



# **PUBLIC DISCLOSURE STATEMENT**

**CO2 AUSTRALIA LTD**


**ORGANISATION CERTIFICATION  
CY2022**

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



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	CO2 Australia Ltd
REPORTING PERIOD	1 January 2022 – 31 December 2022 Arrears
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>Name of signatory: Tai Martin          Position of signatory: Carbon Programs Manager          Date: 29 August 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	423 tCO <sub>2</sub> -e
OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pangolin Associates Pty Ltd
TECHNICAL ASSESSMENT	Date: 26/03/2021 Name: Sarah Colquhoun Organisation: Pangolin Associates Pty LTD Next technical assessment due: CY2023

## Contents

1. Certification summary.....	3
2. Carbon neutral information .....	4
3. Emissions boundary .....	7
4. Emissions reductions.....	9
5. Emissions summary .....	12
6. Carbon offsets .....	14
7. Renewable Energy Certificate (REC) Summary .....	16
Appendix A: Additional Information .....	17
Appendix B: Electricity summary .....	18
Appendix C: Inside emissions boundary .....	21
Appendix D: Outside emissions boundary .....	22

## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This inventory has been prepared for the calendar year (CY) from 1 January 2022 to 31 December 2022 and covers the Australian operations of CO2 Australia Ltd, ABN: 81 102 990 803.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the *National Greenhouse and Energy Reporting Act 2007*. This includes the following locations and facilities:

- Unit 8, 138-140 Hammond Avenue, Wagga Wagga NSW 2650
- Level 2, 12 Browning Street, West End QLD 4101
- Properties across Australia owned by Mallee Land Company and Blue-Leafed Mallee.
- 2 properties used for administrative activities in Western Australia where CO2 Australia fund electricity usage but have no operational control.

The following locations are no longer used during CY2022:

- Unit 12, 11 McKay Gardens, Turner ACT 2612 (Note that there was electricity consumption reported for this location after it was vacated and this has been included in the inventory)
- 17 Riverside, North Forbes Road, Condobolin NSW 2877
- 46/7 Stirling Street, Robinson WA 6330

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

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

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

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

## Organisation description

CO2 Australia is an award-winning environmental services company that has been operating since 2004. We help organisations and landholders participate in, and benefit from, the ever-changing environmental market and we've led the way with carbon projects involving native regrowth and large-scale reforestation. For many of these projects, CO2 Australia acts as an Emissions Reduction Fund (ERF) agent on behalf of a range of large industrials, transport companies, government agencies, corporates and private landholders.

We manage the largest carbon forestry estate in Australia and have hands-on management responsibility for a series of major emissions reduction projects, expected to generate more than 10 million tonnes of carbon abatement into the Australian market, with our international project interests generating an additional five million tonnes under the Clean Development Mechanism.

CO2 Australia also has almost two decades' experience delivering biodiversity offsets under state and Commonwealth frameworks. We are one of the few companies that can offer end-to-end offset services, from the development of offset strategies right through to securing and managing the offset in perpetuity. Our capacity to bring together our technical expertise and 'boots on the ground' experience is what makes us unique and allows us to offer a one-stop-shop when it comes to environmental projects.

CO2 Australia's key achievements to date include:

- First company to be accredited under the New South Wales (NSW) Greenhouse Gas Abatement Scheme.
- First company to become an Accredited Abatement Provider under the Greenhouse Friendly™ program in relation to tree planting projects.
- Successful registration of the first project under the Afforestation and Reforestation methodology under the Carbon Farming Initiative.
- First company to successfully register a project under the Plantation Forestry methodology in Australia.
- First company to successfully generate Australian Carbon Credit Units (ACCUs).
- Successfully delivered Australia's largest commercial emissions offset program based on dedicated forest carbon sink plantings.
- Registration to date of over 37 ERF projects under various land sector methodologies that cover more than 300,000 hectares (ha) and are expected to generate over 10 million ACCUs across the life of the projects.
- Successful registration of the first projects sited on land within the conservation estate under the Human-Induced Regeneration and Environmental Plantings methodologies.
- Establishment of over 30,000 ha of tree plantings for carbon project purposes and delivery of more than 90,000 ha of new protected areas through biodiversity offset projects, with more than

100,000 ha in the pipeline.

- Establishment of Australia's first ever certified Environmental Account under the Accounting for Nature® (AfN) Framework.
- Development of Australia's first nationally applicable Native Vegetation condition measurement methodology, certified and distributed by AfN.

## 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 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

### Quantified

Accommodation and facilities  
Cleaning and Chemicals  
Construction materials and Services  
Electricity  
Food  
Horticulture and Agriculture  
ICT Services and equipment  
Machinery and vehicles  
Office equipment & supplies  
Postage, courier and freight  
Products  
Professional Services  
Transport (Air)  
Transport (Land and Sea)  
Waste  
Water  
Working from home

### Non-quantified

Refrigerants  
Stationary Fuel (Natural Gas)

## Outside emission boundary

### Excluded

NA



## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

CO2 Australia's Emissions Reduction Strategy (ERS) outlines the actions that our organisation is undertaking to reduce and offset emissions from business operations between 2018 and 2028. We have developed this ERS in accordance with the *Climate Active Carbon Neutral Standard for Organisations* to provide a framework to help CO2 Australia maintain carbon neutrality and Climate Active certification, as well as to communicate to the public that we are serious about sustainability and are leaders in positive climate action. Each year the ERS is updated to reconcile the previous years' actions and identify priority activities for future years to further reduce emissions at both an employee and organisational level.

CO2 Australia commits to reduce our total emissions across the value chain (i.e. scopes 1, 2 and 3) by at least 50% and maintain emissions below that level by 2028, from the 2018 base year levels. As part of this commitment, three target actions were identified out of review three of our biggest emissions sources from each scope: transport, electricity and horticulture.

- Scope 1 emissions target action #1: optimising ride sharing opportunities during field work which will reduce fuel consumption by 5% by 2028, which will reduce emissions by 1% (~4.44 tCO<sub>2</sub>-e).
- Scope 2 emissions target action #2: switching our electricity provided to a company with at least 50% renewable electricity by 2028, which will reduce our emissions by 10% (~34.02 tCO<sub>2</sub>-e).
- Scope 3 emissions target action #3: Complete life cycle analysis on seedlings providers with the intention to switch supplier to a carbon neutral provider by 2028, which will reduce emissions by 5% (~16.8 tCO<sub>2</sub>-e).

Once these targets are reached (i.e. scope targets are achieved and annual emissions are consistently below 542 tCO<sub>2</sub>-e, or average that amount or less by 2028), CO2 Australia will review the ERS and amend accordingly to optimise future emissions reduction targets.

### Emissions reduction actions

For CY2018, CO2 Australia measured our carbon footprint for the first time in accordance with Climate Active standard. This has allowed us to develop a quantitative emissions reduction target. Several emission reductions measures were implemented in 2021, which contributed to 50% emission reduction comparing between CY2020 and CY 2021 and developed a carbon action plan for the period of 2020 – 2023 with the aim of reducing our per employee emissions on a yearly basis.

This section identifies the measurable actions CO2 Australia will take to reduce emissions during this strategy period, including clear and succinct targets for each scope committed to as part of our Climate Active certification. The tables on the following pages outline each scope's target action, as well as other goals the CO2 Australia team is working toward in day-to-day operations for each of the categories discussed earlier. The tables also provide a detailed review of which measures have been successfully implemented and which measures need improvement or revision, as well as measured progress toward

target commitments.

## **Transportation**

Transportation is CO2 Australia's second largest emission source, accounting for approximately 22% of the total emissions for CY 2022. The following practices were, are or will be implemented to reduce emissions from this source:

- Facilitating flexible working arrangements with staff so they can work remotely as needed and can go directly to field sites without first commuting to the office.
- Using conference technology such as Microsoft Teams to reduce the need to travel for meetings.
- Optimising travel when flying by coordinating several tasks for each trip as well as utilising multi-stop option when possible to avoid unnecessary additional flights.
- Supporting staff who wish to take public transport, ride a bike or walk to work by locating offices in close proximity to public transport options and providing facilities for showering and bike storage at the office.
- Utilising software in our fleet vehicles to track fuel use and provide insight for implementing measures such as reducing idling and more efficient routing.

## **Energy Consumption**

Energy consumption is the third largest emissions source for our organisation, accounting for approximately 19% of the total emissions for CY 2022. The following practices were, are or will be implemented to reduce emissions from this source:

- Applying "sleep" or "energy saving" mode to printers, monitors and screens to power down when not in use.
- LED lighting replacements in offices. Turning off lights in the evenings and over weekends. Turning off room lights where possible when not in use during the day.
- Adjusting temperature and use of air conditioning in office as appropriate rather than have running at all times.
- Prioritising sourcing supplies and services from companies that use renewable energy and/or are carbon neutral.
- Downsizing offices and getting rid of old equipment to prevent unnecessary excess energy usage.
- Reviewing office electricity providers and switching to renewable energy where possible. Encouraging staff to use renewable energy at home where possible.
- Purchasing energy efficient equipment when old equipment needs replacing.

## **Waste Management**

Although waste management wasn't a major source of emissions, it has been identified as an area where improvement can be made very quickly and can help encourage staff to begin incorporating more sustainable choices across the organisation. The following practices were, are or will be implemented to improve waste management:

- Default printing set to double sided, black and white for all printers.
- Reducing printing by using electronic signatures and sharing information digitally.
- Implementing waste sorting across our offices to ensure recyclable waste does not contribute to landfill.
- Switching entirely to FSC or PEFC trademark products.
- Reducing virgin plastic and single-use product consumption as much as possible.
- Purchasing environmentally friendly, recycled and recyclable supplies.

## 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:	2018		1,083.1
Year 2:	2019		807.7
Year 3:	2020		651.2
Year 4:	2021		326.8
Year 5:	2022		422.7

### 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
<b>Electricity</b>	68.0	81.8	Small increases in consumption across all offices year-on-year. More days in office (Brisbane) and relocation to bigger office (Wagga Wagga).
<b>Plants</b>	37.6	80.8	Increase in operations contracts and planting areas (which had decreased in previous years due to COVID and flooding).
<b>Chemical Fertilisers</b>	45.7	21.7	Decrease in spend reflecting changes in planting management due to FullCAM requirements.

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

The majority of paper purchased by CO2 Australia is supplied by Opal Australian Paper (Reflex).

## Emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a 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 (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	14.48	14.48
Cleaning and Chemicals	0.00	0.00	0.62	0.62
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	5.52	5.52
Electricity	0.00	34.68	47.11	81.79
Food	0.00	0.00	0.31	0.31
Horticulture and Agriculture	0.00	0.00	146.09	146.09
ICT services and equipment	0.00	0.00	15.36	15.36
Machinery and vehicles	0.00	0.00	2.54	2.54
Office equipment & supplies	0.00	0.00	2.20	2.20
Postage, courier and freight	0.00	0.00	0.31	0.31
Products	0.00	0.00	2.21	2.21
Professional Services	0.00	0.00	51.86	51.86
Transport (Air)	0.00	0.00	3.25	3.25
Transport (Land and Sea)	59.71	0.00	33.09	92.80
Waste	0.00	0.00	0.01	0.01
Water	0.00	0.00	0.92	0.92
Working from home	0.00	0.00	2.47	2.47
<b>Total emissions</b>	<b>59.71</b>	<b>34.68</b>	<b>328.35</b>	<b>422.74</b>

## Uplift factors

N/A

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 423 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 423. Of the total eligible offsets used, 0 were previously banked and 423 were newly purchased and retired. 0 are remaining and have been banked for future use.

### Co-benefits

The project from which the ACCUs were generated is registered with the Clean Energy Regulator as project EOP100254, Carbon Estate: Creating a Better Climate (Stage 1). This project established permanent plantings of *Eucalyptus* trees on land that was previously used for agricultural purposes. Tree species have been selected for drought, disease and fire tolerance and were successfully integrated into existing farming operations by planting trees in belts through cropping paddocks. The project employs local community members and operates under a revenue sharing agreement that delivers a share of all carbon credit sales to landholders.

## Eligible offsets retirement summary

Offsets retired 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 (%)
CO2 Australia Creating a Better Climate Project	ACCU	ANREU	29 August 2023	8,496,925,079 - 8,496,925,501	2023-2024	0	423	0	0	423	100%
<b>Total eligible offsets retired and used for this report</b>										423	
<b>Total eligible offsets retired this report and banked for use in future reports</b>									0		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCU)	423	100%

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A



# APPENDIX A: ADDITIONAL INFORMATION

Transaction ID	AU29470
Current Status	Completed (4)
Status Date	29/08/2023 16:39:23 (AEST) 29/08/2023 06:39:23 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	White-Toney, Tai Bailey
Transaction Approver	Soanes, Aaron James
Comment	CO2 Australia has cancelled these ACCU as part of the CY2022 Climate Active certification.

#### Transferring Account

Account Number	AU-1119
Account Name	Carbon Estate Pty Ltd
Account Holder	Carbon Estate Pty Ltd

#### Acquiring Account

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

#### Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">EOP100627</a>					2023-24		8,496,925,079 - 8,496,925,501	423

## 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 CO <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)	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)	9,302	0	10%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	2,359	0	2%
Large Scale Renewable Energy Target (applied to grid electricity only)	16,111	0	17%
Residual Electricity	69,586	66,454	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>27,772</b>	<b>0</b>	<b>29%</b>
<b>Total grid electricity</b>	<b>97,358</b>	<b>66,454</b>	<b>29%</b>
<b>Total electricity (grid + non grid)</b>	<b>97,358</b>	<b>66,454</b>	<b>29%</b>
Percentage of residual electricity consumption under operational control	50%		
<b>Residual electricity consumption under operational control</b>	<b>34,723</b>	<b>33,161</b>	
Scope 2	30,665	29,285	
Scope 3 (includes T&D emissions from consumption under operational control)	4,059	3,876	
<b>Residual electricity consumption not under operational control</b>	<b>34,863</b>	<b>33,294</b>	
Scope 3	34,863	33,294	

<b>Total renewables (grid and non-grid)</b>	<b>28.53%</b>
<b>Mandatory</b>	<b>18.97%</b>
<b>Voluntary</b>	<b>9.55%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>29.28</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>37.17</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>29.28</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>37.17</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>66.45</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	
Percentage of grid electricity consumption under operational control	50%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
ACT	12,549	6,262	4,571	376	6,287	4,967
NSW	4,381	2,186	1,596	131	2,195	1,734
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	73,283	36,568	26,695	5,485	36,715	32,309
NT	0	0	0	0	0	0
WA	7,145	3,565	1,818	143	3,580	1,969
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>97,358</b>	<b>48,582</b>	<b>34,680</b>	<b>6,135</b>	<b>48,777</b>	<b>40,979</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>97,358</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	34.68
Residual scope 3 emissions (t CO <sub>2</sub> -e)	47.11
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	34.68
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	47.11
<b>Total emissions liability</b>	<b>81.79</b>

# 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
Refrigerant	Immaterial
Stationary Fuels (Base Building Natural Gas)	Immaterial

## 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 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.

No emissions have been excluded from the boundary of this submission.



An Australian Government Initiative

