



# **PUBLIC DISCLOSURE STATEMENT**

**PERSPEKTIV AUSTRALIA**


**ORGANISATION CERTIFICATION**

**FY2021-22**

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

**Perspektiv**  
Finding a Better Way



NAME OF CERTIFIED ENTITY	Perspektiv Australia Pty Ltd
REPORTING PERIOD	Financial year 2 (01 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></p> <p>Patrick Illott Director 28.07.23</p>



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

Public Disclosure Statement documents are prepared by the submitting organisation. The material in the Public Disclosure Statement document 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.



# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	82
OFFSETS BOUGHT	100% VERs
RENEWABLE ELECTRICITY	-
TECHNICAL ASSESSMENT	No technical assessment required this period. Next technical assessment due: 31.10.2024

## Contents

1. Certification summary.....	3
2. Carbon neutral information .....	4
3. Emissions boundary .....	5
4. Emissions reductions.....	7
5. Emissions summary.....	9
6. Carbon offsets .....	12
7. Renewable Energy Certificate (REC) Summary .....	17
Appendix A: Additional Information .....	18
Appendix B: Electricity summary .....	20
Appendix C: Inside emissions boundary .....	22
Appendix D: Outside emissions boundary .....	23

## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This certification covers the Australian business operations provided by Perspektiv Australia Pty Ltd. Perspektiv is a team of qualified, highly experienced and passionate professionals and experts that sell their time to support projects of private companies and government agencies to better plan, design, build, operate and repurpose their own business processes and assets. Since 2021, Perspektiv made a commitment to achieve and maintain carbon-neutrality for its organization and for all consultancy services it provides to its customers. The greenhouse gas footprint assessed includes all Scope 1 and 2 emissions under the company's operational control across Australia. The footprint also includes relevant Scope 3 emissions in the supply chain. Both the footprint assessment and the carbon offsets are conducted and verified under the relevant Climate Active Carbon Neutral standards.

### Organisation description

Perspektiv Australia Pty Ltd (ABN 82 646 627 643), trading as Perspektiv, are a sustainability consulting firm founded by Patrick Ilott in 2017. In July 2020 the business operated with six employees out of two rental offices in Perth and Hobart, and one additional Sydney-based employee working from home. At the end of FY21/22, Perspektiv increased its headcount to a total of 23 employees, new offices in Sydney and Melbourne, and office expansions in Fremantle, Perth. The company holds no affiliate or child companies. Aside from one electric vehicle in WA, the company owns minimal assets.

*“Our business was born out of sustainability ratings and assurance services. The Climate Active carbon neutral certification of our organisation is essential for our licence to operate as sustainability experts.”*

## 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>Electricity</li> <li>Food</li> <li>Horticulture and Agriculture</li> <li>ICT services and equipment</li> <li>Machinery and vehicles</li> <li>Office equipment &amp; supplies</li> <li>Postage, courier and freight</li> <li>Products</li> <li>Professional Services</li> <li>Refrigerants</li> <li>Stationary Energy (gaseous fuels)</li> <li>Stationary Energy (liquid fuels)</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> <ul style="list-style-type: none"> <li>N/a</li> </ul>	<p><b><u>Excluded</u></b></p> <ul style="list-style-type: none"> <li><i>Upstream Leased Assets (Office Lease/Rent Expense, Hire Cars)</i></li> <li><i>Capital Goods (Amortisation, Small Business Asset Write Off)</i></li> <li><i>Investments</i></li> <li><i>Downstream emissions impacts by clients associated with advice provided by the company</i></li> <li><i>Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit and tax paid by the company</i></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

One of the most urgent targets has been to achieve carbon-neutrality for the organization and the consultancy services. With these certifications, the initial goal to assess the footprint and take responsibility for the emissions by means of offsetting will be satisfied. The next step is renew the carbon-neutral certification year on year and embark on a continuous improvement journey that also aligns with the Science-based Targets Initiative and their Net Zero Standard for Organisations. The below targets have been defined to assist with the alignment to SBTi. Due to the fast growth of the company, the GHG reduction targets are indexed with the functional unit and are relative to the hours of billable work delivered (which has regularly doubled year on year since 2017).

Key Performance Indicator	Base Year (FY 2020/21)	Year 2 (FY 2021/22)	Target	Actions	Achieve by
Near Term Scope 1 & 2	0.690 kgCO <sub>2</sub> -e/h  <i>(absolute emission: 10.307 tCO<sub>2</sub>-e)</i>	1.242 kgCO <sub>2</sub> -e/h  <i>(absolute emission: 27.785 tCO<sub>2</sub>-e)</i>	50% Reduction (relative to kgCO <sub>2</sub> -e per billed hour)	<ul style="list-style-type: none"> <li>Install solar PV for the Fremantle Office (strata solution)</li> <li>Increase Green Power % each year</li> <li>Increase low-carbon private/hired vehicles for business travel</li> </ul>	FY 25/26
Near Term Scope 3	3.853 kgCO <sub>2</sub> -e/h  <i>(absolute emission: 57.557 tCO<sub>2</sub>-e)</i>	2.392 kgCO <sub>2</sub> -e/h  <i>(absolute emission: 53.516 tCO<sub>2</sub>-e)</i>	50% Reduction (relative to kgCO <sub>2</sub> -e per billed hour)	<ul style="list-style-type: none"> <li>Enforce carbon management across top 50% by value of all purchased goods and services (engage, monitor and improve)</li> <li>Enforce 100% carbon-neutral air tickets</li> <li>Support all staff to improve their active commute rates each year</li> <li>Reduce waste to landfill</li> </ul>	FY 25/26

Long Term Scope 1&2	0.690 kgCO2-e/h	1.242 kgCO2-e/h	90% Reduction	<ul style="list-style-type: none"> <li>100% renewable electricity all offices and electric vehicles</li> </ul>	FY 30/31
Long Term Scope 3	3.853 kgCO2-e/h	2.392 kgCO2-e/h	90% Reduction	<ul style="list-style-type: none"> <li>Identify and procure from low-carbon supplier platforms</li> </ul>	FY 35/36

## Emissions reduction actions

During FY21-22, we pursued the following actions to reduce our near-term Scope 3 emissions:

- A proportion of our flight tickets purchased were carbon neutral. This helped reduced our flight emissions by 40% compared to FY20-21. Where flights remain unavoidable, we intend to purchase 100% carbon neutral flights in the future.
- Perspektiv maintains a flexible work policy and a commitment to have at least 50% of all staff commute trips done through public or active transport. The company requires all staff to report their actual commutes and business travel on a weekly basis. Whilst our annual per capita staff commute emissions have increased by 12% to 0.73 tCO2-e/FTE in the latest period, our performance remains well below CENSUS data for staff commutes in Perth (42% below of 1.26t CO2-e/ average FTE). During the course of this year, to counter the trend of further increases, the company offered to all staff company-funded public transport cards to encourage the use of lower carbon staff commutes and business travels across all our office locations.
- Our waste segregation practices have been optimized in the Perth office. This improved the organization's overall landfill diversion rate from previously 8% to now 48%. We are progressively introducing similar waste management systems to our other offices with the aim to eliminate our landfill waste.



## 5. EMISSIONS SUMMARY

### Emissions over time

This reporting year (Year 2)'s total emissions (81.301 tCO<sub>2</sub>-e) have increased compared to our base year (67.864 tCO<sub>2</sub>-e), which represents a 30% increase. This was expected as our operations have considerably grown over the last 12 months.

Emissions since base year		Total tCO <sub>2</sub> -e
Base year/Year 1:	2020-21	67.864
Year 2:	2021-22	81.301

### Significant changes in emissions

Perspektiv's growth in this period resulted in an increase for some emission sources. The below table details significant changes (+/- 5%) compared to the previous year.

Emission source name	Current year (tCO <sub>2</sub> -e)	Previous year (tCO <sub>2</sub> -e)	Detailed reason for change
Non-residential building construction and interior finishing	4.703	0	The business offices have expanded, with some works required to finish new office interiors in the new Sydney office and the enlarged Fremantle office).
Electricity	24.313	7.694	The business has considerably grown in the past year, higher staff numbers, and increasing the number of offices. As such, more electricity is being used in additional offices, and by new staff.
Medium Car: unknown fuel	7.132	3.622	Staff number significantly increased, resulting in higher kms commute by car this year.
Short economy class flights (>400km, <3,700km)	4.256	7.631	Our travel policy is moving towards 100% of our flights becoming carbon neutral in the future. This reduction is one step towards that direction.
Environmental Accreditation	4.141	6.644	We most likely over-reported previously. This year, data was more detailed, allowing a clearer separation between this entry and other emission sources under professional services.

## Use of Climate Active carbon neutral products and services

In this reporting period, Perspektiv used the following carbon-neutral services within the certification boundary, on occasion:

- Air travel tickets – liability covered by Virgin Australia ([Virgin Australia | Climate Active](#)) or Jetstar ([Jetstar | Climate Active](#)) carbon neutral certification for their service.

Some Perspektiv employees have also purchased the following carbon-neutral service:

- Telecommunications (mobile phone plans) – liability covered by Belong carbon neutral certification for their service ([Belong | Climate Active](#))

Certified brand name	Product or Service used
Virgin Australia	Opt-in service
Jetstar	Opt-in service
Belong	Mobile plan

## Organisation emissions summary

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

Emission category	Sum of Scope 1 (tCO <sub>2</sub> -e)	Sum of Scope 2 (tCO <sub>2</sub> -e)	Sum of Scope 3 (tCO <sub>2</sub> -e)	Sum of total emissions (tCO <sub>2</sub> -e)
Electricity	-	24.313	-	24.313
Professional Services	-	-	13.900	13.900
Transport (Land and Sea)	2.909	-	10.606	13.516
Construction Materials and Services	-	-	9.345	9.345
ICT services and equipment	-	-	6.846	6.846
Transport (Air)	-	-	5.606	5.606
Office equipment & supplies	-	-	2.370	2.370
Food	-	-	1.715	1.715
Working from home	-	-	1.206	1.206
Refrigerants	0.562	-	-	0.562
Cleaning and Chemicals	-	-	0.481	0.481
Waste	-	-	0.446	0.446
Water	-	-	0.312	0.312
Accommodation and facilities	-	-	0.251	0.251
Horticulture and Agriculture	-	-	0.245	0.245
Products	-	-	0.105	0.105

Postage, courier and freight	-	-	0.057	0.057
Machinery and vehicles	-	-	0.026	0.026
Stationary Energy (liquid fuels)	-	-	-	-
Climate Active Carbon Neutral Products and Services	-	-	-	-
Stationary Energy (gaseous fuels)	-	-	-	-
<b>Grand Total</b>	<b>3.472</b>	<b>24.313</b>	<b>53.516</b>	<b>81.301</b>

## Uplift factors

N/a

## 6. CARBON OFFSETS

### Offsets retirement approach

As per our previous report, again, we have opted for an arrears offset purchasing strategy. It is our intent to continue this approach in the following years.

In arrears	
1. Total number of eligible offsets banked from last year's report	0
2. Total emissions footprint to offset for this report	82
3. Total eligible offsets required for this report	82
4. Total eligible offsets purchased and retired for this report	82
5. Total eligible offsets banked to use toward next year's report	0

### Co-benefits

Our approach to offsets was to ensure they provide benefits not only to the environment, but also to the economy, the society, and the local culture – ensuring sustainable prosperity as per the quadruple bottom line is met. All offsets were purchased from international Gold Standard programs for this reporting period. We believe that our impacts are causing developing countries to experience more severe climate change impacts, as such, helping those countries to become sustainable is paramount.

We have started to investigate purchase of local offsets (ACCUs) as well, which we plan to purchase for future reporting periods, in addition to international offsets.

This reporting period, our carbon account was offset through the following projects:

- 22.5 MW Wind Power Project in Rajasthan, India: 60% of total carbon account (49 tCO<sub>2</sub>-e)
- Reforestation Program in the Southeastern Region of Nicaragua on degraded pastureland: 25% of total carbon account (21 tCO<sub>2</sub>-e)
- African Biogas Carbon Programme (ABC) - Kenya - VPA006: 15% of total carbon account (12 tCO<sub>2</sub>-e).

## **22.5 MW Wind Power Project in Rajasthan, India (GS3965)**

The project includes the following co-benefits:

- Distribution of essential school equipment to Sr. Higher Secondary School, Rampuriya village benefitting over 150 children. Bicycles were also distributed to 30 school girls helping to improve mobility.
- Construction of two separate toilet blocks for boys and girls in Sr. Higher Secondary School, Rampuriya village, benefitting 450 students.
- A bore well along with submersible pump and 1 water storage tank was established at Sr. Secondary School Ambirama, providing a safe source of water for drinking and domestic purposes (cooking, washing and sanitation) for over 850 students and local people.
- Tree plantation drives in schools, sub-stations and public places are conducted on a regular basis, to create awareness/sensitivity towards protection of environment.
- The Company supports 100 children every year suffering from cancer under the project “Adopt a Child (AAC)” of the “CanKids Kidscan” initiative, whose mission is to give a fair chance of survival to children who otherwise would have died for want of treatment.
- This project has created permanent jobs for 88 people (including security personnel, supervisors & engineers), out of which 55 employees were hired locally.

More information can be found in this link:

<https://marketplace.goldstandard.org/collections/projects/products/225-mw-wind-power-project-rajasthan-india>

## **Reforestation Program in the Southeastern Region of Nicaragua on degraded pastureland (GS4220)**

The program includes the following co-benefits:

- 360,000 trees planted in 4 different farms: Amelia farm, Santa Elena famr, Rosario de Fatime farm and Santa Maria farm.
- In most farms there are rivers and creeks. Rivers and creeks are very important for preserving biodiversity and soil. To protect the natural growth close to waterways and avoid any negative effect from the planting activities, harvesting is not permitted within 100 meters of the river and creek.
- By establishing teak plantations on deforested areas, the project has provided more than 200 jobs during the planting periods and approximately 30 permanent jobs to maintain forest management to the highest standards. Employment comes with salary contracts, social security and equal pay for men and women.
- By signing a Shared Benefit Agreement with Nicaforest, the farmers are able to enter the

international timber and carbon market, something that would not have been possible without this program. This represents an additional long-term source of income, enabling farmers to benefit from a diversified strategy.

- Training and education of staff is an important part of operations. Forestry techniques and issues related to health and safety are an important part of this training. Furthermore, students from universities of natural sciences participate in programs enabling them to complete their education through field studies.

More information can be found in this link:

<https://marketplace.goldstandard.org/collections/projects/products/nicaforest-high-impact-reforestation-program>

### **African Biogas Carbon Programme (ABC) - Kenya - VPA006 (GS5801)**

The program include the following co-benefits:

- 18,346 biodigesters installed, using organic waste from cattle to produce gas and reduce dependence on fossil fuels. Furthermore, this allows household to generate savings from using biogas rather than paying more for fuel or firewood.
- Improving family health, especially among women and children as cooking on biogas is fast and smokeless.
- Leftover slurry from the biogas process used as an organic fertilizer that improves crop yields, providing families with more food to eat, or to sell. Reducing hunger and increasing household income.
- Partnership with rural micro finance institutions and saving cooperatives to ensure that biodigester buyers get the most favourable credit terms.
- Income from carbon credit sales benefits directly biogas users in forms of after-sales support, bioslurry training and other useful services.

More information can be found in this link:

<https://marketplace.goldstandard.org/collections/projects/products/kenya-biogas-programme>

## 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 (%)
<b>22.5 MW Wind Power Project in Rajasthan, India (GS3965)</b>	VER	Gold Standard Impact Registry	25th October 2022	<a href="#"><u>GS1-1-IN-GS3965-12-2019-19215-6239-6287</u></a>	2019	-	49	-	-	49	60%
<b>Reforestation Program in the Southeastern Region of Nicaragua on degraded pastureland (GS4220)</b>	VER	Gold Standard Impact Registry	25 <sup>th</sup> October 2022	<a href="#"><u>GS1-1-NI-GS4220-21-2016-21907-559-579</u></a>	2016	-	21	0	0	21	25%
African Biogas Carbon Programme (ABC) - Kenya - VPA006 (GS5801)	VER	Gold Standard Impact Registry	25 <sup>th</sup> October 2022	<a href="#"><u>GS1-1-KE-GS5801-4-2019-18942-900-911</u></a>	2019	-	12	-	-	12	15%
<b>Total offsets retired this report and used in this report</b>										<b>82</b>	

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
Verified Emissions Reductions (VERs)	82	100%

All offsets retired under this organizational certification (parent certification) for same reporting year also encompass the service certification, which has the identical footprint. Both certifications share 100% of the emissions. Please refer to [Perspektiv - Climate Active](#) for more details.





## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

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

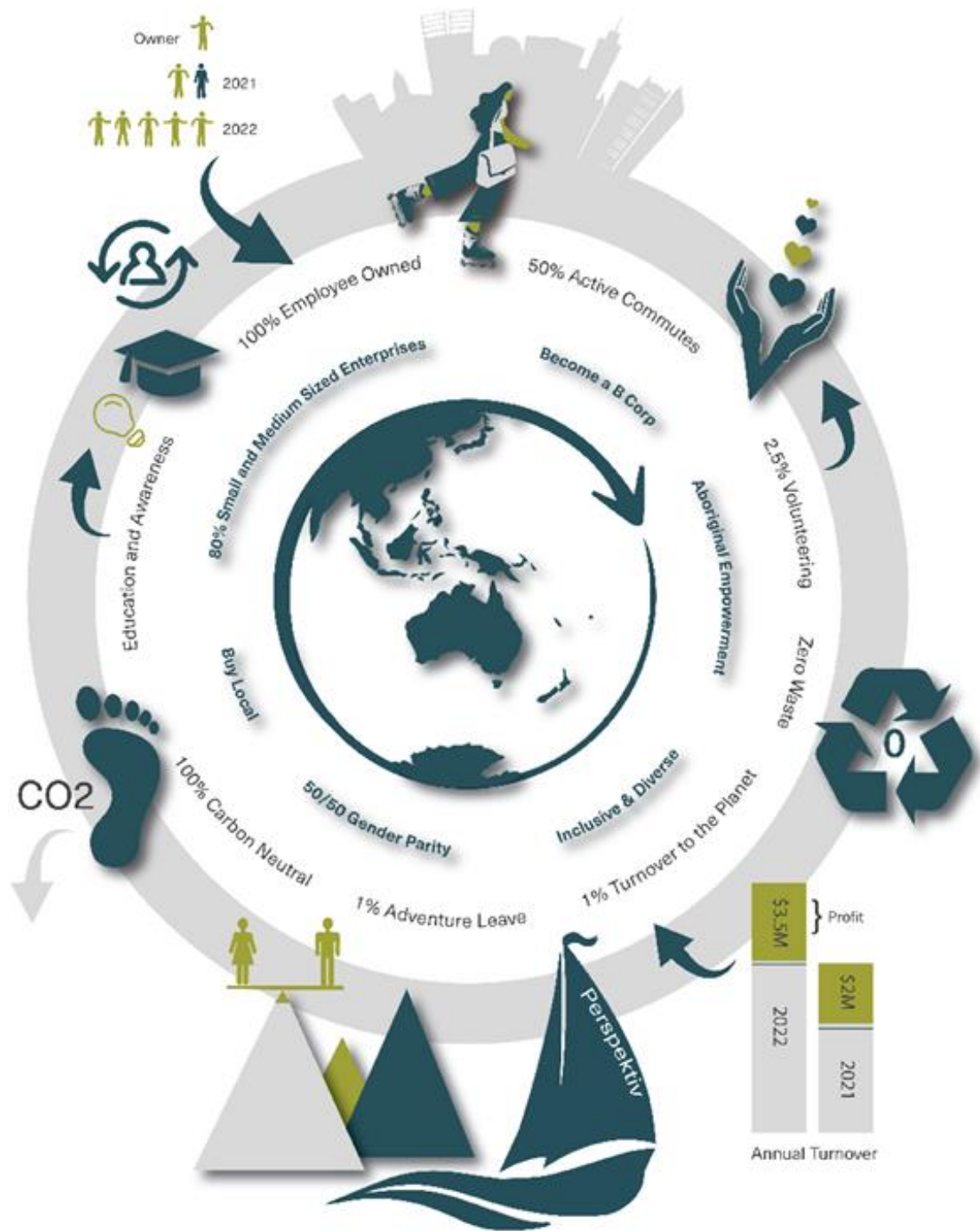
<b>1. Large-scale Generation certificates (LGCs)*</b>	N/A
<b>2. Other RECs</b>	N/A

\* 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
<b>Total LGCs surrendered this report and used in this report</b>							N/A		

# APPENDIX A: ADDITIONAL INFORMATION

At **Perspektiv**, Our Business Plan is our **Sustainability** Policy;



With its latest business plan of 2021, Perspektiv have made broad commitments to improve sustainability outcomes on multiple levels. Some of the commitments also include targets that contribute to GHG emissions reductions in the broadest sense. The relevance to the reduction of our organization and services carbon footprint is indicated in the rightmost column below:

<b>Business Plan Commitments</b>	<b>Details</b>	<b>Targeted Completion Date</b>	<b>Relevance for organizational and services quantified GHG emissions reduction</b>
<b>100% Carbon Neutral</b>	Achieve carbon neutrality for our organization.	2022	No
	Provide carbon neutral services for our customers	2022	No
	Achieve carbon neutrality for our people and their households	2025	Yes – Staff Commute  Potentially: - for enhanced scope of assessment downstream
<b>Buy Local</b>	Participate in our local economies, by buying local (100%), preferentially using small and medium sized enterprises (80%) and having Aboriginal and social enterprises within our supply chain.	2025	Yes – Professional Services, Office Equipment and Supplies, Food, Construction Materials and Services, Cleaning and Chemicals, Products, Carbon neutral products and services
<b>50% Active Commutes</b>	Support our staff to commute actively for at least 50% of their commutes	2022	Yes – staff commute
<b>Zero Waste</b>	Become a zero waste organization that supports the circular economy	2025	Yes – waste
	Provide zero waste services for our customers	2025	Yes – waste
<b>Education and Awareness</b>	Reach more people with valuable and engaging information about sustainability, diversify and increase our customer base by 200%, have 500 people per month visit our website for sustainability news and insights, have 2000 company followers on social media	2022	Potentially: Downstream (but not measurable)
<b>2.5% Volunteering</b>		2022	Potentially: Downstream
<b>1% Turnover to the planet</b>	Donate 1% Turnover to the planet	2022	Yes - offsets
			Potentially: Downstream

## APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location-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 <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 & 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)	9,093	0	19%
Residual Electricity	39,821	39,621	0%
<b>Total grid electricity</b>	<b>48,914</b>	<b>39,621</b>	<b>19%</b>
<b>Total Electricity Consumed (grid + non grid)</b>	<b>48,914</b>	<b>39,621</b>	<b>19%</b>
Electricity renewables	9,093	0	
Residual Electricity	39,821	39,621	
<b>Exported on-site generated electricity</b>	<b>0</b>	<b>0</b>	
Emissions (kgCO <sub>2</sub> e)		39,621	
<b>Total renewables (grid and non-grid)</b>	<b>18.59%</b>		
<b>Mandatory</b>	<b>18.59%</b>		
<b>Voluntary</b>	<b>0.00%</b>		
<b>Behind the meter</b>	<b>0.00%</b>		
<b>Residual Electricity Emission Footprint (TCO<sub>2</sub>e)</b>	<b>40</b>		
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			
<i>Voluntary includes LGCs retired by the ACT (MWh)</i>	0		

## Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
ACT	0	0	0
NSW	12,923	10,080	905
SA	0	0	0
Vic	4,721	4,296	472
Qld	0	0	0
NT	0	0	0
WA	6,841	4,583	68
Tas	24,430	3,420	489
<b>Grid electricity (scope 2 and 3)</b>	<b>48,914</b>	<b>22,379</b>	<b>1,934</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>48,914</b>	<b>22,379</b>	<b>1,934</b>
<b>Emission Footprint (TCO2e)</b>	<b>24</b>		
<i>Scope 2 Emissions (TCO2e)</i>	22		
<i>Scope 3 Emissions (TCO2e)</i>	2		
<b>Carbon Neutral electricity offset by Climate Active Product</b>	<b>Activity Data (kWh)</b>	<b>Emissions (kgCO2e)</b>	
<a href="#">Enter product name/s here</a>	0	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
List relevant-non-quantified emission sources here	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.

Relevance has been reviewed in particular for the following emissions sources and deemed excludable for the following reasons:

- **Capital Goods:** The business doesn't require significant capital assets to facilitate operations. Typical office an ICT equipment is reported in other categories of the inventory to the extent that they have been acquired during the reporting period. One other of the more tangible capital assets, the Electric Vehicle purchased in December 2020, has its upfront Scope 3 emissions also separately reported in the Machinery and Equipment emissions category. Most of these assets are written off very quickly under the small business asset write-off. As such, there remain next to no capital goods worth reporting.
- **Upstream leased assets:** Construction materials and their emissions impacts embodied in the buildings occupied by Perspektiv are potentially significant but happened in earlier periods and are due to benefit many tenants over several decades, which reduces the size of emissions that might need to be allocated to a specific reporting year. It is typical in our industry to lease office space, and stakeholders are not yet interested in scope 3 emissions of leased assets. Also, occupying existing buildings rather than influencing the design and choice of materials of new buildings is still seen as a better option to minimize Scope 3 carbon emissions, so there is little risk that stakeholders would start putting pressure on this information. Other leased assets by

Perspektiv include the rare car hire. Those cars are used so rarely by Perspektiv employees and are otherwise used by so many different customers that the contribution of their upfront embodied emissions become immaterial to the Perspektiv footprint. Perspektiv does report new materials brought into fitouts, as well as fuel consumed by the hire cars, in other categories.

- Investments: Perspektiv as a company does not hold any sizeable financial investments and as such the influencing capability and the risk exposure also remains low. Perspektiv “invests” into happy employees with good training, good work conditions and good remuneration. Training fees and office equipment / stationary energy is reported elsewhere, and remuneration is excluded as a downstream impact.
- Downstream emissions impacts by clients associated with advice provided by the company: The services emissions assessment doesn’t track the downstream consequences of the advisory service delivered because the responsibility for decision and funding to adopt any of the company’s recommendations remain with the clients.
- Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit and tax paid by the company: the assessment excludes these potential emission impacts because decision on use of such funds is outside of the company’s control.

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

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



An Australian Government Initiative

