Operational Emission Methodology

Restatement and Recalculation Policy

We maintain a consistent approach to environmental data reporting, with defined protocols for recalculation of historical data where required. Base-year and prior period data may be restated to reflect significant changes such as updates in methodologies, emission factors, organisational boundaries, or correction of material errors.

Recalculations are undertaken where such changes have a meaningful impact on reported performance trends, ensuring comparability and transparency over time. Where applicable, restated figures are clearly disclosed along with the nature of the change. We are progressively strengthening our approach to defining materiality thresholds and data governance practices in line with evolving global reporting standards.

