



PUBLIC DISCLOSURE STATEMENT

QMINES LIMITED (ASX:QML)

**ORGANISATION CERTIFICATION
FY2021–22**

Australian Government
Climate Active
Public Disclosure Statement



| | |
|--------------------------|--|
| NAME OF CERTIFIED ENTITY | QMiner Limited (ASX:QML) |
| REPORTING PERIOD | Financial year 1 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><i>Andrew Sparke</i></p> <p>For and on behalf of QMiner Limited: Andrew Sparke Executive Chairman 8 December 2022</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 | 1,018.81 tCO ₂ -e |
| OFFSETS BOUGHT | 10.6% ACCUs, 89.4% CERs |
| RENEWABLE ELECTRICITY | 40.18% |
| TECHNICAL ASSESSMENT | 30 November 2022 Rodrigo Pardo Patron EnergyLink Services |
| THIRD PARTY VALIDATION | Not required |

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2. CARBON NEUTRAL INFORMATION

Description of certification

QMines Limited (**ASX:QML**) is a Queensland focused copper and gold exploration and development company. QMines is committed to becoming Australia's first zero carbon copper and gold developer by pursuing and maintaining a Climate Active Carbon Neutral certification.

QMines' baseline year and first year of certification was the financial year ending on 30 June 2021 (FY2020-21), with this financial year being the second year of certification (FY2021-22).

QMines has continued its exploration activities at Mt Chalmers with drilling activities increasing from early 2022. This resulted in the procurement of a drill rig and other infrastructure and an increase in liquid fuels associated with its exploration activities on site, despite our extensive use of biofuels and the installation of additional solar panels to minimise impact. Our workers also are living in on-site accommodation.

Organisation Description

QMines is an ASX-listed company (**ASX:QML**) with a portfolio of 100% owned, copper and gold assets located in Queensland, Australia. The Company's primary focus is the development of its flagship Mt Chalmers Project, located 17km from Rockhampton in Queensland.

The Company became Australia's first zero carbon copper and gold developer, using the Climate Active Organisation certification. The company is committed to achieving this goal whilst maintaining strong environmental, social and corporate governance (ESG) practices. The Mt Chalmers Project is ideally placed to meet increasing demand for ethically sourced copper, driven by the global energy transition towards Net Zero. To fulfill this commitment, QMines are acting now with onsite renewable power generation (solar and wind) and battery backup system, onsite rainwater capture, onsite wastewater management systems, use of biofuel for drill rigs and vehicles and several other initiatives outlined in Section 4, Emissions Reductions.

As QMines grows, it is expected that additional facilities will be included as part of our Carbon Neutral goals. A key feature of the development plan for the Mt Chalmers Project is QMines commitment to deliver social and economic benefits to the Queensland community in which we work. The certification covers the Australian operations for QMines Limited including Rocky Copper Pty Ltd, Dynasty Gold Pty Ltd, Traprock Resources Pty Ltd, RLG Holdings Pty Ltd and QDrilling Pty Ltd, with the corporate structure and relevant entities shown below.

“QMines is committed to being a sustainable business. Climate Active certification confirms the validity of the Company's mission statement to become Australia's first zero carbon copper and gold developer.”

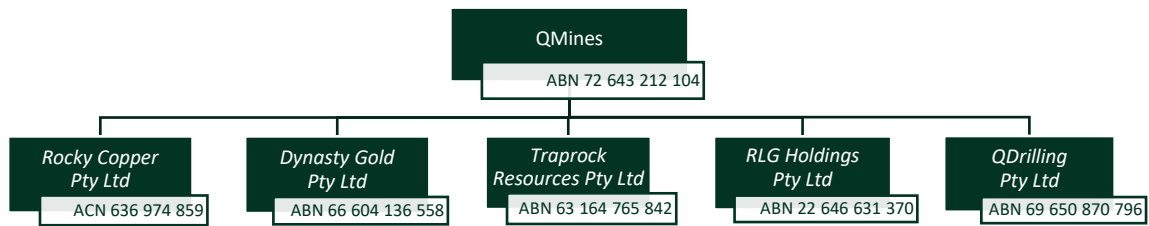


Figure 1: QMines Organisational Structure.

In line with the previous reporting period, QMines is in the exploration and development phase of its growth strategy with drilling operations being undertaken at the Mt Chalmers Mine site. The mine site last operated in 1982 and the location is shown in Figure 2.

QMines has embarked on an aggressive exploration strategy aimed at growing the copper and gold resource and transitioning the mine back into production. QMines is currently completing a 30,000m drilling program focused on adding near mine resource extensions, converting Exploration Targets to Resource and testing a number of large soil anomalies.

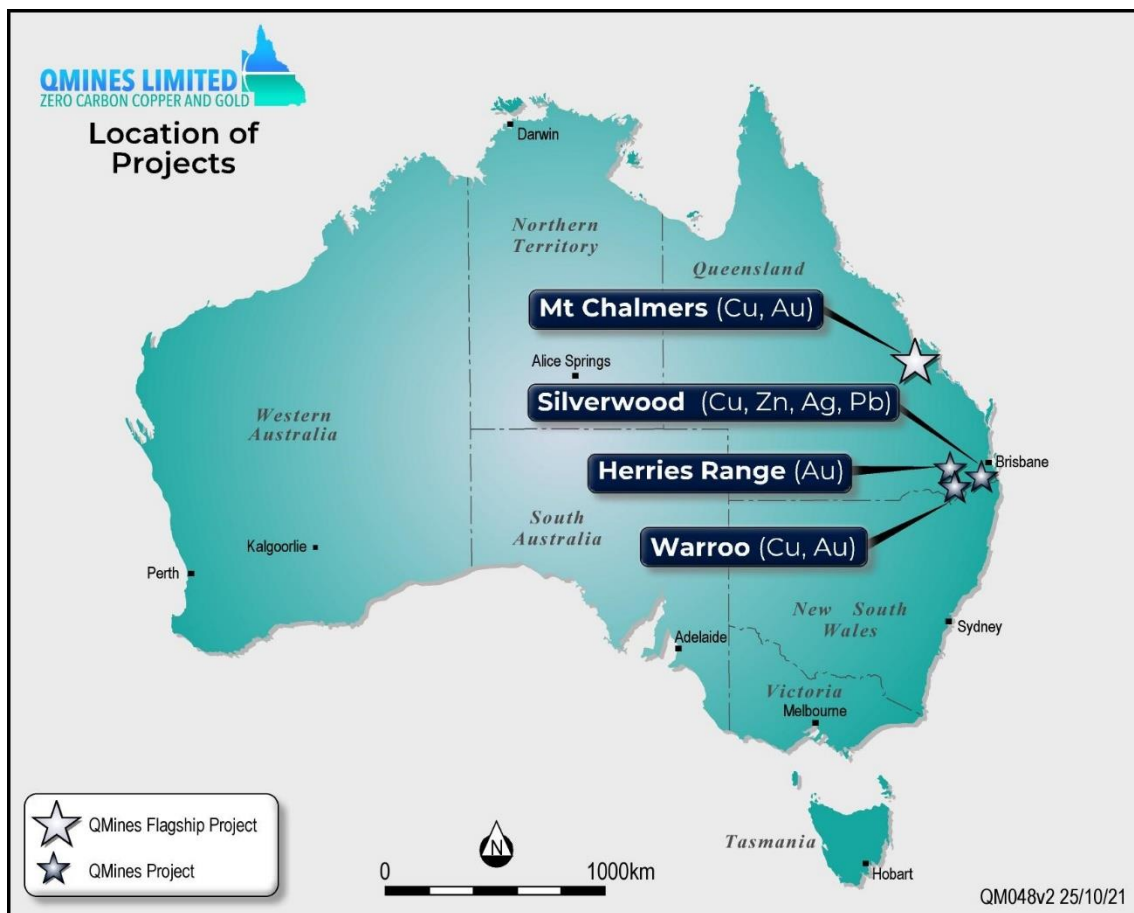


Figure 2: Mount Chalmers Project Location.

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.

| Inside emissions boundary | | Outside emission boundary |
|---|--|--|
| <p><u>Quantified</u></p> <ul style="list-style-type: none"> Accommodation and facilities Bespoke (wastewater and other gases) Cleaning and Chemicals Climate Active Carbon Neutral Products and Services Construction Materials and Services Electricity Food ICT services and equipment Machinery and vehicles Office equipment & supplies Postage, courier and freight Products Professional Services Stationary energy (liquid fuels) Transport (Air) Transport (Land and Sea) Waste Water Working from home | <p><u>Non-quantified</u></p> <p>N/A</p> | <p><u>Excluded</u></p> <p>N/A</p> |

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

QMines is committed to its net zero emissions target by 2030. QMines is actively investigating additional options to decarbonise our operations as we progress towards the sustainable development of our Mt Chalmers copper and gold mine. Some of the options we are considering include:

- Prioritise Climate Active carbon neutral products and services in procurement processes;
- 100% onsite renewable electricity production and onsite rainwater capture and reuse;
- Procurement of renewable fuel for our mining fleet including trucks, drills, generators and generators;
- Procurement of renewable electricity for future grid connected assets, most likely via a certified GreenPower provider (where possible);
- Installing further renewable solar systems onsite to increase renewable electricity usage;
- Hiring contractors and employees locally to decrease travel emissions whilst delivering social and economic benefits to the region;
- Ongoing research into technological innovations that minimise emissions across the business as operations expand;
- Staff training and engagement to minimise energy use and waste production across the business;
- Considering leasing high performing NABERS rating tenancies;
- Installation of five environmental monitoring stations onsite that will track noise, dust and vibration data so we can understand and implement initiatives that minimise the impact of our operations on the local community; and
- Use of electric vehicles, drills and other equipment as they become available.

Further to this, QMines has committed to the below roadmap by 2030 including:

- The use of 100% renewable electricity;
- Phase out of fossil fuels usage;
- Minimum 50% local procurement;
- Organisational integrity through rigorous governance;
- Collaborate with supply chain towards net zero; and
- Develop projects that deliver a “green” copper and gold product.

“Since inception QMines has aimed to become Australia’s first zero carbon copper and gold developer. We are leading the mining and metals industry in the global transition to a low carbon economy. The Company have committed to achieving net zero by 2030 and we are acting now to achieve this.”



Figure 3: QMiner ESG Roadmap Commitments.

Emissions reduction actions

To fulfil QMiner’s commitment to net zero emissions by 2030, QMiner has secured long term renewable fuel supply to decrease Scope 1 diesel emissions by an initial 20%, deployed renewable energy solutions, increased Board independence, completed its Climate Active certification and are committed to local procurement and engagement.

In August 2021, QMiner purchased a property containing a small-scale renewable generation system used to power onsite accommodation that consisted of:

- 1kW wind turbine;
- ~1.5kW solar PV array;
- 60-amp battery bank; and
- 11kVA back-up diesel generator (to date, this has only recorded minimal usage).

This was upgraded to include an additional 6.6kWp solar PV and 17.75kWh of battery storage. The solar panels and battery provide electricity for most of the year, with the back up generator supplying power when the solar panels do not meet demand. Combined, this system means that QMiner site operations are currently operating without any need for connection to the national electricity grid. We estimate that our system has produced over 3MWh of renewable electricity since it’s installation in 2021.



Figure 4: QMiner Fast Facts and Reduction Actions.

QMiner has recently executed a long-term supply agreement with an Australian renewable fuel company. This initiative is expected to decrease Scope 1 diesel emissions used for exploration and development activities by an initial 20%.

This reporting period, QMiner has purchased 50,000L of B20 blended biodiesel to displace the use of conventional diesel, resulting in the remaining 39,000L procured from conventional diesel suppliers. This resulted in an abatement of 25 tCO₂e from the biodiesel when compared to conventional diesel.

5. EMISSIONS SUMMARY

Emissions over time

This section compares emissions over time between the base year and current year, as well as comparing current year with the previous year.

| Emissions since base year | | Total tCO ₂ e |
|---------------------------|---------|--------------------------|
| Base Year/Year 1: | 2020–21 | 636.94 |
| Year 2: | 2021–22 | 1,118.81 |

Significant changes in emissions

In this current reporting period, QMines has increased its drilling operations and has established a work shop on site in Mt Chalmers in Queensland. As a result of staff working and living on site, there was a decrease in staff accommodation and staff travel. Simultaneously, there was an increase in machinery and construction materials purchasing, cleaning, food and catering and freight. The previous reporting period involved the listing of the business on the ASX and the commencement of exploration at Mt Chalmers. Therefore the previous reporting period had higher emissions for office equipment, ICT services and equipment and professional services associated with the listing.

| Emission source name | Current year (tCO ₂ -e) | Previous year (tCO ₂ -e) | Detailed reason for change |
|--|------------------------------------|-------------------------------------|--|
| Structural building products | 72.98 | 0 | Purchasing of building products due to commencement of drilling operations |
| Industrial and agricultural machinery embodied emissions | 312.03 | 3.96 | Purchasing of machinery to improve efficiencies related to drilling operations |
| Road freight (\$) | 70.89 | 0 | Increased freight usage due to increase in drilling operations, such as sending samples to laboratories or getting structural components delivered |
| Marketing and distribution | 98.59 | 73.88 | Use of services due to commencement of drilling operations and company establishment |
| Professional engineering services | 95.01 | 103.53 | Engineering services used to plan potential mining operations at the Mt Chalmers Project |
| Diesel oil | 225.20 | 24.50 | Usage of diesel on site for drilling operations |

Use of Climate Active carbon neutral products and services

QMiners used carbon offsets for one flight and did not use any other carbon neutral products and services. QMiners will prioritise using carbon neutral products or services in the future.

| Certified brand name | Product or Service used |
|----------------------|-------------------------|
| N/A | N/A |

Organisation emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a location/market-based approach. The inventory table below summarises QMiners' emissions for the FY2021-22 period.

| 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 | - | - | 1.94 | 1.94 |
| Bespoke (Wastewater) | 0.59 | - | - | 0.59 |
| Cleaning and Chemicals | - | - | 0.57 | 0.57 |
| Climate Active Carbon Neutral Products and Services | - | - | - | - |
| Construction Materials and Services | - | - | 112.70 | 112.70 |
| Electricity | - | 7.59 | - | 7.59 |
| Food | - | - | 16.12 | 16.12 |
| ICT services and equipment | - | - | 3.01 | 3.01 |
| Machinery and vehicles | - | - | 355.62 | 355.62 |
| Office equipment & supplies | - | - | 2.97 | 2.97 |
| Postage, courier and freight | - | - | 70.95 | 70.95 |
| Products | - | - | 0.69 | 0.69 |
| Professional Services | - | - | 277.79 | 277.79 |
| Refrigerants | 0.06 | - | - | 0.06 |
| Stationary Energy (liquid fuels) | 219.18 | - | 11.25 | 230.43 |
| Transport (Air) | - | - | 20.31 | 20.31 |
| Transport (Land and Sea) | 1.08 | - | 1.33 | 2.41 |
| Waste | - | - | 14.87 | 14.87 |
| Water | - | - | - | - |
| Working from home | - | - | 0.20 | 0.20 |
| Total | 220.91 | 7.59 | 890.32 | 1,118.82 |

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. An uplift factor has not been applied since the emissions meet the 'medium' organisation criteria.

| Reason for uplift factor | tCO ₂ -e |
|---|---------------------|
| N/A | - |
| Total of all uplift factors | - |
| Total footprint to offset <i>(total net emissions from summary table + total uplifts)</i> | 1,118.81 |

6. CARBON OFFSETS

Offsets retirement approach

| In arrears | |
|--|-------|
| 1. Total number of eligible offsets banked from last year's report | 1 |
| 2. Total emissions footprint to offset for this report | 1,119 |
| 3. Total eligible offsets required for this report | 1,119 |
| 4. Total eligible offsets purchased and retired for this report | 1,119 |
| 5. Total eligible offsets banked to use toward next year's report | - |

Co-benefits

Narandool Native Forest Protection Project (10.6% of the offsets)

Located in the Narran County in northern New South Wales, the Narandool is run by Rory Treweeke and is home to two families. Inconsistent weather conditions and severe drought have long made it a challenge to maintain productive land in the area. Prior to partnering with GreenCollar on a carbon project, the families had relied on a Property Vegetation Plan (PVP) to manage native vegetation, which was proving expensive. Since deciding to change tack and protect native vegetation instead of clearing it, the families have been able to decouple their income from seasonal change and erratic rainfall, bringing them much needed financial stability and security.

They have been able to reinvest the income from the project on infrastructure improvements like upgrading fencing that was originally constructed in the '80s. The project and its outcomes have been immensely satisfying for the families that call Narandoolhome. For them, the carbon project has provided both financial security and a positive impact on their environment.

Key co-benefits include:

- Carbon sequestration to mitigate climate change
- Protection of native vegetation and habitat for native flora and fauna
- Improved infrastructure such as fencing
- Mitigation of fire risk
- Improved financial security and business resilience
- Improved landscape and drought resilience



Darajat Unit III Geothermal Project (89.3% of the offsets)

Located on the volcanic island of Java, 150km from Jakarta, this project avoids greenhouse gas emissions associated with electricity generation from fossil fuels by tapping into Indonesia's vast geothermal resources to generate electricity for the JAMALI grid. Recognised as one of the most efficient geothermal plants in the world, Darajat Unit III is helping to displace coal and oil in Indonesia's electricity infrastructure and supporting the Nation's transition to renewable energy.

Sitting within an area known for its biodiversity, Darajat Unit III has helped improve infrastructure in the region, and supports the local community through job creation and investment in schools, helping to address high illiteracy rates in the area.

Key co-benefits include:

- Reduces greenhouse gas emissions and air pollutants by displacing energy from fossil fuel plants
- Supports Indonesia's transition to renewables
- Taps into natural resources to supply clean, renewable energy to the JAMALI grid
- Supports the local community through improved education and job opportunities



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 (%) | |
| Savanna Fire management, Thaa-Nguigarr Carbon Project, Qld | ACCUs | ANREU | 19 Nov 2021 | 8,329,893,755 - 8,329,894,392 See transaction below | 2021-22 | NA | 638 | 637 | 0 | 1 | 0.1% | |
| Narandool Native Forest Protection Project | KACCU | ANREU | 1/12/2022 | 8,349,590,758 – 8,349,590,875 (ERF103138) ¹ | 2022-23 | NA | 118 | 0 | 0 | 118 | 10.6% | |
| 0673: Darajat Unit III Geothermal Project | CER | ANREU | 30/11/2022 | 20,408,280 – 20,409,279 (ID-673) ² | NA | NA | 1,000 | 0 | 0 | 1,000 | 89.3% | |
| Total offsets retired this report and used in this report | | | | | | | | | | 1,119 | | |
| Total offsets retired this report and banked for future reports | | | | | | | | | NIL | | | |
| Type of offset units | | Quantity (used for this reporting period claim) | | | | | Percentage of total | | | | | |
| Australian Carbon Credit Units (ACCUs) | | | | | | | 119 | | | | | 10.7% |
| Certified Emissions Reductions (CERs) | | | | | | | 1,000 | | | | | 89.3% |

¹ Refer to file: VC202223-00080 - AU25148

² Refer to file: VC202223-00081 - AU25135

Australian National Registry of Emissions Units

Logged in as: Julie Baz / Industry User

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- [Transaction Log](#)
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Transaction Details

Transaction details appear below.

| | |
|------------------------------|---|
| Transaction ID | AU20355 |
| Current Status | Completed (4) |
| Status Date | 19/11/2021 07:31:24 (AEDT) 18/11/2021 20:31:24 (GMT) |
| Transaction Type | Cancellation (4) |
| Transaction Initiator | Baz, Julie |
| Transaction Approver | Wyatt, Gary Mark |
| Comment | Retired on behalf of QMines Ltd to meet their carbon neutral obligations for Climate Active for 2021/2022 |

Transferring Account

| | |
|-----------------------|-----------------------------------|
| Account Number | AU-1291 |
| Account Name | Corporate Carbon Advisory Pty Ltd |
| Account Holder | Corporate Carbon Advisory Pty Ltd |

Acquiring Account

| | |
|-----------------------|--|
| Account Number | AU-1068 |
| Account Name | Australia Voluntary Cancellation Account |
| Account Holder | Commonwealth of Australia |

Transaction Blocks

| Party | Type | Transaction Type | Original CP | Current CP | ERF Project ID | NGER Facility ID | NGER Facility Name | Safeguard | Kyoto Project # | Vintage | Expiry Date | Serial Range | Quantity |
|-------|-------|-----------------------------|-------------|------------|---------------------------|------------------|--------------------|-----------|-----------------|---------|-------------|-------------------------------|----------|
| AU | KACCU | Voluntary ACCU Cancellation | | | ERF109636 | | | | | 2021-22 | | 8,329,893,755 - 8,329,894,392 | 638 |

Transaction Status History

| Status Date | Status Code |
|---|---------------------------------------|
| 19/11/2021 07:31:24 (AEDT) 18/11/2021 20:31:24 (GMT) | Completed (4) |
| 19/11/2021 07:31:24 (AEDT) 18/11/2021 20:31:24 (GMT) | Proposed (1) |
| 19/11/2021 07:31:24 (AEDT) 18/11/2021 20:31:24 (GMT) | Account Holder Approved (97) |
| 18/11/2021 17:37:04 (AEDT) 18/11/2021 06:37:04 (GMT) | Awaiting Account Holder Approval (95) |



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location / 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 | 3,382 | 0 | 27% |
| Total non-grid electricity | 3,382 | 0 | 27% |
| 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) | 1,742 | 0 | 14% |
| Residual Electricity | 7,629 | 7,591 | 0% |
| Total grid electricity | 9,371 | 7,591 | 14% |
| Total Electricity Consumed (grid + non grid) | 12,753 | 7,591 | 40% |
| Electricity renewables | 5,124 | 0 | |
| Residual Electricity | 7,629 | 7,591 | |
| Exported on-site generated electricity | 0 | 0 | |
| Emissions (kgCO ₂ e) | | 7,591 | |
| | | | |
| Total renewables (grid and non-grid) | 40.18% | | |
| Mandatory | 13.66% | | |
| Voluntary | 0.00% | | |
| Behind the meter | 26.52% | | |
| Residual Electricity Emission Footprint (TCO₂e) | 8 | | |
| Figures may not sum due to rounding. Renewable percentage can be above 100% | | | |

Location Based Approach Summary

| Location Based Approach | Activity Data (kWh) | Scope 2 Emissions (kgCO ₂ e) | Scope 3 Emissions (kgCO ₂ e) |
|--|---------------------|---|---|
| ACT | 0 | 0 | 0 |
| NSW | 9,371 | 7,309 | 656 |
| SA | 0 | 0 | 0 |
| Vic | 0 | 0 | 0 |
| Qld | 0 | 0 | 0 |
| NT | 0 | 0 | 0 |
| WA | 0 | 0 | 0 |
| Tas | 0 | 0 | 0 |
| Grid electricity (scope 2 and 3) | 9,371 | 7,309 | 656 |
| ACT | 0 | 0 | 0 |
| NSW | 0 | 0 | 0 |
| SA | 0 | 0 | 0 |
| Vic | 0 | 0 | 0 |
| Qld | 3,382 | 0 | 0 |
| NT | 0 | 0 | 0 |
| WA | 0 | 0 | 0 |
| Tas | 0 | 0 | 0 |
| Non-grid electricity (Behind the meter) | 3,382 | 0 | 0 |
| Total Electricity Consumed | 12,753 | 7,309 | 656 |
| Emission Footprint (TCO₂e) | 8 | | |
| <i>Scope 2 Emissions (TCO₂e)</i> | 7 | | |
| <i>Scope 3 Emissions (TCO₂e)</i> | 1 | | |

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 renewable electricity. The emissions have been offset by another Climate Active member through their 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. 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 | | | | |

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.

| Emission sources tested for relevance | (1) Size | (2) Influence | (3) Risk | (4) Stakeholders | (5) Outsourcing | Included in boundary? |
|---------------------------------------|-------------|------------------|-------------|---------------------|--------------------|-----------------------|
| N/A | | | | | | |



An Australian Government Initiative

