena has reduced its scope 1 and scope 2 organisational emission to zero from FY2023 from a FY2021 baseline.

Additionally, and although financed emissions do not form part of the organisational boundary, Arena has targeted to:

- Install solar renewable energy systems on 90% of Arena's property portfolio by FY27.
- Develop a detailed transition plan including an emissions reduction roadmap for our operations and asset portfolio by FY25.
- Reduce its scope 3 category 15 emissions (scope 1 and scope 2 emissions for assets under management) by cumulative 21% by FY2026 from a FY2021 baseline.

Arena's organisational emissions reduction strategy comprises four-steps as follows:

1. Defining and measuring our carbon inventory

As a publicly owned holder of social infrastructure property, positive social outcomes are central to Arena's core values. We are conscious of the need to responsibly manage the environmental and social impacts of our business activities and operations, as well as ensure the impacts of climate change on our business, strategy, operations, and tenant partners are managed appropriately.

Our board and leadership team are committed to addressing climate risk at the highest level of the organisation and to implement effective governance, risk management, and strategic responses and targets.

Arena has completed GHG inventories across our organisational, financed, and embodied emissions.

2. Reducing our carbon emissions by utilising more efficient technology and business processes and cutting our energy use or managing waste, plastics, and recycling wherever possible

Arena is committed to decarbonisation and business transition to minimise and prevent the severe, pervasive, and irreversible impacts on people and ecosystems. We support the goals of the Paris Agreement to keep a global temperature rise this century to well below 2 degrees Celsius and the ambition to limit warming to 1.5 degrees Celsius, all while aiming for net zero emissions by 2050 or earlier.

During FY2022, Arena developed an initial Climate Action Plan exploring our emissions trajectories and possible reduction pathways in line with climate science and committed to developing a detailed transition plan including an emissions reduction roadmap for our operations and asset portfolio by FY2025.

As outlined in [Arena's 2023 Sustainability Report](#), during FY2023 we undertook more detailed analysis on opportunities to quantify and evaluate various alternatives to reduce emissions across our operations and asset portfolio based on site-specific energy assessments and our current and future solar installation targets; as at 30 June 2023 solar renewable energy systems were installed on 83% of Arena's property portfolio. Further detail regarding opportunities to reduce emissions across our operations and asset portfolio will be outlined in Arena's detailed transition plan when it has been finalised and disclosed.

Arena's corporate GHG inventory has identified that most of Arena's upstream scope 3 emissions relate to the purchase of goods and services, including professional services fees, filing, and licensing costs. During FY2023 we engaged with our major service providers in regard to their progress on sustainability initiatives and have identified this as a priority area for progress during FY24.

3. Avoiding emissions through the purchase of renewable energy

During FY2022 it was identified that Arena had no organisational scope 1 emissions and during FY2023 Arena replaced scope 2 purchased non-renewable electricity with renewable energy, making its organisational Scope 1 and 2 footprint zero from FY2023.

4. Offsetting remaining emissions by purchasing accredited carbon offsets

Emissions reduction actions

Engage with service providers in regard to their progress on sustainability initiatives.

Reducing our energy use and managing waste, plastics, and recycling wherever possible:

- Limiting hard copy printing, printers default to black double-sided printing when printing cannot be avoided.
- Recycling all paper mail and old documents which are not required to be retained, including material which is subject to secure destruction.
- Undertaking regular waste measurement for more accurate reporting.
- Recycling printer consumables.

- All Arena team members opting into Arena registry e-communications.
- Using electronic board papers and committee papers.
- Using electronic filing instead of paper filing.
- Using Arena-issued reusable coffee cups and recyclable office coffee pods.
- Not using plastic water bottles.
- Meetings held virtually where possible.
- No unnecessary printing or hard copy investor materials or marketing materials.
- Investors must opt in to receive a hard copy Annual Report.
- We undertake regular campaigns to convert hard copy securityholder communications to e-communications.

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	N/A	177
Year 2:	2022–23	N/A	189

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
Public Administration and Finance Services	21	25	Natural fluctuations in operations and timing differences in general ledger accruals. And new emission factor sourced which decreased by 10%

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

Arena engaged Ndevr Environmental for the carbon inventory and the certification management, and also engaged The GPT Group to lease their carbon neutral office (Base building) at 8 Exhibition St, Melbourne, VIC,3000 (Ernst and Young building).

Certified brand name	Product/Service/Building/Precinct used
Ndevr Environmental	Professional Services
8 Exhibition St, Melbourne, VIC, 3000.	Carbon Neutral certified Base Building

Emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a market-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	1.52	1.52
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	3.12	3.12
ICT services and equipment	0.00	0.00	29.28	29.28
Postage, courier and freight	0.00	0.00	0.95	0.95
Professional services	0.00	0.00	96.50	96.50
Transport (air)	0.00	0.00	10.28	10.28
Transport (land and sea)	0.00	0.00	3.67	3.67
Waste	0.00	0.00	0.50	0.50
Water	0.00	0.00	0.74	0.74
Working from home	0.00	0.00	2.69	2.69
Office equipment and supplies	0.00	0.00	13.87	13.87
Bespoke (Professional Services)	0.00	0.00	25.45	25.45
Total emissions	0.00	0.00	188.59	188.59

Uplift factors

N/A

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emission to offset is 189 t CO₂-e. The total number of eligible offsets used in this report is 189. Of the total eligible offsets used, 23 were previously banked and 166 were newly purchased and retired. 0 offsets units are remaining and have been banked for future use.

Co-benefits

Purchased offsets support carbon abatement via the following projects:

- The Strathburn Station and Karlantijpa North Savanna Burning projects involves the strategic and planned burning of savanna areas during the early dry season to reduce the risk of late dry season wild fires. Both projects support the implementation of indigenous land practices to limit the impacts of wildfires.
 - The Strathburn Station project is within the Cook local government area (Queensland)
- Additionally, the Karlantijpa North Savanna Burning project is recognised as an Aboriginal Carbon Foundation project. Proceeds generated from the project allow the local Indigenous community to create a source of income and help maintain community engagement and employment.
 - The Karlantijpa North Savanna Burning project is in the Barkly Region of the Northern Territory.

Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral 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 (%)	
Strathburn Station Project	ACCU	ANREU	13/05/2022	8,339,970,674 – 8,339,970,773	2021-22		100	77	0	23	12%	
Karlantijpa North Savanna Burning project	ACCU	ANREU	30/10/2023	8,333,301,489 – 8,333,301,654	2021-22		166	0	0	166	88%	
Total eligible offsets retired and used for this report										189		
Total eligible offsets retired this report and banked for use in future reports									0			
Type of offset units							Eligible quantity (used for this reporting period)	Percentage of total				
Australian Carbon Credit Units (ACCU)							189	100%				

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.

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

1. Large-scale Generation certificates (LGCs)*	N/A
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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)
Total LGCs surrendered this report and used in this report									

APPENDIX A: ADDITIONAL INFORMATION

Confirmation of offsets retirement - FY2022:

Transaction ID	AU22180												
Current Status	Completed (4)												
Status Date	13/05/2022 11:41:08 (AEST) 13/05/2022 01:41:08 (GMT)												
Transaction Type	Cancellation (4)												
Transaction Initiator	Stuart, Benjamin Mathew Clarke												
Transaction Approver	Rockliff, Nathan Stephen												
Comment	Voluntary cancelled on behalf of Arena REIT for its FY22 Climate Active organisational certification												
Transferring Account						Acquiring Account							
Account Number	AU-2321					Account Number	AU-1068						
Account Name	Carbon Financial Services Pty. Ltd.					Account Name	Australia Voluntary Cancellation Account						
Account Holder	Carbon Financial Services Pty. Ltd.					Account Holder	Commonwealth of Australia						
Transaction Blocks													
Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			COP100912					2021-22		8,339,970,674 - 8,339,970,773	100

Confirmation of offsets retirement - FY2023:

Transaction Details

Transaction details appear below.

i Transaction Successfully Approved

Transaction ID	AU30429												
Current Status	Completed (4)												
Status Date	30/10/2023 14:48:45 (AEDT) 30/10/2023 03:48:45 (GMT)												
Transaction Type	Cancellation (4)												
Transaction Initiator	Foley, Rowan Paul Bulmer												
Transaction Approver	Foley, Rowan Paul Bulmer												
Comment	Voluntarily retired on behalf of Arena REIT for its FY23 Climate Active organisational certification.												
Transferring Account						Acquiring Account							
Account Number	AU-2798					Account Number	AU-1068						
Account Name	Aboriginal Carbon Fund Limited					Account Name	Australia Voluntary Cancellation Account						
Account Holder	Aboriginal Carbon Fund Limited					Account Holder	Commonwealth of Australia						
Transaction Blocks													
Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF104800					2021-22		8,333,301,489 - 8,333,301,554	166

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)	0	0	0%
GreenPower	13,745	0	50%
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)	2,584	0	9%
Residual Electricity	11,161	10,659	0%
Total renewable electricity (grid + non grid)	16,329	0	59%
Total grid electricity	27,490	10,659	59%
Total electricity (grid + non grid)	27,490	10,659	59%
Percentage of residual electricity consumption under operational control	50%		
Residual electricity consumption under operational control	5,580	5,329	
Scope 2	4,928	4,706	
Scope 3 (includes T&D emissions from consumption under operational control)	652	623	
Residual electricity consumption not under operational control	5,580	5,329	
Scope 3	5,580	5,329	

Total renewables (grid and non-grid)	59.40%
Mandatory	9.40%
Voluntary	50.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	4.71
Residual scope 3 emissions (t CO₂-e)	5.95
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	50%	(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	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	27,490	13,745	11,683	962	13,745	12,645
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)	27,490	13,745	11,683	962	13,745	12,645
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)	27,490					

Residual scope 2 emissions (t CO₂-e)	11.68
Residual scope 3 emissions (t CO₂-e)	13.61
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	5.84
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	6.80
Total emissions liability	12.65

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)
<i>8 Exhibition St, Melbourne, VIC, 3000.</i>	13,745	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)
N/A	0	0
<p><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></p>		

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
N/A	

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
Tenant Partner Operations	Y	N	N	N	N	<p>Size: The emissions source is likely to be more than 1%.</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>
Maintenance and repairs	N	Y	N	N	N	<p>Size: The emissions source is likely to be more than 1%.</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>
Materials and construction of asset portfolio	Y	N	N	N	N	<p>Size: The emissions source is likely to be more than 1%.</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>

Financed Emissions	Y	N	N	N	N

Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.

Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.

Size: The emissions source is material compared to the total emissions.

Influence: We currently do not have the potential to influence the emissions from this source.

Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source and the source does not create supply chain risks.

Stakeholders: Comparable organisations do not typically undertake this activity within their boundary.

Outsourcing: We have not previously undertaken this activity within our emissions boundary



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