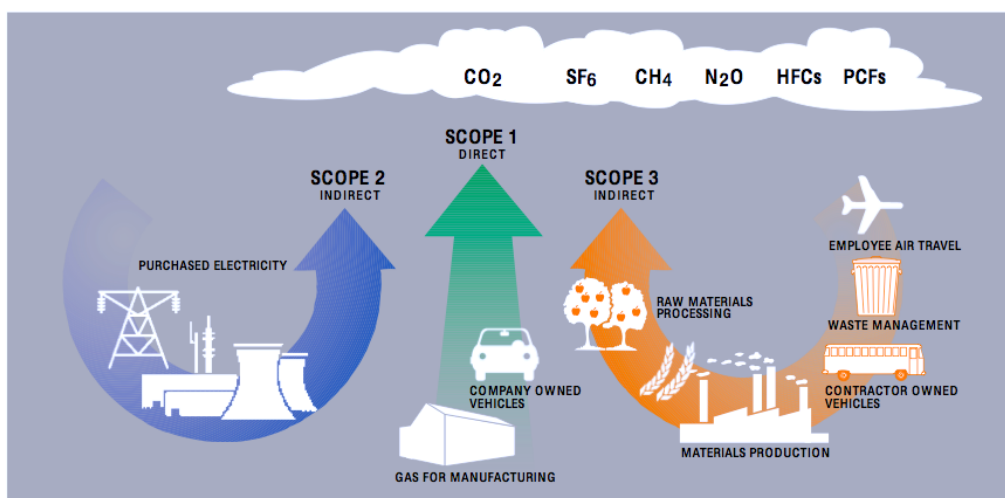


GHG Emissions Report – Organisational Boundary and Methodology

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 buildings 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.

Using this approach ensures that all emissions associated with activities under Incognito's financial control are included. The inventory covers:

- **Scope 1 emissions** (where applicable)
- **Scope 2 emissions**, calculated using the **location-based method**
- **Relevant Scope 3 emissions**, specifically:
 - Category 1: Purchased Goods and Services
 - Category 2: Capital Goods

- Category 3: Fuel- and Energy-Related Activities (not included in Scope 1 or 2)
- Category 4: Upstream Transportation and Distribution
- Category 5: Waste Generated in Operations
- Category 6: Business Travel
- Category 7: Employee Commuting
- Category 9: Downstream Transportation and Distribution
- Category 12: End-of-Life Treatment of Sold Products

To improve granularity in Scope 3 reporting, particularly under **Category 1: Purchased Goods and Services**, Incognito developed **product-level emissions estimates** using a bottom-up, hybrid methodology. This involved assessing the **cradle-to-gate carbon footprint** for each core product by combining:

- **Development emissions** based on the type of formulation (e.g. liquids, solids, mineral blends)
- **Packaging emissions**, calculated using material-specific emission factors (kg CO₂e/kg) and physical weight data
- A mix of **supplier-specific data** and **secondary sources**, including DEFRA, DESNZ, and Climatiq

For sugarcane-based packaging, Incognito used life cycle data provided by **Berry M&H**, which included emissions from cultivation, processing, and carbon sequestration through photosynthesis. Packaging made from **100% sugarcane plastic** was assigned a **cradle-to-gate footprint of -2.12 kg CO₂e/kg**, and blended materials (e.g. 65% sugarcane, 35% PCR) were calculated using a weighted average.

This hybrid approach aligns with GHG Protocol guidance, balancing data quality and completeness. It enables Incognito to identify emissions hotspots and informs ongoing product optimisation and Scope 3 reduction strategies.

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.

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 used to express the impact of various greenhouse gases in terms of their equivalent global warming potential (GWP) as CO₂.
- T&D (Transmission & Distribution).
- WTT (Well to Tank).

Carbon Footprint Report for Head Office

01 November 2023 to 31 October 2024

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 (equity share, operational control or financial control)	Financial control
Description of the businesses and operations included in the company's organizational boundary	Incognito operates from 1 Building. Incognito outsources product warehousing and distribution to third-party logistics providers. These activities fall outside of the company's direct operational control but are accounted for in the GHG inventory under Scope 3, using a spend-based methodology in Category 1 and Category 4, respectively
The reporting period covered	November 2023 – October 2024
A list of Scope 3 activities included in the report	Categories 1, 2, 3, 4, 5, 6, 7, 9 and 12
A list of Scope 1, 2, & 3 activities excluded from the report with justification	Not Applicable
The year chosen as base year and rationale for choosing the base year	November 2023 – October 2024
PAS2060 emission sources accounted for: <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Electricity <input checked="" type="checkbox"/> Gas <input checked="" type="checkbox"/> Waste <input checked="" type="checkbox"/> Travel <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Manufacturing emissions

Part 2: Greenhouse Gas Emissions Data

The Head Office emitted 281.88 kgCO₂e (0.28 tCO₂e) in 2024 across **Scopes 1 & 2**.

This results in a Location-Based intensity indicator of:

- **35.24 kg** CO₂e per full-time equivalent (FTE) employee
- **0.13 kg** CO₂e per £1,000 turnover
- **85.42 kg** CO₂e per 1,00 sq. ft office space

Scope 3 emissions (Categories 1–9 & 12) amount to tCO₂e (LB). When combined with Scope 1 & 2, this results in a total footprint of 3,803.2 tCO₂e (LB). The Scope 1–3 Location Based intensity indicators are:

- **57.90** tCO₂e per full-time equivalent (FTE) employee
- **0.21** tCO₂e per £1,000 turnover
- **140.36** tCO₂e per 1,00 sq. ft office space

Table 1: UK GHG emissions & energy use data between 1 November 2023 – 31 October 2024

Emissions Source	Unit of Measure	Total	Carbon (kgCO ₂ e)	Carbon (tCO ₂ e)
Scope 1 (Direct)				
Scope 1 Total		0.0	0.00	0.00
Scope 2 (Energy, Indirect)				
Electric Car	Km	7181.8	281.88	0.28
Scope 2 Total		7181.8	281.88	0.28
Scope 1 + 2 Total			281.88	0.28
CO₂e per FTE Scope 1 & 2	Employees		35.24	0.04
CO₂e per £ 1,000 Turnover Scope 1 & 2	£		0.13	0.00
CO₂e per 100 sq. ft Scope 1 & 2	Sq. Ft		85.42	0.09
Scope 3				
Purchased Goods & Services (Cat 1)				
F&B services	Expenditure £	4253.2	1344.34	1.34
Staff Training	Expenditure £	3337.9	628.80	0.63
Cleaning & Maintenance	Expenditure £	90.0	17.36	0.02

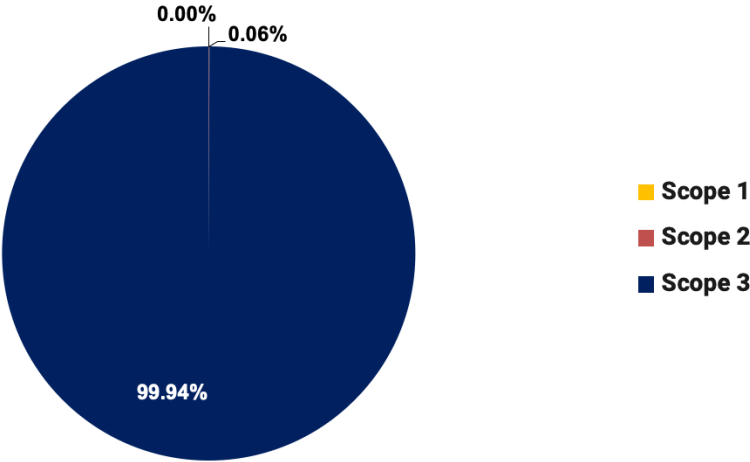
Marketing & Advertising	Units	1297.62	16109.10	16.11
Office Supplies	Expenditure £	2338.8	907.45	0.91
Amazon Marketing & Advertising	Units	1376.14	17083.82	17.08
Technology Repairs	Expenditure £	375.0	46.13	0.05
Website Hosting	Expenditure £	11073.1	1373.07	1.37
IT Services	Expenditure £	17294.3	3452.92	3.45
Internet Service Providers	Expenditure £	633.6	126.50	0.13
Building Leased Assets	Expenditure £	6500.0	676.00	0.68
Car Leased Assets	Expenditure £	8238.1	3514.83	3.51
Scientific & Development Services	Units	118.36	2623.23	2.62
Other Professional services	Units	596.94	9730.99	9.73
Professional Services (Financial & Auditors)	Expenditure £	33849.9	4037.68	4.04
Professional Services (Pension)	Expenditure £	4392.4	387.38	0.39
Professional Services (Legal)	Expenditure £	18475.3	1257.35	1.26
Professional Services (Insurance)	Expenditure £	15383.5	1356.72	1.36
Warehouse & Support Services	Units	6271.23	212614.77	212.61
Purchased Goods Insect Repellents Sprays	Volume	195648.0	36265.31	36.27
Purchased Goods Insect Repellents Mini Sprays	Volume	49218.0	4201.25	4.20
Purchased Goods Insect Repellents Lotions	Volume	40962.0	6850.89	6.85
Purchased Goods Insect Repellents Roll-ons	Volume	47190.0	4872.37	4.87
Purchased Goods Insect Repellents Kids Spray	Volume	24945.0	4629.79	4.63
Purchased Goods Body Care Hair & Body Wash	Volume	15473.0	5598.75	5.60
Purchased Goods Body Care After sun moisturisers	Volume	9876.0	2585.93	2.59
Purchased Goods Body Care Deodorant	Volume	5040.0	291.31	0.29
Purchased Goods Body Care Soaps	Volume	5268.0	1022.52	1.02
Purchased Goods Body Care Loofahs	Volume	9384.0	884.35	0.88
Purchased Goods Ambient Protection Room Refreshers	Volume	25152.0	2628.38	2.63
Purchased Goods Ambient Protection Essential Oils (Jave citronella)	Volume	5323.0	428.77	0.43
Purchased Goods Accessories Bracelets Large	Volume	2522.0	69.97	0.07
Purchased Goods Accessories Bracelets Medium	Volume	5409.0	321.83	0.32

Purchased Goods Accessories Bracelets Small	Volume	2001.0	44.04	0.04
Purchased Goods Accessories Afterbite Care Bite Relief	Volume	20160.0	311.67	0.31
Total Cat 1			348295.59	348.30
Capital Goods (Cat 2)				
Mobile Phone	Expenditure £	620.0	271.43	0.27
Computer Equipment	Expenditure £	1910.9	771.68	0.77
Screen Protectors	Expenditure £	24.0	14.79	0.01
Fabricated Metal Products and Equipment	Expenditure £	22.0	12.65	0.01
Desks and Office Furniture	Expenditure £	168.2	76.85	0.08
Zettle Paypal Reader	Expenditure £	45.8	20.04	0.02
Other Electrical Goods	Expenditure £	386.5	169.20	0.17
Total Cat 2			1336.64	1.34
Fuel and Related Activities (Cat 3)				
Upstream Shipping Goods Air	Tonne.km	19153.2	1007.02	1.01
Upstream Shipping Goods Sea	Tonne.km	31325.0	71.75	0.07
Downstream Land Freight	Tonne.km	16467862.5	17286.03	17.29
WTT Leased Emissions (Electric Car)	Km	7181.8	215.31	0.22
Transmission and Distribution (T&D) Electric Car	Km	7181.8	27.36	0.03
WTT Employee Commute Emissions (National Rail)	Km	805.0	5.68	0.01
WTT Employee Commute Emissions (Light Rail)	Km	370.9	2.78	0.00
WTT Employee Commute Emissions (Underground)	Km	7840.3	57.08	0.06
WTT Emissions Business Travel Diesel Van	Km	10.3	0.69	0.00
WTT Emissions Business Travel Taxi	Km	36.7	1.36	0.00
WTT Emissions Business Travel National Rail	Km	805.0	7.22	0.01
WTT Emissions Air Business Travel Domestic Flight Economy	Km	1873.0	62.75	0.06
WTT Emissions Air Business Travel International Economy Flight	Km	59741.0	989.31	0.99
Total Cat 3			19734.33	19.73
Upstream Transportation & Distribution (Cat 4)				
Upstream Shipping Goods Air	Tonne.km	19153.2	8188.50	8.19
Upstream Shipping Goods Sea	Tonne.km	31325.0	316.24	0.32

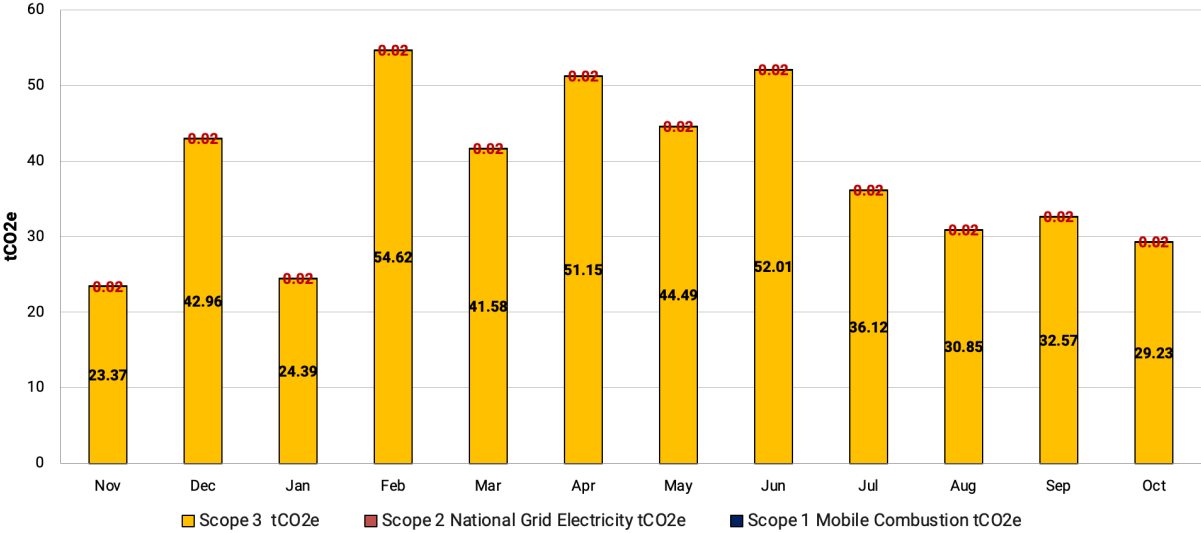
Total Cat 4			8504.74	8.50
Waste (Cat 5)				
General Waste Commercial Industrial (Combustion)	Tonnes	0.0	0.08	0.00
Glass waste (Recycled) Closed loop	Tonnes	0.0	0.19	0.00
Total Cat 5			0.27	0.00
Business Travel (Cat 6)				
Air Travel Business Domestic (<3,700Km) with RF	Km	1873.0	510.52	0.51
Air Travel International Economy With RF	Km	59741.0	8044.13	8.04
Land Travel Business Van	Km	10.3	2.58	0.00
Land Travel Business Taxi	Km	36.7	5.45	0.01
Land Travel Business National Rail	Km	805.0	28.55	0.03
Hotel Stay (Thailand)	Nights	25.0	1085.00	1.09
Total Cat 6			9676.23	9.68
Employee Commute (Cat 7)				
Working from home	Hours	4926.0	1644.20	1.64
Employee Commute Light Rail / Tram	Km	370.9	10.61	0.01
Employee Commute London Underground	Km	7840.3	217.96	0.22
Employee Commute National Rail	Km	633.5	22.46	0.02
Employee Commute Walk	Km	136.9	0.00	0.00
Total Cat 7			1895.23	1.90
Downstream Transportation & Distribution (Cat 9)				
Downstream Land Freight Royal Mail & DPD	Deliveries	3190.0	732.41	0.73
Downstream Land Freight	Tonne.km	16467862.5	73141.51	73.14
Total Cat 9			73873.92	73.87
End of Life Treatment of Sold Products (CAT 12)				
Disposal or Recycling Recycled Glass	Tonnes	0.2	0.99	0.00
Disposal or Recycling Recycled Cardboard	Tonnes	0.5	3.33	0.00
Disposal or Recycling Recycled Plastic	Tonnes	1.3	8.48	0.01
Disposal or Recycling Recycled Sugarcane	Tonnes	4.3	27.86	0.03
Total Cat 12			40.67	0.04
Scope 3 Total			463357.62	463.36

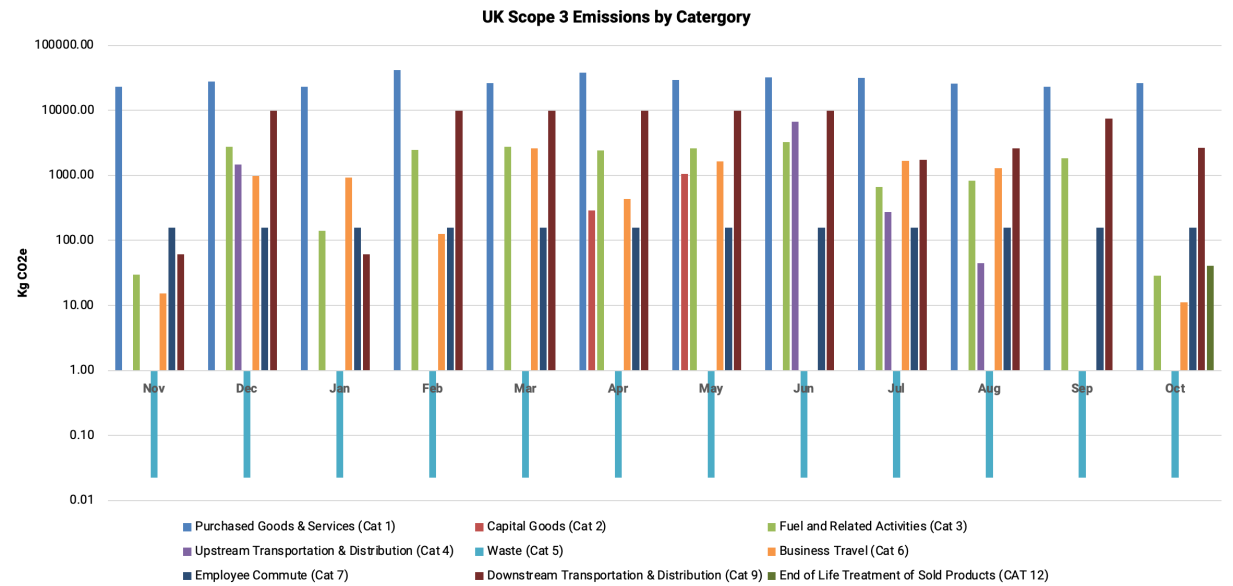
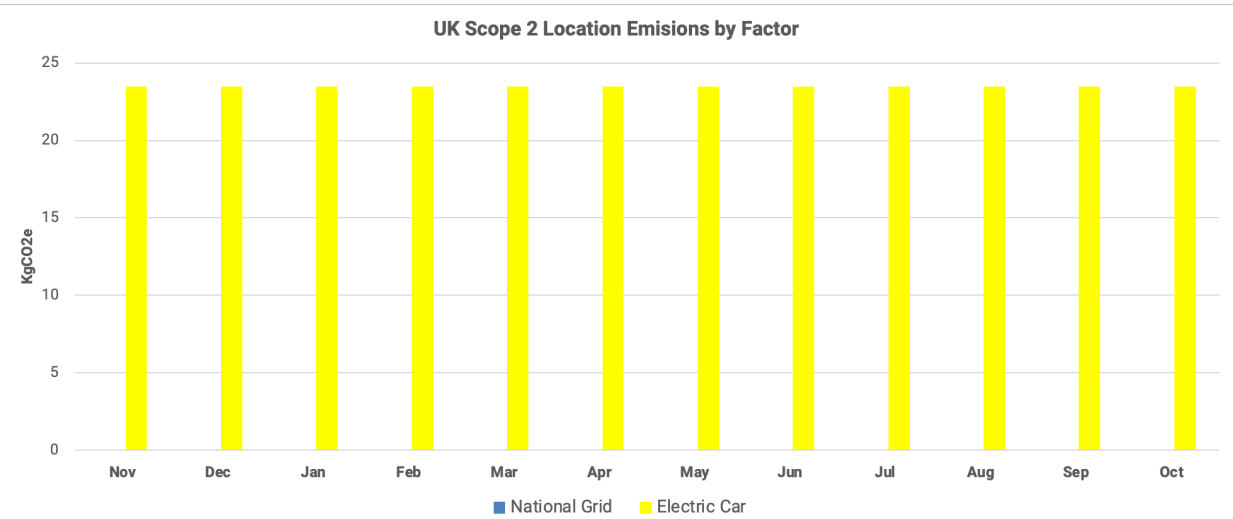
Total Scope 1, 2 & 3			463639.50	463.64
CO2e per FTE Scope 1, 2 & 3	Employees		57954.94	57.95
CO2e per £ 1000 Turnover Scope 1,2 & 3	£		213.53	0.21
CO2e per 100 sq. ft Scope 1, 2 & 3	Sq. Ft		140496.82	140.50

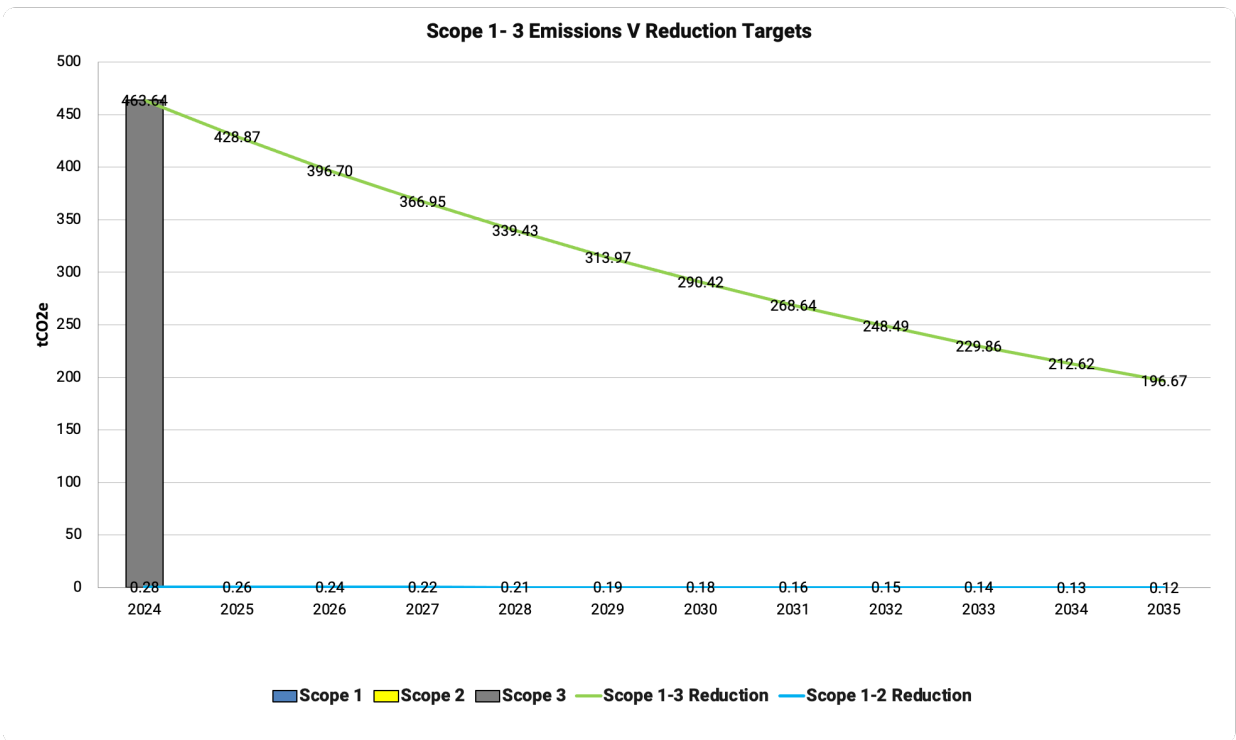
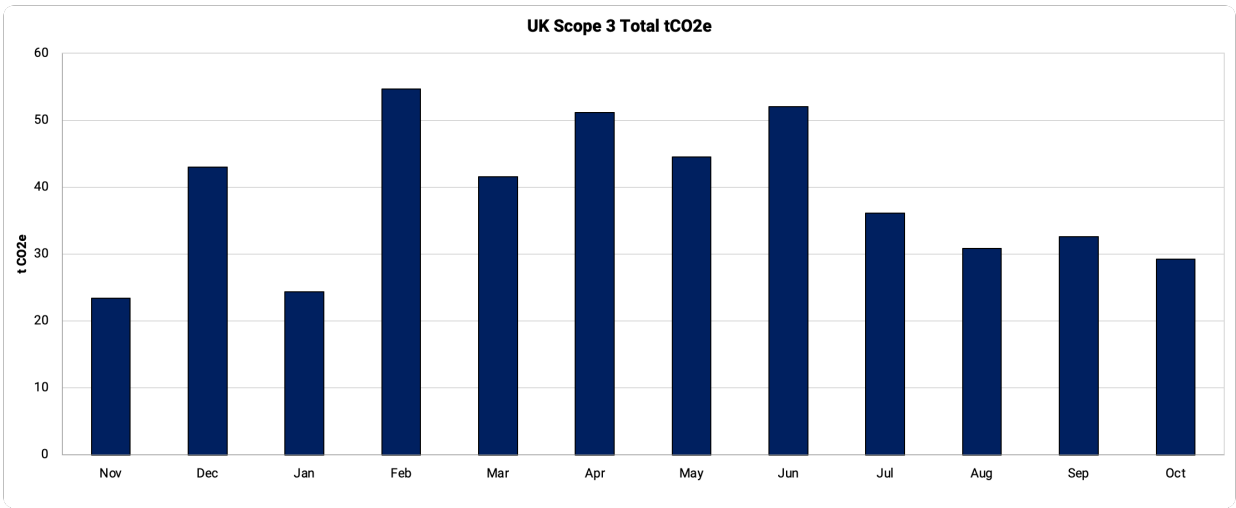
UK Scopes by Percentage: 463.36 tCO2e

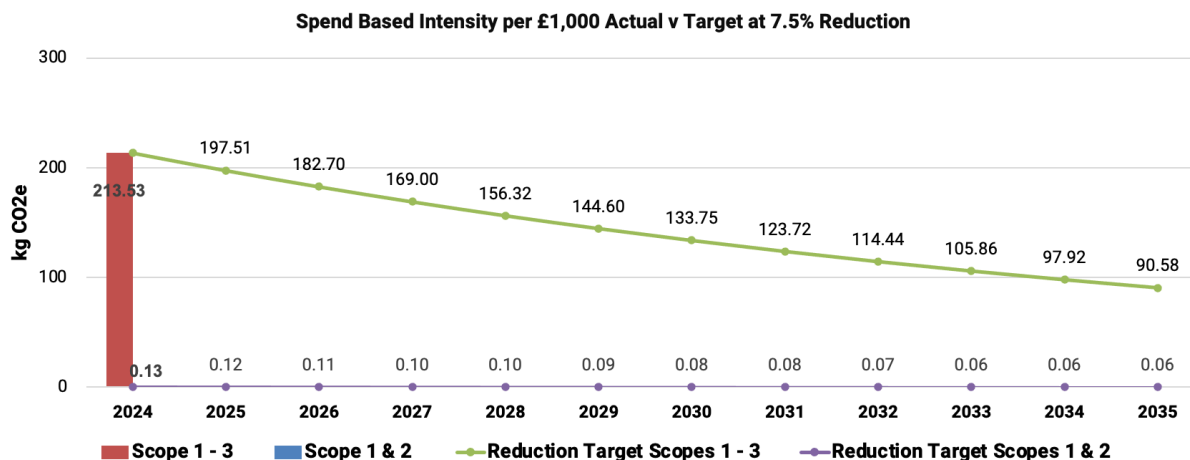


UK Emissions by Scope tCO2e









Energy Efficiency and Carbon Reduction Measures

Measures Implemented (up to 2024)

- Transitioned core product packaging to bio-based sugarcane plastic, which captures and stores carbon through photosynthetic carbon uptake, resulting in embedded negative emissions. The use of sugarcane-based packaging and bio-based bracelets resulted in the storage of 6.434 tCO₂e. This figure was calculated using a mass-based methodology aligned with the GHG Protocol, applying verified emissions factors (e.g. -2.12 kg CO₂e/kg for sugarcane plastic) to packaging weights and volumes of units. These embedded carbon savings are a critical part of Incognito's long-term strategy to reduce net emissions across Scope 3 and support regenerative material sourcing.
- By switching a significant portion of freight from air to sea, Incognito avoided 27.16 tCO₂e in transport-related emissions during the 2023/24 reporting period. This figure is based on modelling the full freight volume under an all-air scenario and comparing it to actual emissions.
- Introduced packaging made from 100% recycled ocean plastic where applicable, significantly reducing the footprint of virgin plastic.

Planned Measures (2025 and beyond)

- Eliminate leased electric vehicle to reduce reliance on externally generated electricity and minimise Scope 2 emissions associated with charging infrastructure.

- 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, such as Zap-Ease (a reusable, battery-free insect relief device) and future items like bio-based bracelets with long service life and minimal end-of-life impact.
- Conduct a digital sustainability audit of the company website and related platforms to optimise for energy-efficient coding and hosting, reducing digital emissions (Scope 3).
- Transition the inbound logistics model to use 100% sea freight over air freight for international shipments, especially for high-volume goods such as fabrics and packaging.
- Formalise a logistics strategy that prioritises partnerships with eco-certified T&D providers, focusing on emissions performance, route optimisation, and renewable energy integration.
- Expand product design criteria to prioritise materials with embedded carbon storage or recycled content and incorporate end-of-life recyclability into supplier and product selection.

Notes about methodology:

- The calculations were completed using the GHG Carbon Calculator, applying the UK Government Emission Factors 2024, DEFRA spend-based factors, Climatiq datasets, and supplier-specific data where available.
- Where activity-based data (e.g. actual weights or consumption) was unavailable, a spend-based methodology was applied in line with Scope 3 best practices.
- Product-level CO₂e footprints were developed for Incognito's core product line using a hybrid approach, combining material weights (product and packaging) with verified emission factors.
- Supplier-provided data from Berry M&H was used for sugarcane-based packaging, including embedded carbon uptake (-2.12 kg CO₂e/kg). Weighted averages were used for blended materials (e.g. 65% sugarcane / 35% PCR).
- Units have replaced some expenditure calculations with one unit equivalent to £100
- CO₂e is the universal unit of measurement to indicate the global warming potential (GWP) of Greenhouse Gases (GHGs), expressed in terms of the GWP of one unit of carbon dioxide. There are seven main GHGs that contribute to climate change, as covered by the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). Different activities emit different gases. Using CO₂e allows all greenhouse gases to be measured on a like-for-like basis.
- For National grid electricity consumption, Incognito Less Mosquito has included factors for the transmission and distribution of electricity (T&D) losses, which occur

between the power station and site(s). As with other Scope 3 impacts, reporting T&D is voluntary but is recommended standard practice by UK Government².

Definitions:

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

Scope 1 (direct emissions) emissions are those from activities owned or controlled by your organisation. Examples of Scope 1 emissions include emissions from combustion in owned or controlled boilers, furnaces and vehicles; and emissions from chemical production in owned or controlled process equipment.

Scope 2 (energy indirect) emissions are those released into the atmosphere that are associated with your consumption of purchased electricity, heat, steam and cooling. These indirect emissions are a consequence of your organisation's energy use but occur at sources you do not own or control.

Scope 3 (other indirect) emissions are a consequence of your actions that occur at sources you do not own or control and are not classed as Scope 2 emissions. Examples of Scope 3 emissions are business travel by means not owned or controlled by your organisation, waste disposal, materials or fuels your organisation purchases. Deciding if emissions from a vehicle, office or factory that you use are Scope 1 or Scope 3 may depend on how you define your operational boundaries. Scope 3 emissions can be from activities that are upstream or downstream of your organisation. More information on Scope 3 and other aspects of reporting can be found in the Greenhouse Gas Protocol Corporate Standard.

References:

1. The GHG Protocol Corporate Accounting and Reporting Standard. Revised Edition (2015) World Resource Institute and World Business Council for Sustainable Development.
2. Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance (March 2019) UK Government Department for Business, Environment and Industrial Strategy.
3. UK Government Greenhouse Gas reporting: conversion factors – 2024 Full set (for advanced users).
4. DEFRA Spend Factors for Scope 3 footprint 2024, factors utilised updated as of May 2024.
5. Climatiq Data base for Scope 3

