



Climate Wise

Corporate Carbon Accounting Streamline Report

Incognito



GHG Emissions Inventory Report

Incognito

01 November 2024 to 31 October 2025

Prepared by Climate Wise | GHG Protocol Corporate Standard | UK DESNZ Emission Factors 2025

SCOPE 1 & 2	SCOPE 3	TOTAL SC 1-3
0.00 tCO₂e	371.85 tCO₂e	371.85 tCO₂e
0.00 kgCO ₂ e per FTE 0.00 kgCO ₂ e per 100 sq. ft	Cat 1: 361.79 · Cat 6: 2.89 Cat 7: 2.27 · Cat 4: 2.21 · Cat 8: 1.06	53,121.49 kgCO ₂ e per FTE 168.73 kgCO ₂ e per £1,000 turnover

GHG Emissions Report — Organisational Boundary and Methodology

The organisational boundary for this Greenhouse Gas (GHG) inventory has been defined using the financial control approach, in accordance with the GHG Protocol Corporate Standard and the UK Government methodology outlined by DESNZ.

The GHG Protocol is the globally recognised framework for measuring and managing greenhouse gas emissions. It classifies emissions into three categories:

- Scope 1: Direct emissions from owned or controlled sources
- Scope 2: Indirect emissions from the generation of purchased electricity, steam, heating, and cooling
- Scope 3: All other indirect emissions occurring across the value chain

This report reflects Incognito's commitment to transparency, carbon accountability, and continuous progress toward Net Zero. Although Incognito does not own the building it operates from or control decision-making related to utilities or site operations, it retains financial responsibility for associated costs, including rent and service charges for electricity, heating, and water under lease agreements. These emissions are included within the company's GHG inventory under the financial control boundary.

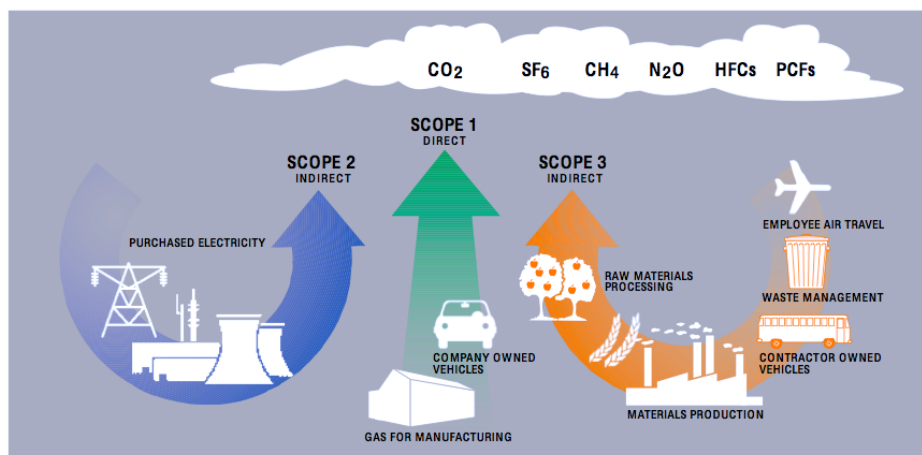
The inventory covers Scope 1 (where applicable), Scope 2 (location-based method), and Scope 3 Categories 1, 2, 3, 4, 5, 6, 7, 8, 9 and 12. Category 8 (Upstream Leased Assets) is newly included in this reporting year — This was in Category 1 in the 2023/24 boundary.

To improve granularity in Scope 3 reporting, particularly under Category 1: Purchased Goods and Services, Incognito continues to apply product-level emissions estimates using a bottom-up, hybrid methodology, combining development emissions by formulation type, packaging emissions using material-specific factors and physical weight data, and a mix of supplier-specific data and secondary sources (DEFRA, DESNZ, Climaq).

Note: Transport of goods from suppliers to Incognito is accounted for separately under Scope 3, Category 4 (Upstream Transportation and Distribution) and is excluded from product-level calculations to avoid double counting.

Scope 1, 2 & 3 Emissions Framework

Figure 1: Incognito GHG Protocol Scope 1, 2 & 3 Emissions Framework — 2024–25 Data



Clarification of Terminology

Carbon Neutral: Zero net emissions from direct company-owned operations (Scopes 1 & 2).

Net Zero: Zero emissions across all scopes (1, 2 & 3), including upstream and downstream value chain impacts.

CO₂e (Carbon Dioxide Equivalent): A unified metric expressing the global warming potential of greenhouse gases in terms of CO₂.

T&D / WTT: Transmission & Distribution (T&D) and Well to Tank (WTT) — upstream Scope 3 factors applied to energy and travel activity data.

Carbon Footprint Report for Head Office | 01 November 2024 to 31 October 2025

Part 1: Descriptive Information

Descriptive Information	Company Response
Company name	Incognito Less Mosquito
Description of the company	UK's leading natural insect repellent brand, protecting people from serious insect-borne diseases through natural means.
Chosen consolidation approach	Financial control
Businesses and operations included in organisational boundary	1 building (Unit 10 Baseline Business Studio, London, W11 4AT), 330 sq. ft, 7 FTE for 2024–25. Incognito outsources product warehousing and distribution to third-party logistics providers; these activities fall outside direct operational control but are accounted for in the GHG inventory under Scope 3 (Categories 1 and 4) using a spend/activity-based methodology.
Reporting period	01 November 2024 to 31 October 2025
Scope 3 activities included	Categories 1, 2, 3, 4, 5, 6, 7, 8, 9 and 12
Scope 1, 2 & 3 activities excluded	Category 10: Processing of Sold Products — Incognito sells finished consumer products (insect repellents, body care, ambient protection) that require no further industrial processing by customers or distributors downstream. This category is not applicable. Category 11: Use of Sold Products — Incognito's products (sprays, lotions, roll-ons, wearables) have no energy- or fuel-consuming use phase and generate no direct-use emissions attributable to Incognito once sold. This category is not applicable. Category 13: Downstream Leased Assets — Incognito does not own assets that it leases out to third parties. No downstream leased assets exist within the reporting boundary. Category 14: Franchises — Incognito does not operate a franchise model and has no franchisees. This category is not applicable. Category 15: Investments — Incognito does not hold equity investments, joint ventures, or project finance positions that would give rise to financed emissions reportable under this category.
Base year and rationale	01 November 2023 to 31 October 2024 — first full year of GHG reporting. Base year Scope 3: 463.36 tCO ₂ e; Scope 1–3 total: 463.64 tCO ₂ e (as published in the 2023/24 Incognito report).
Emission sources accounted for	☒ Electricity ☒ Gas ☒ Waste ☒ Travel ☒ Water ☒ Manufacturing emissions

Part 2: Greenhouse Gas Emissions Data

The Head Office emitted 0.00 kgCO₂e (0.00 tCO₂e) in 2024–25 across Scopes 1 & 2 — down from 281.88 kgCO₂e in 2023/24, reflecting the retirement of the leased electric vehicle. No gas or grid electricity consumption was recorded for the reporting period as Incognito operates within Scope 3 only.

Scope 3 emissions (Categories 1–9 & 12) amounted to 371,850.43 kgCO₂e (371.85 tCO₂e LB). Combined with Scope 1 & 2, total footprint is 371.85 tCO₂e (LB). Scope 1–3 intensity indicators: 53,121.49 kgCO₂e per FTE; 168.73 kgCO₂e per £1,000 turnover (annual turnover: £2,203,767); 112,681.95 kgCO₂e per 100 sq. ft.

Scope 3 is overwhelmingly dominated by Category 1 Purchased Goods & Services (Warehouse & Support Services and Marketing & Advertising being the largest single spend-based lines), which represents 97.6% of the total Scope 3 footprint.

Table 1: UK GHG Emissions & Energy Use Data — 01 November 2024 to 31 October 2025

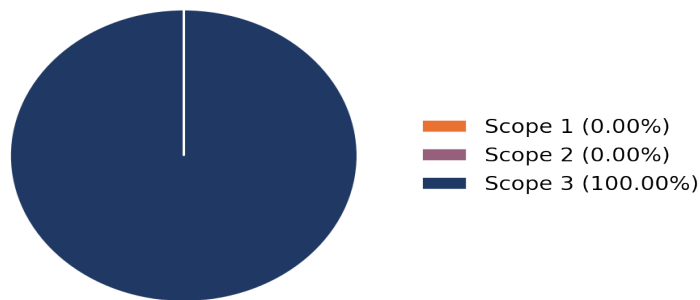
Emissions Source	Unit	Total	Carbon (kgCO ₂ e)	Carbon (tCO ₂ e)
Scope 1 (Direct)				
Scope 1 Total		0	0.00	0.0000
Scope 2 (Energy, Indirect)				
National Grid — Electricity	kWh	0	0.00	0.0000
Scope 2 Total		0	0.00	0.0000
Scope 1 + 2 Total			0.00	0.0000
CO ₂ e per FTE Scope 1 & 2	Employees		0.00	
CO ₂ e per £1,000 Turnover Scope 1 & 2	£		0.00	
CO ₂ e per 100 sq. ft Scope 1 & 2	Sq. Ft		0.00	
Scope 3				
Purchased Goods & Services (Category 1)				
F&B Services	£	2,125.00	620.35	0.6204
Staff Training	£	2,731.00	371.27	0.3713
Marketing & Advertising	£	279,128.00	28,324.12	28.3241
Office Supplies	£	11,714.00	2,370.79	2.3708
Technology Repairs	£	887.00	129.98	0.1300
Website Hosting & Internet Services	£	7,685.00	856.25	0.8562
IT Services	£	7,685.00	856.25	0.8562
Telephone Services	£	2,803.00	312.30	0.3123
Other Professional services	£	25,398	3,828.00	3.8280
Professional Services (Financial & Auditors)	£	21,732	1,493.28	1.4933
Professional Services (Pension)	£	5,174	424.54	0.4245
Professional Services (Legal)	£	34,618.00	1,792.77	1.7928
Professional Services (Insurance)	£	7,652.00	627.86	0.6279
Warehouse & Support Services	£	611,956	243,916.12	243.9161
Insect Repellents Sprays	Units	141,886	26,299.99	26.3000
Insect Repellents Spray Pack 2	Units	7,378	2,735.17	2.7352
Insect Repellents Spray Pack 3	Units	3,168	1,761.66	1.7617
Insect Repellents Mini Sprays	Units	61,859	5,280.28	5.2803
Insect Repellents Lotions	Units	17,825	2,981.23	2.9812
Insect Repellents Roll-ons	Units	34,052	3,515.87	3.5159
Insect Repellents Kids Spray	Units	18,025	3,345.44	3.3454
Insect Repellents Sun Block	Units	7,994	1,337.00	1.3370

Body Care Hair & Body Wash	Units	17,905	6,478.75	6.4787
Body Care Aftersun Moisturisers	Units	2,049	536.51	0.5365
Body Care Deodorant	Units	3,107	179.58	0.1796
Body Care Soaps	Units	9,779	1,898.10	1.8981
Body Care Loofahs	Units	2,674	252.00	0.2520
Ambient Protection Incense sticks	Units	20,940	17,518.07	17.5181
Ambient Protection Room Refreshers	Units	9,261	967.77	0.9678
Ambient Protection Essential Oils (Jave citronella)	Units	1,496	120.50	0.1205
Accessories Bracelets Large	Units	394	10.93	0.0109
Accessories Bracelets Medium	Units	884	52.60	0.0526
Accessories Bracelets Small	Units	363	7.99	0.0080
Accessories Bracelet Capsule Refills	Units	606	506.97	0.5070
Accessories After Bite Care	Units	5,239	80.99	0.0810
Total Category 1			361,791.30	361.7913
Capital Goods (Category 2)				
No capital goods purchased in this reporting period	—		0.00	0.0000
Total Category 2			0.00	0.0000
Fuel and Related Activities (Category 3)				
WTT Upstream Shipping Goods Sea	Tonne.Km	137,238.80	500.92	0.5009
WTT Employee Commute Emissions (National Rail)	Km	2,316.96	20.78	0.0208
WTT Employee Commute Emissions (Underground)	Km	4,225.56	30.76	0.0308
WTT Emissions Business Travel Taxi	Km	1,113	41.15	0.0411
WTT Emissions Business Travel National Rail	Km	5,012	44.96	0.0450
WTT Emissions Business Travel Underground	Km	2,131.00	15.51	0.0155
WTT Emissions Air Business Travel International Economy Flight	Km	19,174	414.54	0.4145
Total Category 3			1,068.63	1.0686
Upstream Transportation & Distribution (Category 4)				
Upstream Shipping Goods Sea	Tonne.Km	137,238.80	2,212.29	2.2123
Total Category 4			2,212.29	2.2123
Waste Generated in Operations (Category 5)				
General Waste Commercial Industrial (Combustion)	Tonnes	0.01	0.06	0.0001
Glass Waste (Recycled) Closed loop	Tonnes	0.03	0.14	0.0001
Total Category 5			0.20	0.0002
Business Travel (Category 6)				
Air Travel International Economy With RF	Km	19,174	2,093.03	2.0930
Land Travel Business Taxi	Km	1,113	165.40	0.1654
Land Travel Business London Underground	Km	2,131.00	59.24	0.0592
Land Travel Business National Rail	Km	5,012	177.73	0.1777
Hotel Stay (Thailand)	Nights	9	390.60	0.3906
Total Category 6			2,886.00	2.8860
Employee Commuting (Category 7)				

Working from Home	Hours	6,210	2,072.77	2.0728
Employee Commute London Underground	Km	4,225.56	117.47	0.1175
Employee Commute National Rail	Km	2,316.96	82.16	0.0822
Total Category 7			2,272.40	2.2724
Upstream Leased Assets (Category 8)				
Building Leased Assets	£	7,042.00	1,055.38	1.0554
Total Category 8			1,055.38	1.0554
Downstream Transportation & Distribution (Category 9)				
Sea Freight	Units	101	15.35	0.0154
Freight Royal Mail UK	Units	2,776	455.26	0.4553
Freight DPD	Units	100	45.60	0.0456
Freight DPD & Royal Mail Europe	Units	33	21.22	0.0212
Total Category 9			537.44	0.5374
End of Life Treatment of Sold Products (Category 12)				
Disposal or Recycling Recycled Household Waste	Tonnes	5.72	26.80	0.0268
Total Category 12			26.80	0.0268
Scope 3 Total			371,850.43	371.8504
Total Scope 1, 2 & 3			371,850.43	371.8504
CO ₂ e per FTE Scope 1, 2 & 3	Employees		53,121.49	
CO ₂ e per £1,000 Turnover Scope 1, 2 & 3	£		168.73	
CO ₂ e per 100 sq. ft Scope 1, 2 & 3	Sq. Ft		112,681.95	

UK Scopes by Percentage

UK Scopes by Percentage: 370.80 tCO₂e



Scope 1: 0.00% · Scope 2: 0.00% · Scope 3: 100.00% of 371.85 tCO₂e

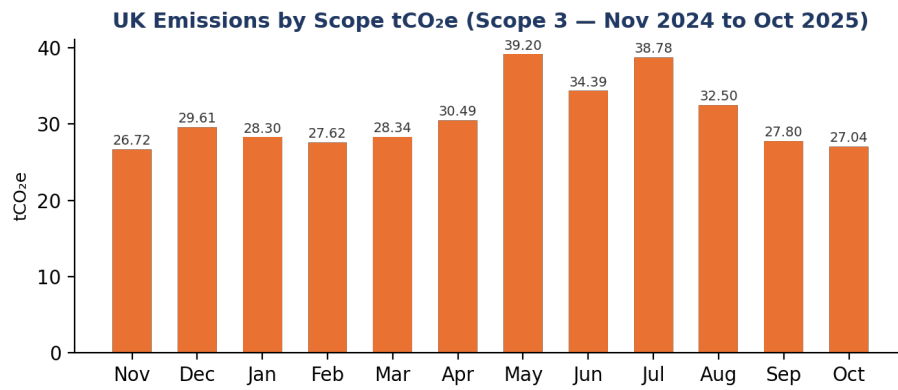


Figure 2: Monthly Scope 3 emissions, Nov 2024 – Oct 2025 (tCO₂e)

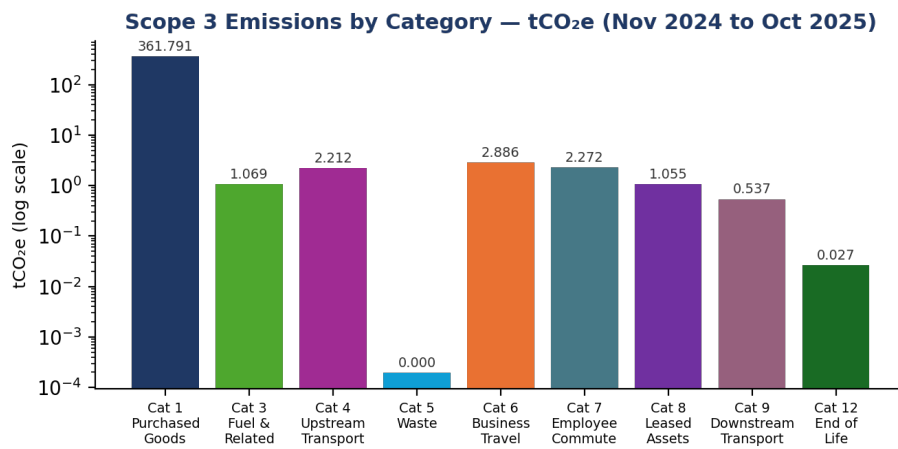


Figure 3: Scope 3 emissions by category, log scale (tCO₂e)

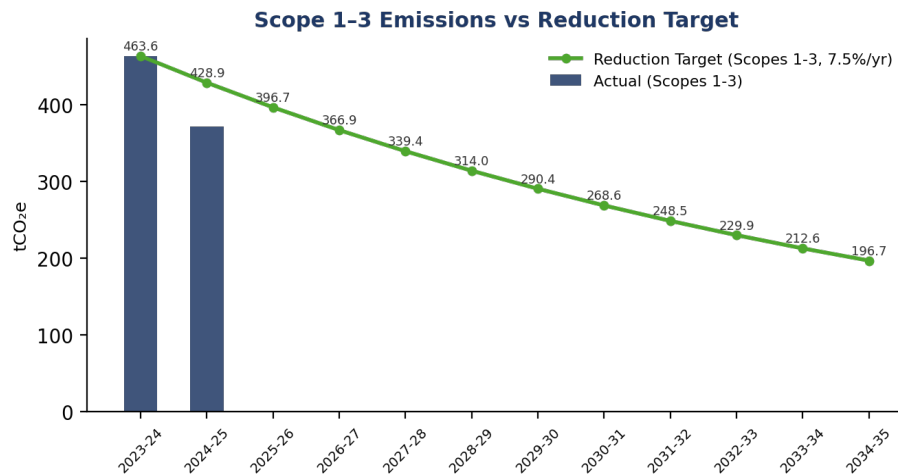


Figure 4: Scope 1-3 actual (371.85 tCO₂e) vs the 7.5%/year reduction-target trajectory from the 463.64 tCO₂e base year (2023/24). Incognito is 57.02 tCO₂e ahead of its 2024/25 target (428.87 tCO₂e).

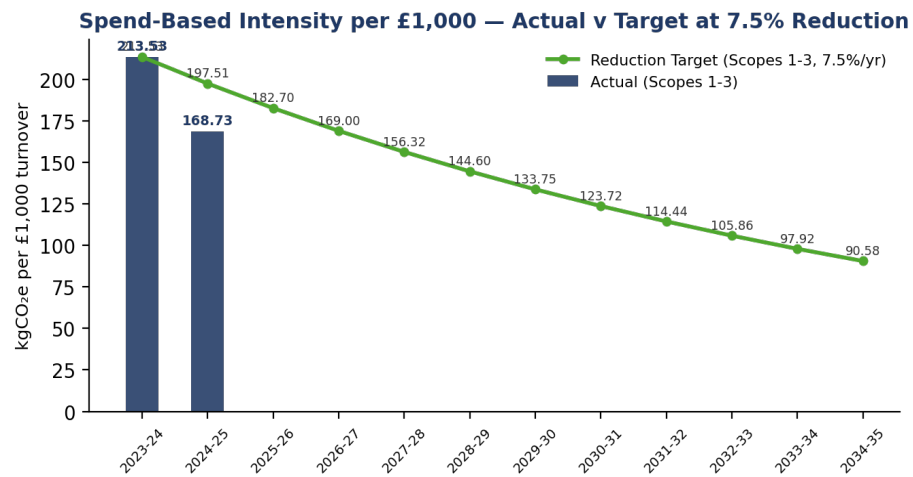


Figure 5: Spend-based intensity per £1,000 turnover — actual v 7.5%/year reduction target, as shown in Climate Wise's calculation workbook (Intensity Factor tab).
2024/25 actual (168.73 kgCO₂e/£1,000) is 28.78 kgCO₂e ahead of target (197.51 kgCO₂e/£1,000).

Part 3: Energy Efficiency and Carbon Reduction Measures

Measures Implemented (up to 2025)

- Retired the leased electric vehicle, removing the sole source of Scope 1 & 2 emissions recorded in 2023/24.
- Continued transition of core product packaging to bio-based sugarcane plastic, storing carbon through photosynthetic uptake.
- Continued shift of freight from air to sea for international shipments, reducing transport-related emissions per unit shipped.
- Packaging composition varies by product line: Sun Block, SPF30 and Aftersun Moisturisers use 100% sugarcane-based packaging; Sprays and 50ml Lotion use 65% sugarcane-based packaging. Hair & Body Wash (100ml/200ml) 100% ocean-prevented plastic.
- Employee ESG training.

Fulfilment Partner Achievement (external data, included with attribution)

Incognito's third-party fulfilment partner reports repurposing used cardboard boxes as part of its "Thoughtful Fulfilment" programme. For the week ending 26 June 2026: 20 pallets of cardboard repurposed, 48 trees saved, 61,516 litres of water saved, 12,504 kWh of energy saved. Year-to-date: 250 pallets, 482 trees, 612,200 litres of water, 124,437 kWh. These figures are reported by the fulfilment partner directly, are not independently verified by Climate Wise, and are not included in Incognito's own Scope 3 emissions calculation above — they are presented here as supply-chain context only.

Planned Measures (2026 and beyond)

- Confirm and, if verified, formally record the elimination of the leased electric vehicle as a base-year-relative reduction.
- Map the Category 1 Necklaces SKU (72 units) into the calculation — immaterial to the total footprint but worth closing out for completeness.
- Adopt digital platforms and paperless systems to reduce Scope 3 emissions from paper production and business travel.
- Expand the product range to include low-emission items with inherent carbon benefits.
- Establish Biogenic methodology (e.g. supplier LCA or bio-based content testing for quantifying biogenic carbon storage in sugarcane and wood based accessories (bracelets, necklaces) ahead of 2025/26 disclosure.

Incognito — Present Position

Incognito has built a GHG inventory capturing all material Scope 3 categories relevant to its operations as a consumer products brand outsourcing manufacturing, warehousing and distribution:

Scope 3 Category	Status
Purchased Goods & Services (Category 1)	Captured — one new SKU (Necklaces) not yet mapped
Capital Goods (Category 2)	Captured — nil spend this period
Fuel & Energy-Related Activities (Category 3)	Fully captured
Upstream Transportation (Category 4)	Fully captured
Waste Generated in Operations (Category 5)	Fully captured
Business Travel (Category 6)	Fully captured
Employee Commuting (Category 7)	Fully captured
Upstream Leased Assets (Category 8)	Fully captured — reclassified from Category 1 this year; emission factor now confirmed (1.06 tCO ₂ e)
Downstream Transportation (Category 9)	Fully captured
End-of-Life Treatment of Sold Products (Category 12)	Fully captured
Categories 10, 11, 13, 14, 15	Not applicable — excluded, justification confirmed (see Part 1)

Part 4: Notes on Methodology

Calculations were completed using the GHG Protocol Corporate Accounting framework, applying UK Government Greenhouse Gas Conversion Factors 2025 (DESNZ) and DEFRA 2025 spend-based factors. Where activity-based data was unavailable, spend-based methodology was applied in line with Scope 3 best practice.

Base Year Recalculation Policy

The base year is 01 November 2023 to 31 October 2024, the first full year of GHG reporting for Incognito, with a published Scope 1–3 total of 463.64 tCO₂e (Scope 3: 463.36 tCO₂e). In accordance with the GHG Protocol Corporate Standard (Chapter 5), the base year will be recalculated if any of the following occur: (i) a structural change to the organisation resulting in a change of greater than 5% to base year emissions in any scope; (ii) a change in calculation methodology or emission factors that materially alters the historical record; or (iii) the discovery of a significant error in a previously reported year.

Data Quality and Uncertainty

The table below summarises data quality and confidence for each emissions source, following the GHG Protocol's recommended data quality assessment approach.

Emissions Source	Data Type	Confidence	Notes
Scope 1 & 2 (nil recorded)	N/A	Low	No gas, grid electricity, or vehicle data entered for the period; needs confirmation that this reflects verified elimination of the leased EV rather than an unfilled data input.
Purchased Goods & Services (Cat 1)	Spend & unit-based	Medium/High	Annual spend and unit volumes applied to DEFRA/DESNZ 2025 factors and Incognito's hybrid product-level methodology. Necklaces SKU (72 units) not yet mapped into the calculation.
Upstream Leased Assets (Cat 8)	Spend-based	Medium	£7,042 spend, reclassified from Cat 1 this year following further analysis.
Freight / Logistics (Cat 3, 4, 9)	Activity-based (parcel/unit counts, tonne-km)	Medium	Per-parcel and per-tonne-km factors applied from Climate Wise's calculation sheet; Royal Mail UK and DPD lines corrected in this report (see cover note).
Employee Commute / WFH (Cat 7)	Calculated — attendance-based	High	Hours and distance-based from internal attendance records and employee commute survey.
Business Travel (Cat 6)	Reported mileage & invoices	Medium	Flight, rail, taxi and hotel data from expense/booking records.

Biogenic Emissions

In accordance with the GHG Protocol Corporate Standard, biogenic CO₂ emissions (i.e. CO₂ from the combustion of biomass) are required to be reported separately and excluded from the Scope 1 inventory total. No fuel combustion (biogenic or fossil) is recorded within Incognito's organisational boundary for this reporting period; therefore, biogenic CO₂ emissions for 2024/25 are zero and no separate disclosure is required.

Independent Verification and Assurance

This GHG inventory has been prepared by Climate Wise on behalf of Incognito for the 2024/25 reporting year. The inventory has been reviewed internally against the GHG Protocol Corporate Standard and UK DESNZ guidance prior to publication.

Emission Factors Applied (selected)

- National Grid Electricity (Scope 2, Location Based): 0.177 kgCO₂e/kWh
- Freight — Royal Mail UK (Cat 9): 0.164 kgCO₂e per parcel
- Freight — DPD (Cat 9): 0.456 kgCO₂e per parcel
- Freight — DPD & Royal Mail Europe (Cat 9): 0.643 kgCO₂e per parcel
- Upstream Shipping Goods — Sea (Cat 4): 0.01612 kgCO₂e per tonne.km
- WTT Upstream Shipping Goods — Sea (Cat 3): 0.00365 kgCO₂e per tonne.km
- Warehouse & Support Services (Cat 1, spend-based): 0.3986 kgCO₂e/£
- Marketing & Advertising (Cat 1, spend-based): 0.1015 kgCO₂e/£
- Working from Home (Cat 7): 0.33378 kgCO₂e/hour
- Waste — general/recycled streams (Cat 5, 12): 4.68568 kgCO₂e/tonne

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- Air Travel International Economy with RF (Cat 6): 0.10916 kgCO₂e/km

Data Sources

- Business information, monthly activity data and annual spend: Incognito internal records (Climate Wise GHG Protocol Business Worksheet 2024–25).
- Freight and delivery volumes: Royal Mail, DPD and sea-freight carrier records.
- Employee commute / WFH: internal attendance records (7 FTE).
- Where activity-based data was unavailable, spend-based factors (DEFRA 2025) were applied in line with Scope 3 best practice.

Definitions

Carbon footprint: The total set of greenhouse gas emissions caused directly and indirectly by an individual, event, organisation, or product, expressed as CO₂e. (Source: GHG Protocol).

Scope 1 (direct emissions): Emissions from activities owned or controlled by the organisation.

Scope 2 (energy indirect): Emissions associated with the consumption of purchased electricity, heat, steam and cooling.

Scope 3 (other indirect): All other indirect emissions across the value chain, including supply chain, business travel, employee commuting, and end-of-life treatment of sold products.

References

- The GHG Protocol Corporate Accounting and Reporting Standard. Revised Edition (2015). World Resources Institute and World Business Council for Sustainable Development.
- Environmental Reporting Guidelines: Including Streamlined Energy and Carbon Reporting guidance (March 2019). UK Government, BEIS.
- UK Government Greenhouse Gas Reporting: Conversion Factors 2025 — Full set (for advanced users). DESNZ.
- DEFRA Spend-Based Factors for Scope 3 Footprint 2025.
- Climatiq Database for Scope 3 emission factors.

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