

# PUBLIC DISCLOSURE STATEMENT

NORTHMORE GORDON ENVIRONMENTAL

ORGANISATION CERTIFICATION CY2022

# Climate Active Public Disclosure Statement







| NAME OF CERTIFIED ENTITY | Northmore Gordon Environmental Pty Ltd  |
|--------------------------|---|
| REPORTING PERIOD         | 1 January 2022 – 31 December 2022<br>Arrears report   |
| DECLARATION              | 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.  Hamish McGovern Group Managing Director 28 July 2023 |



### Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version March 2023.



# 1.CERTIFICATION SUMMARY

| TOTAL EMISSIONS OFFSET | 204 tCO2-e  |
|------------------------|---|
| THE OFFSETS USED       | 100% ACCUs  |
| RENEWABLE ELECTRICITY  | 18.64%  |
| CARBON ACCOUNT         | Prepared by: Northmore Gordon   |
| TECHNICAL ASSESSMENT   | 21 April 2023<br>Northmore Gordon - Shan Nanayyakara<br>Next technical assessment due: CY2025 |
| THIRD PARTY VALIDATION | Type 1<br>28 April 2023<br>Damon Roddis – Zephyr Environmental                                |

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# 2. CARBON NEUTRAL INFORMATION

### **Description of certification**

This carbon neutral certification is for the business operations and services of Northmore Gordon Environmental Pty Ltd (ABN 45 160 805 649).

### Organisation description

Northmore Gordon Environmental provides services in energy cost reduction, decarbonisation advisory and environmental certificate creation and aggregation.

This certification includes the businesses of Northmore Gordon Pty Ltd and Northmore Gordon Pte Ltd based in Singapore.

An operational control boundary has been applied for scope 1 and 2 emissions.

Offices are located in Cremorne in Melbourne, Surry Hills in Sydney, Newcastle and Singapore. International operations have been included.

The following subsidiaries are included within this certification:

| Legal entity name        | ABN                | ACN         |
|--------------------------|--------------------|-------------|
| Northmore Gordon Pty Ltd | 44 136 798 519     | 136 798 519 |
| Northmore Gordon Pte Ltd | based in Singapore |             |
| OO NOT EDIT THE DE       |                    |             |

# 3.EMISSIONS BOUNDARY

### **Organisation**

### 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 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

**Non-quantified** emissions have been assessed as attributable 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**

Non-attributable emissions have been assessed as not attributable to a product or service. They can be optionally included in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.



### Inside emissions boundary

### Quantified

Accommodation and facilities

Climate Active carbon neutral products and

services

Electricity

Food

ICT services and equipment

Office equipment & supplies

Postage, courier and freight

Products

Professional Services

Refrigerants

Transport (Air)

Transport (Land and Sea)

Waste

Water

Working from home

### Non-quantified

Outside emission boundary

Non-attributable

DO NOT EDIT THE DESIGNOT



# 4. EMISSIONS REDUCTIONS

### **Emissions reduction strategy**

Northmore Gordon plans to reduce our emissions intensity by 20% by 2030 based on a 2022 baseline. Intensity will be measured based on FTE which includes our permanent contractors. Our 2022 emissions performance was 7.0 tCO2e/FTE based on 28.9 FTE. Over 85% of our emissions are scope 3.

Northmore Gordon (NG) plans to conduct the following initiatives:

- 1. Specify energy efficient IT equipment for all new purchases, effective immediately.
- Encourage many of our service providers (e.g., professional services accountants, lawyers, software service providers, and advisors) to become Climate Active Carbon Neutral, and ensure that two are fully accredited under Climate Active by the end of CY2024.
- 3. In CY2024 ensure that all energy used by NG in our shared workspaces is purchased using either GreenPower or with LGCs retired for the energy consumption.
- 4. Further reduce our domestic transport emissions by:
  - a. Continure to optimise travel to client sites by using virtual meetings where possible and practical.
  - b. Offsetting all airline flights by the end of CY2024 with credible emissions from the Airline to reduce scope 3 emissions from business travel.
  - c. Continue to encourage public transport use and bicycle travel to work by ensuring suitable bike storage and shower access at our workplaces.
- Establishing quality criteria for purchasing carbon offsets to ensure maximum benefit to the climate by CY2023.
- 6. Maximise the impact of our business by continuing to develop our team's capability and knowledge in how to help our customers reduce energy waste and lower carbon emissions on a continuous basis.



# **5.EMISSIONS SUMMARY**

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

| Certified brand name      | Product or Service used        |
|---------------------------|--------------------------------|
| Qantas Airways Ltd        | Opt-In Service (Flight Offset) |
| Virgin Australia Holdings | Opt-In Service (Flight Offset) |

# Organisation emissions summary

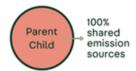
The electricity summary is available in the Appendix B. Electricity emissions were calculated using a market-based approach.

| Emission category                                   | Sum of<br>scope 1<br>(tCO <sub>2</sub> -e) | Sum of<br>scope 2<br>(tCO <sub>2</sub> -e) | Sum of<br>scope 3<br>(tCO <sub>2</sub> -e) | Sum of<br>total<br>emissions<br>(t CO <sub>2</sub> -e) |
|---|--|--|--|--|
| Accommodation and facilities                        | -  | -  | 7.86                                       | 7.86   |
| Cleaning and Chemicals                              |  |  |  |  |
| Climate Active carbon neutral products and services | -  | -  | -  | -  |
| Construction Materials and Services                 |  |  |  |  |
| Electricity   | -  | 23.01                                      | 3.05                                       | 26.06  |
| Food  | -  | -  | 2.66                                       | 2.66   |
| Horticulture and Agriculture                        |  |  |  |  |
| ICT services and equipment                          | -  | -  | 35.38                                      | 35.38  |
| Machinery and vehicles                              |  |  |  |  |
| Office equipment & supplies                         | -  | -  | 0.42                                       | 0.42   |
| Postage, courier and freight                        | -  | -  | 0.02                                       | 0.02   |
| Products  | -  | -  | 0.01                                       | 0.01   |
| Professional Services                               | -  | -  | 83.12                                      | 83.12  |
| Refrigerants  | -  | -  | 0.27                                       | 0.27   |
| Roads and landscape                                 |  |  |  |  |
| Stationary Energy (gaseous fuels)                   |  |  |  |  |
| Stationary Energy (liquid fuels)                    |  |  |  |  |
| Stationary Energy (solid fuels)                     |  |  |  |  |
| Transport (Air)                                     | -  | -  | 22.44                                      | 22.44  |
| Transport (Land and Sea)                            | -  | -  | 7.97                                       | 7.97   |
| Waste   | -  | -  | 4.37                                       | 4.37   |

| Total emissions       | - | 25.42 | 177.81 | 203.23 |
|-----------------------|---|-------|--------|--------|
| Bespoke - Electricity | - | 2.41  | 0.48   | 2.89   |
| Working from home     | - | -     | 9.56   | 9.56   |
| Water                 | - | -     | 0.19   | 0.19   |

# Shared Emissions between Certification by the Same Responsible Entity

Northmore Gordon Environmental has obtained both organisation certification and service certification for the same certification boundary.



|                                 | tCO2-e |
|---------------------------------|--------|
| Total offset liability          | 204    |
| Offset by Organisation (Parent) | 204    |
| Offset by Service (Child)       | 0      |
| DO MOT EDIT                     |        |



## **6.CARBON OFFSETS**

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 203 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 203 ACCUs. Of the total eligible offsets used, none were previously banked, and all were newly acquired and retired.

Northmore Gordon has used carbon credits from the <u>Teys Australia Naracoorte - Covered Anaerobic Lagoon (CAL) Development (ERF103390)</u> This ERF project was registered and managed by Northmore Gordon and used the CFI Commercial & Industrial Wastewater Methodology 2015. The project abates carbon by replacing a deep open anaerobic lagoon with a new covered anaerobic lagoon (CAL) that treats the wastewater from the Teys abattoir. The captured methane, which has global warming potential of 28 times that of carbon dioxide, is used in the gas fired CHP to generate heat and electricity for the manufacturing process.

An additional carbon credit was used due to a rounding error from Northmore Gordon Environmental Pty

<u>Ltd - Smart Lighting Upgrade Project ERF120525</u>

### Co-benefits

The project has several co-benefits:

- The biogas (containing methane) captured in the CAL is used onsite to displace the natural gas and grid electricity via the biogas CHP used in the manufacturing process.
- By covering the wastewater lagoons the surrounding areas experience lower odours from the wastewater treatment facility
- The water quality produced from the facility is of higher quality and is used in irrigation.
- This is Northmore Gordon (NG) project and hence involves NG using the emissions reductions acquired by NG from one of our customers to offset our emissions



# Eligible offsets retirement summary

| Offsets retired for Climate Active Carbon Neutral Certification                    |                      |          |              |  |         |                  |  |   |   |  |                         |
|--|----------------------|----------|--------------|--|---------|------------------|--|---|---|--|-------------------------|
| Project description  | Type of offset units | Registry | Date retired | Serial number (and<br>hyperlink to registry<br>transaction record) | Vintage | Stapled quantity | Eligible<br>quantity<br>retired<br>(tCO <sub>2</sub> -e) | Eligible<br>quantity used<br>for previous<br>reporting<br>periods | Eligible<br>quantity<br>banked for<br>future reporting<br>periods | Eligible<br>quantity used<br>for this<br>reporting<br>period | Percentage of total (%) |
| Teys Australia Naracoorte - Covered Anaerobic Lagoon (CAL) Development (ERF103390) | ACCU                 | ANREU    | 28 Apr 2023  | 8,355,685,146 –<br>8,355,685,348                                   | 2022-23 | 0                | 203  | 0   | 0   | 203  | 99.5%                   |
| Northmore Gordon Environmental Pty Ltd - Smart Lighting Upgrade Project ERF120525  | ACCU                 | ANREU    | 16 Jun 2023  | 8,369,949,400 -<br>8,369,949,400                                   | 2022-23 | 0                | 1  | 0   | 0   | 1  | 0.5%                    |
| Total eligible offsets retired and used for this report                            |                      |          |              |  |         |                  | 204  |   |   |  |                         |
| Total eligible offsets retired this report and banked for use in future reports    |                      |          |              |  |         |                  |  |   |   |  |                         |

| Type of offset units                   | Eligible quantity (used for this reporting period) | Percentage of total |
|--|--|---------------------|
| Australian Carbon Credit Units (ACCUs) | 204  | 100%                |



# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A.



# APPENDIX A: ADDITIONAL INFORMATION

### Surrender 1:

#### Transferring Account

AU-2527 Account

Number

Account Name Northmore Gordon Environmental

Account Holder Northmore Gordon Environmental

Pty Ltd

#### Acquiring Account

Account Number

AU-1068

Australia Voluntary Cancellation

Account

Account Holder Commonwealth of Australia

#### Transaction Blocks

| <u>Party</u> | <u>Type</u> | Transaction<br>Type               | Original<br>CP | Current | ERF<br>Project ID | NGER<br>Facility<br>ID | NGER<br>Facility<br>Name | Safeguard | Kyoto<br>Project<br># | Vintage | Expiry<br>Date | Serial Range                        | Quantity |
|--------------|-------------|-----------------------------------|----------------|---------|-------------------|------------------------|--------------------------|-----------|-----------------------|---------|----------------|-------------------------------------|----------|
| AU           | KACCU       | Voluntary<br>ACCU<br>Cancellation |                |         | ERF103390         |                        |                          |           |                       | 2022-23 |                | 8,355,685,146<br>-<br>8,355,685,348 | 203      |

#### **Transaction Status History**

| Status Date   | Status Code                           |
|---|---------------------------------------|
| 28/04/2023 13:36:45 (AEST)<br>28/04/2023 03:36:45 (GMT) | Completed (4)                         |
| 28/04/2023 13:36:45 (AEST)<br>28/04/2023 03:36:45 (GMT) | Proposed (1)                          |
| 28/04/2023 13:36:45 (AEST)<br>28/04/2023 03:36:45 (GMT) | Account Holder Approved (97)          |
| 28/04/2023 13:29:10 (AEST)<br>28/04/2023 03:29:10 (GMT) | Awaiting Account Holder Approval (95) |

### Surrender 2:

#### Transferring Account

Account AU-2527 Number

Account Name Northmore Gordon Environmental Pty Ltd

Account Holder Northmore Gordon Environmental

Pty Ltd

#### **Acquiring Account**

Account AU-1068

Account Name Australia Voluntary Cancellation

Account

Account Holder Commonwealth of Australia

#### Transaction Blocks

| <u>Party</u> | Type  | Transaction<br>Type               | Original<br>CP | Current | ERF<br>Project ID | NGER<br>Facility<br>ID | NGER<br>Facility<br>Name | Safeguard | Kyoto<br>Project<br># | <u>Vintage</u> | Expiry<br>Date | Serial Range                        | Quantity |
|--------------|-------|-----------------------------------|----------------|---------|-------------------|------------------------|--------------------------|-----------|-----------------------|----------------|----------------|-------------------------------------|----------|
| AU           | KACCU | Voluntary<br>ACCU<br>Cancellation |                |         | ERF120525         |                        |                          |           |                       | 2022-23        |                | 8,369,949,400<br>-<br>8,369,949,400 | 1        |

### Transaction Status History

| Status Date   | Status Code                           |
|---|---------------------------------------|
| 16/06/2023 15:40:57 (AEST)<br>16/06/2023 05:40:57 (GMT) | Completed (4)                         |
| 16/06/2023 15:40:57 (AEST)<br>16/06/2023 05:40:57 (GMT) | Proposed (1)                          |
| 16/06/2023 15:40:57 (AEST)<br>16/06/2023 05:40:57 (GMT) | Account Holder Approved (97)          |
| 16/06/2023 15:10:58 (AEST)<br>16/06/2023 05:10:58 (GMT) | Awaiting Account Holder Approval (95) |



# APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

#### 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.

For this certification, electricity emissions have been set by using the market-based approach.



| Market-based approach summary  Market-based approach                        | Activity Data (kWh)  | Emissions              | Renewable              |
|---|----------------------|------------------------|------------------------|
| магкет-разей арргоаст   | Activity Data (KWII) | (kgCO <sub>2</sub> -e) | percentage of<br>total |
|   |                      |                        |                        |
| Behind the meter consumption of electricity generated                       | 0                    | 0                      | 0%                     |
| Total non-grid electricity  | 0                    | 0                      | 0%                     |
| LGC Purchased and retired (kWh) (including PPAs)                            | 0                    | 0                      | 0%                     |
| GreenPower  | 0                    | 0                      | 0%                     |
| Climate Active precinct/building (voluntary renewables)                     | 0                    | 0                      | 0%                     |
| Precinct/Building (LRET)  | 0                    | 0                      | 0%                     |
| Precinct/Building jurisdictional renewables (LGCS surrendered)              | 0                    | 0                      | 0%                     |
| Electricity products (voluntary renewables)                                 | 0                    | 0                      | 0%                     |
| Electricity products (LRET)   | 0                    | 0                      | 0%                     |
| Electricity products jurisdictional renewables (LGCs surrendered)           | 0                    | 0                      | 0%                     |
| Jurisdictional renewables (LGCs surrendered)                                | 0                    | 0                      | 0%                     |
| Jurisdictional renewables (LRET) (applied to ACT grid electricity)          | 0                    | 0                      | 0%                     |
| Large Scale Renewable Energy Target (applied to grid electricity only)      | 6,251                | 0                      | 19%                    |
| Residual Electricity  | 27,286               | 26,058                 | 0%                     |
| Total renewable electricity (grid + non grid)                               | 6,251                | 0                      | 19%                    |
| Total grid electricity  | 33,537               | 26,058                 | 19%                    |
| Total electricity (grid + non grid)   | 33,537               | 26,058                 | 19%                    |
| Percentage of residual electricity consumption under operational control    | 100%                 | ,                      |                        |
| Residual electricity consumption under operational control                  | 27,286               | 26,058                 |                        |
| Scope 2   | 24,096               | 23,012                 |                        |
| Scope 3 (includes T&D emissions from consumption under operational control) | 3,189                | 3,046                  |                        |
| Residual electricity consumption not under operational control              | 0                    | 0                      |                        |
| Scope 3   | 0                    | 0                      |                        |

| Total renewables (grid and non-grid)  | 18.64% |
|---|--------|
| Mandatory   | 18.64% |
| Voluntary   | 0.00%  |
| Behind the meter  | 0.00%  |
| Residual scope 2 emissions (t CO <sub>2</sub> -e)   | 23.01  |
| Residual scope 3 emissions (t CO <sub>2</sub> -e)   | 3.05   |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 23.01  |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 3.05   |
| Total emissions liability (t CO <sub>2</sub> -e)  | 26.06  |
| Figures may not sum due to rounding. Renewable percentage can be above 100%                                 |        |



| Location-based approach  | Activity<br>Data<br>(kWh)<br>total | Under operational control |  |  | Not under operational control |  |  |
|--|------------------------------------|---------------------------|--|--|-------------------------------|--|--|
| Percentage of grid electricity consumption under operational control | 100%                               | (kWh)                     | Scope 2<br>Emissions<br>(kgCO <sub>2</sub> -e) | Scope 3<br>Emissions<br>(kgCO <sub>2</sub> -e) | (kWh)                         | Scope 3<br>Emissions<br>(kgCO <sub>2</sub> -e) |  |
| ACT  | 0                                  | 0                         | 0  | 0  | 0                             | 0  |  |
| NSW  | 12,954                             | 12,954                    | 9,456  | 777  | 0                             | 0  |  |
| SA   | 0                                  | 0                         | 0  | 0  | 0                             | 0  |  |
| VIC  | 20,583                             | 20,583                    | 17,496   | 1,441  | 0                             | 0  |  |
| QLD  | 0                                  | 0                         | 0  | 0  | 0                             | 0  |  |
| NT   | 0                                  | 0                         | 0  | 0  | 0                             | 0  |  |
| WA   | 0                                  | 0                         | 0  | 0  | 0                             | 0  |  |
| TAS  | 0                                  | 0                         | 0  | 0  | 0                             | 0  |  |
| Grid electricity (scope 2 and 3)                                     | 33,537                             | 33,537                    | 26,952   | 2,218  | 0                             | 0  |  |
| ACT  | 0                                  | 0                         | 0  | 0  |                               |  |  |
| NSW  | 0                                  | 0                         | 0  | 0  |                               |  |  |
| SA   | 0                                  | 0                         | 0  | 0  |                               |  |  |
| VIC  | 0                                  | 0                         | 0  | 0  |                               |  |  |
| QLD  | 0                                  | 0                         | 0  | 0  |                               |  |  |
| NT   | 0                                  | 0                         | 0  | 0  |                               |  |  |
| WA   | 0                                  | 0                         | 0  | 0  |                               |  |  |
| TAS  | 0                                  | 0                         | 0  | 0  |                               |  |  |
| Non-grid electricity (behind the meter)                              | 0                                  | 0                         | 0  | 0  |                               |  |  |

| Residual scope 2 emissions (t CO <sub>2</sub> -e)   | 26.95 |
|---|-------|
| Residual scope 3 emissions (t CO <sub>2</sub> -e)   | 2.22  |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 26.95 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 2.22  |
| Total emissions liability   | 29.17 |

# Operations in Climate Active buildings and precincts

| Operations in Climate Active buildings and precincts | Electricity consumed in<br>Climate Active certified<br>building/precinct (kWh) | Emissions<br>(kg CO <sub>2</sub> -e) |
|--|--|--------------------------------------|
| n/a  | 0  | 0                                    |
|  | 0  | 0                                    |
|  | 0  | 0                                    |
|  | 0  | 0                                    |

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market based summary table.



### Climate Active carbon neutral electricity products

| Climate Active carbon neutral product used | Electricity claimed from<br>Climate Active electricity<br>products (kWh) | Emissions<br>(kg CO <sub>2</sub> -e) |
|--|--|--------------------------------------|
| n/a  | 0  | 0                                    |
|  | 0  | 0                                    |
|  | 0  | 0                                    |
|  | 0  | 0                                    |

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the

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# APPENDIX C: INSIDE EMISSIONS BOUNDARY

# Non-quantified emission sources

The following emissions sources 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 <u>one</u> 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. <u>Data unavailable</u> 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 | Justification reason |
|--|----------------------|
| N/A                                      |                      |
|  |                      |

### Data management plan for non-quantified sources

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



# APPENDIX D: OUTSIDE EMISSION BOUNDARY

### **Excluded emission sources**

The below emission sources have been assessed as not relevant to this organisation'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:

- <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> The responsible entity has the potential to influence the reduction of emissions from a particular source.
- 3. <u>Risk</u> 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.



## **Excluded emissions sources summary**

| Emission sources tested for relevance | Size | Influence | Risk | Stakeholders | Outsourcing | Justification |
|---------------------------------------|------|-----------|------|--------------|-------------|---------------|
| N/A                                   |      |           |      |              |             |               |

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