



# **PUBLIC DISCLOSURE STATEMENT**

**2XE PTY LTD**

**ORGANISATION & SERVICE CERTIFICATION**

**FY2020–21**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



An Australian Government Initiative



|                          |  |
|--------------------------|--|
| NAME OF CERTIFIED ENTITY | 2XE Pty Ltd  |
| REPORTING PERIOD         | 1 July 2020 – 30 June 2021   |
| DECLARATION              | <p><i>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.</i></p> <p><i>N Palousis</i></p> |
|                          | <p>Nick Palousis<br/>Managing Director<br/>11/09/2022</p>  |



**Australian Government**  
**Department of Industry, Science,  
Energy and Resources**

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



# 1. CERTIFICATION SUMMARY

|                        |   |
|------------------------|---|
| TOTAL EMISSIONS OFFSET | Offset by organisation: 24.36 tCO <sub>2</sub> -e<br>Offset by service: 16.12 tCO <sub>2</sub> -e |
| THE OFFSETS BOUGHT     | 100% CERs   |
| RENEWABLE ELECTRICITY  | 0%  |
| TECHNICAL ASSESSMENT   | 28 June 2022<br>Jack Gill<br>Tandem Energy<br>Next technical assessment due: 2025                 |
| THIRD PARTY VALIDATION | Type 1<br>19 July 2022<br>Johan Czanik<br>Czanik  |

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

The carbon neutral certification under the Climate Active Carbon Offset Standard covers the organization emissions of 2XE Pty Ltd (ABN: 24 149 188 125), who are a renewable energy, resource efficiency and sustainability consultancy with our office located in North Adelaide, South Australia. The company operates out of its North Adelaide office and provides its services to clients both in South Australia and nationally.

Additionally, a certification claim is made for 2XE's renewable energy, resource efficiency and sustainability consulting services, which includes travel, office equipment and Scope 2 emissions. Functional unit is defined as billable hours, with emissions expressed in terms of tCO<sub>2</sub>-e per full-time equivalent (FTE).

*“As a company that delivers net zero services to business and government we must lead by example.”*

### Organisation description

2XE Pty Ltd (ABN: 24 149 188 125), trading as 2XE, is an energy and resource efficiency consultancy, located in North Adelaide, South Australia.

The company operates out of its North Adelaide office and provides its services to clients both in South Australia and nationally.

### Service description

The service being certified under the Standard is 2XE's renewable energy, resource efficiency and sustainability consulting, which includes travel, office equipment and Scope 2 emissions. The full coverage service functional unit is defined as billable hours, with emissions expressed in terms of tCO<sub>2</sub>-e per FTE. The life cycle assessment approach is considered cradle to grave, given that the emissions arising from the service are considered part of the organisation's emission boundary.

## 3. EMISSIONS BOUNDARY

### ORGANISATION 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.

**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.

## Inside emissions boundary

### Quantified

Electricity  
Food  
ICT services and equipment  
Machinery and vehicles  
Office equipment & supplies  
Postage, courier and freight  
Professional Services  
Stationary Energy  
Waste  
Working from home

### Non-quantified

NA

## Outside emission boundary

### Excluded

NA

# SERVICE EMISSIONS BOUNDARY

## Inside the emissions boundary

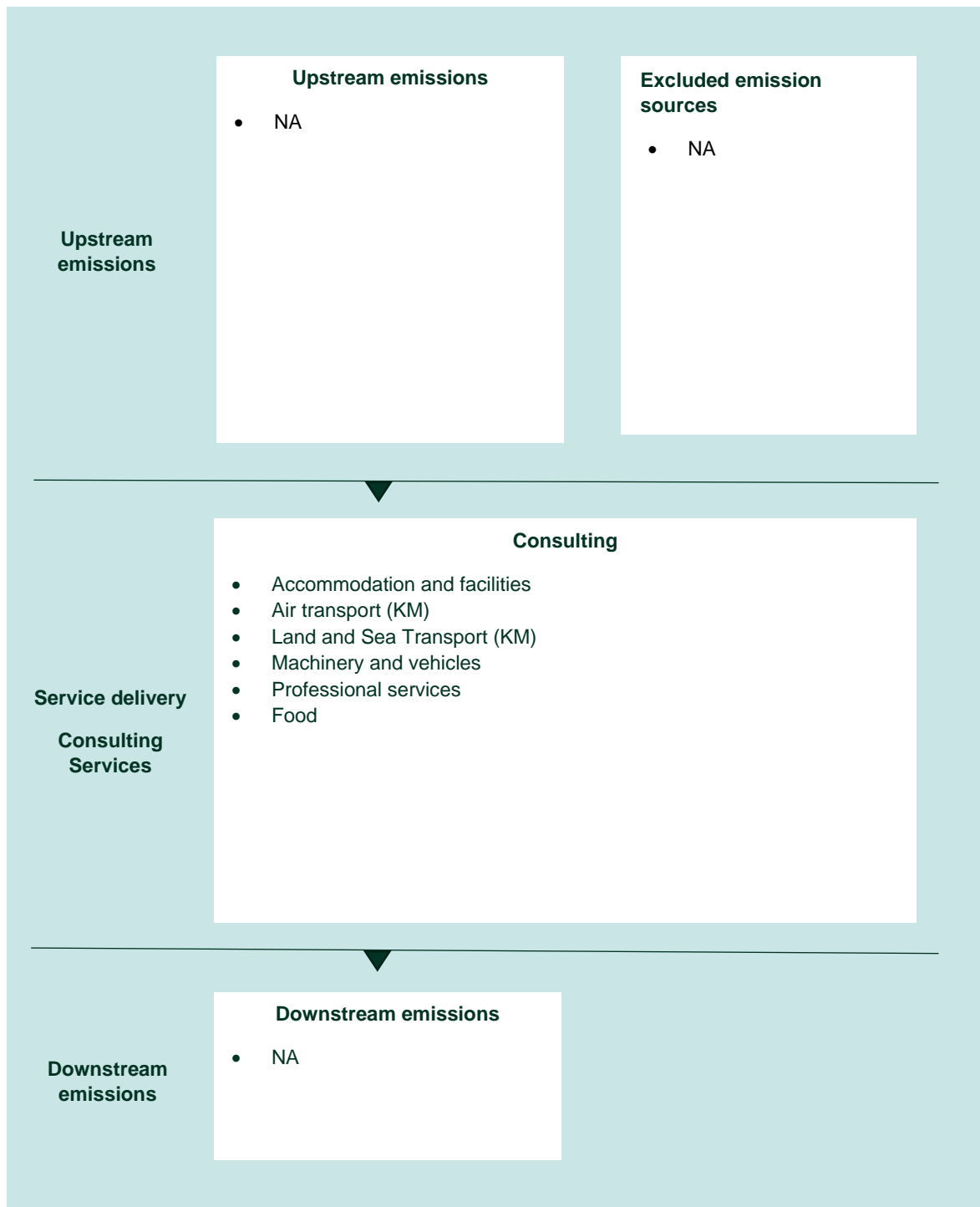
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

**Quantified** emissions have been assessed as 'attributable processes' that become the service, make the service and carry the service through its life cycle. These have been quantified in the carbon inventory.

### Service emissions boundary

| Inside emission boundary   |                                   | Outside emission boundary      |
|--|-----------------------------------|--------------------------------|
| <b><u>Quantified</u></b>   | <b><u>Non-quantified</u></b>      | <b><u>Non-attributable</u></b> |
| Accommodation and facilities<br>Air Transport (km)<br>Land and Sea Transport (km)<br>Machinery and vehicles<br>Professional Services<br>Food | NA                                | NA                             |
|  | <b><u>Optionally included</u></b> |                                |
|  | NA                                |                                |

## Service process diagram





## **Data management plan for non-quantified sources**

There are no non-quantified sources in the emission boundary that require a data management plan. However, estimation, allowable under the Standard, was undertaken to generate data for this initial carbon inventory. In order to improve the robustness of future inventories and certifications, 2XE will continue to develop data recording methodologies and systems. Given that most of the inventory was compiled via financial data, the data management plan will increase the detail required to be inputted by staff to enable for greater understanding of the organisation and service emission inventories.

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

2XE aims to complement Climate Active certification for organisation and service inventories via the ongoing reduction in emission generation outlined in the below Emission Reduction Strategy:

2XE Pty Ltd commits to reduce emissions across the value chain (scopes 1, 2 and 3) by 20% by 2030, from the 2021 Financial Year base year.

The current internal combustion engine car that is leased by the organisation is approaching the end of the contracted period and requires a renewal within the next 24 months. 2XE will procure an electric vehicle (EV) via the lease contract for staff usage which will significantly reduce the organisation and service emissions. The utilisation of an EV for meetings with clients or for consulting services will promote electric vehicles and decarbonisation of transport, which in turn may encourage clients and the wider public to procure an electric vehicle too.

Waste is a large portion of the overall emission inventory. 2XE aims to achieve 100% diversion of recyclable products from landfill disposal over the next 4 years. This will be achieved via increasing the number of recycling bins in the office. Additionally, 2XE, where possible, will procure 100% recycled plastic products to support the circular economy movement.

Within the next 12 months, 2XE will be moving to a new premise, which will enable 2XE full operational control over elements which were under the control of the landlord under the current leasing arrangement (electricity contract, gas hot water, energy efficiency measures). As such, 2XE will sign a 100% renewable energy contract with the electricity retailer along with developing a business case for a solar PV system to be installed, reducing emissions by almost 3 tonnes. Additionally, all equipment at the site (hot water, HVAC) will be electric to maximise the emission reduction opportunity available via a 100% renewable energy contract.

Where possible, 2XE will select Climate Active businesses in its procurement and will continue to encourage non-Climate Active organisations to pursue the certification as a way of promoting the required decarbonisation of the economy to meet climate emission targets.

Flights are another element of the emission inventory which is significant. Whilst the pandemic has encouraged the utilisation of teleconferencing in-place of flights or driving, there are elements of the business service which requires unavoidable travel. There are several Climate Active carbon-neutral airlines which offer carbon neutral flights to customers. As a result, 2XE, where applicable, will purchase Climate Active-certified flights to reduce this component of the inventory. Taxi and ride-shares are another component that 2XE wish to reduce and eventually mitigate completely. With the increase in prevalence of electric vehicles in Australia, there is an increasing number of hire, ride-share and taxi vehicles that are electric. Uber has also promoted the usage of EVs with the [halving of service fees for EV drivers](#). 2XE, where possible, will use EV options for travel immediately.

Lastly, as part of encouraging carbon neutral transport, 2XE will develop a business case in the next 24 months for the procurement of several electric bikes for staff to use for intra-city travel, rather than either

driving or utilising a ride-share service. The City of Adelaide provides a significant number of bike-trails and bike-infrastructure, encouraging businesses to transition towards active and carbon-neutral transport.

## 5. EMISSIONS SUMMARY

### Use of Climate Active carbon neutral products and services

2XE has purchased voluntary Climate Active carbon offsets for some of the organisation's Qantas flights via Qantas' [opt-in service](#) during this inventory period.

### Organisation emissions summary

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

| Emission category            | Sum of Scope 1 (tCO <sub>2</sub> -e) | Sum of Scope 2 (tCO <sub>2</sub> -e) | Sum of Scope 3 (tCO <sub>2</sub> -e) | Sum of total emissions (tCO <sub>2</sub> -e) |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|
| Electricity                  | 0.00                                 | 2.71                                 | 0.00                                 | 2.71   |
| Food                         | 0.00                                 | 0.00                                 | 7.51                                 | 7.51   |
| ICT services and equipment   | 0.00                                 | 0.00                                 | 7.00                                 | 7.00   |
| Machinery and vehicles       | 0.00                                 | 0.00                                 | 0.26                                 | 0.26   |
| Office equipment & supplies  | 0.00                                 | 0.00                                 | 1.01                                 | 1.01   |
| Postage, courier and freight | 0.00                                 | 0.00                                 | 0.13                                 | 0.13   |
| Professional Services        | 0.00                                 | 0.00                                 | 2.33                                 | 2.33   |
| Stationary Energy            | 0.03                                 | 0.00                                 | 0.01                                 | 0.04   |
| Waste                        | 0.00                                 | 0.00                                 | 3.15                                 | 3.15   |
| Working from home            | 0.00                                 | 0.00                                 | 0.23                                 | 0.23   |
| <b>Total</b>                 | <b>0.03</b>                          | <b>2.71</b>                          | <b>21.62</b>                         | <b>24.36</b>                                 |

### 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 <sub>2</sub> -e |
|---|---------------------|
| 5% uplift of the total to be added for initial certification      | 2.023               |
| <i>Total footprint to offset (uplift factors + net emissions)</i> | 42.49               |

## Service emissions summary

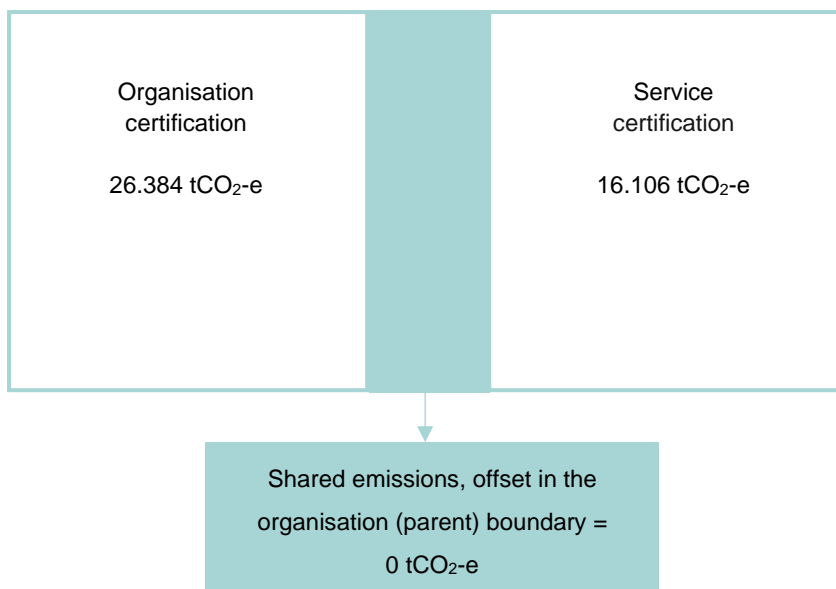
| Stage                | tCO <sub>2</sub> -e |
|----------------------|---------------------|
| Upstream emissions   | 0                   |
| Service delivery     | 16.106              |
| Downstream emissions | 0                   |

A 5% uplift was applied to the combined inventory total for Organisation and Service certification, however, the uplift will be wholly off-set via the Organisation certification.

|   |        |
|---|--------|
| Emissions intensity per functional unit | 2.68   |
| Number of functional units to be offset | 6      |
| Total emissions to be offset            | 16.106 |

## Shared emissions between certifications by the same responsible entity

|  | Emissions (tCO <sub>2</sub> -e) |
|--|---------------------------------|
| <b>Total offset liability</b>                    | <b>42.49</b>                    |
| <b>Offset by organization (including uplift)</b> | <b>26.384</b>                   |
| <b>Offset by service</b>                         | <b>16.106</b>                   |



## 6. CARBON OFFSETS

### Offsets strategy

#### Offset purchasing strategy: In arrears

|  |     |
|--|-----|
| 1. Total offsets previously forward purchased and banked for this report     | 0t  |
| 2. Total emissions liability to offset for this report                       | 43t |
| 3. Net offset balance for this reporting period                              | 43t |
| 4. Total offsets to be forward purchased to offset the next reporting period | 0t  |
| 5. Total offsets required for this report                                    | 43t |

### Co-benefits

2XE purchased their carbon offsets via the Clean Development Mechanism (CDM) registry, a United Nations Framework Convention on Climate Change device. All offsets purchased were generated by the Run-of-the-river Hydroelectric Power Project in Uttarakhand by Alaknanda Hydro Power Company Limited. The 330 MW hydropower plant, located on the Alaknanda River and is a major tributary to the Ganga River, enables 100% renewable energy to be generated and fed into the local grid, which is heavily dependent upon fossil fuels.

There are several co-benefits that arise from this project besides the generation of clean energy. During the development and construction of the of the powerplant, it is estimated that up to 2500 people were employed providing a secure income for residents in the region. Additionally, the construction supported the development of new employment opportunities in the region in relevant supporting industries, which in turn has led to greater development of roadways and telecommunications, improving the quality of life for the community.

Transitioning to renewable energy and divesting away from fossil fuel powered grids reduces the air pollution being inhaled by the local and neighbouring communities, improving the health conditions and reducing demand for medical services.

Lastly, the success of the project in the region will encourage private entities and financial organisations or businesses to enter the sector and support India's transition to renewable energy.

## 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 <sub>2</sub> -e) | Quantity used for previous reporting periods | Quantity banked for future reporting periods | Quantity used for this reporting period claim | Percentage of total (%) |
| Run-of-the-river Hydroelectric Power Project in Uttarakhand by Alaknanda Hydro Power Company Limited | CERs                 | CDM      | 11 August 2022 | <a href="#">IN-5-280904481-2-2-0-4776</a><br>= <a href="#">IN-5-280904523-2-2-0-4776</a> | 2022    | 43                                      | 0  | 0  | 43  | 100%                    |
| <b>Total offsets retired this report and used in this report</b>                                     |                      |          |                |  |         |   |  |  | 43  |                         |
| <b>Total offsets retired this report and banked for future reports</b>                               |                      |          |                |  |         |   |  | 0  |   |                         |
| Type of offset units   |                      |          |                | Quantity (used for this reporting period claim)  |         |   | Percentage of total                          |  |   |                         |
| Certified Emissions Reductions (CERs)  |                      |          |                | 43   |         |   | 100%   |  |   |                         |

## 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.

|   |   |
|---|---|
| <b>1. Large-scale Generation certificates (LGCs)*</b> | 0 |
| <b>2. Other RECs</b>                                  | 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 |
|---|----------------|----------|----------------|---------------------------|---------------------------|-----------------|----------------|-------------|----------|
| NA  | NA             | NA       | NA             | NA                        | NA                        | NA              | NA             | NA          | NA       |
| <i>Total LGCs surrendered this report and used in this report</i> |                |          |                |                           |                           |                 | 0              |             |          |

# APPENDIX A: ADDITIONAL INFORMATION



United Nations  
Framework Convention on  
Climate Change

DATE: 11 AUGUST 2022  
REFERENCE: VC24447/2022

## VOLUNTARY CANCELLATION CERTIFICATE

### Presented to

2XE Pty Ltd

### Project

Run-of-the-river Hydroelectric Power Project in Uttarakhand by Alaknanda Hydro Power Company Limited.

### Reason for cancellation

I am offsetting greenhouse gas emissions for my company

Number of units  
cancelled

**43 CERs**

Equivalent to 43 tonne(s) of CO<sub>2</sub>



Start serial number: IN-5-280904481-2-2-0-4776 End serial  
number: IN-5-280904523-2-2-0-4776

The certificate is issued in accordance with the procedure for voluntary  
cancellation in the CDM Registry. The reason included in this certificate is  
provided by the cancellor.



## APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location-based approach. The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

### Market-based approach summary

| Market-based approach  | Activity data (kWh) | Emissions (kgCO <sub>2</sub> -e) | Renewable % of total |
|--|---------------------|----------------------------------|----------------------|
| Behind the meter consumption of electricity generated                  | 0                   | 0                                | 0%                   |
| <b>Total non-grid electricity</b>                                      | <b>0</b>            | <b>0</b>                         | <b>0%</b>            |
| LGC purchased and retired (kWh) (including PPAs & Precinct LGCs)       | 0                   | 0                                | 0%                   |
| GreenPower   | 0                   | 0                                | 0%                   |
| Jurisdictional renewables (LGCs retired)                               | 0                   | 0                                | 0%                   |
| Jurisdictional renewables (LRET) (applied to ACT grid electricity)     | 0                   | 0                                | 0%                   |
| Large Scale Renewable Energy Target (applied to grid electricity only) | 985                 | 0                                | 19%                  |
| Residual electricity   | 4,221               | 4,529                            | 0%                   |
| <b>Total grid electricity</b>  | <b>5,206</b>        | <b>4,529</b>                     | <b>19%</b>           |
| <b>Total electricity consumed (grid + non grid)</b>                    | <b>5,206</b>        | <b>4,529</b>                     | <b>19%</b>           |
| Electricity renewables   | 985                 | 0                                |                      |
| Residual electricity   | 4,221               | 4,529                            |                      |
| <b>Exported on-site generated electricity</b>                          | <b>0</b>            | <b>0</b>                         |                      |
| Emission footprint (kgCO <sub>2</sub> -e)                              |                     | 4,529                            |                      |

|  |               |
|--|---------------|
| <b>Total renewables (grid and non-grid)</b>                        | <b>18.93%</b> |
| <b>Mandatory</b>   | <b>18.93%</b> |
| <b>Voluntary</b>   | <b>0.00%</b>  |
| <b>Behind the meter</b>  | <b>0.00%</b>  |
| <b>Residual electricity emission footprint (tCO<sub>2</sub>-e)</b> | <b>5</b>      |

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 <sub>2</sub> -e) |
|---|---------------------|----------------------------------|
| ACT                                     | 0                   | 0                                |
| NSW                                     | 0                   | 0                                |
| SA                                      | 5,206               | 2,707                            |
| Vic                                     | 0                   | 0                                |
| Qld                                     | 0                   | 0                                |
| NT                                      | 0                   | 0                                |
| WA                                      | 0                   | 0                                |
| Tas                                     | 0                   | 0                                |
| <b>Grid electricity (scope 2 and 3)</b> | <b>5,206</b>        | <b>2,707</b>                     |
| ACT                                     | 0                   | 0                                |

|  |              |              |
|--|--------------|--------------|
| NSW  | 0            | 0            |
| SA   | 0            | 0            |
| Vic  | 0            | 0            |
| Qld  | 0            | 0            |
| NT   | 0            | 0            |
| WA   | 0            | 0            |
| Tas  | 0            | 0            |
| <b>Non-grid electricity (behind the meter)</b> | <b>0</b>     | <b>0</b>     |
| <b>Total electricity consumed</b>              | <b>5,206</b> | <b>2,707</b> |
| <b>Emission footprint (tCO<sub>2</sub>-e)</b>  | <b>3</b>     |              |

### Climate Active carbon neutral electricity summary

| Carbon neutral electricity offset by Climate Active product | Activity data (kWh) | Emissions (kgCO <sub>2</sub> -e) |
|---|---------------------|----------------------------------|
| NA  | 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

### Organisation non-quantified sources

The following sources 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 |
|--|----------------|---|--|-----------------|
| NA                                       | NA             | NA                                      | NA   | NA              |

### Service non-quantified sources

The following sources 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 |
|--|----------------|---|--|-----------------|
| NA                                       | NA             | NA                                      | NA   | NA              |

### Service excluded emission sources

Attributable emissions sources can be excluded, but still counted as part of the carbon account if they meet all **three of the criteria**:

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **not material**.

|    | No actual data | No projected data | Immaterial |
|----|----------------|-------------------|------------|
| NA | NA             | NA                | NA         |

# APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

## Organisation excluded sources

The below emission sources have been assessed as not relevant to an organisation'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 five criteria. The five criteria are:

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.

To be deemed relevant an emission must meet two of the five relevance criteria. Excluded emissions are detailed below against each of the five criteria.

| Emission sources tested for relevance    | (1) Size | (2) Influence | (3) Risk | (4) Stakeholders | (5) Outsourcing | Included in boundary? |
|--|----------|---------------|----------|------------------|-----------------|-----------------------|
| Purchased goods and services             | NA       | NA            | NA       | NA               | NA              | NA                    |
| Capital goods                            | NA       | NA            | NA       | NA               | NA              | NA                    |
| Fuel and energy related activities       | NA       | NA            | NA       | NA               | NA              | NA                    |
| Upstream transportation and distribution | NA       | NA            | NA       | NA               | NA              | NA                    |
| Waste generated in operations            | NA       | NA            | NA       | NA               | NA              | NA                    |
| Business travel                          | NA       | NA            | NA       | NA               | NA              | NA                    |
| Employee commuting                       | NA       | NA            | NA       | NA               | NA              | NA                    |
| Upstream leased assets                   | NA       | NA            | NA       | NA               | NA              | NA                    |

|  |    |    |    |    |    |    |
|--|----|----|----|----|----|----|
| Downstream transportation and distribution | NA | NA | NA | NA | NA | NA |
| Processing of sold products                | NA | NA | NA | NA | NA | NA |
| Use of sold products                       | NA | NA | NA | NA | NA | NA |
| End-of-life treatment of sold products     | NA | NA | NA | NA | NA | NA |
| Downstream leased assets                   | NA | NA | NA | NA | NA | NA |
| Franchises                                 | NA | NA | NA | NA | NA | NA |
| Investments                                | NA | NA | NA | NA | NA | NA |

## Service non-attributable sources

To be deemed attributable an emission must meet two of the five relevance criteria. Non-attributable emissions are detailed below against each of the five criteria.

| Relevance test            |   |  |   |   |  |
|---------------------------|---|--|---|---|--|
| Non-attributable emission | <i>The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions</i> | <i>The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.</i> | <i>Key stakeholders deem the emissions from a particular source are relevant.</i> | <i>The responsible entity has the potential to influence the reduction of emissions from a particular source.</i> | <i>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.</i> |
| NA                        | NA  | NA   | NA  | NA  | NA   |



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