LiveWest Emissions Inventory Methodology Statement

Our Sustainability Strategy, Building a Sustainable Future, reinforces and supports our overarching Corporate Strategy, aligning with the United Nations Sustainable Development Goals (SDGs) and Environmental, Social, and Governance (ESG) framework. It defines our key commitments and how we will measure success through SMART KPIs to ensure robust monitoring, accountability, and transparent reporting on progress.

This document sets out the methodology, rules, and thresholds used to calculate our annual emissions and track progress against our Sustainability Strategy.

Scope

A variety of metrics inform the calculation of our full carbon inventory to allow us to make best use of activity-based and spend-based calculations, maximising the accuracy of our calculations in any given year. This methodology applies a consistent approach to reporting the carbon emissions impacts of LiveWest's operations across the groups:

- Live West Homes Limited
- LiveWest Treasury Plc
- Arc Developments South West Ltd
- LiveWest Properties Ltd
- Westco Properties Ltd
- Great Western Assured Growth

Our annual carbon reporting is presented in our Sustainability and Impact Report and aligns to guidance from the Greenhouse Gas (GHG) Protocol Corporate Standard, which has become to go-to for corporate emissions reporting. The Greenhouse Gas Protocol allows two methods of drawing a suitable boundary for emissions reporting; a financial boundary, and an operational control boundary. An operational control approach has been adopted in this instance, under recognition that we have a part to play in reducing our overall impact, and not just that we have direct financial influence over. This is particularly important in the case of our indirect Scope 3 emissions, where decarbonisation will arise from organisational culture change within our own organisation and our partners.

LiveWest reports Scope 1, 2 and relevant scope 3 greenhouse gas emissions over which it has operational control, and represents where the group can influence emissions. This methodology statement outlines the specific inclusions across the categories outlined in the Greenhouse Gas Protocol, representing the categories relevant and applicable to LiveWest's operations.

Our temporal boundary for annual emissions reporting is bounded by our financial year, which runs April-March, and covers a full 12-month period. For any period that this data is unavailable, LiveWest will make use of estimates where appropriate.

Data is collated from across the organisation and compiled for provision of the emissions inventory calculations via the Sustainability Manager each year. This methodology statement outlines the methodology that should be applied to ongoing annual emissions calculations to ensure consistency and an appropriate comparison to the 2022/23 baseline year.

Data for the years 2022/23 and 2023/24 have been validated against the Greenhouse Gas Protocol by a third-party consultancy.

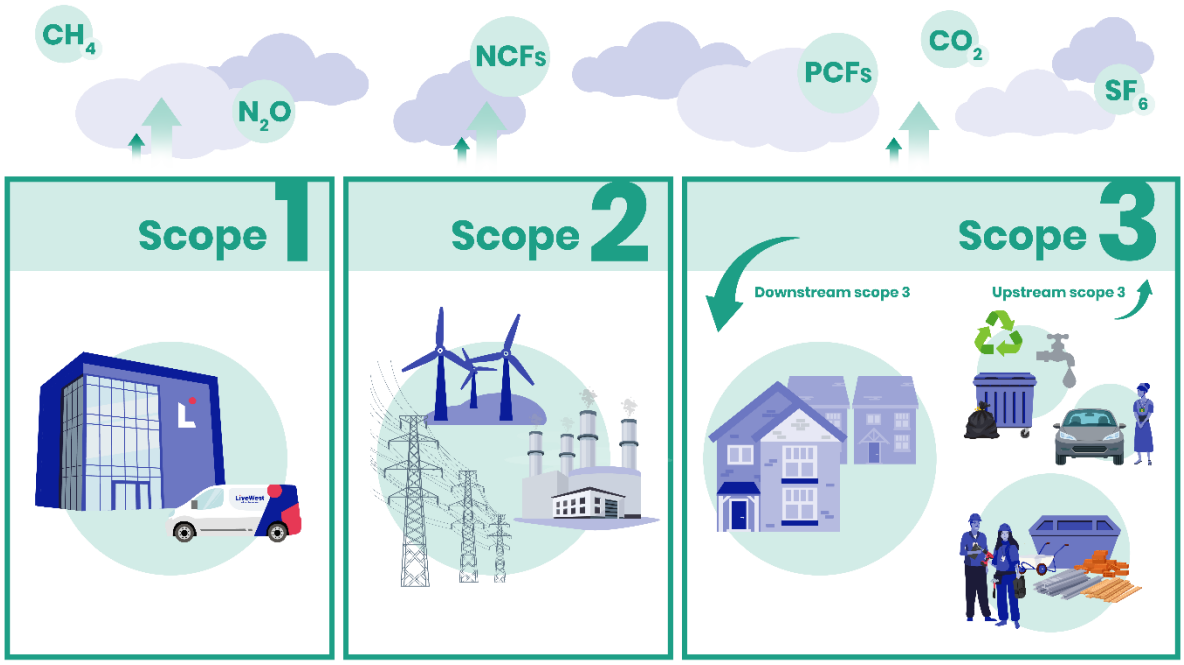
Carbon Emissions

Our carbon elements reflect the emissions of carbon dioxide from LiveWest's operational activities. Subject to data availability, the figures include:

Scope 1 emissions refer to the direct emissions associated with the fuel consumed in our owned buildings and communal spaces, and LiveWest owned vehicles. Emissions arising from refrigerant leakage are reported from LiveWest's office spaces.

Scope 2 emissions include the indirect emissions associated with the consumption of energy from purchased electricity and district heat & steam. Electricity consumed in our office spaces and communal landlord supply. LiveWest own and operate electric vehicles (EV) and charging points.

Scope 3 emissions include the indirect greenhouse gas emissions that occur in LiveWest's value chain and are a result of our organisation activities but are not directly owned or controlled by LiveWest. The GHG Protocol classifies Scope 3 emissions into 15 individual categories. Not all Scope 3 categories are relevant to LiveWest's operations and the applicability and exclusion of Scope 3 categories are further discussed in Scope 3 Exclusions.



The emissions captured in our footprint are detailed in Table 1.

Unit: All emissions are measured in tonnes of carbon dioxide equivalent (tCO_2e). This allows a single metric to represent the total Global Warming Potential of emissions arising from operations, including carbon dioxide, methane, and a variety of others outlined in the 2015 Paris Agreement.

Conversion factors:

- Each of the activities include within scope have associated greenhouse gas emissions, all with different levels of global warming potential (GWP). To allow for an appropriate comparison to be drawn between the impact arising from each activity, the conversion factor applied must always consider all greenhouse gases and must therefore always consider carbon dioxide equivalent, not just carbon dioxide.
- The Department for Energy Security and Net Zero (DESNZ) (previously BEIS) conversion factors are published annually by the UK Government. LiveWest apply to most recent factors for the year that the majority of our reporting period falls. For example, for the period 1st April 2022-31st March 2023, we would apply 2022 conversion factors.
- Appendix 1 details all the relevant conversions used for each emission source. Where DESNZ factors are not used, the additional sources are noted.

Table 1-Summary of the emissions categories that are applicable to LiveWest

GHG Protocol	Emission Category	Included in Scope	Unit of measurement
Scope 1	Generation of electricity, heat, or steam	x	kWh/year
	Physical or chemical processing		
	Transportation of materials, products, waste, and employees	x	miles travelled
	Fugitive emissions	x	kg
Scope 2	Purchase of electricity	x	kWh/year kWh (for electric vehicles)
Scope 3	1. Purchased goods and services	x	£ spent/year
	2. Capital goods	x	£ spent/year
	3. Fuel - and energy related activities (not included in scope 1 or scope 2)	x	Dependent on Scope 1 & 2 input
	4. Upstream transportation and distribution		
	5. Waste generated in operations	x	tonnes/year
	6. Business travel	x	miles travelled/year
	7. Employee commuting	x	miles travelled/year
	8. Upstream leased assets		
	9. Downstream transportation and distribution		

GHG Protocol	Emission Category	Included in Scope	Unit of measurement
	10. Processing of sold products		
	11. Use of sold products	x	kgCO2e/60 year lifespan
	12. End-of-life treatment of sold products	x	*
	13. Downstream leased assets	x	kgCO2e
	14. Franchises		
	15. Investments		

*At present end-of-life treatment of sold products is not included in the emissions inventory as, at present, it does not meet the threshold for significance. A revised baseline is appropriate if the emissions arising from the end-of-life of sold products is significant.

For future years reporting, a proxy calculation using demolition cost and a spend-based methodology could be used.

Scope 1 & 2 Emissions

The table below outlines the methodology adopted for Scope 1 and 2 categories.

Scope	Category	Methodology
Scope 1	**Buildings** Fuel consumed in offices. Fuel consumed in homes and communal areas as landlord supply. • Gas consumption in kWh	**Natural gas, kWh** Gas and electricity utility data are collected through metering of the energy supplies with monthly breakdowns provided from across the reporting period by our energy broker reports. The values provided are from invoice data (billing records) combined into a full report.
Scope 1	Buildings	Burning oil, litres

	Fuel consumed in homes and communal areas as landlord supply. • Burning Oil in litres	Data for the oil purchased is provided through invoice data documenting the litres of oil purchased for the sites.
Scope 1	**Buildings** Fuel consumed in homes and communal areas as landlord supply. • Biomass in kWh	**Wood pellets, kWh** The biomass properties are present in our housing stock are supplied by wood pellets. The consumption at these sites are based on a default figure estimate provided by SHIFT Environment to calculate the kWh equivalent as part of our SHIFT assessment.
Scope 2	**Buildings** Electricity consumed in offices: At the time of writing this statement, three offices were in use across our operations: Weston, Skypark, Tolvaddon. All main office spaces will be accounted for in future annual reporting.	**UK electricity, kWh** Gas and electricity utility data are collected through metering of the energy supplies with monthly breakdowns provided from across the reporting period by our energy broker reports. The values provided are from invoice data (billing records) combined into a full report
Scope 2	**Buildings** District heat consumed in offices	**District Heat and Steam, kWh** Buildings that are supplied by district heating networks, such as our office space at Skypark, require monthly invoice data from which the total energy consumed in kWh can be derived and included in the appropriate emissions category.
Conversion	The consumption figure relating to each energy source are converted into carbon emissions by applying the relevant carbon conversion factor as published annually by DEFRA, and the resulting figures are summed to calculate total emissions arising from our buildings where we have operational control.	
Estimations, assumptions and limitations	We apply a hierarchy to our data collection for energy monitoring. Where possible, we accept • Data from automated readings as a priority where full and functional monitoring exists across the whole estate.	

	• Direct data (manual readings) are difficult given the size of the estate but, where possible, these ae provided to the energy broker. • Invoice data based on a mixture of readings and estimates developed through Inspire Energy. Where consumption is based on estimates via the supplier, these are taken to be a true reflection of consumption at each site. Where a full 12-month reporting period is not available, extrapolations will be made to account for 365 days of consumption. If the period of missing data is greater than 6 months, LiveWest will use historical data and assume this is reflective of the current reporting year performance. If no historical data is available, LiveWest will apply a suitable benchmark based on the building's floor area. Where LiveWest share the space with additional tenants, the total energy consumption for LiveWest only is apportioned by the total floor area occupied by LiveWest. Biomass estimates, calculated by SHIFT Environment, provide an average figure of 17,700 kWh/home.	
Scope	**Category**	**Methodology**
Scope 1	**Vehicles** Fuel consumption from transport in LiveWest owned vehicles	**Diesel, miles** An initial review of the total number of vehicles are summarised for each reporting month. Data are split into diesel vehicles and electric vehicles. Miles travelled is determined by telematics and combined into monthly totals for the entire fleet. The total miles travelled are converted using the relevant government conversion as published by DEFRA annually for the vehicle type and fuel type. The vehicle type is selected by choosing either a passenger vehicle or delivery vehicle. For passenger vehicles, the conversion factors chosen for the size of the vehicle can be determined by engine size. For delivery vehicles, the conversion factors required are determined by the revenue weight.
Scope 2	**Vehicles**	**kWh**

	Electricity consumed in LiveWest owned electric vehicles	The quantity of kWh for charging electric vehicles is recorded from both consumption in LiveWest owned charging points at each of our office locations, and those from company card payments made from employees at home charging points or service chargers on the road. For the charging points at LiveWest offices, the electricity used is recorded separately to the electricity consumed within the building and so does not need to be removed from the office Scope 2 calculations to avoid double counting. The total kWh consumed is converted using the location-based emissions conversion for electricity consumption via conversion factors published by DEFRA on an annual basis.
Estimations, assumptions and limitations	All vehicles are assumed to be an average van (up to 3.5 tonnes), unless the weight of the van in question is known and evidenced, and then this value can be used. It is assumed that all mileage recorded is for travel associated with LiveWest business activity only for our fleet, however, it is likely to include some commuting mileage, particularly as it is hard to separate out the EV charging mileage. The kWh from charging is assumed to equate to the mileage travelled.	
Scope	**Category**	**Methodology**
Scope 1	**Buildings** F gas emissions include emissions that occur as a result of refrigerant leaks from air conditioning and cooling units across the office sites	**Kg** Annual servicing of the various systems are conducted where a pass/fail certification is provided. This certification details the refrigerant type, quantity of refrigerant and any leaks in the system. The leakage quantity (kg) is recorded. The relevant F-gas conversion factor from those published by DEFRA on an annual basis is used to convert the weight into the emissions.

Market & location-based

A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen, typically because they are considered more sustainable than standard tariffs. Energy providers are able to provide the following to consumers for transparency as to the sources of their energy generation:

- Energy attribute certificates or equivalent instruments.
- Contracts for electricity, such as power purchase agreements (PPAs) and contracts from specified sources, where electricity attribute certificates do not exist or are not required for a usage claim
- Supplier-specific emission rates (or) an emission factor for their tariff(s) from the energy supplier(s).

LiveWest are in 'Green tariff' agreement with our energy supplier for all office energy consumption. To be able to calculate our market-based emissions for these office contracts, and guarantee that our supply is 100% renewable energy, LiveWest must supply a Renewable Energy Guarantees Origin (REGO) certificate from the energy provider, or evidence from a PPA. A market-based emissions figure is calculated by setting the carbon intensity of the electricity we have procured through the REGO backed supply. This intensity would be zero if it is guaranteed to have been generated fully by renewable energy sources.

Our market-based emissions must be reported alongside our location-based emissions. The location-based value is calculated by applying the grid-average carbon conversion factor published by the DEFRA to all of our procured electricity.

Scope 3 Inclusions

The table below outlines the methodology adopted for Scope 3 categories deemed to be in scope.

Scope 3	Data methodology
Category 1 and 2: Procurement. Emissions associated with the cradle-to-gate emissions from the production of products and services and capital goods purchased or	Procurement financial data is collected as part of the annual financial accounting. A spend-based methodology whereby cost turnover with suppliers and subcontractors are categorised based on the relevant industry SIC code and applied against industry-specific Environmental Extended Input Output (EEIO) factors, arising from DESNZ publication (using the latest available data). The emissions factors are Cradle-to-Gate emissions factors, and so account for all

acquired by the organisation.	emissions arising from material extraction through to arrival at their point of use. They do not include emissions arising from the use and end-of-life stages of the product/service lifecycle. Prices are adjusted for inflation using CPI Index to allow for use of the EEIO data without hindering the temporal accuracy of our inventory.
Category 3: Fuel - and energy related activities (not included in scope 1 or scope 2) Emissions related to the production of fuels and energy purchased and consumed by the reporting company in the reporting year that are not included in scope 1 or scope 2.	Data obtained for the purposes of calculating Scope 1 and 2 emissions is used for the conversion of Well-To-Tank emissions and transmission and distribution losses for electricity, and heat and steam. The following input data is converted using the relevant conversion factors for WTT emissions and T&D losses. Buildings Gas, kWh Buildings Electric, kWh Buildings Heat and Steam, kWh Buildings Burning Oil, litres Vehicles Owned Vans – Diesel, miles Vehicles Owned Vans – Electric, kWh
Category 5: Waste generated in operations Emissions arising from the disposal of waste generated and water consumed in the organisation's operations.	Waste data is provided from several areas of the organisation: Office waste: Monthly waste reports total the kg of waste generated and the proportion of this that is recycled. Where the treatment type is known, the relevant conversion factor from the values published by DEFRA on an annual basis are applied, where it is not, landfill is assumed for a commercial premises. Site waste: Monthly site waste data is provided with a breakdown of the materials and waste stream applied to each. The total reported waste is weighted by the % of each material and each waste process to estimate the mass of each waste process for each site. These are then applied to the appropriate conversion factor as published by DEFRA on an annual basis. Waste water is also captured from across the office spaces. Invoice data with cubic meter consumption detailed and cost are provided. Where the invoice periods do not cover the full reporting period, the data is extrapolated. A 95% return-to-sewer percentage is applied to the supply figure to calculate the water that is treated following consumption of source. The emissions factors used include emissions associated with the supply and treatment of the water.

Category 6: Business Travel Emissions arising from the transportation of employees for business-related activities in vehicles not owned by the organisation.	Business travel in employee-owned vehicles is captured from finance data. Monthly mileage breakdowns per directorate are summarised from payroll data from mileage claims. These are summed for the total miles travelled. The total miles travelled are converted using the relevant government conversion for the vehicle type and fuel type. The vehicle type is selected by choosing either a passenger vehicle or delivery vehicle. For passenger vehicles, the conversion factors chosen for the size of the vehicle can be determined by engine size. For delivery vehicles, the conversion factors required are determined the revenue weight. As no further detail on fuel type and vehicle type is available currently, it is assumed all vehicles are average cars with an assumption on fuel type. Mileage in electric vehicles is known and this is recorded separately; this mileage is extracted from the total. For the remaining mileage, LiveWest make adjustments for the remaining fuel type applying a 60% petrol, 40% diesel mileage split. The miles split by fuel type are converted using relevant conversion factors. Where the mileage travelled using each public transport mode is available, this will be converted using the relevant conversion factors. LiveWest do not currently have mileage details so public transport is calculated using a spend-based methodology. Expense claims are categorised by: Taxi, Train, Tube, Hotel, Bus, Ferry and Air travel. The associated cost per travel mode category is adjusted for inflation and Environmental Extended Input Output (EEIO) factors, as with procurement data, are used to convert. Hotel stay information is recorded in the expense data. The total expenditure and total number of nights were documented. All hotel stays are assumed to be a UK room per night. The conversion factor for room per night is used to convert.
Category 7: Employee commuting Emissions arising from the transportation of employees between their homes and worksites	A sample survey has been conducted at LiveWest detailing the average miles travelled per employee from home to work for a single journey. This total mileage is doubled to represent travel to and from work. The sample data is extrapolated to represent to total FTE employees commuting to the office. An office occupancy rate is provided for the reporting period, and applied to the mileage to reflect actual journey to sites and make considerations for home working. To gather an estimate of the yearly impact, this

	mileage is extrapolated by the number of working days in the year (Monday-Friday assumed and with public holidays removed). An assumption of travel mode types is applied using a study of UK commuting statistics from UK Government. It records the proportion of commuting travel by car, rail, bus or coach, walking and other travel. Other travel is considered a share of bike, motorcycle and taxi which is split in equal proportions. This proportional percentage for each mode is applied to LiveWest mileage. Where modes of travel require a passenger kilometre (train, taxi, bus/coach) for the conversion, the miles are converted using 1.60934. Relevant conversion factors are applied to the travel mode miles or km distance.
Category 11: Use of Sold products Emissions associated with products sold over the reporting period.	Our sold products are the homes built by LiveWest and completed during the reporting period. We accounting for finished buildings at practical completion rather than accounting for the amount of construction completed that year, as this acts as a clear boundary for reporting that can be accurately replicated year on year. Asset management data is provided detailing the addresses and build performance from the homes developed. The SAP ratings provide proxy data of the annual kgCO2e per home. The emissions for the sold products need to capture the lifespan of the products. The lifespan of the homes is assumed to be 60 years unless evidenced otherwise. The emissions associated with each of the homes per year is multiplied by the lifespan figure. These are then converted to tCO2e by dividing by 1000. An average intensity per plot (tCO2e) is calculated from all the homes built during the period. This intensity is applied to the number of homes that go to Market Sale only. Our shared ownership properties are treated as sold products. As LiveWest own a proportion of these homes as a share, the percentage owned by LiveWest should be treated as a leased asset and the proportion sold to an occupier is treated as a sold product.
Category 13. Downstream leased assets	Our downstream leased assets refer to all homes managed by LiveWest, where there is decent homes responsibility.

Emissions associated with the operation of assets that are owned by the organisation (acting as lessor) and leased to other entities not included in scope 1 or scope 2.	Asset management data is used and details the addresses, heating types and build performance through SAP data and additional data from the homes. A kgCO2e per home is available from this data. Some information has potential to be duplicated from the energy consumed in buildings where there is communal landlord supply from Scope 1 and 2 calculations. The carbon equivalent figures from the communal areas (gas, electricity, oil and biomass) are removed from the total emissions calculated for the downstream leased assets to avoid potential double counting. It is assumed the energy from communal landlord supply in scope 1 and 2 includes energy consumed in the property.

Additional Emissions

At present the emissions associated with the development of new homes on our sites is unavailable. Typically, this would include Scope 1 and 2 emissions from fuel used on site and electricity where LiveWest have direct responsibility for the consumption. Industry proxy data is used, where a tCO2e/per plot figure was used for the total plots completed.

The inclusions required to be captured include:

- Utilities consumption, inclusive of electricity consumption for sales/temporary offices, construction activity and a share of street lighting. Street lighting may need to be estimated, and meter reads may be the best point of call for buildings up to the point of handover.
- Vehicle/generator fuel use on-site - preferably collected in litres of fuel, but total distance in vehicles is also a good measure if fuel use is not available.

Scope 3 Exclusions

The following scope 3 categories have not been reported since they are either not material, not applicable or data availability is limited. These are summarised as follows:

Scope 3	Exclusion
Category 4: Upstream transportation and distribution	Definition: Emissions from the transportation and distribution services purchased, including inbound logistics, outbound logistics (e.g., of sold products), and transportation and distribution between a company's own facilities (in vehicles and facilities not

	owned or controlled by the reporting company) between tier 1 supplier to our operations. The upstream transportation within our purchased goods is accounted for within our Purchased Goods and Services category, because we apply Cradle-to-Gate emissions factors. These allow for all emissions arising within the lifecycle of our purchased goods and services up until they arrive at their point of use.
Category 8: Upstream leased assets	Definition: Emissions associated with the operation of assets that are leased by the reporting company not included in scope 1 or scope 2. All LiveWest's leased assets are captured in scope 1 and 2 inventory on the basis that LiveWest have operational control over these assets.
Category 9: Downstream transportation and distribution	Definition: Emissions associated with the transportation and distribution of sold products in vehicles and facilities not owned or controlled by the organisation. *Not applicable* LiveWest homes are built in situ and are not moved after construction so this category is not applicable.
Category 10: Processing of sold products	Definition: Emissions associated with the processing of sold intermediate products by third parties (e.g., manufacturers) subsequent to sale by the reporting organisation. *Not applicable* LiveWest's operations do not currently include any processing of sold products. Therefore, this category is not applicable.
Category 12: End-of-life treatment of sold products	Definition: Emissions from the waste disposal and treatment of products sold at the end of their life. *Data availability* Our sold homes will have an end-of life emissions but access to a suitable proxy has not been identified. As a result, the emissions are currently excluded until a whole life cycle analysis is conducted.
Category 14: Franchises	Definition: Emissions from the operation of franchises not included in scope 1 or scope 2. *Not applicable* LiveWest is not part of a franchise nor does it have any operational control over any franchises

Category 15: Investments	Definition: Emissions from the operation of investments (including equity and debt investments and project finance). *Not applicable* LiveWest do not hold any relevant financial investments, and do not choose to report on emissions arising from their pensions stock as the opportunity to influence these emissions is limited.

Normalisation

Several of our reporting metrics are required to be normalise against several factors, as a way of contextualising our performance, allowing for comparison across our reporting years allowing for changing in our organisation, such as the growth of the business, to be factored into our emissions trends.

Total Turnover

The total turnover figure is taken from LiveWest's Financial Statements, as relevant to the reporting year. This includes all revenue generated across the group as it appears in our financial accounts. The tCO2e per £million spend is calculated using the total turnover.

Full Time Equivalent Employees

The staff FTE figure is the sum of each employee's contract FTE measured over the reporting period.

Plots completed

This figure includes the total plots completed for all homes developed in the reporting period. The data is provided by the Development Team.

100 m2 completed

This figure includes the properties completed for all homes developed in the reporting period. It is calculated by totalling the floor area from each property.

Restatement Policy

While the methodology follows the Greenhouse Gas Protocol, the guidance and best practice is constantly evolving in order to promote consistent reporting. When it is required, and only when information is available, we will restate the prior years' figures using the latest available data to make data as comparable between years as possible. Where restatements have been made for specific KPIs, these will be clearly outlined in our reporting.

Restatements are considered necessary if there is a change to an individual KPI of greater than 5% (our significance threshold). Restatement may be required if structures are changed across the business, a methodology is significantly updated and/or any corrections are required in the prior reporting periods due to an identified error.

When more than one change, as listed above, occurs in a given reporting year, the *absolute cumulative* variation in a given KPI should be compared to the significance threshold.

Appendices

Appendix 1

Summary of the conversions used in the inventory calculations.

Scope	Category	Data description	Conversion Factors
Scope 1	Buildings	Gas	Fuels-Natural Gas-kWh (Gross CV)
	Buildings	Burning Oil	Fuels-Burning Oil-kWh (Gross CV)
	Vehicles	Owned diesel van fleet	Delivery Vehicles-Average (up to 3.5 tonnes)-Diesel-miles
	Refrigerant	Refrigerant leakage-office	Refrigerant & other-Blends-R410A
	Buildings	Biomass	Bioenergy-Wood Pellets-kWh
Scope 2	Buildings	Electric	UK electricity-Electricity generated
	Buildings	Heat and Steam	Heat and steam-District heat and steam
	Vehicles	Owned Electric van fleet	UK electricity-Electricity generated
Scope 3	Category 1&2	Procurement	SIC_Multipliers (latest version) EEIO data
	Category 3	Fuel related emissions	WTT- fuels (Gross CV) WTT- UK electricity (generation) T&D- UK electricity
	Category 5	Office Waste	Landfill Recycling- Open loop and closed-loop
	Category 5	Site Waste	Landfill Recycling- Open loop and closed-loop
	Category 5	Water supply (office)	Water supply-cubic metres
	Category 5	Water treatment (office)	Water treatment-cubic metres
	Category 6	Employee-owned petrol	Business travel- land-Average car-petrol-miles
	Category 6	Employee-owned diesel	Business travel- land-Average car-diesel-miles
	Category 6	Employee-owned EV	Business travel- land-Average car-Battery Electric-miles
	Category 6	Public Transport	SIC_Multipliers (latest version) EEIO data
	Category 6	Hotel Stay	Hotel Stay- UK

	Category 7	Employee commuting	Average car-miles-Unknown Fuel Average of all rail conversions exlc. London underground Average local bus Motorbike-Average -miles Regular taxi
	Category 11	Use of sold homes	kgCO2e from asset data
	Category 13	Leased Homes	kgCO2e from asset data
	Additional Category	SITE IMPACTS	Industry Benchmark per plot completed