



Sustainability Plan 2025-2030

Our route to reducing carbon emissions,
understanding our biodiversity impact, and
building a sustainable organisation for the future

May 2025

ENVIRONMENTAL
Standards Scotland
Ìrean Àrainneachdail na h-Alba

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Foreword

We are proud to share Phase 2 of our Sustainability Plan ('the Plan'). Sustainability is essential to Environmental Standards Scotland (ESS) as an environmental public body, and we intend for our plan to be exemplary. We strive to have a positive impact on the environment through our scrutinising role, and to lead by example when it comes to the sustainability of our own operations.

Within ESS, our staff and Board Sustainability Champions have collaborated to develop this Plan. We have also worked together to drive action from Phase 1, helping to deliver our aims and objectives set out in our first [Strategic Plan](#).

Reflecting on the successes of the first phase, we can see where the actions we have taken have led to tangible positive change, whether that is against our own baseline emissions, or by taking stock of the influence our investigations, analysis and reporting have on others. In drafting this second phase we hope to build on these successes, confident in what we have achieved so far.

However, we also recognise where we have faced challenges. As ESS grows, so too do our emissions and environmental impacts, and we acknowledge that existing reporting mechanisms may not always present a full picture. In Phase 2 we are not shying away from this fact, by committing to challenging the norm and increasing our knowledge and transparency across ESS and the wider Scottish public sector. In doing so, we will continue to raise ambition and drive continuous improvement to effect change across the full environmental sphere.

We would like to thank all our staff and the ESS Board for supporting us in this venture. We will share our progress and success in the next Phase of the Plan in 2030.

The Sustainability Champions

Environmental Standards Scotland

1. Introduction

About Environmental Standards Scotland

1.1 Environmental Standards Scotland (ESS) is an independent body set up to ensure compliance with, and to improve the effectiveness of, environmental law, and to prevent enforcement gaps arising in Scotland following the UK's departure from the European Union.

1.2 ESS was created by the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021 ('the Continuity Act') as a non-ministerial office, independent of the Scottish Government, and accountable to the Scottish Parliament.

1.3 ESS' remit covers all Scottish public authorities, including: local authorities; health and transport authorities; the Scottish Government and its agencies; as well as organisations carrying out functions of a public nature.

1.4 ESS is led by a Chair and five Board members, who have significant experience in leading independent scrutiny organisations and expertise in environmental law, policy and regulation, both in the UK and internationally.

1.5 We are headed by a Chief Executive Officer and are organised into three specialist teams with a total headcount of 26 at the time of writing. Our staff are currently based across eight local authority areas in Scotland and follow a hybrid-working pattern, working from home or in our shared office space office at Thistle House, 91 Haymarket Terrace, Edinburgh, EH12 5HD, which is managed by the Scottish Legal Aid Board (SLAB).

1.6 We sub-contract aspects of our work, for example payroll and human resources, to ensure our effectiveness and plan for business continuity.

Context

1.7 As a public body, ESS is required to meet the duties for public bodies set out in the Climate Change (Scotland) Act 2009 and the Nature Conservation (Scotland) Act 2004 among others (e.g. the Consumer Scotland Act 2020).

1.8 Taking account of these duties, the ESS Sustainability Plan ('the Plan') sets out our approach to reduce our emissions, contribute to reaching net zero by 2045 and further the conservation of biodiversity.

1.9 As a standards organisation, our Sustainability Plan is intended to be exemplary. We will achieve this by using the best science available and sharing and learning from good practice, both within the organisation and externally, to demonstrate leadership and innovation.

1.10 To remain adaptable and innovative in achieving our ambitions for a sustainable and net zero ESS by 2045, the Plan will be broken down into five phases.

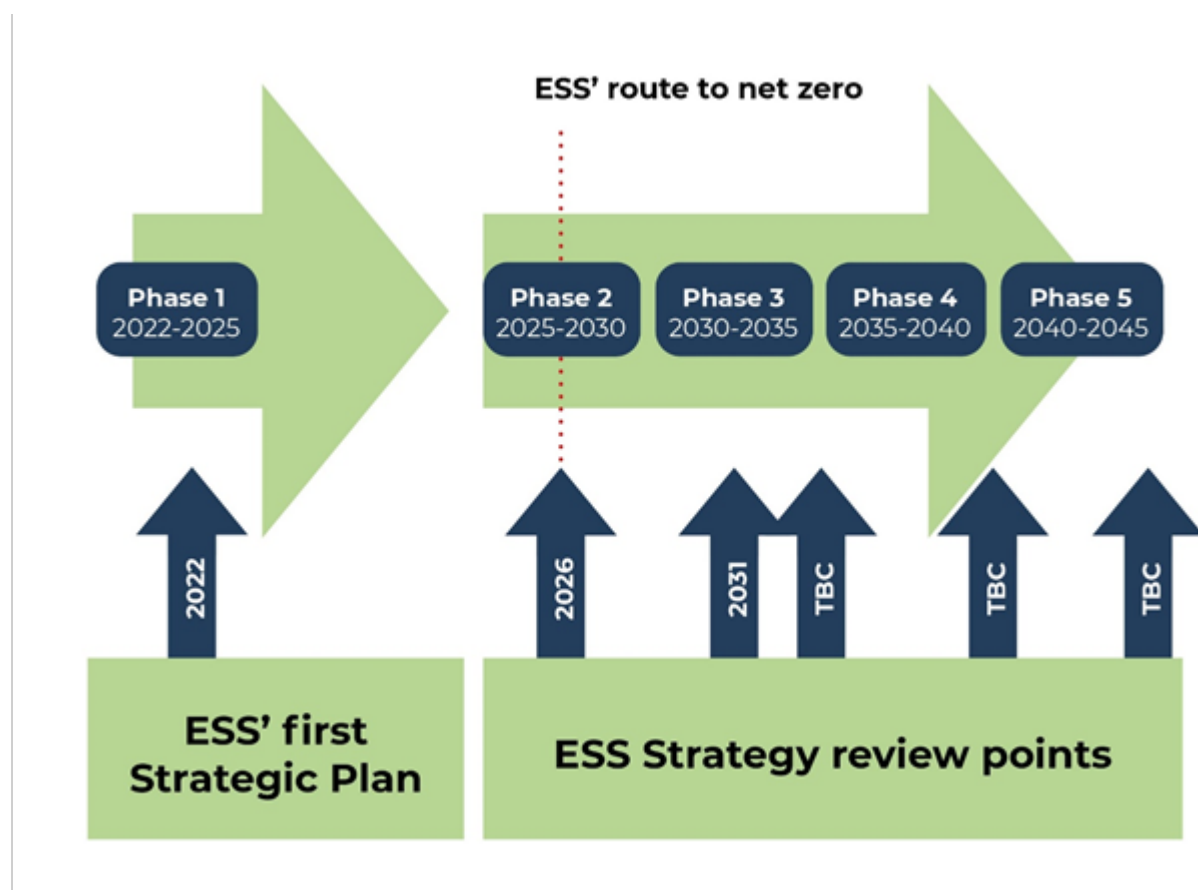


Figure 1 – ESS' route to net zero

1.11 Phase 1 of the Plan ran from 2022 to 2025 in tandem with ESS' current [Strategic Plan 2022-25](#) and focused primarily on our guiding principles, in particular:

- we will target our efforts and resources where we can add most value
- we will be open and transparent

1.12 It also contributed to our current strategic outcomes:

- an effective and efficient organisation
- engaging and communicating effectively

1.13 The purpose of Phase 1 of the Plan was to:

- understand our emissions and define a baseline measure
- understand the sources of emissions so that we can collectively implement sustainable solutions to reduce our emissions
- incorporate sustainability into relevant policies for the organisation
- understand our impact on biodiversity and include practical solutions for improving biodiversity outcomes, where we have the influence to do so

1.14 We have made significant progress against Phase 1 of the Sustainability Plan as set out at pages 7 to 14.

1.15 Phase 2 of the Plan has been developed alongside ESS' next Strategy, both of which will run from 2025 to 2030. Phase 2 will contribute to the strategic outcomes set out in this Strategy¹, and will:

- consolidate the actions taken in Phase 1
- maintain our ambition to deliver a reduction in our carbon emissions and further conservation of biodiversity
- define the methods we will use to measure, and reduce, our environmental impact
- incorporate sustainability into the wider workings of the organisation
- influence further improvements in carbon emissions reductions and climate and biodiversity reporting across the Scottish public sector

1.16 Further detail on our next steps for 2025-30 can be found at pages 15 to 19.

1.17 On completion of Phase 2 of the Sustainability Plan we will develop three more phases, at five-year intervals, to reach net zero by 2045.

Reporting

1.18 In line with ESS' commitment to being open and transparent, we will provide regular updates on our progress against our Sustainability Plan, including within ESS' Annual Report and Accounts and Annual Business Plans. ESS is audited externally on its sustainability arrangements and reporting each year, in line with the requirements of the [Government Financial Reporting Manual](#), and findings are published on the [Audit Scotland website](#).

¹ To be published December 2025.

1.19 While ESS is not a 'listed body' required to report on its compliance under the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015, we have been proactively engaging with the Sustainable Scotland Network to report publicly on our carbon emissions since November 2022. We undertake this voluntary reporting, which includes annual emissions calculations for ESS related to business travel, commuting and homeworking, to: better understand our impact; inform decision-making; and demonstrate leadership in public sector sustainability.

1.20 Our climate change reports are published on the [Sustainable Scotland Network website](#). We also report these annual carbon emissions as a Performance and Management Indicator within the Annual Report and Accounts.

1.21 In addition, we are required to report on compliance with our biodiversity duty every three years under the Wildlife and Natural Environment (Scotland) Act 2011. Using the Scottish Government's biodiversity duty reporting guidance, we have identified that our organisation does not have a direct impact on biodiversity. We are not involved in ownership or management of land, nor are we involved in healthcare, social services, education, or the promotion of sport, recreation, tourism or business development and regeneration.

1.22 Nevertheless, we will strive to be an exemplar in how we are contributing, as an organisation and individuals, to benefit biodiversity within Scotland. We will also have an indirect impact on biodiversity, as it is part of the environmental law that ESS scrutinises.

1.23 Scottish public bodies' biodiversity reports are published on the [NatureScot website](#). At the time of publication, ESS' report has not been uploaded, however it can be found on the ESS website.

2. Phase 1: progress to date

2.1 As a young organisation ESS has evolved significantly since the baseline for annual emissions was established and the first phase of the Sustainability Plan was published. We have grown our headcount by 26%, increased our office capacity while also sharing space efficiently with Consumer Scotland, another non-ministerial office, and completed a range of investigations and analytical reports to carry out our statutory functions.

2.2 Regarding our Sustainability Plan, we have made significant progress against the actions and ambitions set out in Phase 1. We completed the majority of actions due by the end of the 2024/25 financial year, as summarised in paragraphs 2.8 to 2.24.

2.3 Our carbon emissions reported for 2023/24 were calculated at 12.584 tCO₂e (tonnes of carbon dioxide equivalent).

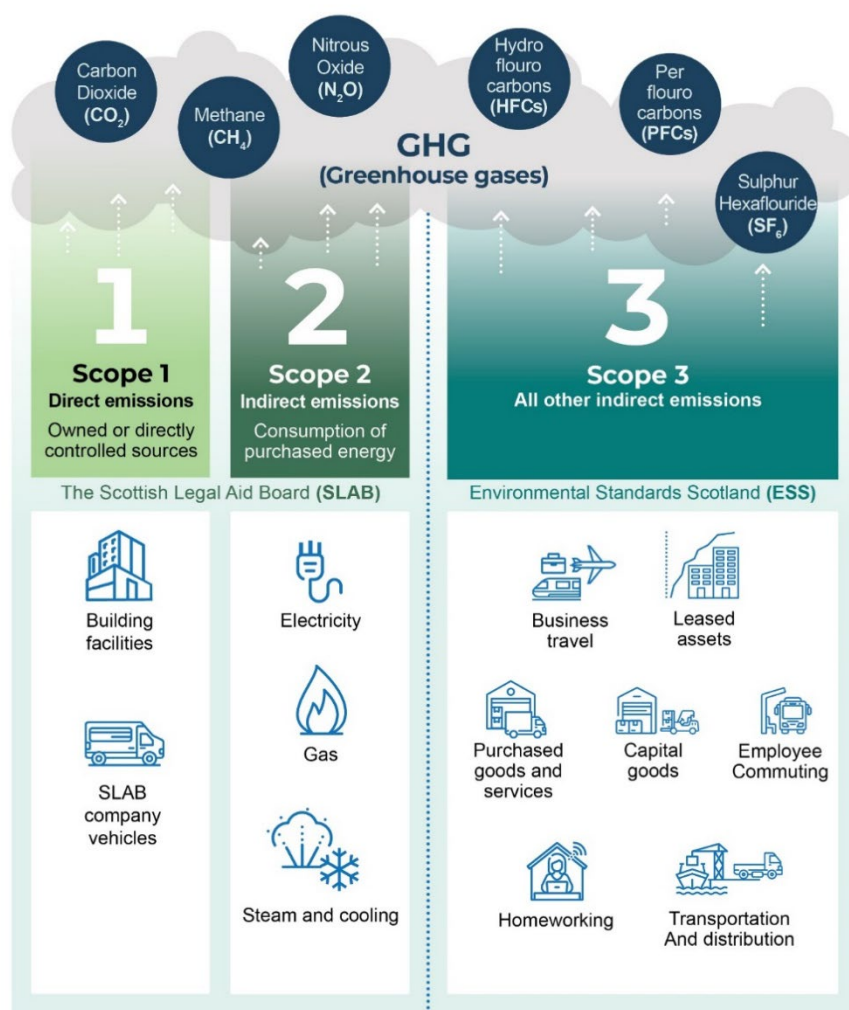


Figure 2 – indication of emission types and reporting responsibilities

2.4 It should be noted that the emissions we report are currently limited to certain Scope 3² categories, as our landlord reports all emissions related to use of the office.

2.5 A breakdown of the reported emissions by categories is set out below.






Category	2023/24 Current tCO ₂ e	2020/21 Baseline tCO ₂ e
Car (all forms)	0.520 	5.442
Bus	0.748 	1.076
Rail and tram	1.566 	0.598
Flights	0.699 	2.310
Homeworking	8.070	n/a ³
Well-to-tank	0.777	n/a ⁴
Hotel stay	0.204 	0.000
Total	12.584	9.426

Table 1 – ESS carbon emission breakdown for 2020/21 and 2023/24

² Scope 3 emissions are those not produced by ESS, or activities from ESS' assets, directly, but rather emissions that occur up or downstream from ESS' activities, i.e. purchased goods and services, business travel and commuting.

³ This assumes full-time office-working prior to the Covid-19 pandemic.

⁴ Not available as this is a new reporting category adopted by ESS in 2023/24.

2.6 We continue to celebrate and learn from our successes, while being aware of areas to focus on and aspects of our planning where we need to increase our ambitions. We are remaining alert to the trends in our carbon emissions, and as demonstrated in Table 1, we are seeing year-on-year increases compared to our 2020/21 baseline of 9.426 tCO₂e.

2.7 While the increase in emissions directly relates to an increase in staff during this period, subsequent homeworking emissions, and the voluntary inclusion of well-to-tank (WTT)⁵ emissions, we have nevertheless reflected on these challenges and addressed them in the development of Phase 2.

Influence and impact

2.8 As a small public body, the way in which we can have the most positive impact on environmental outcomes is through our role scrutinising compliance with, and the effectiveness of, environmental law. Over the course of Phase 1 of the Plan, we have done this by:

- investigating environmental concerns such as spreading of sewage sludge to permitted planning policies to development of the Scottish Government's Climate Change Plan
- using ESS' statutory powers, such as improvement reports, to make recommendations to the Scottish Government regarding air quality and climate change duties
- carrying out detailed data, policy, and scientific analysis in ESS' priority areas, including soil health, marine litter and sewage discharge, to inform our recommendations made to public bodies in Scotland
- responding to consultations to positively influence environmental policy and law, such as marine nature restoration to circular economy
- proactively engaging and involving our stakeholders, through initiatives like our community engagement programme or through public calls for evidence

⁵ Well-to-tank means the average of all emissions released into the atmosphere from the production, processing and delivery of a fuel or energy source.

2.9 An example of our impact and influence can be seen in our investigation into the effectiveness of the systems in place to support local authorities fulfil their climate change duties.

The issue and why it matters

Public bodies in Scotland have a range of climate change duties which aim to contribute to the delivery of net zero.

ESS received a representation concerning the support and scrutiny provided by Scottish Ministers as to how local authorities contribute to meeting climate change targets. Local authorities contribute the largest share of public sector total reported emissions. Therefore, it is important that local authorities receive adequate support and scrutiny when fulfilling their climate change duties if Scotland is to achieve net zero.

The Law

Scottish Ministers and public bodies compliance with, and the effectiveness of, the Climate Change (Scotland) Act 2009

What did ESS do?

ESS launched an [investigation](#) into the effectiveness of the systems in place to support local authorities in their contribution to the delivery of climate change targets. We concluded that there were significant structural weaknesses in respect of the delivery of climate change targets, the support that is available to local authorities to this end and the reporting and monitoring of performance. We were able to reach an informal resolution with Scottish Ministers on all recommendations in our investigation apart from the one that recommended making all reporting of Scope 3 emissions mandatory for local authorities. Scope 3 emissions form the largest proportion of local authorities' emissions and include emissions from wider supply chains, use of local authority services, contracted out services and investments. Although local authorities are currently expected to report on their scope 3 emissions, very few do and therefore we are unable to get a true picture of the extent of their total emissions.

ESS used its statutory powers and laid an improvement report before the Scottish Parliament requiring Scottish Ministers respond to this recommendation by way of an improvement plan.

The outcome

As a result of ESS' intervention:

- local authorities will be required to produce climate change plans setting out how they intend to deliver their climate change responsibilities
- the Scottish Government will produce new statutory guidance for all public bodies in support of their responsibilities in this area
- the Scottish Government has taken measures to develop the methodologies required to calculate Scope 3 emissions which ESS expects to see implemented by local authorities
- enhanced monitoring will take place to ensure compliance with the changes

2.10 By publishing our investigatory and analytical work on the ESS website and social media, we are not only being transparent and accountable ourselves but increasing public awareness of environmental issues and holding Scottish authorities to account publicly.

Office-based emissions

2.11 All our office electricity, gas, water, and waste consumption are calculated and reported by our landlord, SLAB. This is therefore not included in our own emissions calculations to avoid double-counting, however we have still taken steps to reduce office-based emissions over the course of Phase 1.

2.12 In early 2024 we moved into a larger space on the fifth floor of Thistle House to accommodate our growing staff, but also to increase opportunities for efficiencies, both financial and sustainable, by sharing with Consumer Scotland. Part of this involved the retrofit of the office space, and we worked with both SLAB and Consumer Scotland to include sustainability considerations throughout this process.

2.13 Sharing this office space has also allowed us to maximise office occupancy, so that any office-based emissions such as heating and water are being used in the

most efficient and resourceful way. We also do this by encouraging regular all-team office days.

2.14 We also encourage sustainable practices within the office, by working with SLAB to make sustainability the easy option (for example, by providing more recycling bins) and by engaging staff in training and best practice.

Working practices and staff engagement

2.15 While we do not have responsibility for reporting our office-based emissions, due to our hybrid-working model, a large proportion of our total emissions comes from homeworking. The figure reported for homeworking is a fixed number of 0.33378 kg CO₂e/FTE working hours, however we can still take steps to influence our staff and encourage sustainable ways of working whether in the office or at home.

2.16 We do this by providing relevant training materials, both through the induction and via regular sustainability updates and supporting environmental volunteering opportunities. We have six members of staff who are certified Carbon Literate, including the Chief Executive, and a team of Sustainability Champions, including a Board Champion, who share their learning with the wider team where applicable.

2.17 We have also implemented a mandatory sustainability objective as part of our staff performance appraisal process. This ensures that everyone in the organisation is required to play their part in making ESS an environmentally responsible organisation.

Travel and transport

2.18 After homeworking, our largest source of emissions is commuting and business travel. Our office is conveniently located in Haymarket Edinburgh, with great transport links by rail, bus and tram, as well as proximity to local cycle networks and cycle parking and shower facilities on site. We therefore encourage staff to make use of these sustainable travel options, including staff-run initiatives such as getting involved in Cycle September, while car parking facilities are not routinely available.

2.19 Due to our hybrid-working model, much of our business is carried out online, however where business travel is required, we have now implemented a Business Travel Policy to introduce a hierarchy of sustainable travel options, requiring pre-

approval when not followed and where appropriate. As well as having staff based across eight local authorities in Scotland, we also draw on expertise from our Board and Committee members from England and from Brussels, given our commitment to monitor developments in the EU and internationally. This does mean that business travel emissions, particularly flights, are inevitable, however we have worked with staff and members to bring these down significantly from our baseline figure, while continuing to remain efficient and effective in our working practices.

Corporate reporting and governance

2.20 As well as delivering on the operational actions outlined in our Sustainability Plan, it is important that we are transparent about our actions and performance in relation to our environmental commitments. A summary of our reporting commitments is covered in paragraphs 1.18 to 1.23.

2.21 To validate our emissions data for public reporting we commissioned an independent, third-party assessment of the methodology used in data collection for ESS' Scope 3 carbon emissions, achieving a Reasonable Level of Assurance (the highest possible result). This review also included some considerations to further improve our reporting, for example, gathering data on well-to-tank emissions which are now included in our reporting.

2.22 Sustainability is also now built into our organisational governance. Our Sustainability Champion programme was fully established in 2024 and brings together a cross-team group of Board and staff members committed to driving sustainable practices at ESS. In addition to their knowledge-sharing as mentioned above, our Champions:

- support the preparation, monitoring and implementation of ESS' Sustainability Plan
- provide regular updates to the Executive team and to the Board (including flagging relevant risks), and
- encourage sustainability considerations at all levels of decision-taking across ESS

Indirect emissions

2.23 At ESS we are committed to sustainable procurement and through our shared service agreement with the Scottish Government Procurement and Property Directorate we comply with the [sustainable procurement duty](#). This requires the consideration of environmental wellbeing throughout, from supply to the life-cycle of goods and services procured

2.24 To ensure potential contractors demonstrate their own commitment to achieving net zero, before awarding a contract, we have added sustainability to the technical scoring for awarding contracts, alongside quality and price. This helps to encourage organisations to consider their sustainability impacts early on, through what they are supplying and how they are operating. Some of the sustainability benefits achieved under the procurement framework are:

- carbon reduction plans/net zero targets
- greener offices/greener travel
- Cycle to Work schemes
- waste reduction and recycling initiatives, including IT equipment and furniture being offered to local charities
- use of renewable energy suppliers
- employees encouraged to use days for Corporate Social Responsibility, net zero and community benefit activities
- hosting sector-focused national conferences where sustainability is a key topic

3. Phase 2: next steps towards net zero and improving sustainability

3.1 The aims of this Phase 2 of the Plan, which covers the period 2025 to 2030, are to:

- consolidate on the actions taken in Phase 1 of the Plan, which covered the period 2022-25, to maintain our carbon emissions at their current levels
- maintain our ambition to deliver a reduction in our carbon emissions by 75% by 2030 from our 2020/21 baseline figure
- drive positive change for biodiversity and nature restoration through our statutory functions
- define the methods we will use to measure, and reduce, our environmental impact
- incorporate sustainability into the wider workings of the organisation
- influence further improvements in carbon emissions reductions and reporting across the Scottish Public Sector

3.2 Our ultimate target is to achieve net zero by 2045, with an understanding of how negative emissions can be achieved beyond this. As a small public body, with relatively low overall emissions, we are limited in what we can directly impact. However, we will strive to keep our emission targets under review as our working patterns evolve over time.

3.3 Alongside these objectives relating to our emissions, we will continue to drive positive change for nature. With the introduction of the Natural Environment (Scotland) Bill in early 2025 comes an opportunity for the Scottish Government to set ambitious targets for the improvement of biodiversity and restoration of Scotland's nature. We will monitor the progress of the Bill closely and contribute to its scrutiny. Once passed, we will monitor public bodies' compliance with any relevant targets as well as considering the effectiveness of the legislation as a whole.

3.4 This will contribute to our important indirect impact through our influence and the carrying out of our statutory functions, which will be kept under review as part of our longer-term strategic planning.

3.5 We will continue to learn from and consolidate our Phase 1 achievements, in particular our focus on the influence and impact of our work, alongside our working practices and staff engagement. This Phase 2 of the Sustainability Plan will enable us to build on this work and set further specific organisational targets, established through analysis of our baseline figures.

3.6 An overview of the key activities for Phase 2 is set out below.

The influence and impact of our work

3.7 ESS will influence the wider public sector, and its route to net zero, through our work by:

- monitoring information about the quality of the environment in Scotland and the effectiveness of environmental law, including representations brought forward by individuals, groups and organisations
- seeking information from public authorities, including the Scottish Government and its agencies, and working with public authorities to understand the background to regulatory policies and practices
- selecting cases for detailed investigation, prioritising cases where there is the greatest risk to the environment
- working with public authorities, whether informally or through the use of our enforcement powers, to secure improvements in the application, or the effectiveness, of environmental law
- publishing all completed investigation and analytical reports on our website
- contributing to open consultations on relevant environmental issues
- delivering our [Communication and Engagement Strategy](#) and Community Engagement Programme

Sustainable procurement

3.8 In order to influence and meet our ambitions through our work with third parties, ESS will:

- identify ways to measure and reduce emissions associated with our supply chain

- investigate the ability to assign an emission factor for all items procured, used in a similar way to well-to-tank emissions
- continue to ensure that potential contractors demonstrate their commitment to achieving net zero through procurement procedures

Working practices and staff engagement

3.9 Through our ongoing commitment to learning and development, and to achieve our net zero ambitions, ESS will:

- continue to meet our duties in regards to the Public Service Reform (Scotland) Act 1010 through cooperation with other public bodies, in particular working with other Sustainability Champions
- continue to expand our network to learn from and share best practice with bodies such as the Office for Environmental Protection (OEP) and the Interim Environmental Protection Assessor for Wales (IEPAW)
- build on the existing Sustainability Champions programme across the organisation
- review the existing hybrid-working model and the impact this has on emissions
- become a certified Bronze Carbon Literate Organisation
- engage staff in sustainable travel and wider sustainability and biodiversity opportunities
- continue to include at least one mandatory sustainability objective into individual annual performance reviews

Corporate reporting and governance

3.10 In order to demonstrate and report on the work we are doing to achieve our ambitions, ESS will:

- ensure carbon reduction and sustainability reporting is embedded effectively in all relevant reports and fully compliant with the latest climate change legislation
- consider the [United Nations \(UN's\) Sustainable Development Goals](#) (SDG) across the range of ESS' work

- continue to include well-to-tank emissions in our annual climate change reporting
- explore methodologies available to expand on the categories of emissions we voluntarily report (such as our office-based emissions), while avoiding double-counting
- continue to review progress against the Sustainability Plan every three months and report to the Executive team and Board

Carbon offsetting

3.11 Phase 1 of the Plan targeted the majority of avoidable emissions that can be reduced on an ongoing basis. Having reviewed this work, and progress against our baseline emissions, it is now known that ESS cannot achieve net zero without offsetting unavoidable emissions.

3.12 ESS will therefore work with UK and Scottish Government-approved carbon offset projects with the aim of being able to offset our emissions by 2045 through early interaction and the use of verified carbon credits.

Operational targets

3.13 Following a review of carbon emissions, targets will be set to further drive progress and measure success. Three key operational targets have been identified, which can be measured annually as part of climate change duty reporting. These will be consulted on with staff, Board and Committee members, before any implementation can take place:

- 95% of all business travel by ESS staff will be by public transport by 2030
- tCO₂ emissions for flights across ESS, including by Board members, will be below 1tCO₂e per annum (excluding well-to-tank additions every year from 2025)
- homeworking emissions will be reduced on average by 10% per person by 2030 (see 3.9)

Theory of change

3.14 To allow us to monitor our impact we use a theory of change model to evaluate whether the desired impact of our actions and outputs has been achieved. This may include monitoring whether the changes we recommend ultimately have the intended effect on the environment. We can also do this through case studies and impact assessments of the added-value that our work has delivered, and of the contribution this made towards achieving our intermediate and long-term outcomes. We have carried out a theory of change assessment on our Phase 2 Plan and will use this to measure our success or otherwise against our wider impact aims. A summary of these measures of success are shown below:

- carbon emissions reduced by 75% compared to 2020/21 baseline figure
- 95% of all business travel by ESS staff will be by public transport by 2030
- tCO₂ emissions for flights across ESS, including by Board members, will be below 1tCO₂e per annum (excluding well-to-tank additions every year from 2025)
- homeworking emissions will be reduced on average by 10% per person by 2030
- other public bodies have followed our lead and incorporated Scope 3 emissions into their own sustainability strategies
- public bodies are seen to be complying with the Natural Environment Bill and improvements in biodiversity are happening, and if not then ESS has identified and responded to any failings
- emissions values for all procurement have been determined
- ESS has become a Bronze Carbon Literate Organisation
- ESS aligns with the relevant UN Sustainable Development Goals for the organisation
- ESS is subscribed to a carbon offset scheme

Annex 1 – Action Plan

Category	2025 - 2026	2027 - 2028	2029 - 2030
Influence and Impact of Our Work	<ul style="list-style-type: none"> • monitor information about the quality of the environment in Scotland and the effectiveness of environmental law • work with public authorities to secure compliance with or improve the effectiveness of environmental law • publish all completed analytical and investigation reports, and corporate reports on our website • contribute to open consultation on relevant environmental issues 	<ul style="list-style-type: none"> • expand the Community Engagement Programme to a wider stakeholder audience promoting the work that ESS has done • build on all 2025 – 2026 activities 	<ul style="list-style-type: none"> • review short-term theory of change measures • build on all 2025 – 2027 activities

Category	2025 - 2026	2027 - 2028	2029 - 2030
Working Practices and Staff Engagement	<ul style="list-style-type: none"> • aim to become a Bronze carbon literate organisation by end of 2025 • engage staff in sustainable travel opportunities, in particular through the promotion of the Cycle to Work Scheme. • reduce home working emissions to help deliver on an average reduction of 10% per employee by 2030 • explore methodologies available to expand on the categories of emissions we voluntarily report 	<ul style="list-style-type: none"> • aim to become a Silver carbon literate organisation by end of 2028 • reduce home working emissions to help deliver on average reduction of 10% per employee by 2030 • build in consideration of UN SGD's when scoping all projects • review the existing hybrid-working model and the impact this has on emissions 	<ul style="list-style-type: none"> • reduce home working emissions to help deliver on average reduction of 10% per employee • 95% of all staff business travel by public transport

Category	2025 - 2026	2027 - 2028	2029 - 2030
Indirect Emissions	<ul style="list-style-type: none"> identify ways to measure and reduce emissions associated with our supply chain 	<ul style="list-style-type: none"> investigate the ability to assign an emission factor for all items procured that could be used in a similar way to well to tank emissions to give even more accurate representation of total carbon emissions 	<ul style="list-style-type: none"> build on all 2025 – 2027 activities

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