PUBLIC DISCLOSURE STATEMENT

VIRGIN AUSTRALIA HOLDINGS

SERVICE CERTIFICATION (OPT-IN)
FY2022–23

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Virgin Australia Holdings
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 Arrears 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.*  Fiona Walmsley General Manager, Sustainability 30 January 2024

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

Version: August 2023

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	25,798 tCO_2-e
CARBON OFFSETS USED	42% ACCUs, 58% CERs
RENEWABLE ELECTRICITY	N/A – location-based approach
CARBON ACCOUNT	Prepared by: Dikshant Mehta, Virgin Australia Holdings
TECHNICAL ASSESSMENT	30/01/2023 for FY2021-22 report Completed by Earthed Consulting Next technical assessment due: FY2024-25 report

Contents

2.CERTIFICATION INFORMATION

Description of certification

The Virgin Australia Fly Carbon Neutral program allows passengers to offset the carbon emissions attributable to their flight with Virgin Australia.

Service description

The *Fly Carbon Neutral program* is an opt-in service, covering the cradle-to-gate emissions of travel.

The functional unit is kgCO_2-e per revenue passenger-km (RPK).

Greenhouse gas emissions are calculated per city pair flown in the previous twelve months within the network, which is then divided by the number of passengers that travelled on these city pairs during that time, adjusted to account for freight (freight emissions are not covered as the service only applies to passenger transportation). Adopting the previous twelve months of data enables emissions to be calculated at the time of passenger purchase and normalises any variations in operational parameters occurring.

Virgin Australia Holdings defines a carbon price which is applied to the emissions per passenger for each route. It then procures carbon credits after the period has ended to achieve the actual cost of carbon per tonne collected from passengers.

Figure 1, below illustrates the general Fly Carbon Neutral Program operated by Virgin Australia Holdings. Noting that prior to the point of a passenger making a flight, the emissions per seat for each city pair are known (based on the previous year), and the cost per tonne CO_2-e is defined.

Figure 1: Illustration of the general Fly Carbon Neutral Program steps.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

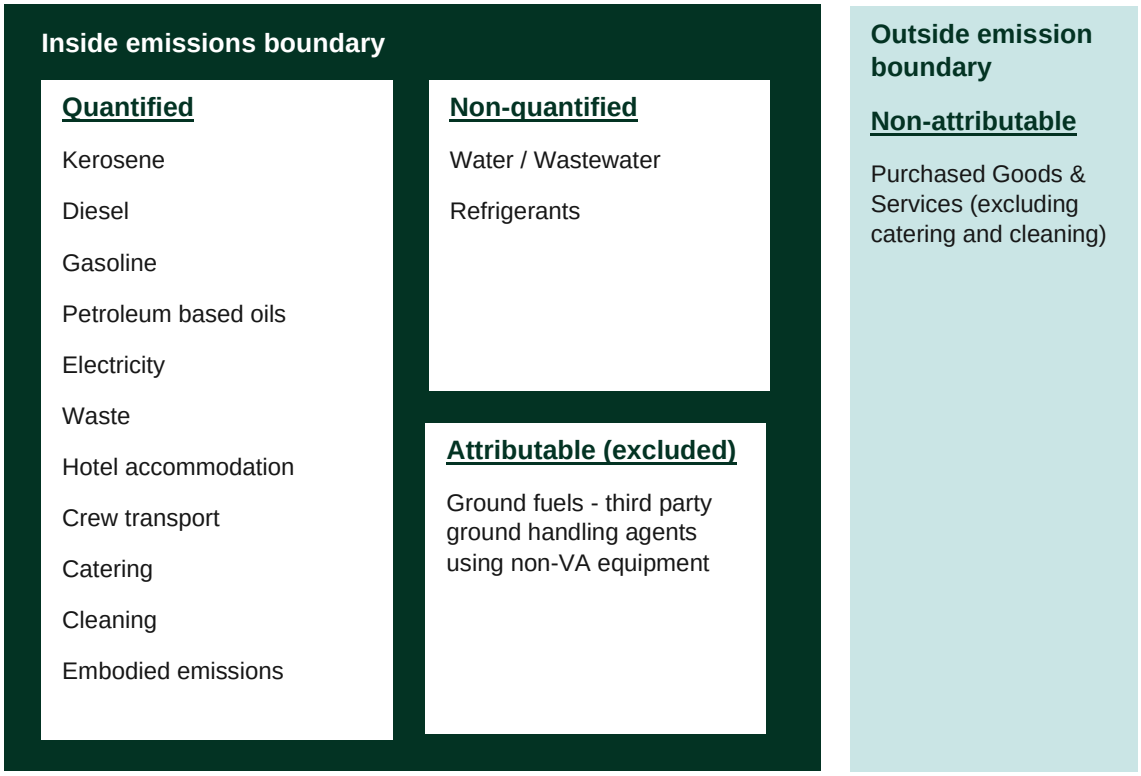
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

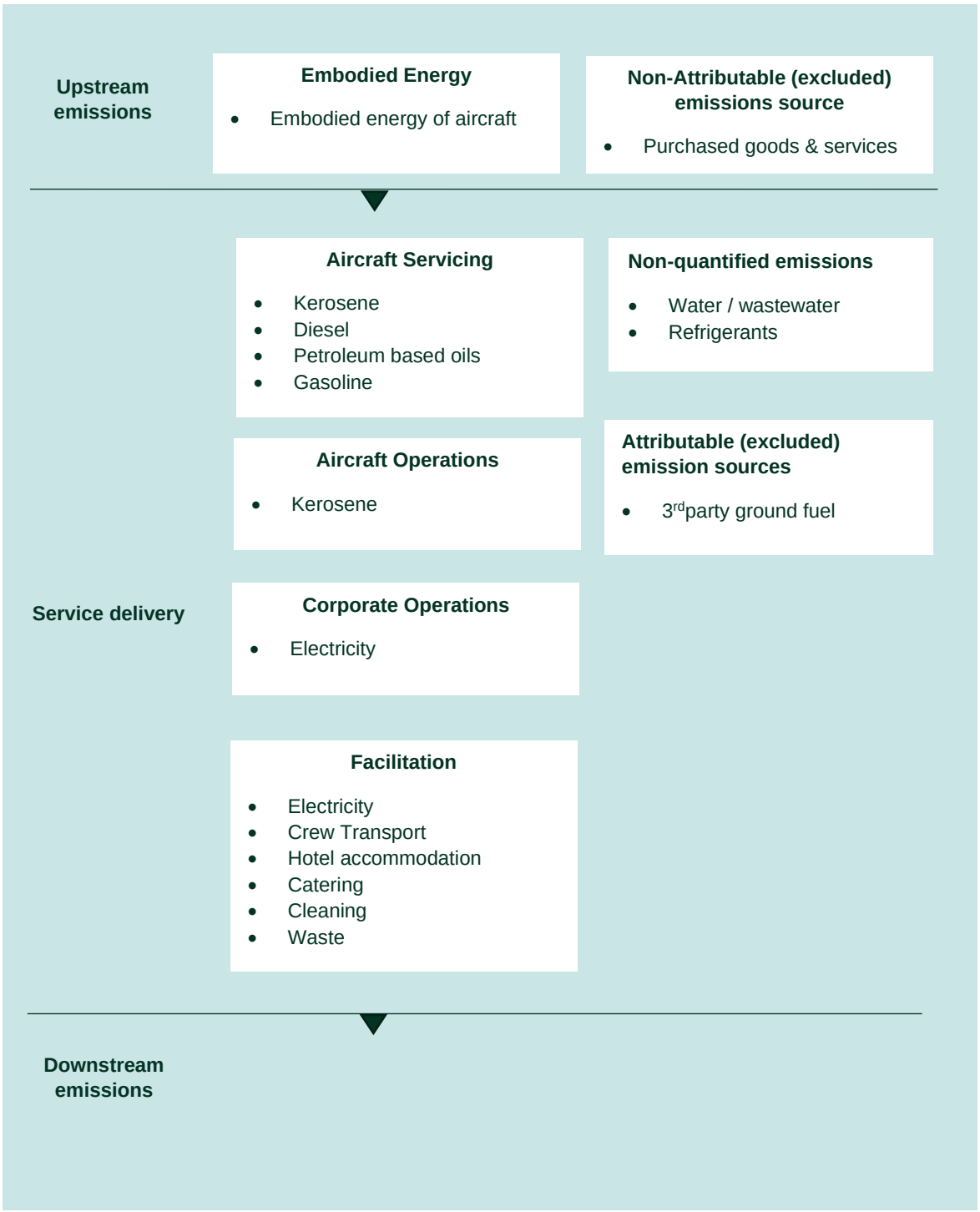
Non-quantified emissions have been assessed as attributable and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.



Service process diagram



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Virgin Australia recognises aviation has a significant role to play in reducing global emissions and protecting the environment and our futures. In line with the International Air Transport Association (IATA), in November 2021, we committed to a target of Net Zero Emissions (NZE) by 2050.

Our NZE commitment aligns with the Paris Agreement goal to limit global warming to 1.5 degrees Celsius or well below 2 degrees Celsius - the level considered necessary to reduce the most severe impacts of climate change. This target complements our existing support of IATA's carbon-neutral growth of international aviation from 2020, facilitated through our participation in the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).

In FY23, we are pleased to announce our near-term carbon intensity reduction objective of a 22% reduction in GHG emissions intensity by 2030 (Scope 1 and 2) (2019 as the base year). This is a significant milestone on our sustainability journey, as it establishes a strong foundational plan that will guide our path to 2050.

Virgin Australia's net emissions intensity target methodology employs a broader metric ($kgCO_2$-e per revenue-tonne-kilometre (RTK). This is commonly used by majority of the airlines globally and well recognised by net zero frameworks, such as the SBTi Aviation guidance. This metric encompasses emissions from all scope 1 and scope 2 sources (jet fuel, petrol, diesel, and electricity) and incorporates both passenger and freight transportation. Furthermore, the total emissions are reduced by offsets from the Fly Carbon Neutral program, reflecting a net emissions intensity target. The FY2018-19 baseline emissions intensity is 0.968 $kgCO_2$-e / RTK.

Emissions reduction actions

Fleet renewal program

We understand that operating an efficient aircraft fleet is critical to driving our emissions intensity as low as possible. Newer aircraft burn fuel more efficiently and play an important part in our journey to achieving our NZE target.

Our fleet renewal program, combined with other fuel efficiency initiatives, will help us achieve over 80 percent of our 2030 interim target. This program includes:

- Addition of 8 Boeing 737-8 aircraft and 25 Boeing 737-10s. The first of the new 737-8s arrived in Brisbane on Saturday 1 July.
- Our new Boeing 737-8 and 737-10 aircrafts are at least 15% more fuel efficient per flight and 40% quieter compared to the 737-800 NG fleet.
- F100 aircraft progressively retired from our charter operations and replaced by Boeing 737-700s. Each 737-700 will result in ~30% less emissions per seat per trip.

Operational efficiency initiatives

We have a range of planned operational efficiency initiatives. These include, pilot actions, operational procedures, Weight reduction, and Maintenance and modifications. This will deliver emission reduction of approximately 10,000 tonnes CO_2-e per annum.

Carbon Offsetting

Carbon offsets have been integral to the aviation industry decarbonisation approaches to date. Our 'Fly Carbon Neutral' (FCN) customer offsetting program is a key enabler to the purchase of offsets which contribute to the 2030 target and beyond, in the absence of direct emissions abatement through technological upgrades. While the majority of the reduction (over 80%) will be achieved through fleet renewal and operational efficiency initiatives, it's anticipated that about 20% will be attributed to emission offsets, including via the Fly Carbon Neutral program. We are actively working on uplifting our Fly Carbon Neutral Program, through encouraging further customer participation.

Sustainable Aviation Fuel (SAF)

In 2023, Virgin Australia signed a wide-ranging sustainability-related Memorandum of Understanding (MoU) with The Boeing Company ('Boeing'). The MoU recognises both Virgin Australia and Boeing's capacity to leverage their substantial Australian operational footprints to amplify and accelerate sustainability-related outcomes. Boeing and Virgin Australia will prioritise joint advocacy for the development of an Australian SAF industry, supporting domestic policy and supply chain investment to accelerate SAF production.

We are also collaborating with industry groups by participating in the Government's Jet Zero Council which was formed to provide advice to the Government in respect of aviation decarbonisation.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	Emissions intensity of the functional unit ($kgCO_2$-e/RPK)
Base year:	2010–11	2,991,486	
Year 1:	2011–12	3,240,251	
Year 2:	2012–13	3,394,284	
Year 3:	2013–14	3,615,695	
Year 4:	2014–15	3,604,530	
Year 5:	2015–16	3,531,322	
Year 6:	2016–17	3,585,091	
Year 7:	2017–18	3,677,847	
Year 8:	2018–19	3,864,771	
Year 9:	2019–20	2,831,798	0.1053
Year 10:	2020–21	913,735	0.0993
Year 11:	2021–22	1,465,083	0.0991
Year 12:	2022–23	3,049,749	0.0976

Significant changes in emissions

Emission source	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Reason for change
Fuel: Aircraft Kerosene - Carrier Fuel	1,370,876	2,848,687	COVID-19 Recovery resulted in more flight activities which resulted in additional aircraft fuel consumption
Embodied energy of aircraft	Not Available	18,056	Improvement in quantification of scope 3 emissions

Use of Climate Active carbon neutral products and services

N/A

Service emissions summary

Scope	Details	tonnes CO_2-e
1	Aircraft Kerosene - Carrier Fuel	2,267,388
1	Petrol/Gasoline	47
1	Diesel oil	1,363
1	Kerosene	74
1	Petroleum based oils	66
2	Purchased Electricity	874
3	Aircraft Kerosene - ACMI Fuel	115,800
3	Aircraft Kerosene - Carrier Fuel [extraction & production]	581,299
3	Aircraft Kerosene - ACMI Fuel [extraction & production]	29,688
3	Petrol/Gasoline [extraction & production]	12
3	Diesel oil [extraction & production]	336
3	Kerosene [extraction & production]	19
3	Petroleum based oils [extraction & production]	85
3	Purchased Electricity	9,329
3	Waste	5,958
3	Crew transport	3,842
3	Hotel accommodation	6,375
3	Catering	8,738
3	Cleaning	400
3	Embodied energy of aircrafts	18,056
	Total	**3,049,749**

The emissions summary above represents the full volume of RPK across all Virgin Australia services, as opposed to the emissions attributable to customers opting in to the *Fly Carbon Neutral program* (the subject of this certification).

Emissions intensity per functional unit *($kgCO_2$-e/RPK)*	**0.0976**
Number of functional units to be offset *(RPK)*	**264,449,367**
Total emissions to be offset *(tCO_2-e)*	**25,798**

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emissions to offset are 25,798 t CO_2-e. The total number of eligible offsets used in this report is 25,798. Of the total eligible offsets used, 0 were previously banked and 25,798 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

Project co-benefits include	
New Leaf Project – The Tasmanian Land Conservancy	The Tasmanian Land Conservancy (TLC) manages over 30,000 hectares of habitat for rare and threatened species, including the Tasmanian devil and the Tasmanian wedge-tailed eagle. In partnership with the Save the Tasmanian Devil Program, the TLC has identified a special management zone where it will conduct intensive monitoring for Tasmanian devils in the wild. The TLC are leading the way in establishing a comprehensive monitoring program that will see hundreds of permanent photo-monitoring sites strategically linked to a network of fauna monitoring stations that track our wildlife over time. Their vision is for the monitoring stations to be capable of sending real time information to scientists to interpret. Hundreds of acoustic sensors will remotely detect and identify birds, bats and frogs from their calls, providing vital information about the species that survive and thrive in these remote landscapes.
Catchment Conservation Alliance -Great Barrier Reef Initiative Site 3	Colodan, situated within the Burnett Mary Catchment area and part of the Great Barrier Reef catchment, is managed by James Henderson, a fourth-generation farmer. The Henderson family, manages the land since 1930, transitioned from traditional practices to implement a Human-Induced Regeneration project. This initiative halted pasture clearing, adopting a rotational grazing approach, resulting in the coexistence of a thriving 2,300ha native forest with their cattle. The project has achieved positive outcomes, including improved water retention, reduced runoff, heightened land productivity, and healthier cattle. Beyond financial benefits, the initiative contributes to ecosystem health, biodiversity promotion and enhanced water quality, benefiting the Great Barrier Reef.

Project co-benefits include	
Darling River Eco Corridor 5	Located in Bourke (NSW), the Darling River Eco Corridor 5 project has its name from the uniquely Australian tree that seems to ooze blood instead of sap. Bloodwood is host to a lake system that has the richest array of fairy shrimps, clam shrimps and shield shrimps in the world. Since 2008, Sue Hanson and her family have consistently invested in the property, reaching a point where they now consider it 'completely set up.' The property plays a vital role not only in carbon sequestration for climate change mitigation but also in the protection and regeneration of native vegetation and habitat, fostering a healthier balance in the ecosystem. Through these efforts, a diverse and harmonious environment has been established, maintaining the overall health of a fragile landscape. The project extends its impact beyond environmental aspects, from community investment to job creation.
Darling River Conservation Initiative #6 - Emaroo	Located 200km west of Bourke (NSW), Emaroo Station focused on Merino sheep and Hereford cattle grazing. In 2019, the landowners initiated a Human-Induced Regeneration (HIR) project to enhance land management practices, addressing issues like high grazing intensity of the feedstock and limited feral animal control. Through income generated by the carbon project, the landowners improved property infrastructure and intensified feral goat trapping efforts. They strategically installed additional water points, enabling a rotational grazing system. During the drought, carbon farming became a crucial income source while they were forced to reduce stocking numbers. After a year of favourable weather, Emaroo witnessed substantial regeneration in grass coverage, tree growth, and a return of birdlife, making the property look better than it has in two decades. The landowners now manage over 28,000ha of regenerating native forest alongside their successful grazing enterprise. This holistic approach has led to carbon sequestration, native habitat regeneration, increased biodiversity, improved infrastructure, financial stability, and improved landscape resilience.

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	10,835	42%
Certified Emissions Reductions (CERs)	14,963	58%

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 (%)
New Leaf Project	ACCU	ANREU	12 Jan 2024	8,330,189,753 - 8,330,193,814	2021-22	-	4,062	0	0	4,062	15.7%
Catchment Conservation Alliance – GBR Initiative Site #3	ACCU	ANREU	24 Jan 2024	9,004,490,728 - 9,004,490,795	2023-24	-	68	0	0	68	0.3%
Darling River EcoCorridor #5 - Bloodwood	ACCU	ANREU	24 Jan 2024	9,004,388,290 - 9,004,392,149	2023-24	-	3,860	0	0	3,860	15%
Darling River Conservation Initiative #6 - Emaroo	ACCU	ANREU	24 Jan 2024	9,004,472,240 - 9,004,475,084	2023-24	-	2,845	0	0	2,845	11%
Sarbari II Hydro Power Project by DSL Hydrowatt Limited in Kullu, Himachal Pradesh	CER	ANREU	12 Jan 2024	214,734,498 - 214,749,460	CP2	-	14,963	0	0	14,963	58%
									Total offsets retired this report and used in this report	**25,798**	
									Total offsets retired this report and banked for future reports	**0**	

7.RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Virgin Australia retired an additional 1,710 units to offset staff and duty travel.

Additional offsets retired for purposes other than Climate Active certification							
Project description	**Type of offset units**	**Registry**	**Date retired**	**Serial number (and hyperlink to registry transaction record)**	**Vintage**	**Eligible Quantity (tCO_2-e)**	**Purpose of retirement**
Sarbari II Hydro Power Project by DSL Hydrowatt Limited in Kullu, Himachal Pradesh	CER	ANREU	11 Jan 2024	214,732,788 - 214,734,497	CP2	1,710	Staff and duty travel

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15 January 2024 VC202324-00381

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, Virgin Australia Airlines Pty Ltd (account number AU-2483).

The details of the cancellation are as follows:

Date of transaction	11 January 2024
Transaction ID	AU31756
Type of units	CER
Total Number of units	1,710
Serial number range	214,732,788 - 214,734,497
Kyoto Project	IN-4985
Transaction comment	Voluntary cancellation for Staff travel emissions in FY23

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

David O'Toole
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Evidence of retired carbon offsets for the FY23 passengers program – 'Fly Carbon Neutral' certification

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Australian Government
Clean Energy Regulator

15 January 2024 VC202324-00383

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, Virgin Australia Airlines Pty Ltd (account number AU-2483).

The details of the cancellation are as follows:

Date of transaction	12 January 2024
Transaction ID	AU31785
Type of units	KACCU
Total Number of units	4,062
Serial number range	8,330,189,753 - 8,330,193,814
ERF Project	New Leaf Carbon Project - EOP101164
Vintage	2021-22
Transaction comment	Cancellation for FY23 Fly Carbon Neutral Climate Active - passenger program

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

David O'Toole
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25 January 2024 VC202324-00386

To whom it may concern,

Voluntary cancellation of units in ANREU
This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, Virgin Australia Airlines Pty Ltd (account number AU-2483).

The details of the cancellation are as follows:

Date of transaction		24 January 2024
Transaction ID		AU31946
Type of units		KACCU
Total Number of units		6,773
Block 1	**Serial number range**	9,004,388,290 - 9,004,392,149 (3,860 KACCUs)
	ERF Project	Darling River Eco Corridor 5 - ERF103140
	Vintage	2023-24
Block 2	**Serial number range**	9,004,472,240 - 9,004,475,084 (2,845 KACCUs)
	ERF Project	Darling River Conservation Initiative - Site #6 - ERF131090
	Vintage	2023-24
Block 3	**Serial number range**	9,004,490,728 - 9,004,490,795 (68 KACCUs)
	ERF Project	Catchment Conservation Alliance - Great Barrier Reef Initiative Site #3 - ERF115336
	Vintage	2023-24
Transaction comment		FY23 Climate Active - Fly Carbon Neutral passengers emissions offset

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15 January 2024 VC202324-00382

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, Virgin Australia Airlines Pty Ltd (account number AU-2483).

The details of the cancellation are as follows:

Date of transaction	12 January 2024
Transaction ID	AU31779
Type of units	CER
Total Number of units	14,963
Serial number range	214,734,498 - 214,749,460
Kyoto Project	IN-4985
Transaction comment	Cancellation for FY23 Climate Active - passengers offset

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

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APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location-based approach. As this is a service certification, dual reporting of electricity emissions is not mandatory.

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.

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	**10%**	**(kWh)**	**Scope 2 emissions (kg CO_2-e)**	**Scope 3 emissions (kg CO_2-e)**	**(kWh)**	**Scope 3 emissions (kg CO_2-e)**
ACT	256,511	24,571	17,937	1,474	231,940	183,233
NSW	683,216	65,445	47,775	3,927	617,771	488,039
SA	50,140	4,803	1,201	384	45,337	14,961
VIC	0	0	0	0	0	0
QLD	4,844,860	464,089	338,785	69,613	4,380,771	3,855,078
NT	17,800	1,705	921	119	16,095	9,818
WA	361,244	34,604	17,648	1,384	326,640	179,652
TAS	27,614,883	2,645,230	449,689	26,452	24,969,654	4,494,538
Grid electricity (scope 2 and 3)	**33,828,654**	**3,240,447**	**873,955**	**103,354**	**30,588,208**	**9,225,319**
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)	**33,828,654**					

Residual scope 2 emissions (t CO_2-e)	**873.96**
Residual scope 3 emissions (t CO_2-e)	**9,328.67**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**873.96**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**9,328.67**
Total emissions liability (t CO_2-e)	**10,202.63**

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. 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 source	Reason for non-quantification
Water & wastewater	Immaterial
Refrigerants	Immaterial

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected **(no actual data).**
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

Attributable (excluded) source	No actual data	No projected data	Immaterial
Ground fuels – third party ground handling agents using non-VA equipment	Yes	Yes	Yes

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.

2. **Influence** The responsible entity could influence emissions reduction from a particular source.

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

4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.

5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Purchased goods and services (excluding catering and cleaning)	Y	N	N	N	N	**Size:** The emissions from the source are 910,944 t-CO_2 e, which is about 40% the size of our Scope 1 emissions **Influence:** We do not have the potential to influence the emissions from this source, because the emissions are based on spend-based method as describe in category 1 of 'Technical Guidance for Calculating Scope 3 Emissions'; thus, switching suppliers will not lower the emissions. The purchased goods and services include spend data on airport charges, airport operations and security, insurance, legal and professional services, marketing, media and production, office supplies, payroll, and warehousing. All of these aspects of the business are out of our influence and are not relevant to the customers of the Fly Carbon Neutral Program. **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. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our service. The purchased goods and services include spend data on airport charges, airport operations and security, insurance, legal and professional services, marketing, media and production, office supplies, payroll, and warehousing. All of these aspects of the business are out of our influence and are not relevant to the customers of the Fly Carbon Neutral Program. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable services do not typically undertake this activity within their boundary.

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