PUBLIC DISCLOSURE STATEMENT

CBRE PTY LTD

ORGANISATION CERTIFICATION
CY2020

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	CBRE Pty Ltd
REPORTING PERIOD	1 January 2020 – 31 December 2020
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.* Su-Fern Tan Su-Fern Tan Head of ESG, CBRE Pacific 15/06/2022

Australian Government
Department of Industry, Science, Energy and Resources

Version September 2021. To be used for FY20/21 reporting onwards.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2,402 tCO_2-e
OFFSETS BOUGHT	2% ACCUs, 98% CERs
RENEWABLE ELECTRICITY	40%
TECHNICAL ASSESSMENT	Next technical assessment due: 2022

Contents

2.CARBON NEUTRAL INFORMATION

Description of certification boundary

CBRE Pty Ltd Australian operations

Organisation description

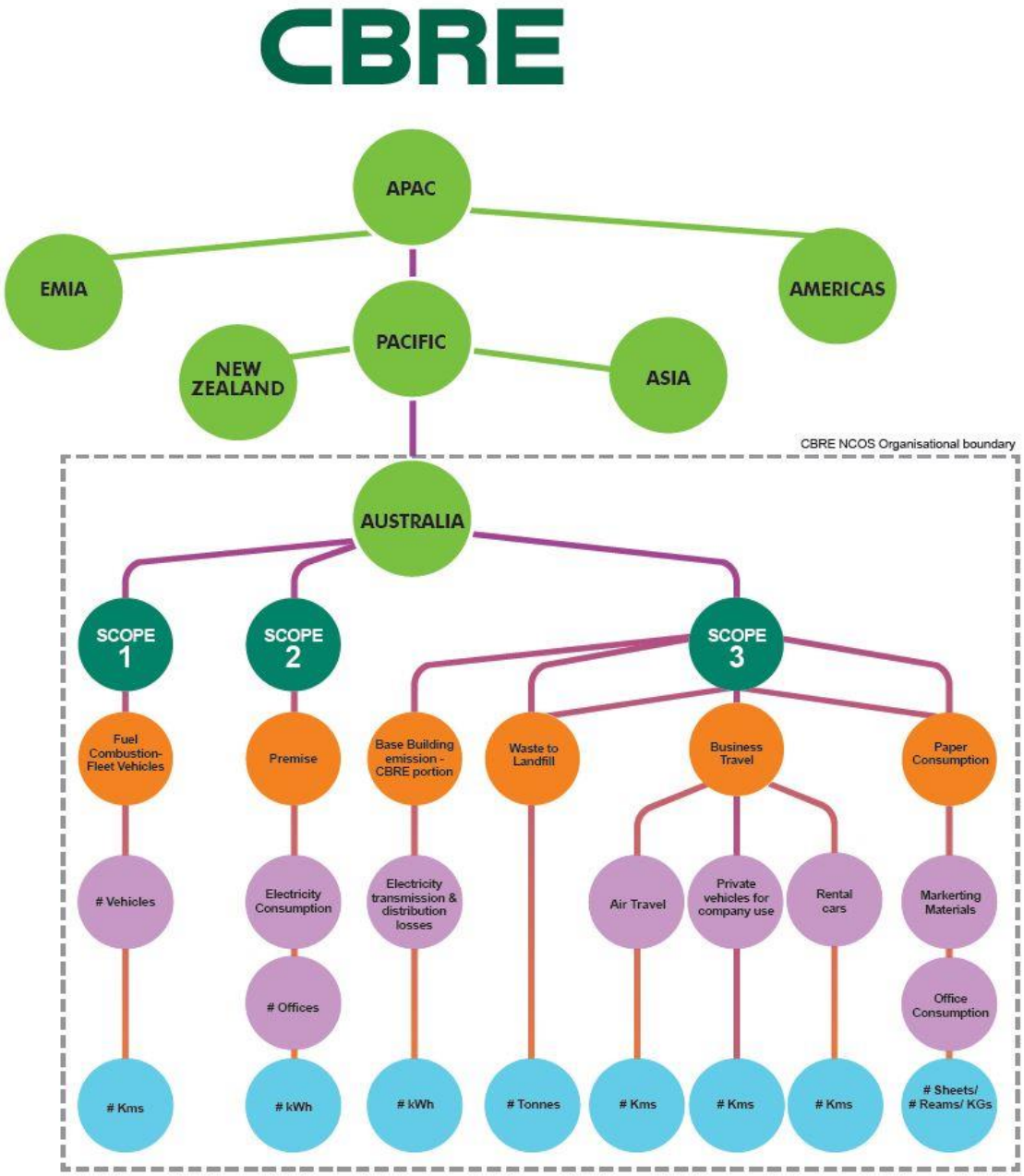
CBRE Group, Inc. (NYSE:CBG), a Fortune 500 and S&P 500 company headquartered in Los Angeles, is the world's largest commercial real estate services and investment firm (in terms of 2012 revenue). The Company has approximately 37,000 employees (excluding affiliates), and serves real estate owners, investors and occupiers through more than 300 offices (excluding affiliates) worldwide. CBRE offers strategic advice and execution for property sales and leasing; corporate services; property, facilities and project management; mortgage banking; appraisal and valuation; development services; investment management; and research and consulting. Please visit our website at www.cbre.com.

CBRE Group, Inc manages a global business through a number of regions. The Pacific region consists of Australia and New Zealand and is managed from a head office in Sydney, Australia. Sustainability and carbon issues for the Pacific are managed by a regional Head of Sustainability (Pacific) who communicates regularly with the global CBRE Sustainability Steering Committee and various practice groups.

CBRE does not own any property in its own right, in the Pacific region. It is a tenant in many locations across Australia and New Zealand. The footprint in this paper is in regards to the tenancies that CBRE occupies in the Pacific region, not the properties which we manage for clients. Carbon neutral certification is for CBRE (C) Pty Ltd (ABN 64 003 205 552).

"CBRE aims to achieve ambitious carbon reduction targets to remain industry leaders and influence practices of our clients.

We became the first commercial real estate services firm in Australia to achieve National Carbon Offset Standard certification in 2011 and we have continued to maintain carbon neutral status every year since."



CBRE Pty Ltd have defined the organisational boundary according to the NGER Act 2007, based on facilities under operational control within the Australian geographic boundary. CBRE's Australian business consists of wholly owned businesses with several *"Pty Ltd"* companies reporting up to one central management structure. All Australian entities (13 in total) are included in this reporting. See Appendix A for a full list of Australian entities.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

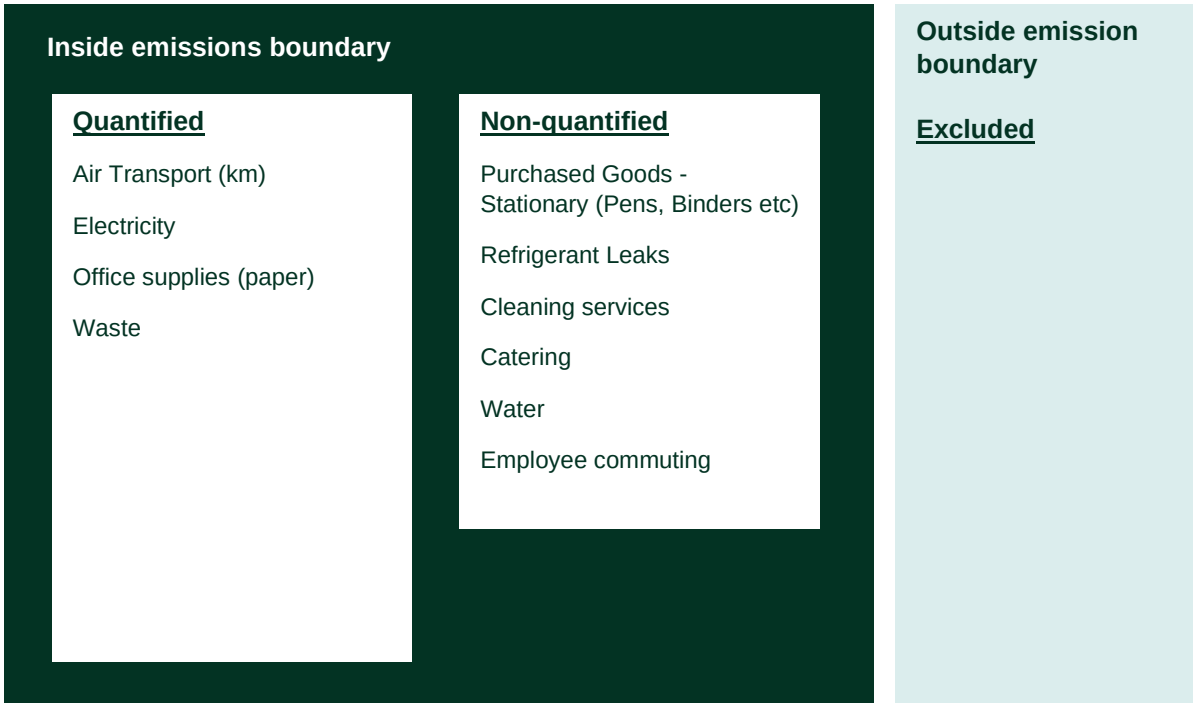
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however, are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.



Data management plan for non-quantified sources

We applied an uplift factor of 10% for employee commuting and 5% for other Scope 3 emissions without data for this inventory which will cover all non-quantified sources within the emissions boundary. A review of the emissions boundary will be performed for the next inventory based on updated guidance from Climate Active.

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Updated CBRE Emissions Reduction Strategy (2035 Target)

Greenhouse gas emissions and energy consumption are important for CBRE to manage and mitigate across its operations. We aim to achieve ambitious carbon reduction targets in order to remain industry leaders, while also influencing the practices of our clients.

Globally, CBRE has committed to reducing Scope 1 and Scope 2 greenhouse gas emissions by 68% by 2035, from a base year of 2019[1]. This ambitious goal, which goes over and above other industry targets, is aligned to the United Nations' Paris Agreement to limit the global temperature rise to 1.5 degrees Celsius. CBRE is also committed to achieving 100% renewable electricity by 2025, which includes a company-wide transition to electric vehicles.

CBRE 100% Renewable Electricity

Electricity consumption from CBRE's Australian operations contributes up to 20% of our overall emissions each year. To counteract these greenhouse gas emissions, CBRE has committed to a 100% renewable energy contract with Red Energy[1]. Red Energy, the Australian owner and operator of Snowy Hydro, maintains the Snowy Mountains Hydroelectric Scheme. Our partnership with clean hydroelectricity is aligned with CBRE's science-based target aspirations to reduce scope 2 greenhouse gas emissions, which are released from the indirect consumption of an energy commodity. CBRE's Australian offices join several in Europe and the UK that are supplied by 100% renewable electricity.

Previous CBRE Emissions Reduction Strategy (2020 Target)

Previously, CBRE Pacific has committed to reducing GHG emissions across our Australian operations by 10% by 2020, based on the 2014 base year. These emissions reduction targets were addressed by building on the three key programmes:

- Sustainable IT
- Premises energy efficiency audit and improvement plans
- Education and awareness

CBRE Sustainable IT programme

CBRE Pacific has developed a multi-faceted programme to enhance energy efficiency and reduce emissions across the Pacific operations. The programme has been developed to achieve reductions across Scope 2 (Electricity) and Scope 3 (Paper purchased for office use) emissions and involves the introduction of new equipment and centralised changes to IT protocols and works alongside education programmes to influence employee behaviours.

[1] CBRE Pacific CSR Report 2020-21 https://www.cbre.com.au/-/media/images/asia-pacific/australia/2021/esg/pacific-csr-report-2020_2021_final.pdf

- New energy efficient multi-function devices (MFD's) have been introduced to all major CBRE offices, as planned, to replace old, inefficient printers and copiers with new devices that print, scan, copy and fax.
- "On-demand printing" has been rolled out for multi-function devices across Australia. This initiative necessitates attendance at the printing device when employees are ready to collect the print job – reducing paper wastage due to mislaid printing.
- The virtual fax service was rolled out in major offices across Australia. Faxes are received electronically at a central point then distributed by email. "Spam" faxes can be discarded without printing. This initiative will reduce paper usage and energy consumption and has allowed the retirement of 5 machines in Sydney office, expected to increase to approximately 30 across Australia.

This programme is designed to achieve emissions reductions through:

- reduction of energy consumption, reducing scope 2 emissions
- reduction in air travel, reducing scope 3 emissions.
- reduction in paper use, reducing scope 3 emissions

We have been monitoring the air travel closely and encourage the following to help reduce the air travel emissions by next reporting period:

- Adhere to pre-trip approval processes
- Review corporate travel policies to minimise business travel where possible
- Use Zoom (a virtual meeting technology) to communicate, conduct meetings to help reduce interstate travel where possible.

CBRE's overall emissions have reduced by 7% in 2019 as compared to 2018.

CBRE premises energy efficiency – audit and improvement plans

Annually CBRE Pacific participates in the CBRE "Toward a Greener Tomorrow" sustainability survey of our office premises, based on a model developed by CBRE USA. In 2014 this was conducted and allows for qualitative comparison of tenancy. To ensure rigour in our processes we also completed NABERS tenancy ratings for all of our office tenancies in 2014.

After the move to Activity Based Working (ABW) in the Sydney Head office in 2013; the expectations to reduce consumption of energy, paper and space were proven by the outstanding achievement of a 5.5 star NABERS Energy Tenancy Rating completed in 2014. Following the success of the ABW design in the Sydney office, The Melbourne CBD office moved their entire operations to a new location on 8 Exhibition Street in 2014. The significant improvements by the Melbourne office since moving to ABW have been proven by a 19% reduction in kWh consumption. All new tenancies will be modelled on the Sydney ABW model in an effort to demonstrate consistent reductions in environmental impacts.

Energy efficiency audit results and improvement plans will be presented at executive level for approval. Ongoing monitoring and return on investment analysis will continue to be presented as part of regular sustainability executive updates.

This programme is designed to achieve reduction of energy consumption, reducing scope 2 emissions.

CBRE Sustainability education and awareness programme

CBRE Sustainability is working across all areas of the business to raise awareness of climate change, the opportunities to reduce our corporate environmental footprint and how we can assist our clients to reduce their impacts. The Sustainable IT and Energy Efficiency programmes are backed up with continuing education to encourage resource efficiency (paper minimisation, energy minimisation) and recycling to reduce waste going to landfill.

We have a series of online training packages were developed to inform our people of what sustainability is, what their personal responsibilities are and how they can assist clients in achieving sustainability improvements. These online packages have continued to be improved and utilised by employees. The L&D programme utilises the following elements:

- CBRE Sustainability Commitments (in place, including performance targets)
- Sustainability intranet site (updated regularly)
- Annual sustainability engagement event focussed on increasing awareness of energy, resource and emissions reduction activities, health and well-being- Wellness Week
- “Poster” campaigns for all staff
- Education and assistance for Office Managers to drive improvement in the workplace
- Company-wide sustainability updates & newsletters
- CEO endorsement of sustainability initiatives through internal communications channels
- Executive level updates on initiatives and performance across energy, emissions and paper usage
- Executive level updates on project proposals, ongoing monitoring and return on investment analysis

This programme is designed to achieve emissions reductions through:

- reduction of energy consumption, reducing scope 2 emissions
- reduction in paper use, reducing scope 3 emissions
- increase in recycling and reduction in waste to landfill, reducing scope 3 emissions

Changes are indicated in section Table 6 below – these reductions are compared to the 2017 reporting year. Please note that the 2019 GHG inventory has one less emissions source as CBRE no longer owns any vehicles hence Fuel consumption from vehicle fleet is not included. It is noted that our scope 3 emissions have increased significantly due to increase in long haul business class travels.

Emissions reduction actions

CBRE has committed to a 100% renewable energy contract with Red Energy in 2020. Red Energy, the Australian owner and operator of Snowy Hydro, maintains the Snowy Mountains Hydroelectric Scheme. The 100% Renewable Electricity agreement with Red Energy was completed in late 2020 so only a small percentage of Calendar Year 2020 electricity emissions are offset by the agreement.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year		
		Total tCO_2-e
Base year:	Calendar Year 2010	3,732
Year 1:	Calendar Year 2011	3,540.73
Year 2:	Calendar Year 2012	3,299.85
Year 3:	Calendar Year 2013	2,913
Year 4:	Calendar Year 2014	2,880
Year 5:	Calendar Year 2015	3,253.89
Year 6:	Calendar Year 2016	3,528.26
Year 7:	Calendar Year 2017	4,010.25
Year 8:	Calendar Year 2018	7,456.56
Year 9:	Calendar Year 2019	6,936
Year 10:	Calendar Year 2020	2,402

Significant changes in emissions

CBRE has recorded a 65% drop in overall emissions in Calendar Year 2020 compared to Calendar Year 2019. This is due largely to drops in business travel. There was a significant travel reduction in 2020 – due to the global coronavirus pandemic, which resulted in an unexpectedly large emission reduction – far greater than CBRE's global company targets of 10%. CBRE is now focused on sustaining reduced emission levels well beyond the pandemic.

The pandemic has also reduced CBRE's electricity usage in 2020 as workers transitioned to working from home due to COVID-19 restrictions.

Emission source name	Current year (tCO_2-e and/ or activity data)	Previous year (tCO_2-e and/ or activity data)	Detailed reason for change
Scope 1: **Business travel –personal vehicles for work purposes**	0	11.77	No data available for CY2020 and expected to be minimal due to COVID-19 pandemic
Scope 1: Fuel combustion – taxi use	0	165.38	No data available for CY2020 and expected to be minimal due to COVID-19 pandemic
Scope 2: Purchased	816.52	1,154.93	Reduction in electricity

electricity			use due to COVID-19 pandemic and increased percentage of GreenPower purchased
Scope 3: Business Travel – air (direct and indirect)	652.24	4,548.95	Drastic reduction in air travel due to COVID-19 pandemic and Australian border closures (state-based and international)
Scope 3: Business Travel – personal vehicles for work purposes	0	0.63	No data available for CY2020 and expected to be minimal due to COVID-19 pandemic. Combined uplift factor of 5% applied across all non-quantified Scope 3 (excluding employee commuting) emissions sources.
Scope 3: Fuel combustion – taxi use	0	9.89	
Scope 3: Office equipment & supplies (paper)	89.69	51.49	Complete data set received in this reporting period
Scope 3: Base Building emissions – transmission and distribution losses	0	142.29	No data available for CY2020 and expected to be minimal due to COVID-19 pandemic. Combined uplift factor of 5% applied across all non-quantified Scope 3 (excluding employee commuting) emissions sources.
Scope 3: Base Building emissions – proportion attributable to CBRE's occupancy	0	255.62	

Use of Climate Active carbon neutral products and services

No Climate Active carbon neutral products and services were used.

Organisation emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a market-based approach.

Emission category	Sum of Scope 1 (tCO_2-e)	Sum of Scope 2 (tCO_2-e)	Sum of Scope 3 (tCO_2-e)	Sum of total emissions (tCO_2-e)
Accommodation and facilities	0	0	0	0
Air transport (fuel)	0	0	0	0
Air transport (km)	0	0	652.24	652.24
Bespoke	0	0	0	0
Carbon neutral products and services	0	0	0	0
Cleaning and chemicals	0	0	0	0
Construction materials and services	0	0	0	0
Electricity	0	786.98	0	786.98
Food	0	0	0	0
Horticulture and agriculture	0	0	0	0
ICT services and equipment	0	0	0	0
Land and sea transport (fuel)	0	0	0	0
Land and sea transport (km)	0	0	0	0
Machinery and vehicles	0	0	0	0
Office equipment & supplies	0	0	89.69	89.69
Postage, courier and freight	0	0	0	0
Products	0	0	0	0
Professional services	0	0	0	0
Refrigerants	0	0	0	0
Roads and landscape	0	0	0	0
Stationary energy	0	0	0	0
Waste	0	0	559.79	559.79
Water	0	0	0	0
Working from home	0	0	0	0
Total	**0**	**786.98**	**1,301.73**	**2,088.71**

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO_2-e
Uplift for non-quantified employee commuting emissions	208.9
Uplift for other non-quantified Scope 3 emissions	104.4
Total footprint to offset (uplift factors + net emissions)	2,402

6. CARBON OFFSETS

Offsets strategy

Offset purchasing strategy: In arrears		
1.	Total offsets previously forward purchased and banked for this report	0
2.	Total emissions liability to offset for this report	2,402 tCO_2-e
3.	Net offset balance for this reporting period	2,402 tCO_2-e
4.	Total offsets to be forward purchased to offset the next reporting period	0
5.	Total offsets required for this report	2,402 tCO_2-e

Co-benefits

CBRE Australia has purchased a mix of carbon offset certificates including Australian Carbon Credit Units (ACCUs) and Certified Emissions Reduction (CER) Units supporting both local and international projects. These certificates were purchased after accounting for CBRE's emissions reduction strategy, to offset the remaining emissions. In choosing the projects, we have considered our role in supporting both local and global communities and the associated co-benefits of the individual projects. We have selected projects for their environmental, social and economic benefits to the community and their alignment with the United Nations Sustainable Development Goals (SDGs).

Project: Bringing Bush Back - Australia
Location: New South Wales and Queensland, Australia

Located in New South Wales and Queensland, these carbon farming projects work with landholders to regenerate and protect native vegetation. The projects help improve marginal land, reduce salinity and erosion and provide income to farmers. Widespread land clearing has significantly impacted local ecosystems. This degradation and loss of plant species threatens the food and habitat on which other native species rely. Clearing allows weeds and invasive animals to spread, affects greenhouse gas emissions and leads to soil erosion and salinity.

The projects areas can harbour a number of indigenous plant species which provide important habitat and nutrients for native wildlife. By erecting fencing and actively managing invasive species, the projects avoid emissions caused by clearing and achieve key environmental and biodiversity benefits.

The projects meet the following Sustainable Development Goals:

Project: Winds of Change - India
Location: India

Across India, wind farms introduce clean energy to the grid which would otherwise be generated by coal-fired power stations. Wind power is clean in two ways: it produces no emissions and also avoids the local air pollutants associated with fossil fuels. Electricity availability in the regions have been improved, reducing the occurrence of blackouts across the area.

The projects support national energy security and strengthen rural electrification coverage. In constructing the turbines, new roads were built, improving accessibility for locals. The boost in local employment by people engaged as engineers, maintenance technicians, 24-hour on-site operators and security guards also boosts local economies and village services.

The projects meet the following Sustainable Development Goals:

Offsets summary

Proof of cancellation of offset units

Offsets cancelled for Climate Active Carbon Neutral Certification										
Project description	**Type of offset units**	**Registry**	**Date retired**	**Serial number (and hyperlink to registry transaction record)**	**Vintage**	**Eligible quantity (tCO_2-e)**	**Quantity used for previous reporting periods**	**Quantity banked for future reporting periods**	**Quantity used for this reporting period claim**	**Percentage of total (%)**
Bringing Bush Back – Australia (KACCU-AUS-Barcheka HIR)	ACCUs	ANREU	18th Mar 2022	3,805,706,729-3,805,706,788	2020-21	60	0	0	60	2%
Winds of Change – India (CER-IND-Wind Energy Andhra Pradesh)	CER	ANREU	18th Mar 2022	241,025,024-241,027,417	CP2	2,394	0	52	2,342	98%
Total offsets retired this report and used in this report									2,402	
Total offsets retired this report and banked for future reports								52		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	60	2%
Certified Emissions Reductions (CERs)	2,342	98%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	0
2. Other RECs	0

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements) and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Eligible units	Registry	Surrender date	Accreditation code (LGCs)	Certificate serial number	Generation year	Quantity (MWh)	Fuel source	Location
						Total LGCs surrendered this report and used in this report	0		

APPENDIX A: ADDITIONAL INFORMATION

List of CBRE's Australian entities included in this reporting:

State	Address
South Australia	Level 5, 151 Pirie Street, Adelaide
New South Wales	Unit 8A, 11 Lord St, Botany
Queensland	Level 2 & 3, Waterfront Place, 1 Eagle St, Brisbane
Queensland	Level 1, Village Lane, 20-32 Lake St, Cairns
Queensland	Level 18, Oracle East Tower, 50 Cavill Avenue, Surfers Paradise
Victoria	Level 33 & 34, 8 Exhibition Street, Melbourne
Queensland	Level 1, 17 Duporth Avenue, Maroochydore, Sunshine Coast
Victoria	Level 1, 3 Nexus Court, Mulgrave
New South Wales	Level 29, 177 Pacific Highway, North Sydney
New South Wales	Ground Floor & Level 5, 10-14 Smith St, Parramatta
Western Australia	Part Level 4, 225 St Georges Terrace, Perth
Queensland	Level 5, 3350 Pacific Highway, Springwood
New South Wales	Levels 19, 20 & 21, 363 George Street, Sydney
Australian Capital Territory	Level 4, 2 Constitution Avenue, Canberra
Victoria	161 Little Bourke Street, Melbourne

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach.

Market-based method

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

Market-based approach summary

Market-based approach	Activity data (kWh)	Emissions (kgCO2-e)	Renewable % of total
Behind the meter consumption of electricity generated	0	0	0
Total non-grid electricity	**0**	**0**	**0**
LGC purchased and retired (kWh) (including PPAs & Precinct LGCs)	0	0	0
GreenPower	255,216	0	20%
Jurisdictional renewables (LGCs retired)	27,401	0	2%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	6,557	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	235,750	0	19%
Residual electricity	729,902	786,981	0
Total grid electricity	**1,254,826**	**786,981**	**42%**
Total electricity consumed (grid + non grid)	**1,254,826**	**786,981**	**42%**
Electricity renewables	524,924	0	
Residual electricity	729,902	786,981	
Exported on-site generated electricity	**0**	**0**	
Emission footprint ($kgCO_2$-e)		786,981	

Total renewables (grid and non-grid)	**39.65%**
Mandatory	**19.31%**
Voluntary	**22.52%**
Behind the meter	**0**
Residual electricity emission footprint (tCO_2-e)	**787**

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location-based approach summary

Location-based approach	Activity data (kWh)	Emissions ($kgCO_2$-e)
ACT	33,958	30,562
NSW	657,009	591,308
SA	43,094	22,409
Vic	146,159	159,313
Qld	289,812	269,525
NT	0	0

WA	84,794	59,356
Tas	0	0
Grid electricity (scope 2 and 3)	**1,254,826**	**1,132,473**
ACT	0	0
NSW	0	0
SA	0	0
Vic	0	0
Qld	0	0
NT	0	0
WA	0	0
Tas	0	0
Non-grid electricity (behind the meter)	**0**	**0**
Total electricity consumed	**1,254,826**	**1,132,473**
Emission footprint (tCO_2-e)	**1,132**	

Climate Active carbon neutral electricity summary

Carbon neutral electricity offset by Climate Active product	Activity data (kWh)	Emissions ($kgCO_2$-e)
N/A	**0**	**0**

Climate Active carbon neutral electricity is not considered renewable electricity. The emissions have been offset by another Climate Active carbon neutral product certification.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable, but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant-non-quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Purchased Goods - Stationary (Pens, Binders etc)	Yes	No	No	No
Refrigerant Leaks	Yes	No	No	No
Cleaning services				
Catering	Yes	No	No	No
Water	Yes	No	No	No
Employee commuting	No	No	Yes	No

Scope	Relevant-non-quantified emission sources	Justification for non-quantification
3	Purchased Goods - Stationary (Pens, Binders etc)	Accurate data is difficult to gather and makes a minimal impact to total emissions. Combined uplift factor of 5% applied across all non-quantified Scope 3 (excluding employee commuting) emissions sources.
3	Refrigerant Leaks	Data not available and CBRE only occupies a small proportion of the building. Therefore, emissions from refrigerant leaks would be minimal. Combined uplift factor of 5% applied across all non-quantified Scope 3 (excluding employee commuting) emissions sources.
3	Cleaning services	Data is difficult to gather and makes a minimal impact to total emissions. Combined uplift factor of 5% applied across all non-quantified Scope 3 (excluding employee commuting) emissions sources.
3	Catering	Difficult to capture accurate data and materiality of the overall impact is minimal. Staff would consume these items even if not on the premises. Combined uplift factor of 5% applied across all non-quantified Scope 3 (excluding employee commuting) emissions sources.
3	Water	Data is difficult to gather and makes a minimal impact to total emissions. Combined uplift factor of 5% applied across all non-quantified Scope 3 (excluding employee commuting) emissions sources.
3	Employee commuting	It was difficult to gather accurate data as there are several factors to be captured such as employee commuting habits, significant car-pooling system, amount of energy used from teleworking etc. The high percentage of working from home time in Calendar Year 2020 but difficulty of estimating the breakdown resulted in it being more difficult. A data management plan will be put in place to provide data within 5 years.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions

2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.

3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.

4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.

5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

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