



# **PUBLIC DISCLOSURE STATEMENT**

**KPMG AUSTRALIA**

**ORGANISATION CERTIFICATION**

**CY2021**

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



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	KPMG Australia
REPORTING PERIOD	1 January 2021 – 31 December 2021 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><i>Rita Fentener van Vlissingen</i></p>
	<p>Rita Fentener van Vlissingen</p> <p>Acting Head of Corporate Citizenship</p>



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

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Version March 2022. To be used for FY20/21/CY2021 reporting onwards.



# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	8,535 tCO <sub>2</sub> -e
OFFSETS BOUGHT	72% CERs, 20% ACCUs and 8% VCU
RENEWABLE ELECTRICITY	90%
TECHNICAL ASSESSMENT	Next technical assessment due: 2022

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

The certification includes all operations within Australia, over which KPMG Australia (ABN 51 194 660 183) has operational control. Activities within all our offices fall within the organisational boundary.

The emission inventory in this public disclosure summary covering the 1 January 2021 to 31 December 2021 reporting period has been developed in accordance with The Climate Active Carbon Neutral Standard for Organisation (Organisation Standard).

KPMG Australia's operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007, and includes all locations occupied by KPMG employees: Adelaide, Brisbane, Canberra offices (Constitution Place and Canberra Airport), Darwin, Gold Coast, Greater Western Sydney (Parramatta, Penrith, Rhodes, Wollongong), Hobart, Karratha, Melbourne, Newcastle, Sydney (Barangaroo) and Perth, as well as the offices of controlled entities in Port Moresby (Papua New Guinea), Nadi and Suva (Fiji).

All emissions from these offices are included within the boundary, as they hold permanent KPMG staff and are included as a part of KPMG's Global Climate Response (GCR) carbon accounting methodology for all member firms globally.

The methods used for collecting data, calculating emissions and presenting the carbon account are in accordance with

- The Climate Active Carbon Neutral Standard for Organisation (Organisation Standard)
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

KPMG Australia has considered all 7 x greenhouse gases commonly reported under the Kyoto Protocol in our reporting inventory. The gases that are reported are material to our business and expressed as carbon dioxide equivalents (CO<sub>2</sub>-e) as applicable under the Kyoto protocol.

### Organisation description

At KPMG Australia, we help our clients not just grow, but grow meaningfully - consciously, collaboratively, transparently and empathetically. It's our deep belief that how you grow matters.

Nationally, our network of over 10,000 people are dedicated to this, while providing audit, assurance and risk consulting, deals, tax and legal, management consulting and innovation and digital solutions to entities and organisations that span the nation's industrial, governmental and not-for-profit landscapes.

Our commitment is to support our clients' growth, not only so it enhances our nation's economic prosperity, but builds trust while benefiting society, people and the environment. Because how you grow matters.

We have a long-standing commitment to harnessing the passion and capabilities of our people to empower positive change with our clients and in our communities. We believe that our nation can never reach its full potential until everyone has equal access to opportunity. Our Corporate Citizenship approach focuses our efforts on driving change for Indigenous Australia, Mental Health, Climate Action and Lifelong Learning, and the founding principle to leave no-one behind.

Under our Climate Action Plan to end of 2022, KPMG is committed to being certified carbon neutral, an enabler of the circular economy and transparently managing our climate risk and ongoing contribution to the UN Sustainable Development Goals. Climate Active reporting began in CY2019 as our first year of attaining carbon neutral status.

*The Climate Active trademark helps to communicate a positive and transparent narrative of our climate commitments, as it represents a robust carbon neutral claim."*

## 3. EMISSIONS BOUNDARY

KPMG Australia includes direct Scope 1 and indirect scope 2 emissions sources in our Greenhouse Gas emissions inventory. The inventory also includes other indirect Scope 3 emission sources that result from the operations of our business deemed relevant in the relevance test.

### 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.

Inside emissions boundary		Outside emission boundary
<p><b><u>Quantified</u></b></p> <ul style="list-style-type: none"> <li>Office building natural gas</li> <li>Electricity for tenancy</li> <li>Electricity for base building (upstream leased assets)</li> <li>Business air travel</li> <li>Business travel in personal vehicles</li> <li>Business travel (transport fuel) in KPMG owned vehicles</li> <li>Business travel in taxis and rideshare</li> <li>Business travel – Accommodation and hotels</li> <li>Postage, courier and freight services</li> <li>Waste to landfill</li> <li>Paper consumption</li> <li>Purchased food and catering, stationery, and office supplies</li> <li>Staff working from home</li> </ul>	<p><b><u>Non-quantified</u></b></p>	<p><b><u>Excluded</u></b></p> <ul style="list-style-type: none"> <li>Refrigerants</li> <li>Other purchased goods and services (excl. food, catering, stationery, and office supplies)</li> <li>Capital goods</li> <li>Fuel and energy related activities</li> <li>Employee commuting</li> <li>Downstream transportation and distribution</li> <li>Processing of sold products</li> <li>Use of sold products</li> <li>End-of-life treatment of sold products</li> <li>Downstream leased assets</li> <li>Franchises</li> <li>Investments</li> </ul>

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

There are no non-quantified sources in the emission boundary that require a data management plan.

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

KPMG International have committed to achieve [net-zero carbon by 2030](#), based on a 1.5°C science-based target. The target was validated by the Science Based Targets Initiative (SBTi) in 2021. To meet this objective, all member firms globally must achieve a 50% reduction of our greenhouse gas (GHG) emissions by 2030 (on a 2019 baseline).

The commitments and initiatives in our KPMG Australia [Climate Action Plan \(CAP\) to 2022](#) act as the beginning phase of our roadmap to achieving net zero by 2030 (baseline 2016). The CAP includes our commitment to being certified carbon neutral, alongside the following targets by the end of 2022:

- **100% Renewable Energy:** Procurement of renewable energy through energy retailer agreements
- **>90% Recycling Rate:** Staff engagement on waste and recycling, waste audits, education, circular economy thought-leadership
- **Increase Sustainable Procurement:** Increased reporting on supply chain emissions, engaging and supporting our suppliers to achieve net zero

We are also committed to achieving the following reductions on our CY2016 baseline by end of 2022:

- **-50% Energy Emissions /FTE:** Investigating ongoing energy reduction opportunities, grants or schemes to support energy efficiency of our operations
- **-15% Air travel emissions/ FTE:** Setting an internal price on carbon (IPC) to encourage virtual service delivery and increased use of technology to reduce non-essential business travel.

### Emissions reduction actions

KPMG Australia's emission reduction over time has been achieved through energy efficiency in our offices, green building office relocations, renewable energy uptake and targeted behavior change, specifically to reduce non-essential business travel through use of technology and waste to landfill in our operations.

In response to the COVID-19 pandemic, many of our staff worked remotely during CY2021 which saw our total gross emissions decrease for a second year in a row. We acknowledge these results are primarily due to low occupancy in offices and limited travel between client sites and KPMG offices, which typically account for our largest emission sources.

In CY2021, we implemented the following emission reduction actions:

- Increased renewable electricity mix through active procurement (12 months recorded) of 100% GreenPower for tenancy usage in Sydney, Melbourne, Adelaide, Canberra (Airport) and Hobart offices.
- Introduced a 'work from anywhere' policy, to support hybrid models of working for our staff and virtual client service delivery, which will contribute to a reduction in non-essential travel post-pandemic
- Developed a Sustainable Procurement Framework to assess the environmental credentials and performance of suppliers.
- Engaged with our 20 largest suppliers to identify their current climate progress and ambition to set net zero targets, which represents 40% of our total annualised spend.
- Held design-thinking workshops on waste management to determine key changes to signage, system, and education for recycling in KPMG offices
- Continued 'Know Your Impact' educational series for our people to reduce their impact at home, including household energy reduction, waste management, meat-free recipes, and sustainable suppliers

From 1 January 2022, we will apply an internal price on carbon (IPC) for all business air travel, to encourage increased use of technology and remote working to reduce non-essential business travel. Similarly, with the home becoming a designated hub within our flexible working arrangement in future, we will continue to seek ways to improve reporting and reduce emissions from this source.

## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year		Total tCO <sub>2</sub> -e
Base year:	2019	39,281
Year 1:	2020	13,629
Current Year:	2021	8,535

### Significant changes in emissions

For 2021, KPMG Australia achieved a reduction of 34% in emissions from CY2020 emissions. This trend has been driven primarily by the following changes:

Emission source name	Current year (tCO <sub>2</sub> -e and/ or activity data)	Previous year (tCO <sub>2</sub> -e and/ or activity data)	Detailed reason for change
Business air travel - short economy flights	1,304 tCO <sub>2</sub> -e	2,094 tCO <sub>2</sub> -e	Ongoing state travel restrictions occurring throughout periods of CY2021
Energy Emissions	711 tCO <sub>2</sub> -e	2,168 tCO <sub>2</sub> -e	Lower occupancy of our offices being closed, as well recording 12 months of new renewable energy contracts in five primary offices.
Remote working	3,497 tCO <sub>2</sub> -e	3,073 tCO <sub>2</sub> -e	Increased average number of staff working via VPN (at home) per month than in CY2020 due to lockdowns and stay-at-home measures in various states
Food and catering	902 tCO <sub>2</sub> -e	1,314 tCO <sub>2</sub> -e	Lower occupancy of offices, and less purchased goods required on client floors and in-house catering.



## Organisation emissions summary

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

Row Labels	Sum of Scope 1 (TCO2e)	Sum of Scope 2 (TCO2e)	Sum of Scope 3 (TCO2e)	Sum of Total Emissions (TCO2e)
Accommodation and facilities	0	0	213	213
Bespoke	0	106	33	139
Cleaning and Chemicals	0	0	0	0
Climate Active Carbon Neutral Products and Services	0	0	0	0
Construction Materials and Services	0	0	0	0
Electricity	0	708	0	708
Food	0	0	902	902
Horticulture and Agriculture	0	0	0	0
ICT services and equipment	0	0	0	0
Machinery and vehicles	0	0	0	0
Office equipment & supplies	0	0	437	437
Postage, courier and freight	0	0	201	201
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 (gaseous fuels)	3.5	0	0	4
Stationary Energy (liquid fuels)	0	0	0	0
Stationary Energy (solid fuels)	0	0	0	0
Transport (Air)	0	0	1820	1820
Transport (Land and Sea)	194.1	0	327	522
use for duplicates	0	0	0	0
Waste	0	0	94	94
Water	0	0	0	0
Working from home	0	0	3497	3497
<b>Grand Total</b>	<b>197.6</b>	<b>813</b>	<b>7524</b>	<b>8535</b>

## Uplift factors

N/A.

## 6. CARBON OFFSETS

### Offsets retirement approach

In arrears	
1. Total number of eligible offsets banked from last year's report	151
2. Total emissions footprint to offset for this report	8,535
3. Total eligible offsets required for this report	8,384
4. Total eligible offsets purchased and retired for this report	9,200
5. Total eligible offsets banked to use toward next year's report	816

### Co-benefits

#### [Tasmanian Native Forest Protection, Australia](#)

Logging and land-clearing have severely impacted the biodiversity of the Tasmanian Central Highland's native forests. This project is halting nature loss by protecting almost 30,000 hectares of old-growth forests from further deforestation and degradation. The co-benefits of this project include:

- 71,500 tonnes of carbon emissions avoided and sequestered annually by reducing emissions from deforestation
- Protection of endangered species endemic to the Tasmanian Central Highlands, such as the Tasmanian Wedge-Tailed Eagle, the Eastern Quoll, the Ptunarra Brown Butterfly and the famous Tasmanian Devil

#### [Kariba Forest Protection, Zimbabwe](#)

Since its launch in 2011, the Kariba project has prevented more than 3.5 million tonnes of carbon dioxide by preventing deforestation and land degradation across 785,000 hectares of wildlife corridor. The project also aims to promote sustainable development and wellbeing of local communities, including:

- Income generation from beekeeping, moringa tree and community garden sales and 22 permanent jobs for community members
- Safe drinking water from new boreholes, providing water for 37,000 people
- Increased food security from 18 nutritional gardens and workshops on project-related activities

#### [Lan Dokmai Waste to Energy, Thailand](#)

Thailand is one of the largest producers of Tapioca starch, a carbon-intensive process that not only damages the environment but also produces methane emissions from wastewater. Rather than allowing the methane to escape freely into the atmosphere, this project captures the gas in order to produce clean electricity.

This electricity powers production at the local starch factory; as a result, the air is cleaner and less fossil fuel needs to be purchased. This means that revenue can be generated to support social and educational

activities in the community, including 8 new jobs for local people and cleaned wastewater which can be used for fish-farming and agricultural practices.

## 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 <sub>2</sub> -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 (%)
Forests Alive: Protection of Tasmanian Native Forest	ACCUs	ANREU	26.05.2022	8,330,225,486-8,330,227,185	2021-2022	0	1,700	N/A	0	1,700	20%
Metro Group Energy WWT Project	CERs	Swiss Emissions Trading Registry	15.06.2022	9097666-9099383, 15257332-15262613	CP2 (2013-2020)	0	7,000	N/A	816	6,184	72%
Kariba REDD+ Project	VCUs	VERRA	31.05.2022	<a href="#">9068-65926068-65926567-VCS-VCU-352-VER-ZW-14-902-01012016-30062016-1</a>	2016	0	500	N/A	0	500	6%
Siam Cement Biomass Project	VCUs	VERRA	28.07.2021	<a href="#">10881-254875969-254876168-VCS-VCU-842-VER-TH-4-403-01012014-31122014-0</a>	2014	0	200	49	0	151	2%
<b>Total offsets retired this report and used in this report</b>										8,535	
<b>Total offsets retired this report and banked for future reports</b>									816		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	1,700	20%

Certified Emissions Reductions (CERs)	6,184	72%
Verified Carbon Units (VCUs)	651	8%

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A



## APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach. A market-based approach has been used since CY2020, our second year of reporting, to account for KPMG Australia's renewable energy procurement. We have set a target to achieve 100% renewable energy in our tenancies by the end of 2022 and will continue to use the market-based approach to transparently report on our progress.

### 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 <sub>2</sub> e)	Renewable Percentage 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 LGCs)	0	0	0%
Barangaroo renewable (LGCs retired)	1,777,259	0	24%
Barangaroo (LRET)	404,498	0	5%
GreenPower	3,111,771	0	42%
Jurisdictional renewables (LGCs retired)	496,122	0	7%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	112,915	0	2%
Large Scale Renewable Energy Target (applied to grid electricity only)	870,212	0	12%
Residual Electricity	711,718	707,699	0%
<b>Total grid electricity</b>	<b>7,484,495</b>	<b>707,699</b>	<b>90%</b>
<b>Total Electricity Consumed (grid + non grid)</b>	<b>7,484,495</b>	<b>707,699</b>	<b>90%</b>
Electricity renewables	6,772,778	0	
Residual Electricity	711,718	707,699	
<b>Exported on-site generated electricity</b>	<b>0</b>	<b>0</b>	
Emissions (kgCO <sub>2</sub> e)		707,699	

<b>Total renewables (grid and non-grid)</b>	<b>90.49%</b>
<b>Mandatory</b>	<b>25.17%</b>
<b>Voluntary</b>	<b>65.32%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual Electricity Emission Footprint (TCO<sub>2</sub>e)</b>	<b>708</b>
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>	
<i>Voluntary includes LGCs retired by Barangaroo Precinct (MWh)</i>	1,777
<i>Voluntary includes LGCs retired by the ACT (MWh)</i>	496



## Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
ACT	609,037	475,049	42,633
NSW	3,171,356	2,473,658	221,995
SA	360,353	108,106	25,225
Vic	1,625,558	1,479,258	162,556
Qld	805,174	644,139	96,621
NT	184,427	99,590	7,377
WA	619,011	414,737	6,190
Tas	109,580	15,341	2,192
<b>Grid electricity (scope 2 and 3)</b>	<b>7,484,495</b>	<b>5,709,878</b>	<b>564,788</b>
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	0	0	0
Tas	0	0	0
<b>Non-grid electricity (Behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Electricity Consumed</b>	<b>7,484,495</b>	<b>5,709,878</b>	<b>564,788</b>

<b>Emission Footprint (TCO2e)</b>	<b>6,275</b>
<i>Scope 2 Emissions (TCO2e)</i>	5710
<i>Scope 3 Emissions (TCO2e)</i>	565

## Use of Climate Active carbon neutral products and services

The Barangaroo precinct is the first urban precinct in Australia to be awarded carbon neutral status. As Australia's first large-scale carbon neutral community, Barangaroo has been set up to operate with zero net carbon emissions.

In attaining carbon neutrality, the precinct defined a reporting boundary that included electricity consumption of base buildings, occupants and tenants. The PDS can be found [here](#).

KPMG Australia's Sydney office is included as a tenant of Tower 3, in Barangaroo South, as captured in the market-based electricity summary as a deduction from the total electricity consumed.

## 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
N/A	N/A	N/A	N/A	N/A

# 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.

KPMG Australia has excluded the following sources from its operational boundary:

- **Refrigerants** - assessed as not relevant according to the relevance test, meeting none of the conditions, as no office location is known to have refrigerants.
- **Employee Commuting** - assessed as not relevant according to the relevance test, only meeting one condition that is emissions from this source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- **Fuel-related and energy-related activities** - assessed as not relevant according to the relevance test, only meeting one condition that is emissions from this source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- **All other emissions sources (ie, capital goods, downstream transportation and distribution, processing of sold products, use of sold products, end-of-life treatment of sold products, downstream leased assets, franchises and investments)** have been assessed as not relevant according to the relevance test as they meet none of the conditions.

We will continue to review the relevance of all emissions sources and consider on an annual basis whether to include them within our inventory.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
Refrigerants	No	No	No	No	No	No
Purchased goods and services**	Yes	Limited	No	Yes	No	Yes
Capital goods	No	No	No	No	No	No
Fuel and energy related activities	Yes	No	No	No	No	No
Upstream transportation and distribution	Yes	No	No	Yes	No	Yes
Waste generated in operations	No	Yes	No	Yes	No	Yes
Business travel	Yes	Yes	No	Yes	No	Yes
Employee commuting	Yes	No	No	No	No	No
Upstream leased assets	Yes	No	/No	Yes	No	Yes
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	No	No	No	No	No

\*\*Purchased goods such as food, onsite catering, stationery and office suppliers (as included in 2019 baseline year) are relevant and included in the reporting boundary.

Other purchased goods and services are excluded from our inventory for the following reasons:

- **ITC & Telecommunications** – assessed as not relevant, only meeting one condition that is emissions from this source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- **Community, Social and Professional Services, Public Admin services**– assessed as not relevant, only meeting one condition that is emissions from this source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- **Real estate activities, including leasing and cleaning services** – assessed as not relevant, only meeting one condition that is the potential to influence the reduction of emissions from the source.



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