

Restatement Details

Within the IPC EMMS programme reporting, circumstances may arise in which participants need to restate their data from previous years. This may be due, for example, to internal methodology changes or to a change in a participant's reporting scope. In cases where these restatements have a material impact on the EMMS group figures we will restate the group figures for previous years to include this revised data. This ensures transparency and consistency of reporting and enables an accurate assessment of the group's emissions reduction progress on a comparable basis. EMMS participants are continually seeking opportunities to more accurately measure their carbon performance, which in some cases results in updated approaches and calculation and measurement methodologies. By retrospectively updating historical figures to account for material changes we ensure that the EMMS group figures remain comparable over time.

The only restatement we have made this year is to vehicles figures. In 2017, for the first time we've asked our members to report on a more detailed breakdown of vehicles and exclude self-propelled bikes from the reported figures of both total and alternative vehicles. Self-propelled bicycles are excluded

from vehicle numbers to more accurately capture the transition of the fleet from fossil fuel vehicles to vehicles powered by alternative-fuels. E-bicycles are reported under the electric vehicle category, as part of a wide range of electric vehicle solutions being used by participants. IPC encourages posts to maximise the number of deliveries performed by bike or foot, and to reduce the number performed by carbon-intensive vehicles. In addition to the wider environmental benefits, cycling and walking can improve employee health and air quality, in line with the objectives of UN SDG 3 (Health and wellbeing), 11 (Sustainable communities) and 13 (Climate action).

As a result of the decision to exclude traditional bicycles from the reported vehicle numbers, we have restated vehicle figures back to 2012 to allow for comparable figures over the years. Included below is a breakdown of vehicle figures reported in last year's Sustainability Report, alongside restated figures. This does not impact the positive trend that a growing number of posts are using an increasing number of alternative vehicles.

Table 7: Vehicles Restatements 2012 – 2016

Indicator		2012	2013	2014	2015	2016
Total vehicles	Reported in 2017 Sustainability Report	585,000	651,000	644,000	652,000	662,000
	Restated in 2018 Sustainability Report	562,000	563,000	562,000	564,000	576,000
Percentage of alternative-fuel vehicles	Reported in 2017 Sustainability Report	12.5%	12.7%	12.9%	14.2%	15.7%
	Restated in 2018 Sustainability Report	13.1%	14.7%	14.8%	16.4%	18.1%