

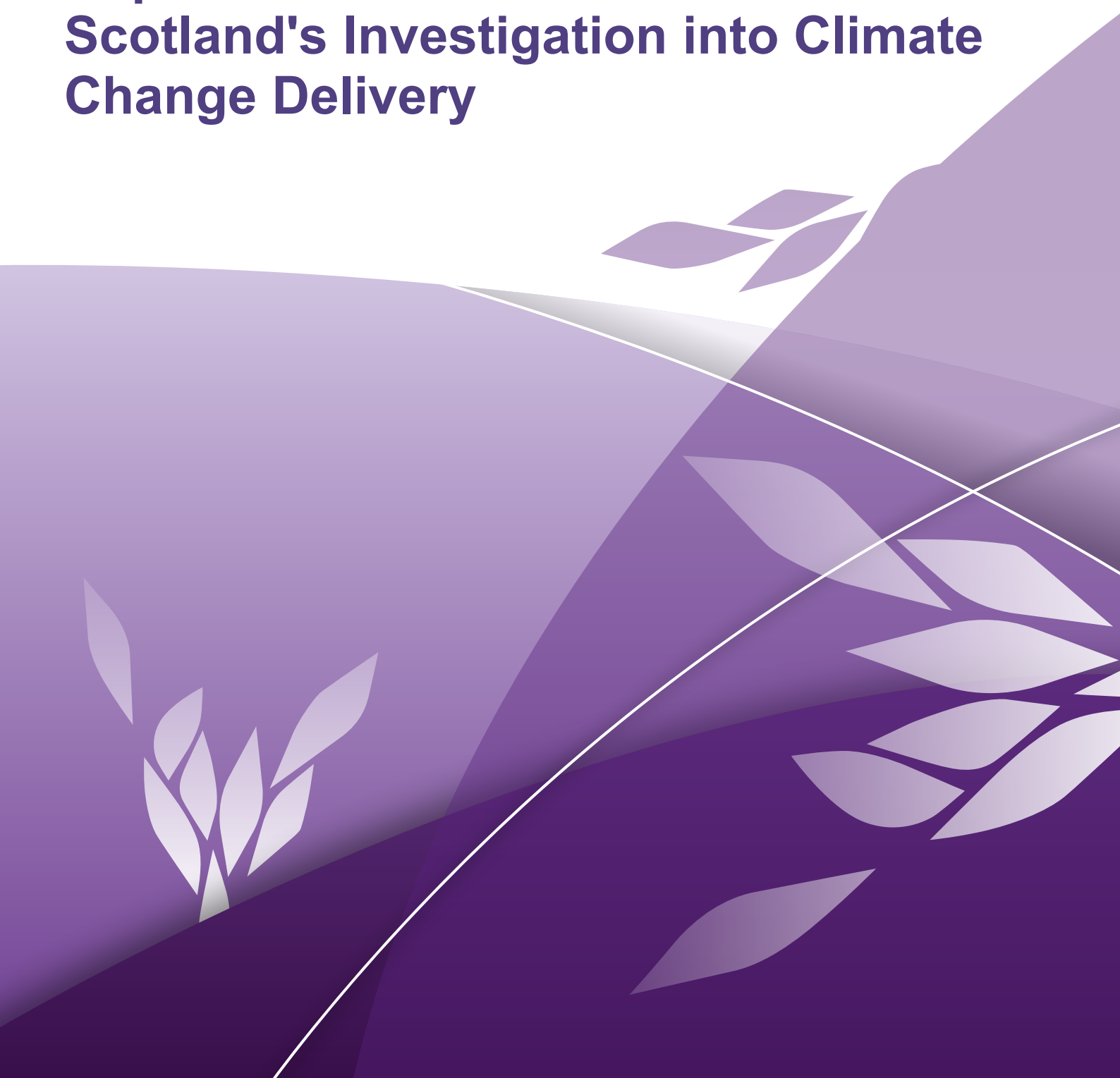


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Net Zero, Energy and Transport Committee

Report on Environmental Standards Scotland's Investigation into Climate Change Delivery



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Net Zero, Energy and Transport Committee

To consider and report on matters falling within the responsibility of the Cabinet Secretary for Transport and the Cabinet Secretary for Net Zero and Energy, with the exception of matters relating to just transition; and on matters relating to land reform, natural resources and peatland, Scottish Land Commission, Crown Estate Scotland and Royal Botanic Garden within the responsibility of the Cabinet Secretary for Rural Affairs, Land Reform and Islands.



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Introduction

1. Environmental Standards Scotland (ESS) is a public body set up by the [UK Withdrawal from the European Union \(Continuity\) \(Scotland\) Act 2021](#) ('The Continuity Act') to ensure the effectiveness of environmental law, and to prevent enforcement gaps arising from the UK leaving the European Union. Its role includes carrying out investigations and, where necessary, producing an improvement report.
2. An improvement report is:
 - ” "...a report setting out the details of the alleged failure and recommending measures that the Scottish Ministers, or any other public authority, should take in order to—
 - (a) comply with environmental law, or
 - (b) improve the effectiveness of environmental law or of how it is implemented or applied."
3. In response to an improvement report the Scottish Ministers must publish an improvement plan. An improvement plan must be laid in the Scottish Parliament within 6 months of the improvement report being laid before the Parliament, or 9 months if consultation exercises are undertaken. The plan must set out:
 - ” "(a) what the Scottish Ministers propose to do in response to the recommendations in the improvement report, including in particular—
 - (i) the measures that the Scottish Ministers propose to take to implement the recommendations (in full or in part),
 - (ii) the proposed timescale for implementing the recommendations,
 - (iii) the arrangements for reviewing, and reporting on, progress in implementing the recommendations, and
 - (b) if the Scottish Ministers do not intend to implement the recommendations in the improvement report (in full or in part), the reasons for that."
4. In May 2022, ESS launched an investigation into the effectiveness of the systems in place to support local authorities in their duty to contribute to the delivery of national climate change targets under the Climate Change (Scotland) Act 2009. The investigation concluded in March 2023, with the [final improvement report](#) being laid in the Scottish Parliament on 6 December 2023.
5. The Scottish Government wrote to the Committee on [3 September 2024](#) notifying that the [improvement plan](#) had been laid. Further information on both the improvement report and improvement plan is set out later in this report.
6. Under the Continuity Act, when an improvement plan is laid the Scottish Parliament then has 40 days (not including any period of recess or dissolution of more than 4 days) to resolve if it should be approved. If the Parliament approves the improvement plan, the Scottish Government must publish it. However, if the Parliament resolves that the plan should not be approved, Scottish Ministers must

update their plan to incorporate the views of the Parliament and lay a revised copy within a period of 3 months.

7. The subject matter of the improvement plan is within the remit of the Net Zero, Energy and Transport Committee so the Committee has considered the Plan and now reports its findings to the Scottish Parliament to help inform consideration.

ESS Investigation and Improvement Report

8. The ESS investigation led to five recommendations being made to the Scottish Government:
 1. Make it compulsory for local authorities to have climate, adaptation and sustainability plans.
 2. Ensure that the planned statutory guidance covers the full breadth of local authorities' climate change responsibilities and includes the changes needed as a result of the recommendations contained within this report.
 3. Introduce a separate reporting framework for local authorities.
 4. Make it mandatory for local authorities to report their scope 3 emissions. The Greenhouse Gas Protocol defines scope 3 emissions as a residual category of emissions not encompassed in Scopes 1 or 2 emissions.
 5. Identify or introduce an appropriate monitoring body and give it the necessary powers, including to: scrutinise compliance; follow-up on climate plans; and recommend improvements in climate activity.
9. Recommendations 1, 2, 3 and 5 were resolved informally, with the Scottish Government agreeing to put measures in place to implement these. Recommendation 4, however, could not be resolved informally.
10. In respect of recommendation 4, the Scottish Government proposed the following pathway for improvement:
 - exploration of a strong voluntary response from public bodies on increasing measurement, reporting and action on Scope 3 emissions pending the new statutory guidance (by end of 2023)
 - development of clear and robust expectations in the new statutory guidance on Scope 3 emissions (anticipated to be completed by mid-2025)
 - development of, and investment in, improved methodologies around Scope 3 emissions across this period
11. ESS considered that there was:

"insufficient assurance within the proposal that the outcome sought will either be achieved (including within a reasonable timescale) or maintained. Similarly, while the development of clear and robust expectations within the new statutory guidance is welcome, ESS' understanding is that legal duties cannot be created through statutory guidance and thus it would be open to local authorities to decide not to report on Scope 3 emissions."
12. ESS therefore concluded that a sufficiently clear pathway for achieving the mandatory reporting by local authorities of their Scope 3 emissions had not been provided. This led to the laying of the Improvement Report before the Parliament.

Scottish Government Improvement Plan

13. The Scottish Government's improvement plan addressing ESS's improvement report was laid before the Parliament on 3 September. The Scottish Government stated in this that it "proposes a pragmatic, proportionate and phased approach to mandating the reporting of scope 3 emissions".

What are Scope 3 emissions?

14. The [Greenhouse Gas Protocol](#) classifies an organisation's emissions into 3 scopes:
- Scope 1 emissions cover direct emissions from owned or controlled sources, for example, from heating of buildings and the use of fleet vehicles.
 - Scope 2 emissions cover indirect emissions from the purchase and use of electricity, steam, heating and cooling.
 - Scope 3 emissions include all other indirect emissions that occur in the upstream and downstream activities of an organisation, for example: emissions from wider supply chains; emissions from the use of local authority services; contracted out services; and investments.
15. According to the [Local Government Association](#) (association of local government in England and Wales), a local authority's scope 3 emissions will be another organisation's scope 1 and 2 emissions and these are more difficult to account for as "the required data often lies with other organisations or individuals" resulting in "a higher degree of estimation".
16. Scope 3 emissions can be disaggregated into 15 separate categories:
1. Purchased goods and services
 2. Capital goods
 3. Fuel - and energy - related activities (not included in scope 1 or 2)
 4. Upstream transportation and distribution
 5. Waste generated in operations
 6. Business travel
 7. Employee commuting
 8. Upstream leased assets
 9. Downstream transportation and distribution
 10. Processing of sold products
 11. Use of sold products
 12. End-of-life treatment of sold products

13. Downstream leased assets
14. Franchises
15. Investments

The Improvement Plan

17. As part of the improvement plan, the Scottish Government have allocated the 15 categories of scope 3 emission into three groups:
 - Group 1: practical and feasible for local authorities to report on
 - Group 2: required work and collaboration to develop data collection methodologies
 - Group 3: likely to not apply to Local Authorities at this time, but require further research
18. Group 1 emission categories are considered "reasonably straightforward to collect data and report" ¹ on - Categories 3, 5, 6, and 7. It includes business travel (including overnight stays) and employee commuting. Group 2 emission categories are considered more difficult to report on than Group 1 but can entail significant amounts of greenhouse gases - Categories 1, 2, 8, 13 and 15. It includes purchased goods and services and capital goods. Group 3 emissions categories are thought unlikely to be relevant to most local authorities although this cannot be confirmed without further research - Categories 9 to 12 and 14. It includes the processing and end use of sold products.
19. The improvement plan sets out specific proposed actions, and a "pragmatic, proportionate and phased approach" ² to introducing mandatory reporting of scope 3 emissions. The actions are:
 - Action 1, to be taken forward immediately, is to encourage voluntary reporting of all scope 3 emission categories, where relevant and applicable, for all local authorities. The new statutory guidance, currently under development, will include the group 1 categories as a suggested best practice 'baseline' for inclusion in the annual reporting for all relevant public bodies; and will encourage reporting of relevant group 2 and 3 categories where practicable and feasible.
 - Action 2, which will be taken forward in 2025 as part of wider legislative amendments work is the preparation of an Amendment Order to mandate reporting on categories 3, 5, 6 and 7 (i.e. Group 1), which will require public consultation prior to introducing through Parliament.
 - Action 3, which will commence in spring 2025 is to establish a focus group involving local authorities, academics, climate change professionals, procurement professionals and those with experience in reporting during 2025 to share best practice, identify opportunities to report, and develop a standardised methodology for reporting on categories 1, 2, 4, 8 13 and 15 (i.e. Group 2). This group can also assist with sharing best practice and, where practicable, develop a standardised approach for reporting on Group 1

categories.

- Action 4, commencing in spring 2026 will be to work with local government partners to develop and implement a training programme on emissions reporting for local authority officers.
- Action 5, to commence in the autumn of 2025 will be to commission independent researchers to establish value for money in reporting on the Group 3 categories, and if so, robust data gathering methodologies for categories 9, 10, 11, 12, and 14.

20. Mark Roberts, Chief Executive Officer of ESS wrote to the Committee on 3 October to provide ESS's views on the improvement plan. The letter concluded:

” "ESS welcomes the Scottish Government's acceptance of the principle of mandatory reporting of Scope 3 emissions and the progress that has been made to date. It maintains the position that mandatory reporting of Scope 3 emissions should take place as quickly as possible. Given the work that the Scottish Government has proposed to undertake over the next two years, ESS would expect that mandatory reporting of all Scope 3 emissions relevant to local authorities should begin from November 2027."

Net Zero, Energy and Transport Committee Scrutiny

21. The Committee held two evidence sessions on [8 October](#) to consider the improvement report and improvement plan. The first of these was with
 - Silke Isbrand: Policy Manager, Environment and Economy Team, Convention of Scottish Local Authorities (COSLA)
 - George Tarvit: Director, Sustainable Scotland Network (SSN)
 - Mark Roberts: Chief Executive, Environmental Standards Scotland (ESS)
 - Jamie McGrandles: Head of Investigations, Standards and Compliance, ESS
 - Clare Wharmby: Programme Director, Scottish Climate Intelligence Service (SCIS)
22. The second was with Gillian Martin MSP, Acting Cabinet Secretary for Net Zero and Energy.
23. These sessions reinforced the Committee's view that scope 3 emissions are potentially very significant so considering and reporting on these is vital. However, the sessions also made clear the challenges for local authorities in doing this, in particular there is a need to:
 - develop appropriate methodologies for measuring these emissions accurately, and
 - ensure appropriate resource is available to do so.

Importance of reporting on Scope 3 emissions

24. All witnesses acknowledged the importance of reducing scope 3 emissions to achieving net zero. Mark Roberts stated:
 - ” it is important to take the first steps in order to better understand the wider impacts of local authorities’ activities. We do not underestimate how difficult that is, but given the significance of the wider move towards achieving net zero, it is important that the steps be taken. The improvement plan as written is a positive step in the right direction.”³
25. Several witnesses indicated that some local authorities do already report on scope 3 emissions - though do not capture all of them. Clare Wharmby stated:

- ” It is fair to say that most local authorities report some scope 3 emissions, but they tend to be on the business, travel, water and waste side of things. Traditionally, those are the emissions that local authorities have reported, because that is fairly straightforward and they hold fairly good levers for that. Local authorities have started to report on the new category of home working and commuting, but the figures are pretty senseless and local authorities do not have a huge amount of influence over such issues, so we have to work out whether such reporting is worth doing”.⁴
26. Silke Isbrand emphasised that Local Authorities are not unwilling to measure scope 3 emissions, they are just keen to focus resources where they will have more impact. She stated:
- ” We do not want to say that all the scope 3 emissions are too difficult to measure, so let us just not do it. We know that for a number of the categories, including in the first group, a majority of local authorities report on what they feel is significant”.⁵
27. In relation to the other categories, Silke Isbrand emphasised the need for development of a methodology for reporting, which is "beyond the technical scope of one local authority; it is development between the academic and public sectors that needs to mature and develop".⁶ This need for an established methodology was a key point made by all witnesses and is returned to in more detail below. Silke Isbrand concluded on this point: "It is not too difficult to do and we cannot not be bothered. We want to get our teeth into the most difficult bits, where we can do something substantial".⁷
28. George Tarvit also emphasised that SSN members were not "shirking away" from their responsibilities in this respect.⁸ However, both George Tarvit and Silke Isbrand highlighted that the action taken to drive down these emissions is what is key, not the measuring of them and considered the benefit of some level of reporting on these to be driving engagement when it comes to interventions that can reduce emissions. Silke Isbrand stated: "In a world of stretched resources, local authorities are very keen to focus and intervene where they can make the biggest impact and biggest difference, and where they can reduce carbon the most".⁹
29. In the Cabinet Secretary's evidence she also indicated that action to reduce emissions was key, discussing the plan as something to "help improve the information available to support local decision making on reducing emissions".¹⁰ She described the benefit to local authorities of measuring scope 3 emissions is that:
- ” it could allow local authorities to make more informed decisions about, for example, what they procure. At the same time, it would have to be done in a way that ensured that they were not having to measure absolutely everything to the nth degree, as that would take away from the actions themselves and, indeed, the capacity required to deliver on them”.¹¹
30. The Cabinet Secretary also highlighted the "domino effect" that might occur if suppliers know that local authorities are looking at their scope 3 emissions. She

stated: "that might make suppliers start to look at their own carbon footprints and put in that sort of information when they bid for contracts".¹²

Methodologies for reporting on Scope 3 emissions

31. All witnesses acknowledged the difficulties in capturing local authorities' scope 3 emissions. Silke Isbrand and Clare Wharmby both discussed that for some scope 3 emissions there are no established methodologies for capturing emissions. Silke Isbrand stated: "the Scottish Government report indicates that there are 15 scope 3 categories, and those need a lot of further development work to achieve a clear, consistent and reliable methodology that drives a positive decision-making process".¹³
32. George Tarvit considered the way that the Scottish Government has grouped scope 3 emissions in its improvement plan to be useful for this reason as "progress on some will be faster than others", with time allowed to "get consistency and figure out the methodologies" for the more challenging categories.¹⁴
33. Mark Roberts was also happy with the Scottish Government's approach, acknowledging the complexities involved:
 - ” "We made the recommendation in the full knowledge that this is a very complex area and that considerable methodological development will be needed. However, it is important that the first steps are taken. As other witnesses have mentioned, some local authorities have taken initial steps. We think that it is important that the next steps are taken in refining the methodologies. As George Tarvit mentioned, the proposed approach seems a very pragmatic way to go about doing that. Our only concern is that there is no fixed timescale for when those things will come into place, but we do not underestimate the complexities of doing it".¹⁵
34. The Cabinet Secretary agreed with the points raised by the witnesses, stating:
 - ” "With the scope 3 emissions, the situation, as you heard from the previous panel, is so much more complex. How far down the supply chain do you go, and what will the consequences be? I was watching the previous panel of witnesses in my office, and I disagreed with nothing that they were saying. That is why the methodology has to be bottomed out, and it is going to be a substantial piece of work".¹⁶

Potential for negative consequences

35. Witnesses emphasised that if reporting was mandated before a methodology had been established, it had the potential to lead to negative consequences. Silke Isbrand gave the example of procurement where "because the methodology is not mature enough, the reporting would be purely on spend". This could lead to reducing spend becoming the focus of local authority action in response, which could mean "the quality that we seek through the Circular Economy (Scotland) Bill would be lost or would be de incentivised".¹⁷

36. Clare Wharmby provided a further example:

”Catering is a good example. There is difficulty in asking catering firms for the carbon footprint of the service that they are offering, because the firm has to measure that for itself, then go to all 36 of its suppliers to ask, for example, “Can you give me the carbon footprint of your potatoes?” The next person down then has to go and ask the next person down, and so on. The catering firm then has to collate all that information into a number and provide that number. We then we make a judgment, but we do not know whether firms are chasing down the line effectively and correctly, according to the methodology. We have to accept the number that they give us. Usually, in my experience of doing product footprints, the error bar on them is about 50 per cent. However good the methodology, footprints have a huge amount of error because we are chasing data down on unknown and unknowable quantities. Essentially, we make judgments and say, “We’ll take this company because it has a lower carbon footprint than that company”, but we do not know whether that is true. A company could be good at hiding its carbon footprint. It could be quite good at cutting off the tails and saying that that bit does not matter. We do not know”.¹⁸

37. Clare Wharmby stated that “we do not have the ability to make good decisions with the information that is provided” and what is really required is a “life-cycle analysis” which “usually costs about £50,000 and is about 60 pages long”. She also questioned:

”When we get to the decision making about procurement, do we have the ability to interpret that information and use it correctly? Are we absolutely sure that every player in the market will be truthful, honest and upfront, or will some say, “Yes, we have zero-carbon services—buy ours?”¹⁹

38. Clare Wharmby also pointed out the potential disadvantage to small businesses in requiring information to be provided on their carbon footprint: “a large catering firm might be able to provide it, but if we are looking to promote small businesses in Scotland, such data is sometimes a huge ask of them”.²⁰ The Cabinet Secretary shared this concern, stating:

”There has to be some proportionality, because we are a country of small and medium-sized enterprises. We do not want a situation in which, as the convener mentioned in his earlier question to me, a company has to put in a 60-page report on this one issue in order to bid for a local authority contract. That might be too much of a burden to put on those people”.²¹

39. The potential for unintended consequences was recognised by the Cabinet Secretary who emphasised that to prevent these, developing the methodology for reporting is key. She explained that the Scottish Government has been involved in putting together a focus group “to bottom out the methodology, so that some of the unintended consequences arising from the current system and the capacity issues get bottomed out, too”.²²

Need for resources

40. Witnesses also highlighted a need for resources to deliver scope 3 reporting, though they were unable to quantify how much resource while the methodologies remained unknown. Silke Isbrand stated:
- ” "At this time, we cannot quantify the resource that will be required, because, as we know from the Scottish Government's report, there is not even a methodology yet. In relation to the 15 scope 3 categories, the Scottish Government has laid out three groups, but the methodology for each group is at a different level of advancement. If there is no clear methodology yet, we do not know how long that piece of string will be or what training people will need. We cannot put a figure on it, but significant resources and additional capacity will be required". ²³
41. Clare Wharmby also considered that reporting would "take an awful lot more resources and time than we currently have." She also highlighted that when it comes to reporting on category 1 and category 2 emissions, resources will be required across different parts of a local authority: "It will not just be a case of increasing the number of climate change reporting officers; there will need to be an increase in skills across different areas in a council". ²⁴
42. The capacity challenge faced by local authorities was outlined by Silke Isbrand who again emphasised:
- ” "That is why it is so important to use capacity to focus on the most important things. That plays into the fact that we need capacity for delivery as well as capacity for monitoring. In simple words, we must avoid having a gold-plated monitoring system but no capacity left to deliver the things that we have to do. Capacity is always a big challenge; the general financial position of local government has been well communicated, generally". ²⁵
43. George Tarvit made a similar point, in discussing the "open ended" costs and capacity challenges of local government:
- ” "We need to work with decision makers and practitioners in order to get to the sweet spot in tackling the problem and ensure that we have the capacity to do something with the data. You alluded to the fact that it is no use measuring something if there is then no capacity left to take action. That is an overall concern". ²⁶
44. The Cabinet Secretary acknowledged the uncertainty in relation to the resources required to deliver scope 3 reporting:

- ” "The members of your previous panel were entirely accurate: we cannot tell. We come back to the fact that, until the methodology has been bottomed out, we will not know what kind of training will be required in relation to that methodology. It will be necessary to assess the systems that the local authorities already have and how much of a step change it would be to put in new systems, what those systems would cost, what training would be associated with that and what capacity the relevant departments would need to have. We need to go through the process that we have put in train, which involves the focus group that is comprised of various academics and experts in the field, to bottom out what the methodology could look like and to do that wider piece of research. At that point, we would have to say to COSLA and local authorities, "This is what has come back from the focus group. This is what has come back from the research. How feasible is this, given your current capacity? How feasible is this, given the expertise that you have available within your organisation? Would your current systems support such reporting and the methodology for that?" ²⁷

Conclusions on the Scottish Government's Improvement Plan

45. Witnesses were broadly content with the Scottish Government's improvement plan.
46. Silke Isbrand emphasised the need for proportionality and considered that the Scottish Government's plan took a proportionate approach:
- ” "In a world of stretched resources, local authorities are very keen to focus and intervene where they can make the biggest impact and biggest difference, and where they can reduce carbon the most. It would be fair to say that the Scottish Government's response is very much along those lines of proportionality and digging in where the biggest gains can be made". ²⁸
47. George Tarvit discussed that SSN members had been "actively involved" in both the ESS investigation and the Scottish Government's response and considered that response "a very pragmatic and reasonable approach, in summary. It is taking something that is quite complex and turning it into something that is quite actionable". ²⁹ Similarly, Clare Wharmby at SCIS stated that the Government's improvement plan is "reasonable for the complexity that it will involve". ³⁰
48. Mark Roberts from ESS stated that "Broadly speaking, we are relatively happy with the plan that the Scottish Government has laid". ESS is "pleased that the Scottish Government has accepted the principle that the reporting of scope 3 emissions should be mandatory" and "welcomes the intention to mandate the reporting of the first group of types of scope 3 emissions". However, ESS expressed that they would like to see a timescale in place for the completion of the work to develop approaches for the remaining categories of emissions. ³¹ ESS suggested both in writing to the committee and during the evidence session that, as November 2027 is when reporting on the first group of emissions will become mandatory, a similar timescale should be set to complete the work on the other emissions categories.

49. The Committee recognises the importance of measuring scope 3 emissions to prompt changes that can reduce these. We also recognise the need for further research to establish how scope 3 emissions can be reliably measured and avoid any unintended consequences.
50. The Committee also emphasises the need to ensure that local authorities receive sufficient resources and appropriate training to enable them to carry out reporting on scope 3 emissions.
51. The Committee will review progress on the actions identified in the improvement plan, noting the suggestion from ESS that the work being undertaken on group 2 and group 3 emissions should be completed by November 2027.
52. The Committee considers the Scottish Government's improvement plan a proportionate route forward and recommends that the Parliament approves it.

- 1 [Scottish Government Improvement Plan – Response to Environmental Standards Scotland Investigation – Climate Change Delivery Improvement Report](#)
- 2 [Scottish Government Improvement Plan – Response to Environmental Standards Scotland Investigation – Climate Change Delivery Improvement Report](#)
- 3 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 37
- 4 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 28
- 5 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 34
- 6 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 34
- 7 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 35
- 8 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 21
- 9 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 18
- 10 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 38
- 11 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 39
- 12 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 39
- 13 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 26
- 14 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 24
- 15 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 24
- 16 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 42
- 17 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 26
- 18 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 35
- 19 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 25
- 20 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 35
- 21 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 41
- 22 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 41
- 23 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 27
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- 25 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 33
- 26 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 30
- 27 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 45
- 28 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 17

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29 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 18

30 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 19

31 Net Zero, Energy and Transport Committee, [Official Report](#), 8 October 2024, Col 18

