



PUBLIC DISCLOSURE STATEMENT

HESPERIA PROPERTY PTY LTD

ORGANISATION CERTIFICATION

FY2021–22


Australian Government
Climate Active
Public Disclosure Statement

HESPERIA



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Hesperia Property Pty Ltd (Hesperia)
REPORTING PERIOD	Financial year 2022 (July 2021 – 30 June 2022) Arrears report
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>Ben Lisle- Managing Director</p>



Australian Government

**Department of Climate Change, Energy,
the Environment and Water**

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Version March 2022.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	384 tCO ₂ -e
OFFSETS BOUGHT	CERs (61%) VCUs (39%)
RENEWABLE ELECTRICITY	1%
TECHNICAL ASSESSMENT	Not required for this period. Next technical assessment due: 31/10/2024

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2. CARBON NEUTRAL INFORMATION

Description of certification

At Hesperia we care deeply about our people, customers, communities and the environment in which we operate. We are committed to reducing our environmental footprint of both our corporate office activities and our projects. We started our journey towards carbon neutrality of our corporate office operations by exploring our emissions for the 2019/20 reporting period. This provided an initial carbon inventory for a critical set of emissions sources at our head office in Subiaco, Western Australia. This allowed us to set a benchmark and accurately monitor, account for and reduce our carbon footprint in subsequent years. We also initiated a carbon reduction strategy and purchased carbon offsets to neutralize our assessed impacts.

“Hesperia is committed to real action to address climate change.”

For the financial year 2020/21, our organization has committed to obtain a first formal Climate Active Carbon-Neutral Certification by Climate Active. This period will also formally mark the base year for ongoing Climate Active certifications for our organisation. This certification covers the Australian business operations of Hesperia Property Pty Ltd.

This report describes the organizational boundaries of Hesperia Property Pty Ltd and relevant emissions sources under operational control. It quantifies the associated greenhouse gas (GHG) emissions and the carbon offsets retired for the financial year 2022 (July 2021 to June 2022). Where Hesperia has operational control of a tenancy, it reports 100% of energy, water, waste and associated emissions applicable to that tenancy as well as an area-based proportion of base building operations. It also reports on other emissions sources where deemed relevant.

All owned and/or managed properties (residential, retail, commercial and industrial) that form Hesperia's project portfolios of properties are outside the scope of this assessment because they are either held temporarily or held by separate organisational entities and treated as development projects.

Organisation description

The certified entity, Hesperia Property Pty Ltd (Hesperia) (ABN: 74 641 894 340) is one of Western Australia's leading property groups, active in a diverse range of property classes.

All the organisation's operations are located in the head office at Level 3, 338 Barker Rd, Subiaco Western Australia 6008. The organization does not own or operate any other core assets. There are no company vehicles and all equipment owned is office equipment used in the head office.

NOTE ON CHANGE OF ABN: during FY2020-21 – the group operated through Hesperia Projects Pty Ltd as trustee for Hesperia Trust (ABN 82 498 897 267) for the entire financial year, this reporting year (FY2021-22), the company operated through Hesperia Property Pty Ltd (Hesperia) (ABN: 74 641 894 340), no changes occurred.

There are a number of dormant related companies and Special Purpose Vehicles (SPVs) that exist for a range of corporate purposes, however all activities and reportable quantities related to Hesperia's

corporate operations are captured through a single set of financial reports, and through this single disclosure statement.

Associated projects and investments are owned and developed by separate corporate entities –SPVs – and are excluded from the assessment boundary for Hesperia. Hesperia is developing these projects as Net Zero and will account for them separately.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

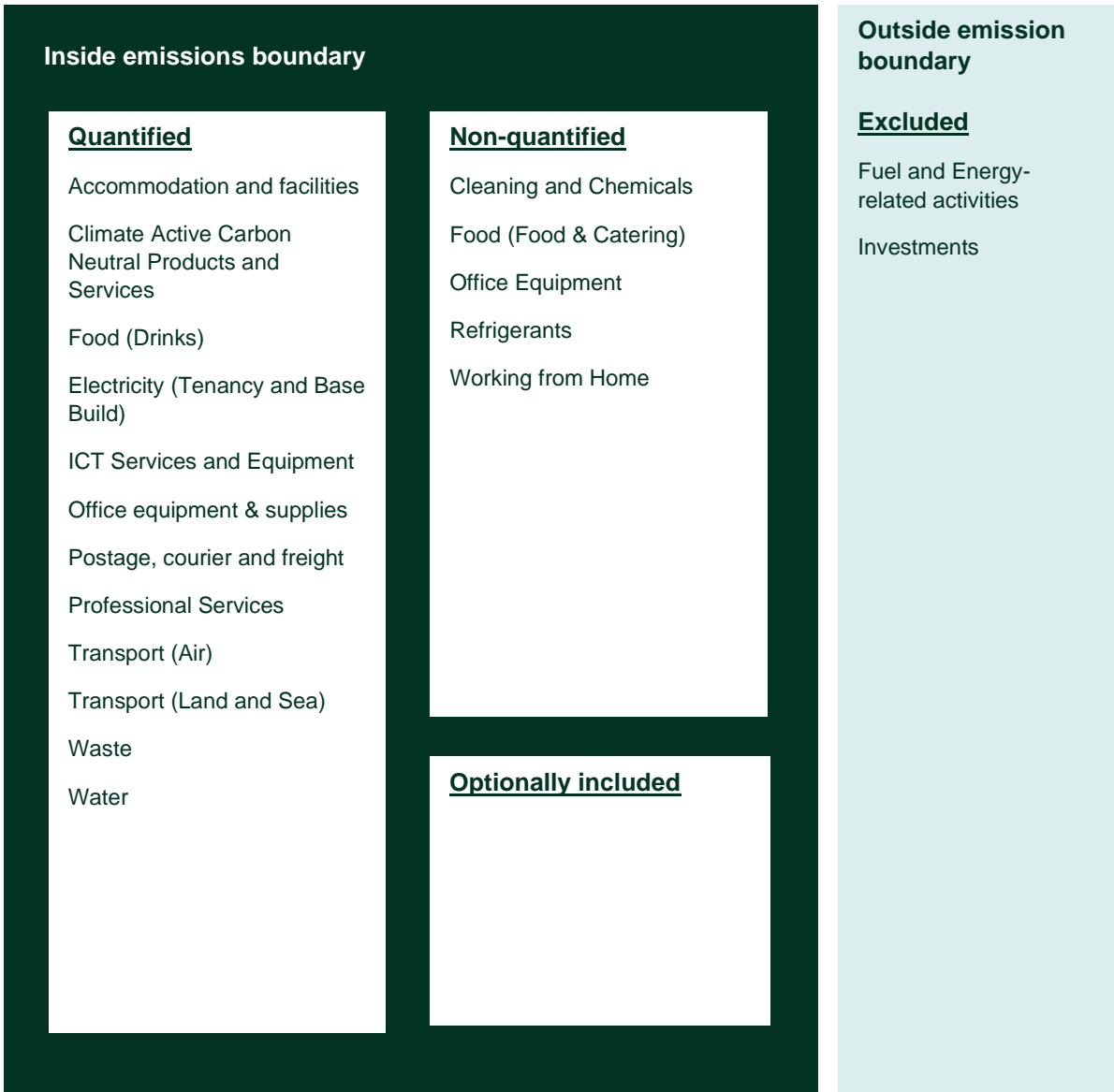
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

Data management plan

Emission Category (Source)	Data Source	Unit (Activity Data)	Planned Availability
Cleaning and Chemicals (Cleaning Services)	Organisation's Financial Accounts	\$ Spent in Financial Year	FY 23/24
Food (Food & Catering)	Organisation's Financial Accounts	\$ Spent in Financial Year	FY 23/24
Office Equipment (excl. paper)	Organisation's Financial Accounts	\$ Spent in Financial Year	FY 23/24



Refrigerants	Refrigerant Inventory and Climate Active Calculator	kgCO2-e	FY 23/24
Working From Home	FTE-months and Climate Active WFH Calculator	kgCO2-e	FY 23/24

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

The formalisation of the measurement and reporting of Hesperia's energy consumption and carbon footprint on an ongoing and annual basis will hold Hesperia accountable and assist the organisation to achieve our reduction targets.

In addition to strategies targeting specific emissions, Hesperia is commencing an education and awareness program for all staff in relation to sustainability and carbon neutral initiatives. An environmental committee has also been established to facilitate Hesperia's sustainability initiatives.

Staff are also encouraged to use technology for 'business as usual' activities to reduce our carbon emissions (e.g. video conferencing for meetings to reduce travel and tablets or laptops instead of printing). A refurbishment of our offices was designed to encourage these conscious practices.

Table 1 below outlines our carbon emissions reduction initiatives:

Emission source	Emission Reduction Target	Initiatives	Progress To Date	Target Year
Stationary Energy: Electricity	100% reduction (absolute)	Year-on-year maintenance of 100% renewables supplied for stationary energy.	Completed. No natural gas consumed. Electricity in FY20/21 already at 49% voluntary onsite and offsite renewables: New solar PV systems installed spring 2021: 15kVA/20kW behind the tenancy meter, plus 15kVA/20kW behind the base build meter. 100% NaturalPower purchased for the tenancy since late 2021. 100% Climate Active Carbon-Neutral power purchased for the base build since June 2022.	2021/22 (achieved)
Transport (Land and Sea) - Employee Commuting	20% reduction (relative to staff numbers)	Support staff to switch to electric vehicles and increase active transport options. By the end of FY2021–22: Hesperia will have installed at least four charge points at the head office to further reduce emissions of electric vehicles. Hesperia will have also expanded the End-of-Trip provisions by 20% in collaboration with the base	FY20/21 (base year): Initial baseline survey conducted. 800 kgCO ₂ e / staff. FY21/22: Improved survey accounting for electric vehicles, fuel types and car class (small/medium/large) conducted. 1,120 kgCO ₂ e / staff. FY21/22: 4 off EV charge points installed in office basement parking.	2022/23

		<p>building owner.</p> <p>Further improvements planned for office end-of-trip facilities.</p>		
Transport (Air)	50% reduction (relative to staff numbers)	<p>Promote virtual meetings in lieu of in person meetings where possible.</p> <p>Purchase Climate Active certified carbon neutral air tickets where unavoidable.</p>	<p>Policy promoting virtual meetings implemented.</p> <p>FY20/21 (base year): 178 kgCO₂e / staff.</p> <p>FY21/22: 580 kgCO₂e / staff, increase due to company's organic growth.</p>	2023/24
Waste to landfill and recycling	10% reduction (relative to staff numbers)	<p>Introduce categorical bins to improve recycling efficiency, including segregation of soft plastics from containers.</p> <p>Introduce a compost bin to reduce waste to landfill.</p> <p>Office Waste Management Plan being developed to identify further opportunities for improvement.</p>	<p>Monitoring in place by base build waste contractors.</p> <p>FY20/21 (base year): 90kgs waste landfilled per staff.</p> <p>FY21/22: 76kgs waste landfilled per staff. Separate soft plastic and container bins added. Waste management training sessions held. Bins labelled with detailed instructions.</p>	2022/23
Office Equipment: Paper	100% reduction	<p>All paper is either FSC or from recycled sources.</p> <p>All paper is carbon-neutral certified.</p> <p>Promote minimization of paper use.</p> <p>Promote document signature software to (e.g DocuSign).</p>	<p>Monitoring paper use via sole supplier.</p> <p>FY21-22: Paper is still mixed between traditional and recycled paper.</p>	2022/23
Goods and Services: ICT and Professional Services	30% reduction (relative to \$ spend)	<p>Procure carbon-neutral certified products and services where viable.</p> <p>Procure products and services from organisations that are Climate Active certified or operate in buildings that are either low carbon (NABERS Energy 5.5 stars or higher) or are Climate Active carbon-neutral certified.</p> <p>Prefer low carbon or locally prepared goods and services.</p>	Initial baseline set.	2025/26

Emissions reduction actions

As per the table above, emissions reduction actions taken in this reporting period are listed below:

- **Stationary Energy:** Tenancy electricity is now purchased as Greenpower. Base building electricity is Climate Active Carbon Neutral certified. Solar systems are installed for both tenancy and base building, reducing grid imports
- **Transport (Land and Sea) – Staff Commuting:** Improvements to the survey to more accurately capture transportation mode, car class, fuel type, as well as work from home data.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e
Base year/Year 1	2020–21	213.583
Year 2:	2021–22	383.668

Significant changes in emissions

Over the last financial year, Hesperia has significantly grown, resulting in an increase of operations and expenditures. As such, some of our emissions reflecting that growth are disclosed in the table below.

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
Computer and electrical components	35.165	3.905	Company growth
Computer and technical services	93.138	37.853	Company growth
Business services	57.725	39.652	Company growth
Accounting services	41.361	45.771	Less expenditures on accounting services this reporting period
Short economy class flights	36.562	5.692	Company growth
Transport (Land and Sea)	70.544	25.598	Company growth

Use of Climate Active carbon neutral products and services

The base building where Hesperia operates from procures Climate Active carbon neutral certified electricity. Additionally, we purchase Climate Active carbon neutral certified services from Perspektiv, our sustainability consultants.

Certified brand name	Product or Service used
AGL Energy Ltd	Electricity
Perspektiv Australia Pty Ltd	Professional services

Organisation emissions summary

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

Emissions category	Scope 1 (t CO ₂ -e)	Scope 2 (t CO ₂ -e)	Scope 3 (t CO ₂ -e)	Sum of Total Emissions (t CO ₂ -e)
Accommodation and facilities	0	0	11.520	11.520
Climate Active Carbon Neutral Products and Services	0	0	0	0
Electricity	0	0	0	0
Food	0	0	1.471	1.471
ICT services and equipment	0	0	128.303	128.303
Office equipment & supplies	0	0	1.804	1.804
Postage, courier and freight	0	0	6.716	6.716
Professional Services	0	0	99.087	99.087
Transport (Air)	0	0	36.562	36.562
Transport (Land and Sea)	0	0	70.543	70.543
Waste	0	0	8.579	8.579
Water	0	0	0.812	0.812
Grand Total	0	0	365.398	365.398

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 to account for non-quantified sources where data is unavailable	18.270
Total of all uplift factors	18.270
Total footprint to offset <i>(total net emissions from summary table + total uplifts)</i>	383.668

6. CARBON OFFSETS

Offsets retirement approach

In arrears	
1. Total number of eligible offsets banked from last year's report	0
2. Total emissions footprint to offset for this report	384
3. Total eligible offsets required for this report	384
4. Total eligible offsets purchased and retired for this report	384
5. Total eligible offsets banked to use toward next year's report	0

Co-benefits






Hesperia completes a comprehensive identification and selection process in order to purchase offsets that are aligned with the organisation's ethos and operational objectives. Hesperia also involves staff in the selection of projects from which offsets are purchased.

Hesperia has an offset policy in place that aims to maximise co-benefits from our offset spend. This certification's offset are distributed as follows:

- Biodiverse Reforestation Carbon Offsets Yarra Yarra Biodiversity Corridor, Western Australia (61% of carbon account, these units are not eligible under Climate Active certification – As such, these are stapled to the eligible units from the project below):
- Metro Delhi, India (61% of carbon account)
- 210 MW Musi Hydro Power Plant, Bengkulu (39%)
- 1. Biodiverse Reforestation Carbon Offsets Yarra Yarra Biodiversity Corridor, Western Australia

The Yarra Yarra Biodiversity Corridor is a native reforestation project located in Southwest Australia. The table indicates the co-benefits of this project and how this project contributes to the United Nation SDGs.

As land use and forestry activities are recognised as requiring high levels of upfront finance to source land, to plant and to manage, we have supplemented local biodiverse reforestation carbon offsets from the Yarra Yarra Biodiversity Corridor with Climate Active eligible renewable energy offset units.

Co-benefits category	Core co-benefit	Co-benefit description/nature of potential co-benefit	UN Sustainable Development Goals
Environment	Biodiversity / ecosystem services	The Yarra Yarra project reconnects and restores fragmented and declining (remnant) woodland and shrubland which provides habitat for threatened flora and fauna.	Goal 15: Life on land 
	Water Quality	Water quality is assumed to improve due to reduced surface runoff and reduction in sediment and nutrient loads in water catchments. Groundwater levels and salt concentrations are also expected to reduce over time.	Goal 6: Clean Water and Sanitation 
	Soil Quality	Soil quality of the Yarra Yarra project area is expected to improve over time with soil organic matter increasing and salt concentrations declining.	Goal 15: Life on land 
Economic	Local Employment and Skills	The establishment of plantations and conservation areas creates employment opportunities and skills development during the preparation, planting, management of the Yarra Yarra project.	Goal 3: Good Health and Well-being Goal 4: Quality Education Goal 8: Decent Work and Economic Growth Goal 17: Partnerships for the goals 
Social	Indigenous cultural heritage	The Yarra Yarra project recognises and continues to protect significant cultural heritage sites that are located in the project area. This is assumed to strengthen cultural heritage and support spiritual re-connection to country which potentially has positive impacts on mental health and wellbeing of indigenous communities.	Goal 3: Good Health and Well-being Goal 17: Partnerships for the goals 

2. Metro Delhi, India

The project provides reliable transport with its state-of-the art metro with new trains, and preboard ticketing using rechargeable electronic cards. Through this new infrastructure, several co-benefits are achieved, listed as follows:

- Reduction of Air pollution by encouraging mode switching to reduce emissions from cars, and other vehicles
- Improved air quality will also assist in increased disease prevention
- Reduction of accidents by promoting safer, faster, and cleaner transport alternative
- Improve welfare by providing more accessibility and affordability to transport, whilst reducing traffic congestion
- Economic growth relying less on imported fossil fuels

3. 210 MW Musi Hydro Power Plant, Bengkulu

The project is a new run-of river hydro power plant in Bengkulu Province in Indonesia.

The key purpose of the project is to utilise the hydrological resources of the Musi River, which is a renewable source of energy, to generate zero emission electricity to be transmitted to the Sumatra grid.

It will displace fossil fuel based power and reduce the emissions associated with fossil fuel based power plants on the Grid.

The area of the Musi Hydroelectric Power Plant is situated in Bengkulu Province about 30 km northeast of Bengkulu city, the capital of the Province. It involves the inter-basin transfer of water from the Musi river in Rejang Lebong Regency to the Simpangaur river in North Bengkulu Regency through a 7.5 km long waterway and an underground powerhouse.



Eligible offsets retirement summary

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	Stapled quantity	Eligible quantity (tCO ₂ -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Yarra Yarra Biodiversity Corridor, Western Australia [Stapled to] CN-7624 Metro Delhi Project, India	CER	ANREU	17 th October 2022	12PWA313723B - 12PWA313734B 12PWA313611B - 12PWA313722B 12PWA313735B - 12PWA313846B	CP2	12	0	-	-	-	-
			17 th October 2022	1,117,305,778 -1,117,306,013	CP2	-	236	0	0	236	61%
210 MW Musi Hydro Pwer Plant, Bengkulu	VCU	Verra	24 th October 2022	12814-452070628-452070775-VCS-VCU-ID-1-487-01012017-30092017-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=178181	2017	-	148	0	0	148	39%
Total offsets retired this report and used in this report										384	
Total offsets retired this report and banked for future reports									0		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Certified Emissions Reductions (CERs)	236	61%
Verified Carbon Units (VCUs)	148	39%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The organization did not surrender any RECs voluntarily in this reporting period. It is understood that any RECs surrendered by others in relation to LRET, GreenPower and jurisdictional renewables are not to be reported here.

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

1. Large-scale Generation certificates (LGCs)*	N/A
2. Other RECs	N/A

* 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
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total LGCs surrendered this report and used in this report									

APPENDIX A: ADDITIONAL INFORMATION

N/A.

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach.

Location-based method

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 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 (kgCO ₂ e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	32,487	0	60%
Total non-grid electricity	32,487	0	60%
LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)	0	0	0%
GreenPower	21,861	0	40%
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)	4,064	0	7%
Residual Electricity	-4,064	-4,043	-7%
Total grid electricity	21,861	-4,043	40%
Total Electricity Consumed (grid + non grid)	54,348	-4,043	107%
Electricity renewables	58,412	0	
Residual Electricity	-4,064	-4,043	
Exported on-site generated electricity	6,030	-4,402	
Emissions (kgCO ₂ e)		0	
<i>A minus Residual Electricity Emissions in kgCO₂e rounds to zero because the negative emissions can only be used to reduce electricity consumption emissions. See electricity accounting rules for further information</i>			
Total renewables (grid and non-grid)	107.48%		
Mandatory	7.48%		
Voluntary	40.22%		
Behind the meter	59.78%		
Residual Electricity Emission Footprint (TCO₂e)	0		
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			

Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	21,861	14,647	219
Tas	0	0	0
Grid electricity (scope 2 and 3)	21,861	14,647	219
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	36,191	0	0
Tas	0	0	0
Non-grid electricity (Behind the meter)	36,191	0	0
Total Electricity Consumed	54,348	14,647	219
Emission Footprint (TCO2e)	15		
<i>Scope 2 Emissions (TCO2e)</i>	15		
<i>Scope 3 Emissions (TCO2e)</i>	0		
Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)	
AGL Opt-in electricity product	27,539	0	
<i>Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.</i>			

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. 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
Cleaning and Chemicals (Cleaning Services)	Yes	No	Yes (uplift applied & data plan in place)	No
Food (Food & catering)	Yes	No	Yes (uplift applied & data plan in place)	No
Office Equipment (excl. paper)	Yes	No	Yes (uplift applied & data plan in place)	No
Refrigerants				
Work From Home	Yes	No	Yes (uplift applied & data plan in place)	No

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. Of those, that must in all cases be tested for relevance. The following ones have been excluded for obvious reasons:

- Upstream Scope 3 emissions from **Fuel and Energy-Related Activities**: The organization does not purchase or acquire fuels and energy beyond the grid electricity already reported for the head office building (Natural gas: no natural gas supplied to head office building; grid electricity: already includes Scope 3 emissions associated with transmission and distribution losses). –
- Downstream Scope 3 emissions from **Investments**: The organization does not hold investments under its operational control. All owned and/or managed properties (residential, retail, commercial and industrial) that form Hesperia's project portfolios of properties are outside the scope of this assessment because they are either held temporarily or held by separate organisational entities and treated as development projects

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.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
Capital Goods	No	Yes	No	No	No	No
Fuel and energy related activities	No	No	No	No	No	No
Upstream transportation and distribution	No	Yes	No	No	No	No
Downstream transportation and distribution	No	No	No	No	No	No
Processing of sold products	No	No	No	No	No	No
Use of sold products	No	No	No	No	No	No
End-of-life treatment of sold products	No	No	No	No	No	No
Downstream leased assets	No	No	No	No	No	No
Franchises	No	No	No	No	No	No
Investments	No	Yes	No	No	No	No



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