




# **PUBLIC DISCLOSURE STATEMENT**

**CARBON NEUTRAL PTY LTD (TRADING AS  
CARBON NEUTRAL)**

**ORGANISATION CERTIFICATION  
CY2022**

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



<b>NAME OF CERTIFIED ENTITY</b>	Carbon Neutral Pty Ltd
<b>REPORTING PERIOD</b>	1 January 2022 – 31 December 2022 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>  <p>Dr Phil Ireland Chief Executive Officer 27 April 2023</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 2023.



# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	256.28 tCO <sub>2</sub> -e
OFFSETS USED	100% CERs, 100% Biodiverse Reforestation
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Dr Ahmad Rashedi (from Carbon Neutral Pty Ltd)
TECHNICAL ASSESSMENT	Next technical assessment due: CY2024

## Contents

1. Certification summary.....	3
2. Carbon neutral information .....	4
3. Emissions boundary .....	6
4. Emissions reductions.....	8
5. Emissions summary .....	10
6. Carbon offsets .....	12
7. Renewable Energy Certificate (REC) Summary .....	15
Appendix A: Additional Information .....	16
Appendix B: Electricity summary .....	17
Appendix C: Inside emissions boundary .....	21

## 2. CARBON NEUTRAL INFORMATION

### Description of certification

Carbon Neutral Pty Ltd (ABN: 42 164 635 769) has been certified 'carbon neutral' as an Organisation using an Operational Control approach.

CY2022 is Carbon Neutral's fourth year as a Climate Active Carbon Neutral certified organisation. CY2022 marks a change in our emissions as our business portfolio expanded with a considerable increase in the number of employees.

### Description of organisation

Carbon Neutral Pty Ltd (trading as "Carbon Neutral") (ABN: 42 164 635 769) is an award-winning profit-for-purpose carbon solutions provider and carbon project developer. Founded in 2001, the organisation has established itself as one of Australia's leading climate change solutions providers and the developer of Australia's largest, biodiverse reforestation carbon sink.

Carbon Neutral's core strength is in supporting business' efforts to minimise their carbon emissions and manage the opportunities and risks in a low carbon economy. Carbon Neutral's services include carbon footprint reporting, lifecycle and ESG assessments as well as offsetting and carbon farming / reforestation management.

The organisation's Advisory department are highly experienced in core services that include carbon accountancy and sustainability consultation, energy reduction strategies and the provision of carbon calculators. Carbon Neutral also offers a wide range of products including Australian and international carbon offsets and biodiverse reforestation project development and management.

Carbon Neutral is committed to having net zero emissions to help mitigate human induced climate change. Since 2013 the organisation has measured and offset their unavoidable greenhouse gas (GHG) emissions. They address their own carbon footprint through reducing and managing emissions and offset all unavoidable emissions through the purchase and surrender of carbon credits that help fund projects that permanently reduce, avoid or sequester greenhouse gases.

Carbon Neutral has determined its organisational GHG emissions inventory in accordance with the Climate Active Carbon Neutral Standard for Organisations and include all facilities under the operational control of the business. In addition to including emissions from facilities over which it has control, emissions that are a consequence of the organisational activities, but which fall outside of Carbon Neutral's operational control, have also been included.

Where available, all seven GHGs covered by the UNFCCC/Kyoto Protocol have been calculated here: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>).

The carbon emissions boundary includes the following locations:

- Suite G.01, 525 Stirling Highway, Cottesloe WA 6011 (1 Jan 2022 – 30th Jun 2022)
- 197 St Georges Terrace Perth WA 6000 (1 Jul 2022 – 31st Dec 2022)

Locations of the carbon project farms are:

- 694 Badgedong Rd, Nunierra WA 6630
- 608 Hibbles Rd, Bowgada WA 6623
- 1506 Bell Rd, Gutha WA 6623
- Loc 10820 Hibbles Rd, Perenjori WA 6620
- Lot 201 Dookanooka Rd, Kadathinni WA 6519
- 360 Fabling Rd, Canna WA 6627
- 170 Swanson Rd, Canna WA 6627
- 2297 Solomon Rd, Bowgada WA 6623

## 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 in Appendix C.

### Outside the emissions boundary

**Excluded emissions** are those that have been assessed as not relevant to an organisation'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.

## Inside emissions boundary

### Quantified

Stationary energy and fuels  
Transportation, commuting emissions  
Electricity  
Accommodation  
Cleaning & chemicals  
Climate Active carbon neutral products  
Construction materials & services  
Food  
Horticulture & agriculture  
ICT services and equipment  
Machinery & vehicles  
Office equipment & supplies  
Postage, courier & freight  
Professional services  
Property operator & developer services  
Surveying services  
Business services  
Accounting services  
Advertising services  
Legal services  
Technical services  
Transport (air)  
Transport (land and sea)  
Waste  
Emissions for Working from Home

### Non-quantified

Water

## Outside emission boundary

### Excluded

No exclusions

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Carbon Neutral measures, reduces and offsets its own emissions to maintain carbon neutral certification. Carbon Neutral commits to reduce its emissions intensity by 20% by 2030, compared to its CY2019 emissions intensity baseline. Emissions intensity measures emissions per reference matrix; here the reference matrix is 'full time equivalent' (FTE) employee. In CY2019, the emissions intensity of Carbon Neutral was 12.27 tCO<sub>2</sub>-e/FTE; Carbon Neutral wishes to reduce this emissions intensity to 9.82 tCO<sub>2</sub>-e/FTE or less by 2030.

Carbon Neutral wishes to reduce emissions intensity by the following action plans:

1. Setting up less carbon-intensive automated/IT based frameworks (e.g., drone based land surveys instead of in-person surveys) in every possible area of our business. This will be an ongoing process.
2. Making significant procurement decisions on the basis of longer life assets and less embodied emissions based solutions – to be incorporated by 2025.
3. Measuring and monitoring of critical GHG emission sources by life cycle assessment studies to explore the emissions hotspots and pursue for less embodied GHG based solutions – to be implemented by 2026.
4. Improving operational efficiency and reducing wastage. This will be an ongoing process.
5. Sourcing renewable electricity (as soon as we have the opportunity to source this from any electricity provider).

The Board and Management Team of Carbon Neutral are committed to reduce GHG emissions over time and continue to uphold its status as a carbon neutral certified organisation. The Board and Management Team will continue to support, develop and establish carbon projects in Australia that also address social, economic and environmental benefits.



## Emissions reduction actions

### Actions Carbon Neutral has already implemented:

- Implemented videoconferencing (MS Teams) as the main communication channel to minimise road and air travel for meetings with clients & stakeholders.
- Streamlined processes and procedures for reduced energy and fuel consumption. These include:
  - Moving the head office to the Perth CBD which is accessible by different modes of public transport. The Perth CBD office also facilitated communication with clients by a short walk. Both of these ensured reduced use of fuel consumption.
  - Head Office moved to a building which has a 5 star NABERS Energy rating which ensured reduced consumption of electricity. Similarly, the building maintains a 4.5 star NABERS Water rating which ensured efficient use of water resource.
- Implemented recycling process for all discarded papers and cardboards in the office.
- Purchased Climate Active certified carbon neutral paper (from Paper Australia Pty Ltd).
- Implemented 'working from home' procedure for staff and external consultants that ensured a significant cut in commuting emissions (> 16 tonne CO<sub>2</sub>-e).

## 5. EMISSIONS SUMMARY

### Emissions over time

		Emissions since base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year/Year 1:	CY2019	40.85	N/A
Year 2:	CY2020	47.16	N/A
Base year/Year 3	CY2021	201.74	N/A
Year 4:	CY2022	244.08	256.28

### Significant changes in emissions

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
Technical services	0.308	30.32	Carbon Neutral engaged different external consultants and businesses for technical services in this measurement period to expand its business portfolio.

### Use of Climate Active carbon neutral products, services, buildings or precincts

Certified brand name	Product/Service/Building/Precinct used
Opal Australian Paper	A4 paper (Victory High White paper, as produced in Maryvale Mill, Australia)
Opal Australian Paper	A3 paper (Victory High White paper, as produced in Maryvale Mill, Australia)

## 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 (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	0.52	0.52
Bespoke	0.00	0.00	0.00	0.00
Cleaning and Chemicals	0.00	0.00	6.05	6.05
Climate Active Carbon Neutral Products and Services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	2.53	2.53
Electricity	0.00	23.69	1.86	25.55
Food	0.00	0.00	1.92	1.92
Horticulture and Agriculture	0.00	0.00	54.54	54.54
ICT services and equipment	0.00	0.00	3.54	3.54
Machinery and vehicles	0.00	0.00	2.08	2.08
Office equipment & supplies	0.00	0.00	1.39	1.39
Postage, courier and freight	0.00	0.00	0.34	0.34
Products	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	83.29	83.29
Refrigerants	0.00	0.00	0.00	0.00
Roads and landscape	0.00	0.00	0.00	0.00
Stationary Energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary Energy (liquid fuels)	12.19	0.00	3.01	15.20
Stationary Energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	5.62	5.62
Transport (Land and Sea)	0.00	0.00	33.23	33.23
use for duplicates	0.00	0.00	0.00	0.00
Waste	0.00	0.00	3.42	3.42
Water	0.00	0.00	0.00	0.00
Working from home	0.00	0.00	4.87	4.87
<b>Total</b>	<b>12.19</b>	<b>23.69</b>	<b>208.20</b>	<b>244.08</b>

## Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO <sub>2</sub> -e
Uplift to account for non-quantified, immaterial emissions & data uncertainties	12.2
Total of all uplift factors	12.2
<b>Total emissions footprint to offset</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>256.28</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 256.28 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 257. Of the total eligible offsets used, 0 were previously banked and 257 were newly purchased and retired. 0 are remaining and have been banked for future use.

### Co-benefits






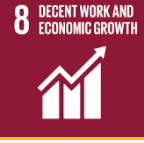



Biodiverse Reforestation Carbon Offsets are from the *Yarra Yarra Biodiversity Corridor*, a native reforestation project located in Southwest Australia Ecoregion. *Yarra Yarra Biodiversity Corridor* aims to link small patches of remnant vegetation and nature reserves. This is achieved by planting mixed native tree, plant and shrub species on degraded ex-agricultural land. So far over 30 million shrubs and trees have been planted. Through planting species highly adapted to the region, the revegetation project encourages the reintroduction of endangered species and combats desertification in this global biodiversity hotspot. In addition to capturing carbon, these plantings provide crucial habitat for hundreds of species of unique flora and fauna.

As land use and forestry activities are recognised as requiring high levels of upfront finance to source land, to plant and to manage, we have supplemented local biodiverse reforestation carbon offsets from the *Yarra Yarra Biodiversity Corridor* with Climate Active eligible offset units.

The following table indicates the independently reviewed co-benefits of this project and how this project contributes to the United Nation SDGs.

**Table: Co-benefits of the Yarra Yarra Biodiversity Corridor, Australia**

(based on an independent study conducted by Point Advisory, a leading sustainability consulting firm, in 2020)

Co-benefits category	Core co-benefit	Co-benefit description/nature of potential co-benefit	UN Sustainable Development Goals
<b>Environment</b>	Biodiversity / ecosystem services	The Yarra Yarra project reconnects and restores fragmented and declining (remnant) woodland and shrubland which provides habitat for threatened flora and fauna.	Goal 15: Life on land 
	Water Quality	Water quality is assumed to improve due to reduced surface runoff and reduction in sediment and nutrient loads in water catchments. Groundwater levels and salt concentrations are also expected to reduce over time.	Goal 6: Clean Water and Sanitation 
	Soil Quality	Soil quality of the Yarra Yarra project area is expected to improve over time with soil organic matter increasing and salt concentrations declining.	Goal 15: Life on land 
<b>Economic</b>	Local Employment and Skills	The establishment of plantations and conservation areas creates employment opportunities and skills development during the preparation, planting, management of the Yarra Yarra project.	Goal 3: Good Health and Well-being Goal 4: Quality Education Goal 8: Decent Work and Economic Growth Goal 17: Partnerships for the goals    
<b>Social</b>	Indigenous cultural heritage	The Yarra Yarra project recognises and continues to protect significant cultural heritage sites that are located in the project area. This is assumed to strengthen cultural heritage and support spiritual re-connection to country which potentially has positive impacts on mental health and wellbeing of indigenous communities.	Goal 3: Good Health and Well-being Goal 17: Partnerships for the goals  

## 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 retired (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 (%)
Biodiverse Reforestation Carbon Offsets <sup>1</sup> Yarra Yarra Biodiversity Corridor, Western Australia	ABU	Carbon Neutral	04 May 2023	12PWA350681B - 12PWA350937B		257	-	-	-	-	100%
<b>Stapled to</b>											
Shangyi Wanshigou 49.5MW Wind Farm Project	CER	ANREU	04 May 2023	1,137,471,072 - 1,137,471,328	CP2 (monitoring period 2015 - 2019)		257	0	0	257	100%
<b>Total eligible offsets retired and used for this report</b>										257	
<b>Total eligible offsets retired this report and banked for use in future reports</b>										0	

<sup>1</sup> Biodiverse Reforestation Carbon Offsets are not eligible offset units under Climate Active so have been stapled with an equal number of eligible units.

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Certified Emissions Reductions (CERs)	257	100%

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

# APPENDIX A: ADDITIONAL INFORMATION



This is to certify that  
**Carbon Neutral Pty Ltd**

has permanently surrendered  
**257 tonnes**  
of Biodiverse Reforestation Carbon Offsets  
from the *Yarra Yarra Biodiversity Corridor*.

Thank you for choosing to make a difference to our planet  
and future generations by combating climate change.



  
Dr Phil Ireland | Chief Executive Officer

Encouraging positive social, environmental and economic change with solutions that help overcome the effects of the climate crisis.


Carbon Neutral Pty Ltd is regulated by the Australian Securities and Investments Commission and holds Australian Financial Services Licence Number 453004.

**Issue Date:** 4 May 2023 | **Emissions Period:** 1 January 2022 - 31 December 2022

**Serial numbers (inclusive):** 12PWA350681B - 12PWA350937B.

Carbon Neutral retires an equal number of verified carbon credits from an international project for all Biodiverse Carbon Offsets for any claims of carbon offsetting (and carbon neutrality where applicable).

**Serial numbers (inclusive):** CDM CER CN-8071 1,137,471,072 - 1,137,471,328.



## Australian National Registry of Emissions Units

[Change Password](#) | [Contact Us](#) | [Log Out](#) | [Help](#)

Logged in as: Georgiana Rogers / Industry User

- ANREU Home
- Account Holders
- Accounts
- Unit Position Summary
- Projects
- Transaction Log
- CER Notifications
- Public Reports
- My Profile

### Transaction Details

Transaction details appear below.

Transaction ID	AU27201
Current Status	Completed (4)
Status Date	04/05/2023 17:27:31 (AEST) 04/05/2023 07:27:31 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Wilson, Raymond Glen
Transaction Approver	Rogers, Georgiana SA
Comment	Cancelled on behalf of Carbon Neutral Pty Ltd to meet its carbon neutral claim against the Climate Active Carbon Neutral Standard for CY2022.

#### Transferring Account

Account Number	AU-2545
Account Name	Carbon Neutral Pty Ltd
Account Holder	Carbon Neutral Pty Ltd

#### Acquiring Account

Account Number	AU-2764
Account Name	Voluntary Cancellation - CP2
Account Holder	Commonwealth of Australia

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
CN	CER	Kyoto Voluntary Cancellation	2	2					CN-8071			1,137,471,072 - 1,137,471,328	257

Status Date	Status Code
04/05/2023 17:27:31 (AEST)	Completed (4)
04/05/2023 07:27:31 (GMT)	Completed (4)



## 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 location-based approach.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-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)	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)	8,658	0	19%
Residual Electricity	37,792	36,091	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>8,658</b>	<b>0</b>	<b>19%</b>
<b>Total grid electricity</b>	<b>46,450</b>	<b>36,091</b>	<b>19%</b>
<b>Total electricity (grid + non grid)</b>	<b>46,450</b>	<b>36,091</b>	<b>19%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>37,792</b>	<b>36,091</b>	
Scope 2	33,375	31,873	
Scope 3 (includes T&D emissions from consumption under operational control)	4,417	4,218	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>18.64%</b>
<b>Mandatory</b>	<b>18.64%</b>
<b>Voluntary</b>	<b>0.00%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO2-e)</b>	<b>31.87</b>
<b>Residual scope 3 emissions (t CO2-e)</b>	<b>4.22</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>31.87</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>4.22</b>
<b>Total emissions liability (t CO2-e)</b>	<b>36.09</b>

*Figures may not sum due to rounding. Renewable percentage can be above 100%*

Location Based Approach Summary						
Location Based Approach	Activity Data (kWh) total	Under operational control			Not under operational control	
		(kWh)	Scope 2 Emissions (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions (kg CO2-e)
Percentage of grid electricity consumption under operational control	100%					
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	46,450	46,450	23,690	1,858	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>46,450</b>	<b>46,450</b>	<b>23,690</b>	<b>1,858</b>	<b>0</b>	<b>0</b>
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		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>46,450</b>					

Residual scope 2 emissions (t CO2-e)	23.69
Residual scope 3 emissions (t CO2-e)	1.86
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	23.69
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	1.86
<b>Total emissions liability (t CO2-e)</b>	<b>25.55</b>

### Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO2-e)
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<i>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.</i>		

### Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO2-e)
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<i>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 market based method is outlined as such in the market based summary table.</i>		

# 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 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	Justification reason
Water supply	Immaterial
Wastewater treatment	Immaterial

# APPENDIX D: OUTSIDE EMISSIONS 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:

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.

## Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
List excluded emission source here	Y / N	Y / N	Y / N	Y / N	Y / N	<p><b>Size:</b></p> <p><b>Influence:</b></p> <p><b>Risk:</b></p> <p><b>Stakeholders:</b></p> <p><b>Outsourcing:</b></p>
List excluded emission source here	Y / N	Y / N	Y / N	Y / N	Y / N	<p><b>Size:</b></p> <p><b>Influence:</b></p> <p><b>Risk:</b></p> <p><b>Stakeholders:</b></p> <p><b>Outsourcing:</b></p>



An Australian Government Initiative

