



# **PUBLIC DISCLOSURE STATEMENT**

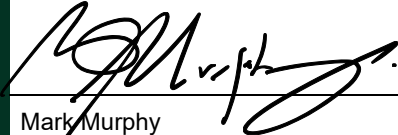
**FENDER KATSALIDIS**

**ORGANISATION CERTIFICATION**

**FY2021–22**

Australian Government  
**Climate Active  
Public Disclosure Statement**



|                                 |   |
|---------------------------------|---|
| <b>NAME OF CERTIFIED ENTITY</b> | Fender Katsalidis (Aust)  |
| <b>REPORTING PERIOD</b>         | 1 July 2021 – 30 June 2022<br>Arrears report  |
| <b>DECLARATION</b>              | <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>  <hr/> <p>Mark Murphy<br/>Managing Partner<br/>24<sup>th</sup> November 2022</p> |



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

Public Disclosure Statement documents are prepared by the submitting organisation. The material in the Public Disclosure Statement documents represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement document and disclaims liability for any loss arising from the use of the document for any purpose.

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



# 1. CERTIFICATION SUMMARY

|                        |  |
|------------------------|--|
| TOTAL EMISSIONS OFFSET | 560 tCO <sub>2</sub> -e                  |
| OFFSETS BOUGHT         | 73% VCUs<br>27% VERs                     |
| RENEWABLE ELECTRICITY  | 39.57%                                   |
| TECHNICAL ASSESSMENT   | Next technical assessment due: FY2023-24 |

## Contents

|   |    |
|---|----|
| 1. Certification summary .....                      | 3  |
| 2. Carbon neutral information .....                 | 4  |
| 3. Emissions boundary .....                         | 6  |
| 4. Emissions reductions .....                       | 8  |
| 5. Emissions summary .....                          | 9  |
| 6. Carbon offsets .....                             | 11 |
| 7. Renewable Energy Certificate (REC) Summary ..... | 14 |
| Appendix A: Additional Information .....            | 15 |
| Appendix B: Electricity summary .....               | 16 |
| Appendix C: Inside emissions boundary .....         | 18 |
| Appendix D: Outside emissions boundary .....        | 18 |

## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This inventory has been prepared for the financial year from 1 July 2021 to 30 June 2022 and covers the Australian operations of Fender Katsalidis (Aust) Pty Ltd, ABN 54 092 943 032

The 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.

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

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

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These have been expressed as carbon dioxide equivalents (CO<sub>2</sub>-e) using relative global warming potentials (GWPs).

### Organisation description

Fender Katsalidis is a highly awarded, multi-disciplinary design practice whose work influences built environment thinking in Australia and globally. FK's collaborative approach has resulted in an outstanding reputation for delivering design excellence.

Having evolved from a Melbourne-based studio, the practice has now established its presence in Sydney and Brisbane, as well as a sister studio in London. This includes the following locations and facilities:

- Level 10, 2 Riverside Quay, Southbank 3006 VIC
- Level 21, 259 George Street, Sydney 2000 NSW
- Level 34, 123 Eagle Street, Brisbane 4000 QLD

*"Fender Katsalidis is committed to effective, measurable change in the industry. Climate Active certification is key to accountability and international excellence in carbon accounting."*

Our team of over 160 delivers a range of projects that cover architecture, interior design, adaptive reuse and urban design. We engage with clients and partners collaboratively to deliver a shared vision based on excellent, sustainable and innovative design.

Renowned for our leading-edge and innovative projects in multi-residential, built-to-rent, cultural, commercial, seniors living and hospitality typologies, these outcomes are distinctive in form and with sound functional planning. Fender Katsalidis produces built-form solutions that are notable not only for their design quality but also for their civic contribution and social and economic mindfulness.

Over the past 25 years, we have designed landmark buildings across the Asia-Pacific region, including 32 Smith Street in Sydney, Midtown Centre in Brisbane, Mona in Tasmania, Eureka Tower and Australia 108 in Melbourne, and Merdeka 118 in Kuala Lumpur, which will be the second-tallest building in the world upon completion in 2023.

In addition to our definitive buildings and public realm design, we are equally proud of our achievements and innovation in the realm of 3D virtual building technology, documentation and quality assurance processes.

As design professionals, we are greatly invested in enriching the wellbeing of our environment, communities and future generations, and we aspire to create spaces that can have a positive and meaningful influence.

## 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><b><u>Quantified</u></b></p> <ul style="list-style-type: none"> <li>Accommodation and facilities</li> <li>Cleaning and Chemicals</li> <li>Climate Active Carbon Neutral Products and Services</li> <li>Construction Materials and Services</li> <li>Electricity</li> <li>Food</li> <li>ICT services and equipment</li> <li>Office equipment &amp; supplies</li> <li>Postage, courier and freight</li> <li>Professional Services</li> <li>Refrigerants</li> <li>Transport (Air)</li> <li>Transport (Land and Sea)</li> <li>Waste</li> <li>Water</li> <li>Working from home</li> </ul> | <p><b><u>Non-quantified</u></b></p> <p>N/A</p>                             | <p><b><u>Excluded</u></b></p> <p>N/A</p> |
|   | <p><b><u>Optionally included</u></b></p> <p>Remote Employee (Malaysia)</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

Fender Katsalidis (Aust) Pty Ltd commit to reduce emissions by 30% over 10 years compared to a 2022 baseline. This will include the following action:

Scope 2 emissions will be reduced by:

- Migrate our on-premises workloads to a cloud environment, significantly reducing our IT infrastructure footprint and increasing efficiency of our technology use by 2024.
- Switching all FK studio tenancies to 100% carbon neutral electricity by 2026.
- Engaging with the building management of all FK studio locations to work towards implementing carbon neutral electricity by 2028.

Scope 3 emissions will be reduced by:

- Educating our team members on sustainable working practices by 2025.
- Implement a Social Procurement Guide by 2023 and engage with current suppliers to work towards carbon-neutrality.
- Changing suppliers where necessary/applicable by 2027, prioritising carbon-neutrality wherever possible.
- Implementing a Corporate Travel Guide by 2023 to raise awareness and provide alternative options to reduce our carbon footprint.
- Eliminate emissions from business flights by acquiring carbon neutral offsets at point of purchase by 2027.

### Emissions reduction actions

FK endeavours to improve efficiencies wherever possible and, in 2022, commenced the discovery process of moving its on-premises infrastructure to a cloud environment. With this significant change occurring over the coming years, we anticipate a continued reduction in our emissions.



## 5. EMISSIONS SUMMARY

### Emissions over time

| Emissions since base year |         | Total tCO <sub>2</sub> -e |
|---------------------------|---------|---------------------------|
| Base year/Year 1:         | 2020-21 | 620.07                    |
| Year 2:                   | 2021-22 | 559.07                    |

### Significant changes in emissions

Due to FK's organic growth in the past year coupled with our team members more frequent attendance to our studios, we have seen a required increase in our computer and technical services.

| 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 |
|--|--|---|----------------------------|
| Total net electricity emissions (Market based) | 105.31   | 155.20  | Energy efficiency          |
| Computer and technical services                | 127.59   | 115.69  | Organic growth             |
| Technical services                             | 53.98  | 40.25   | Organic growth             |
| WFH  | 34.05  | 45.55   | Reduced WFH post-COVID     |

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

Carbon neutral Reflex paper (Opal Australian Paper) was purchased by Fender Katsalidis in FY2021/2022.

Additionally, Fender Katsalidis' Sydney office purchases Energy Australia opt-in Climate Active carbon neutral certified electricity. Fender Katsalidis' Brisbane office is located within a Climate Active certified carbon neutral base-building, Riverside Center, 123 Eagle St, Brisbane, managed by The GPT Group.

This assessment and Climate Active submission were prepared with the assistance of [Pangolin Associates](#), whose services are also carbon neutral.

## Organisation emissions summary

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

| Emission source                                     | Sum of Scope 1 (t CO2-e) | Sum of Scope 2 (t CO2-e) | Sum of Scope 3 (t CO2-e) | Sum of total emissions (t CO2-e) |
|---|--------------------------|--------------------------|--------------------------|----------------------------------|
| Accommodation and facilities                        | 0.00                     | 0.00                     | 4.13                     | 4.13                             |
| Cleaning and Chemicals                              | 0.00                     | 0.00                     | 6.06                     | 6.06                             |
| Climate Active Carbon Neutral Products and Services | 0.00                     | 0.00                     | 0.00                     | 0.00                             |
| Construction Materials and Services                 | 0.00                     | 0.00                     | 4.86                     | 4.86                             |
| Electricity   | 0.00                     | 105.31                   | 0.00                     | 105.31                           |
| Food  | 0.00                     | 0.00                     | 9.59                     | 9.59                             |
| ICT services and equipment                          | 0.00                     | 0.00                     | 144.60                   | 144.60                           |
| Office equipment & supplies                         | 0.00                     | 0.00                     | 6.24                     | 6.24                             |
| Postage, courier and freight                        | 0.00                     | 0.00                     | 2.84                     | 2.84                             |
| Professional Services                               | 0.00                     | 0.00                     | 176.53                   | 176.53                           |
| Refrigerants  | 2.60                     | 0.00                     | 0.00                     | 2.60                             |
| Transport (Air)                                     | 0.00                     | 0.00                     | 38.01                    | 38.01                            |
| Transport (Land and Sea)                            | 0.00                     | 0.00                     | 21.23                    | 21.23                            |
| Waste   | 0.00                     | 0.00                     | 0.87                     | 0.87                             |
| Water   | 0.00                     | 0.00                     | 1.23                     | 1.23                             |
| Working from home                                   | 0.00                     | 0.00                     | 34.05                    | 34.05                            |
| Land and Sea Transport (km)                         | 0.00                     | 0.00                     | 0.00                     | 0.00                             |
| Remote Employee                                     | 0.00                     | 0.00                     | 0.92                     | 0.92                             |
| <b>Grand Total</b>                                  | <b>2.60</b>              | <b>105.31</b>            | <b>451.17</b>            | <b>559.08</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 | 149 |
| 2.         | Total emissions footprint to offset for this report             | 560 |
| 3.         | Total eligible offsets required for this report                 | 560 |
| 4.         | Total eligible offsets purchased and retired for this report    | 411 |
| 5.         | Total eligible offsets banked to use toward next year's report  | 0   |

### Co-benefits

#### Orana Park

100 credits are stapled with an Australian vegetation offset from Bendigo, Victoria (see project details on the following page). The project is ambitious, encompassing regenerative farming, threatened species recovery and work into bio-links.

# Orana Park

Orana Park is a 4,500ha farm northwest of Bendigo, Victoria owned and operated by the Tiverton Agriculture Impact Fund (TAIF).

TAIF's work with Orana Park will see the full restoration of riparian vegetation along the banks of the 33km Loddon river as well as a purpose-built wildlife sanctuary.

Orana Sanctuary has been built for Australian threatened species protection and breeding on 200ha of predator-proof land.

The sanctuary will become a new home for the critically endangered Eastern Bettong and Bush Stone Curlew incubation and recovery programs.

Size  
Hectares

4,580

Riparian  
Protection

33km

Biodiversity  
Corridors

800ha

Soil  
Sequestration

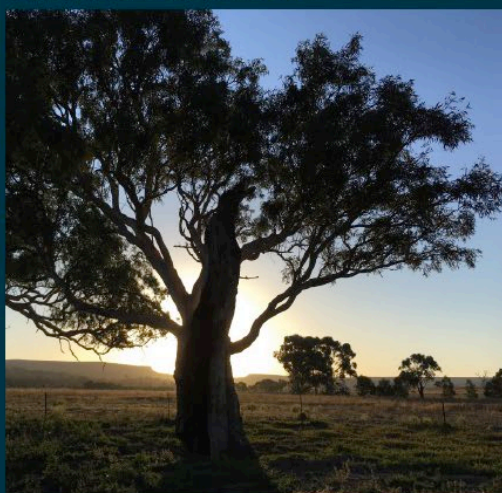
300,000t CO<sub>2</sub>

Threatened  
Species

Eastern Bettong

NCU  
Allocation

95,000



MT ROTHWELL  
NATURAL CAPITAL



## 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 (%) |
| Mersin Wind Farm Project, Turkey                                       | VERs                 | Gold Standard   | 16 Mar 2021  | <a href="#">GS1-1-TR-GS753-12-2014-7213-40168-40737</a>                            | 2014    | 0                | 570                                     | 421   | 0   | 149  | 27%                     |
| Bundled Wind Power Project by Mytrah Group stapled with                | VCU                  | Verra           | 7/12/2022    | <a href="#">6918-358611908-358612007-VCU-034-APX-IN-1-1728-01012017-24112017-0</a> | 2017    | 0                | 100                                     | 0   | 0   | 100  | 18%                     |
| Orana Natural Capital Project  | NCU                  | Cleaner Climate | 14/12/2022   | <a href="#">23428-23527</a>  | -       | 100              | 0                                       | 0   | 0   | 0  | -                       |
| Bundled Wind Power Project by Mytrah Group                             | VCU                  | Verra           | 7/12/2022    | <a href="#">6918-358614023-358614333-VCU-034-APX-IN-1-1728-01012017-24112017-0</a> | 2017    | 0                | 311                                     | 0   | 0   | 311  | 55%                     |
| <b>Total offsets retired this report and used in this report</b>       |                      |                 |              |  |         |                  |   |   |   | 560  |                         |
| <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 |
|---------------------------------------|---|---------------------|
| Verified Carbon Units (VCUs)          | 411   | 73%                 |
| Voluntary Emission Reductions (VER's) | 149   | 27%                 |

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

# APPENDIX A: ADDITIONAL INFORMATION

Details of the stapled credits retired are contained below.



Our reference: VLQ- VC\_CFL-3071\_01 VOL001- NCU-036

14 December 2022

Hayley Cleeland  
Fender Katsalidis (Aust) Pty Ltd  
2 Riverside Quay,  
Southbank VIC 3006

Text

Natural Capital Units issued

Dear Hayley,

I can confirm that the following units have been recorded and allocated from the Orana Natural Capital Project:

| Date       | Project Reference  | Serial Numbers | Amount |
|------------|--|----------------|--------|
| 14.12.2022 | Retired on behalf of Fender Katsalidis for FY2022 for Climate Active | 23428-23527    | 100    |

*One Natural Capital Unit represents the permanent protection of one square metre of very high conservation significance native habitat in Serpentine, Victoria.*

Sincerely,

Mel Pritchard

Registrar

Vegetation Link Pty Ltd  
ABN: 92 169 702 032  
www.vegetationlink.com.au

1300 VEG LINK (1300 834 546) | [offsets@vegetationlink.com.au](mailto:offsets@vegetationlink.com.au) | PO Box 10 Castlemaine VIC 3450

## APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-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.

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                              | 2,283               | 0                               | 1%                            |
| <b>Total non-grid electricity</b>  | <b>2,283</b>        | <b>0</b>                        | <b>1%</b>                     |
| LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)                   | 0                   | 0                               | 0%                            |
| GreenPower   | 34,888              | 0                               | 20%                           |
| 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)             | 32,136              | 0                               | 18%                           |
| Residual Electricity   | 105,842             | 105,309                         | 0%                            |
| <b>Total grid electricity</b>  | <b>172,865</b>      | <b>105,309</b>                  | <b>38%</b>                    |
| <b>Total Electricity Consumed (grid + non grid)</b>                                | <b>175,149</b>      | <b>105,309</b>                  | <b>40%</b>                    |
| Electricity renewables   | 69,307              | 0                               |                               |
| Residual Electricity   | 105,842             | 105,309                         |                               |
| <b>Exported on-site generated electricity</b>                                      | <b>0</b>            | <b>0</b>                        |                               |
| Emissions (kgCO <sub>2</sub> e)  |                     | 105,309                         |                               |
| <b>Total renewables (grid and non-grid)</b>  | <b>39.57%</b>       |                                 |                               |
| <b>Mandatory</b>   | <b>18.35%</b>       |                                 |                               |
| <b>Voluntary</b>   | <b>19.92%</b>       |                                 |                               |
| <b>Behind the meter</b>  | <b>1.30%</b>        |                                 |                               |
| <b>Residual Electricity Emission Footprint (TCO<sub>2</sub>e)</b>                  | <b>105</b>          |                                 |                               |
| <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 (kgCO <sub>2</sub> e) | Scope 3 Emissions (kgCO <sub>2</sub> e) |
|---|----------------------------|---|---|
| ACT   | 0                          | 0                                       | 0                                       |
| NSW   | 39,269                     | 30,629                                  | 2,749                                   |
| SA  | 0                          | 0                                       | 0                                       |
| Vic   | 133,597                    | 121,573                                 | 13,360                                  |
| Qld   | 0                          | 0                                       | 0                                       |
| NT  | 0                          | 0                                       | 0                                       |
| WA  | 0                          | 0                                       | 0                                       |
| Tas   | 0                          | 0                                       | 0                                       |
| <b>Grid electricity (scope 2 and 3)</b>   | <b>172,865</b>             | <b>152,203</b>                          | <b>16,108</b>                           |
| ACT   | 0                          | 0                                       | 0                                       |
| NSW   | 0                          | 0                                       | 0                                       |
| SA  | 0                          | 0                                       | 0                                       |
| Vic   | 2,283                      | 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>2,283</b>               | <b>0</b>                                | <b>0</b>                                |
| <b>Total Electricity Consumed</b>   | <b>175,149</b>             | <b>152,203</b>                          | <b>16,108</b>                           |
| <b>Emission Footprint (TCO<sub>2</sub>e)</b>  | <b>168</b>                 |   |   |
| <i>Scope 2 Emissions (TCO<sub>2</sub>e)</i>   | 152                        |   |   |
| <i>Scope 3 Emissions (TCO<sub>2</sub>e)</i>   | 16                         |   |   |
| <b>Carbon Neutral electricity offset by Climate Active Product</b>  | <b>Activity Data (kWh)</b> | <b>Emissions (kgCO<sub>2</sub>e)</b>    |   |
| - Energy Australia opt-in product.  | <b>54,843</b>              | <b>0</b>                                |   |
| - 123 Eagle Street, Brisbane – Base Building <sup>1</sup>   |                            |   |   |
| <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> |                            |   |   |

<sup>1</sup> This refers to base building electricity included in the building manager's Climate Active certification.

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

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

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

| Relevant-non-quantified emission sources | (1) Immaterial | (2) Cost effective (but uplift applied) | (3) Data unavailable (but uplift applied & data plan in place) | (4) Maintenance |
|--|----------------|---|--|-----------------|
| 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.

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



An Australian Government Initiative

