Carbon Reduction Plan

Source Bioscience

Reporting Period:
2025 (January to December)

Produced with the support of

LITMUS Sustainability



Our Commitment to Net Zero

Source Bioscience is committed to achieving Net Zero emissions by 2050.

Baseline Year

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline Year: 2025 (January to December)

Additional Details relating to the Baseline Emissions calculations.

Source Bioscience's baseline emissions include Scope 1 and 2 and the following Scope 3 categories: Purchased Goods & Services (3.1); Capital Goods (3.2); Fuel and Energy Related Activities (3.3); Upstream Transport (3.4), Waste (3.4), Business Travel (3.6) and Employee Commuting (3.7). Scope 1 and 2 emissions have been reported for a number of years, but 2025 was the first year Scope 3 was added to our reporting. Our organisational boundary was defined using the operational control approach.

It was not possible to accurately measure fugitive emissions in 2025, but screening suggested any refrigerant leaks would have been immaterial to overall emissions.

Purchased Goods & Services emissions were calculated using a hybrid approach, combining spend-based data with activity (product-specific) data for the highest-use items. Over 99% of purchases by value were included in our baseline assessment, accounting for over 200 suppliers.

Due to limited baseline data, Commuting emissions were calculated on the assumption that most employees travel by car five days per week. Emissions from this category are therefore likely to be overstated. All distribution of samples and materials are reported as Upstream Transport emissions.

Estimated activity or spend data were used where accurate information was unavailable. Life-cycle emission factors for Scope 3 activities were used wherever possible.

Emissions	Total (tCO_2e)
Scope 1	**27.70**
Scope 2	**167.90** location-based **0.00** market-based[1]
Scope 3	**3,641.93**
Total Emissions	**3,837.53** location-based
Emissions Intensity	**0.83** (tCO_2e/£000)

[1] Market-based emissions take into account electricity purchasing choices (e.g. a renewable tariff). Location-based emissions are calculated using the average emissions intensity of the electricity grid, regardless of purchasing choices.

Baseline Year Emissions Breakdown

Scope 1	Tonnes CO_2e[2]
1.1 Stationary Combustion	27.70
1.2 Mobile Combustion	Excluded (not applicable)
1.3 Fugitive Emissions	<0.1
1.4 Process Emissions	Excluded (not applicable)
Scope 2	
2.1 Electricity (location based)	167.90
2.1 Electricity (market based)	0.00
2.2 Heat and Steam	Excluded (not applicable)
Scope 3 (Upstream)	
3.1 Purchased Goods & Services	2,727.85
3.2 Capital Goods	495.57
3.3 Fuel & Energy Related Activities	69.49
3.4 Upstream Transportation & Distribution	90.22
3.5 Waste Generated in Operations	0.26
3.6 Business Travel	57.22
3.7 Employee Commuting & Homeworking	201.31
3.8 Upstream Leased Assets	Excluded (not applicable)
Scope 3 (Downstream)	
3.9 Downstream Transportation & Distribution	Excluded (included in Upstream Transport)
3.10 Processing of Sold Products	Excluded (not applicable)
3.11 Use of Sold Products	Excluded (not applicable)
3.12 End-of-Life Treatment of Sold Products	Excluded (not applicable)
3.13 Downstream Leased Assets	Excluded (not applicable)
3.14 Franchises	Excluded (not applicable)
3.15 Investments	Excluded (not applicable)

[2] Due to rounding, breakdown figures may not add up exactly to the total stated emissions.

Current Emissions Reporting

Current Year: 2025 (January to December)

Additional Details relating to the Current Year emissions calculations.

The baseline and current reporting periods are identical, as 2025 is our first year of reporting.

We are committed to continuous improvement in our emissions data, and we will recalculate previous years' emissions where necessary to maintain a consistent baseline comparison.

Emissions	Total (tCO_2e)
Scope 1	**27.70**
Scope 2	**167.90** location-based **0.00** market-based
Scope 3	**3,641.93**
Total Emissions	**3,837.53** location-based
Emissions Intensity	**0.83** (tCO_2e/£000)

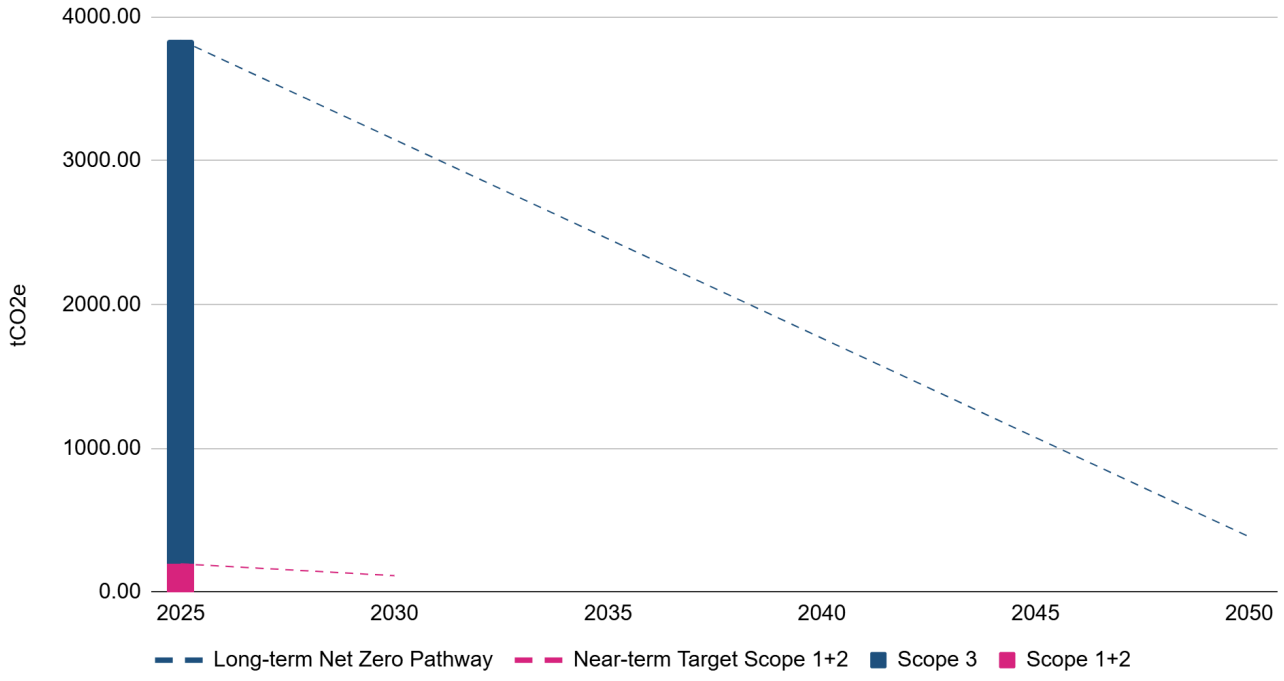
Current Year Emissions Breakdown

Scope 1	Tonnes CO_2e
1.1 Stationary Combustion	27.70
1.2 Mobile Combustion	Excluded (not applicable)
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1.4 Process Emissions	Excluded (not applicable)
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3.13 Downstream Leased Assets	Excluded (not applicable)
3.14 Franchises	Excluded (not applicable)
3.15 Investments	Excluded (not applicable)

Emissions Reduction Targets

We have committed to a long-term target of achieving net zero by 2050. In practice, this equates to a 90% absolute reduction in Scope 1, 2 and 3 emissions by 2050 from our 2025 baseline. Any residual emissions, up to 10% of baseline emissions, will be neutralised through carbon removals.

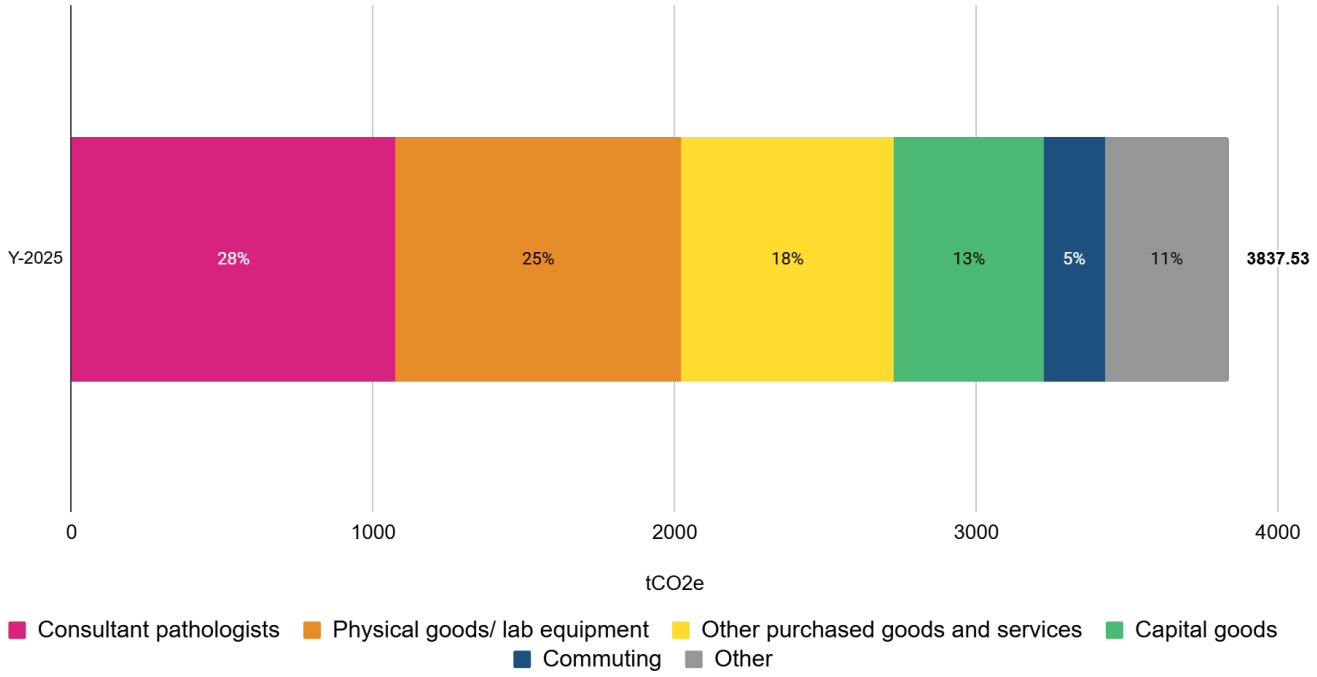
We have also set a near-term target of a 42% reduction in Scope 1+2 emissions by 2030 from our 2025 baseline. We can achieve our near-term Scope 1+2 target by switching to verified 100% renewable electricity. Our annual emissions reduction targets are set out in the charts below.



Scope	Baseline Year	Current Year
Scope 1	27.70	27.70
Scope 2	167.90 location-based	167.90 location-based
Scope 3	3,641.93	3,641.93
Total	**3,837.53** location-based	**3,837.53** location-based
Emissions Intensity	**0.83** (tCO_2e/£000)	**0.83** (tCO_2e/£000)

Carbon Reduction Projects

We are committed to taking action to reduce our emissions in line with our near-term and long-term targets. A materiality analysis of our baseline and current year emissions, showing the key contributors to our carbon footprint, is shown in the chart below.



Current & Completed Carbon Reduction Initiatives

We have completed or are currently working on the following measures:

Measure Description	GHG Category
Green Energy Tariff Since 2024, our sites have been on a renewable-backed green energy tariff, which nullifies our market-based scope 2 emissions.	Electricity
EV Charging To support our employees in adopting lower-impact forms of travel, we have installed electric vehicle charging points at each of our sites. During the reporting period, over 24,000 miles were travelled in electric and hybrid vehicles, which reduce per-mile emissions by approximately 70% and 40% respectively. We continue to explore further ways to encourage sustainable travel wherever possible.	Business Travel

BVCM As part of our Beyond Value Chain Mitigation (BVCM) strategy, we have invested in projects supporting direct carbon capture. We recognise that these investments are not a substitute for reducing emissions within our own operations and value chain; rather, they represent an additional contribution to global climate mitigation efforts while we continue to work towards our emissions reduction targets.	Cross-cutting
Sustainable Procurement Prior to our baseline reporting period, we began a programme to ensure that we partner with suppliers whose practices align with our social and environmental objectives. The impact of these supplier partnerships will be assessed in future reporting periods.	Purchased Goods & S...

Future Initiatives

To keep on track to our targets we are committing to implementing the following initiatives in future:

Measure Description	GHG Category
Data Quality Improvement Owing to limitations in data availability, several elements of our baseline carbon footprint have been calculated using spend-based methodologies. This is particularly relevant to purchased goods and services and capital goods, which together account for approximately 84% of our total emissions. Spend-based calculations estimate emissions from financial expenditure. As a result, increases in expenditure can lead to higher reported emissions even where the quantity of goods or services purchased remains unchanged. For example, more than 1,000 tCO_2e of our reported emissions are associated with expenditure on pathology consultants. Refining the methodology used to calculate these emissions would provide a more accurate representation of their true environmental impact. We are exploring opportunities to work with key material and technology suppliers to obtain primary emissions data for their products and services. This will improve the accuracy of our carbon footprint and strengthen our ability to identify and prioritise emissions reduction opportunities.	Cross-cutting
Energy Efficiency As noted above, we have installed EV charging points across our sites to support staff. To reduce our direct emissions (Scope 1 and 2), we are also exploring further site improvement projects, including but not limited to rooftop solar panels, air-source heating systems, insulation and other energy efficiency measures. These will be implemented where operationally and financially feasible.	Cross-cutting

Reduction in Air Travel Although air travel accounts for a relatively small proportion of our overall footprint, flights have a far higher impact per mile than any other mode of transport. We are therefore exploring strategies to minimise the need for these journeys, promoting video conferencing and alternative modes of transport wherever practical.	Business Travel
Removal of Diesel Our Nottingham site currently relies on a diesel generator as part of its operations. Although the associated emissions represent a relatively small proportion of our total carbon footprint, we are assessing the feasibility of replacing the generator with a lower-carbon alternative powered by grid electricity.	Stationary Combustion

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard[3].

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of Source Bioscience:



Name: Amanda Barlow

Position: Finance Director

Date: 11 November 2026

[1] https://ghgprotocol.org/corporate-standard
[2] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
[3] https://ghg protocol.org/standards/scope-3-standard

This Carbon Reduction Plan was produced with the support of Litmus Sustainability.

Appendix: Methodology

1. Introduction

This report contains the carbon footprint for the reporting period: 01/01/2025 to 31/12/2025.

The purpose of this report is to disseminate the inventory of greenhouse gas (GHG) emissions with great attention to the accounting principles of relevance, accuracy, consistency, completeness and transparency.

This report is intended for all stakeholders interested in the GHG emissions inventory and the associated reporting structure and explanations.

This report:

- Covers the footprint of the entire organisation: Source Bioscience Limited.
- Has been prepared in accordance with the requirements of the Greenhouse Gas Protocol reporting standards (Corporate Accounting and Reporting Standard, 2004; Corporate Value Chain Accounting and Reporting Standard, 2011).
- Has been aligned with the Greenhouse Gas Protocol's Land Sector and Removals Guidance where applicable.
- Endeavours to use primary data wherever possible but especially surrounding all major emissions sources. Where primary data is not available, a consistent and conservative approach to calculation is applied.

The reporting period covered in this document is 01/01/2025 to 31/12/2025. The period of the next iteration of this footprint is expected to be of the same length, starting from the first day following this reporting period. Any deviation from this will be mentioned in communication at the time of publication.

More details on the applied reporting framework can be found in the sections below.

2. Methodology

This assessment of GHG emissions is compliant with the Greenhouse Gas Protocol, a globally recognised standard jointly developed by the World Resources Institute and the World Business Council for Sustainable Development. The Greenhouse Gas Protocol provides comprehensive, standardised frameworks for quantifying and managing GHG emissions across private and public sector operations, value chains, and mitigation efforts. Five key accounting principles are central to the Greenhouse Gas Protocol methodology:

Relevance Ensure that the GHG data collection accurately records and presents all relevant emissions from the organisation.

Completeness The calculation captures all emitted GHGs. If any emission sources are omitted, clear and detailed justifications are given.

Consistency The calculations are based on uniform methods. Any changes in data sources, calculation boundaries, or emission factors are always reported.

Transparency All collected data is clearly and coherently reported, preferably through an accurate audit scheme. All assumptions on methods, approximations and emission factors are well documented.

Accuracy The quantification of GHG emissions is without systematic overestimation or underestimation, it is tried to reduce uncertainties as much as possible wherever possible.

Following the guidelines of the Greenhouse Gas Protocol, the emissions inventory encompasses seven primary (groups of) GHGs: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), sulfur hexafluoride (SF_6), nitrogen trifluoride (NF_3), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs).

Additionally, carbon dioxide of biogenic origin ($BioCO_2$) and methane of biogenic origin ($BioCH_4$) are also considered and included in the non-fossil accounting categories. Finally, separate from the main totals are other out-of-scope greenhouse gases not covered by the Kyoto Protocol but with a well established greenhouse warming effect.

The Greenhouse Gas Protocol classifies emissions into 3 scopes and 21 categories:

Scope 1 Direct GHG emissions originate from sources owned or controlled by the organisation.
Scope 2 Indirect GHG emissions result from purchased electricity and other energy carriers.
Scope 3 Other indirect GHG emissions beyond those covered by Scope 2 that happen elsewhere in the value chain, both upstream and downstream.

These scopes are further subdivided into distinct activity categories. Scope 1 encompasses 4 categories, Scope 2 encompasses 2 categories, and Scope 3 emissions are split into 15 categories, across upstream and downstream. See Figure 1 for a visual summary of this classification across the value chain.

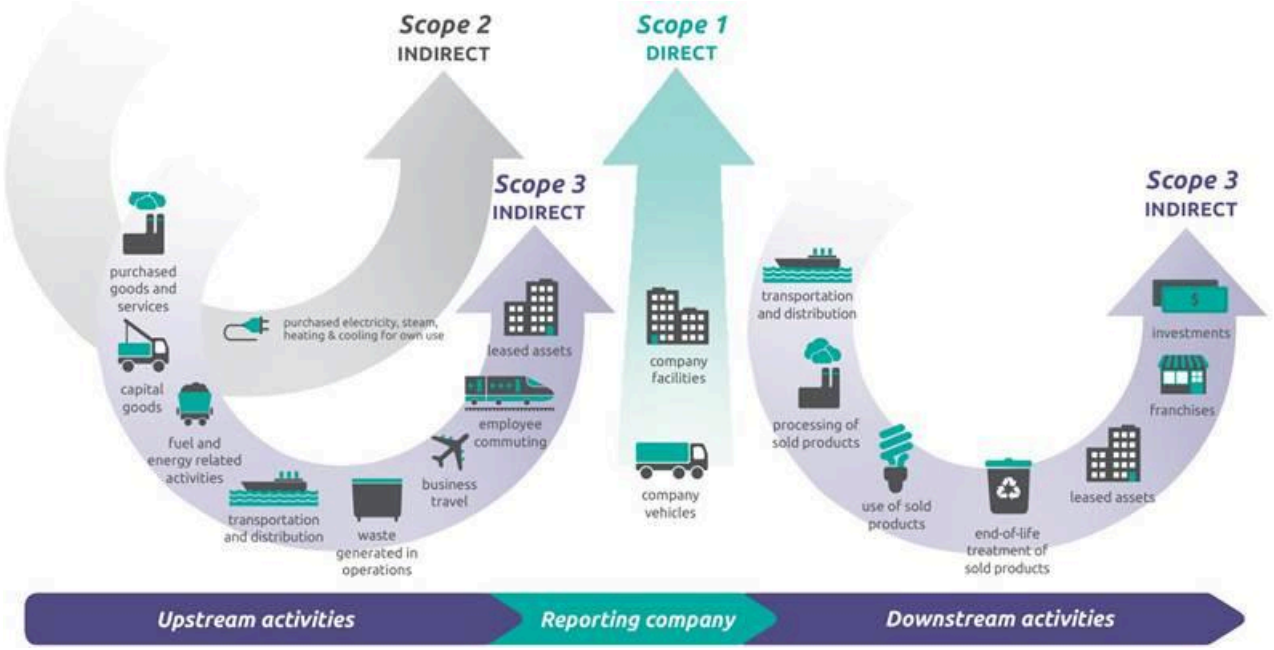


Figure 1: Overview of Greenhouse Gas Protocol scopes and activity categories across the value chain. Source: Greenhouse Gas Protocol.

To assess the global warming impact of emissions, the GHGs are evaluated using the Global Warming Potential (GWP) over a 100-year timeframe. For more detailed information on the methodology, please see Methodology Details below.

In the subsequent sections, activity categories may be customised in terms of naming, order, and further subdivision to enhance transparency and comparability within the organisation; in accordance with the Greenhouse Gas Protocol accounting principles.

However, to ensure standardisation and analysis across industries, each activity category remains directly linked to one of the standard Greenhouse Gas Protocol activity category types.

Detailed descriptions of each activity category and their corresponding Greenhouse Gas Protocol references can be found in the section below.

3. Organisational Boundaries

The organisational boundaries for this report were set using the operational control approach for consolidation.

Under this approach, the organisation accounts for 100% of the GHG emissions from operations and the value chain over which it has operational control. Operational control applies when the organisation or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation.

4. Operational Boundaries

Details on the description of the activity categories, as well as their rationale to include and their respective Greenhouse Gas Protocol references, can be found in the tables below.

Direct		
Stationary Combustion	Description	Emissions resulting from combustion of fuels in stationary sources
	Rationale to Include	Directly related to the organisation's operations
	GHG Protocol Reference	1.1 Stationary combustion

Electricity		
Electricity	Description	Emissions resulting from the generation of electricity, purchased by the company
	Rationale to Include	Major source of indirect emissions
	GHG Protocol Reference	2.1 Purchased electricity

Upstream		
Goods & Services	Description	Embedded emissions in purchased goods and services
	Rationale to Include	Important overview of major indirect emissions sources in the supply chain
	GHG Protocol Reference	3.1 Purchased goods and services
Capital Goods	Description	Embedded emissions in capital goods like buildings, cars, ICT and machinery
	Rationale to Include	Important overview of major indirect emissions sources from long-term assets
	GHG Protocol Reference	3.2 Capital goods

Energy Supply	Description	Embedded emissions in the purchase of fuels and energy in other activity categories
	Rationale to Include	Reflects important upstream emissions coupled with the organisations fuel and energy use
	GHG Protocol Reference	3.3 Fuel- and energy-related activities
Transport Upstream	Description	Emissions related to the transport of goods upstream or any transport purchased by the company
	Rationale to Include	Reflects the indirect carbon footprint of logistics in the value chain
	GHG Protocol Reference	3.4 Upstream transportation and distribution
Waste	Description	Emissions related to the disposal and processing of waste generated in operations
	Rationale to Include	Important indicator for impact of waste streams
	GHG Protocol Reference	3.5 Waste generated in operations
Business Travel	Description	Emissions related to transportation of employees for business-related activities
	Rationale to Include	Important for understanding and managing travel-related emissions
	GHG Protocol Reference	3.6 Business travel
Commuting	Description	Emissions related to commutes of employees in vehicles not under control of the company
	Rationale to Include	Important for understanding and managing employee commuting emissions
	GHG Protocol Reference	3.7 Employee commuting

In the table below you can find details on the activity categories that were excluded from this report; the description of each of these, the rationale to exclude and their respective Greenhouse Gas Protocol references.

Mobile Combustion	Description	Emissions resulting from the combustion of fuels in company owned/controlled mobile combustion sources
	Rationale to Exclude	Emissions category not applicable
	GHG Protocol Reference	1.2 Mobile combustion
Fugitive Emissions	Description	Emissions resulting from the leakage of refrigerants or the direct release of greenhouse gasses
	Rationale to Exclude	Limited data availability. Emissions estimated to be insignificant
	GHG Protocol Reference	1.4 Fugitive emissions
Process Emissions	Description	Emissions resulting from the release of greenhouse gases in production processes
	Rationale to Exclude	Emissions category not applicable

	GHG Protocol Reference	1.3 Process emissions
Steam, Heat, Cooling	Description	Emissions resulting from the generation of steam, heating or cooling, purchased by the company
	Rationale to Exclude	Emissions category not applicable
	GHG Protocol Reference	2.2 Purchased steam, heat, cooling
Leased Assets as Lessee	Description	Emissions related to the operation of assets leased by the reporting company
	Rationale to Exclude	Emissions category not applicable
	GHG Protocol Reference	3.8 Upstream leased assets (as lessee)
Transport Downstream	Description	Emissions related to the transport of goods downstream of the production process not paid for by the company
	Rationale to Exclude	All relevant transport paid for by the company and therefore captured in Transport Upstream
	GHG Protocol Reference	3.9 Downstream transportation and distribution
Use of Product	Description	Emissions related to energy use of the product during its planned lifetime
	Rationale to Exclude	Emissions category not applicable
	GHG Protocol Reference	3.11 Use of sold products
End-of-life of Product	Description	Emissions related to the disposal of the sold product at the end of its planned lifetime
	Rationale to Exclude	Emissions category not applicable
	GHG Protocol Reference	3.12 End-of-life treatment of sold products
Processing of Product	Description	Emissions related to further processing of the sold product
	Rationale to Exclude	Emissions category not applicable
	GHG Protocol Reference	3.10 Processing of sold products
Leased Assets as Lessor	Description	Emissions related to the operation of assets owned by the reporting company
	Rationale to Exclude	Emissions category not applicable
	GHG Protocol Reference	3.13 Downstream leased assets (as lessor)
Franchises	Description	Emissions related to the operation of franchises
	Rationale to Exclude	Emissions category not applicable
	GHG Protocol Reference	3.14 Franchises
Investments	Description	Emissions related to the operation of investments
	Rationale to Exclude	Emissions category not applicable
	GHG Protocol Reference	3.15 Investments

Activity Category	Fossil Emissions tCO_2e	Certainty (95% Confidence)	Share of Total %
Direct	**27.70**	**−4% to +4%**	**0.7 %**
Stationary Combustion	**27.70**	**−4% to +4%**	**0.7 %**
Electricity	**167.90**	**-13% to +15%**	**4.4 %**
Electricity market-based	**N/A**	**-**	**- %**
Electricity location-based	**167.90**	**-13% to +15%**	**4.4 %**
Upstream	**3,552.02**	**−16% to +18%**	**92.6 %**
Goods & Services	**2,727.85**	**−20% to +24%**	**71.1 %**
Capital Goods	**495.57**	**-15% to +17%**	**12.9 %**
Energy Supply	**69.49**	**-10% to +11%**	**1.8 %**
Transport Upstream	**90.22**	**-18% to +23%**	**2.4 %**
Waste	**0.26**	**-18% to +22%**	**0.0 %**
Business Travel	**57.22**	**-14% to +17%**	**1.5 %**
Commuting	**201.31**	**−5% to +5%**	**5.2 %**
Total Fossil GHG Emissions	**3,837.53**	**−14% to +17%**	**100.0 %**

The total and subtotal emissions in this report include electricity emissions using the location-based method.

See below for more details how to interpret the uncertainty interval, and on other methodological choices made in this report.

4. Methodological Details

The GHG emissions inventory reflects the consolidation of emissions data according to the Greenhouse Gas Protocol reporting standards. These being the Corporate Accounting and Reporting Standard (2004), the Corporate Value Chain Accounting and Reporting Standard (2011), and all associated guidance documents.

Use of Carbon Offsets

Carbon offsets are not reported in this report nor have they been subtracted from the total.

Global Warming Potential

The following GHGs are included in the analysis: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), sulphur hexafluoride (SF_6), nitrogen trifluoride (NF_3), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs).

Emissions from these GHGs are expressed in CO_2-equivalent (CO_2e) based on their global warming potential over a time horizon of 100 years (GWP100). The Global Warming Potential values are based on the Intergovernmental Panel on Climate Change (IPCC) Fourth, Fifth or Sixth Assessment Report (AR4, AR5 or AR6), in accordance with the methodological choices of the emission factor publishers used in this report.

Dual Reporting in Scope 2

The total emissions in this report include scope 2 emissions using the market-based method, taking into account contractual instruments and other market-based mechanisms to allocate electricity emissions to consumers. However, this report is set up with a dual reporting disclosure objective in mind.

Approach to Emission Factors

For each activity the most relevant and localised emission factor possible has been selected, at the discretion of the reporter. The key considerations in emission factor selection were locality and relevancy, as well as the availability of emission factors and consistency of methodologies throughout each emission factor source.

A full list of emission factor publications used in this report can be found in the table below:

Publisher	Publication Version	Publication Date	URL	Usage[1]
ecoinvent	3.12	05/11/2025	link	1.5%
Exiobase	3.8.2	21/10/2021	link	52.6%
UK.gov GHG Reporting Factors	v2025 1.0	10/06/2025	link	45.4%
Other	-	-	-	0.5%

[1] Usage is defined as the number of data points in the inventory using a certain emission factor publication. The size of the data points is not taken into account. Usage is different from the relative share of total emissions.

Each emission factor used in the calculation has an assigned validity period overlapping or partially overlapping with the application period of the reported activity. The validity period of emission factors is determined by its publication document. In case the application period of the activity overlaps with the validity period of more than one emission factor, the median date of the application period is used to determine which factor to use (e.g. if an activity stretches from August 2021 to July 2022, the median date is 29/01/2022).

Approach to Rebaselining

Recalculation of reporting can be implemented in case it is necessary to maintain an effective comparison in future years. Reasons for this might include:

- changes to the organisational boundaries such as mergers or acquisitions
- changes to the reporting boundaries such as revisions of the excluded categories
- significant changes to the calculation methodologies
- significant changes to data sourcing strategy
- significant changes to emission factor selection.

Uncertainty Assessment

To assess the uncertainty involved with the emissions calculations in this report, we applied the Greenhouse Gas Protocol's Quantitative Uncertainty Guidance to the inventory data. Using a system with discrete levels of uncertainty, a point estimate for each data point was obtained, which then was propagated across the entire inventory to result in a general quantified uncertainty estimation.

The first step in this process is separating the activity data uncertainty from the emission factor uncertainty. Activity data uncertainty (or volume uncertainty) reflects the reliability, completeness, and temporal, geographical and technical representativeness of the numerical value used in the emissions calculation (e.g. the uncertainty on "1000 kg of product A"). The emission factor uncertainty on the other hand, reflects the reliability, completeness and representativeness of the numerical value of the estimated emission intensity (e.g. the uncertainty on "500 kgCO_2e per kg of product A").

For both the activity data uncertainty and the emission factor uncertainty, a single parameter uncertainty value is derived. This single parameter reflects the incomplete knowledge of the exact value in a probability distribution, based on qualitative assessments of how the evaluated parameter scores on the aforementioned dimensions (e.g. reliability). The numerical link between the qualitative assessment (very good, good, fair, poor) and the probability distribution is given by a pedigree matrix, provided by the Greenhouse Gas Protocol in the Quantitative Uncertainty Guidance.

Once the single parameter uncertainty of both activity data and emission factor is established for each entry, this uncertainty is propagated across all entries in the inventory. With this, we can obtain an estimate for the full uncertainty across all measurements. This propagation happens through Taylor series expansion under lognormal distribution assumptions (conforming with Greenhouse Gas Protocol guidance). It is likely that this leads to a conservative estimate, in other words the total uncertainty is likely an overestimation or an upper-bound of the real uncertainty.

Finally, this propagated uncertainty is aggregated; first on activity category level, and eventually for the total emissions across the entire inventory. The uncertainty is expressed as a 95% confidence interval of the actual value, assuming a lognormal distribution. The "-29% to +40%" uncertainty estimation for a value of 1000 tCO_2e therefore indicates that with 95% certainty, the real value for this number lies between 710 tCO_2e (1000 tCO_2e -29%) and 1400 tCO_2e (1000 tCO_2e +40%).

Land Emissions and Removals (if relevant)

The assessment of land emissions and removals follows the GHG Protocol's Land Sector and Removals Guidance, ensuring a clear separation of fossil-based emissions and land-based emissions and removals.

Land sector emissions and removals are accounted for under four distinct subcategories: land management, land-use change, land undefined activities and gross biogenic emissions/removals. Total land values represent the sum of all emissions. This ensures consistency and transparency, enabling accurate tracking of net GHG contributions from the land sector within the overall GHG inventory.

About Litmus Sustainability

Litmus Sustainability helps businesses become an organisation everyone wants to work with as the world transitions to a low-carbon economy. Our expertise covers carbon accounting and sustainability certification, strategy & sustainable business models — helping companies stay compliant, credible, and competitive. The software we use to calculate GHG emissions is verified on an annual basis by a third party to be compliant with the Greenhouse Gas Protocol (Corporate Standard) and the ISO 14064-1 standard.

Disclaimer

This report has been prepared based on the data and information provided by the client. While every effort has been made to ensure the accuracy and completeness of the information contained in this report, Litmus Sustainability does not guarantee the accuracy, reliability, or completeness of the data provided. Litmus Sustainability assumes no responsibility for errors or omissions in the data provided or for the consequences of reliance on the report by the client or any third party. Litmus Sustainability shall not be liable for any direct, indirect, or consequential damages arising out of or in connection with the use of this report.