



PUBLIC DISCLOSURE STATEMENT

PERSPEKTIV AUSTRALIA

SERVICE CERTIFICATION

FY2022–23

Australian Government
Climate Active
Public Disclosure Statement

Perspektiv

Finding a Better Way



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Perspektiv Australia Pty Ltd
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 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><i>J. Bairstow</i></p> <p>Julia Bairstow Sustainability Consultant 25.01.2024</p>



Australian Government

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

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Version: August 2023

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	56.44 tCO ₂ -e
THE OFFSETS USED	100% VERs
RENEWABLE ELECTRICITY	100.18%
CARBON ACCOUNT	Prepared by: Perspektiv Australia Pty Ltd
TECHNICAL ASSESSMENT	Next technical assessment due: FY 23/24

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2. CARBON NEUTRAL INFORMATION

Description of certification

This certification covers the consultancy services of Perspektiv Australia Pty Ltd (“Perspektiv”).

Perspektiv is a team of qualified, experienced, and passionate consultants who dedicate their time to support private companies and government agencies to better plan, design, build, operate and repurpose their Project’s sustainably. In 2021, Perspektiv made a commitment to achieve and maintain carbon-neutrality for its organisation and for all consultancy services it provides to its customers. This Public Disclosure Statement (PDS) is an expression of this continued commitment.

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.

Service description

Perspektiv’s sole business offer is a simple, hourly rates-based consultancy service focused at helping customers assess, verify, and improve sustainability outcomes on their built environment projects, products, and services or within their organisation.

The simple services’ carbon impact is reported in the functional unit (or reference unit) of kgCO₂-e per one hour of billable consultancy service [kgCO₂-e/h]. The carbon-neutral certification of the Perspektiv service encompasses all consultancy services delivered within the financial year that are billable to other companies (Full Coverage!). The carbon neutral claim for the service is closely associated with the organisational carbon-neutrality and the credential is made available to all clients by default – there is no need for clients to opt-in and pay an extra, it is already included in the standard rate for billable work. The revenue from these billable services forms all the company’s reportable sales.

Since the scope of assessment for the simple service aligns with the emissions boundaries defined for the organisational carbon neutral assessment, it is important to note that this only represents a cradle-to-gate approach: 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. Also, the assessment excludes potential emission impacts resulting from the spend of wages, superannuation contributions, profits and tax generated by the business but paid out to staff, owners, and government bodies because decision on use of such funds is outside of the company’s control.

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 '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
Air Travel
Cleaning and Chemicals
Climate Active Carbon Neutral Products and Services
Construction materials and services
Food
Horticulture and Agriculture
ICT services and equipment
Land and Sea transport
Machinery and vehicles
Office equipment and supplies
Postage, courier, and freight
Products
Professional Services
Stationary energy (liquid fuels)
Videoconferencing
Waste
Water
Working from home

Non-quantified

n/a

Optionally included

n/a

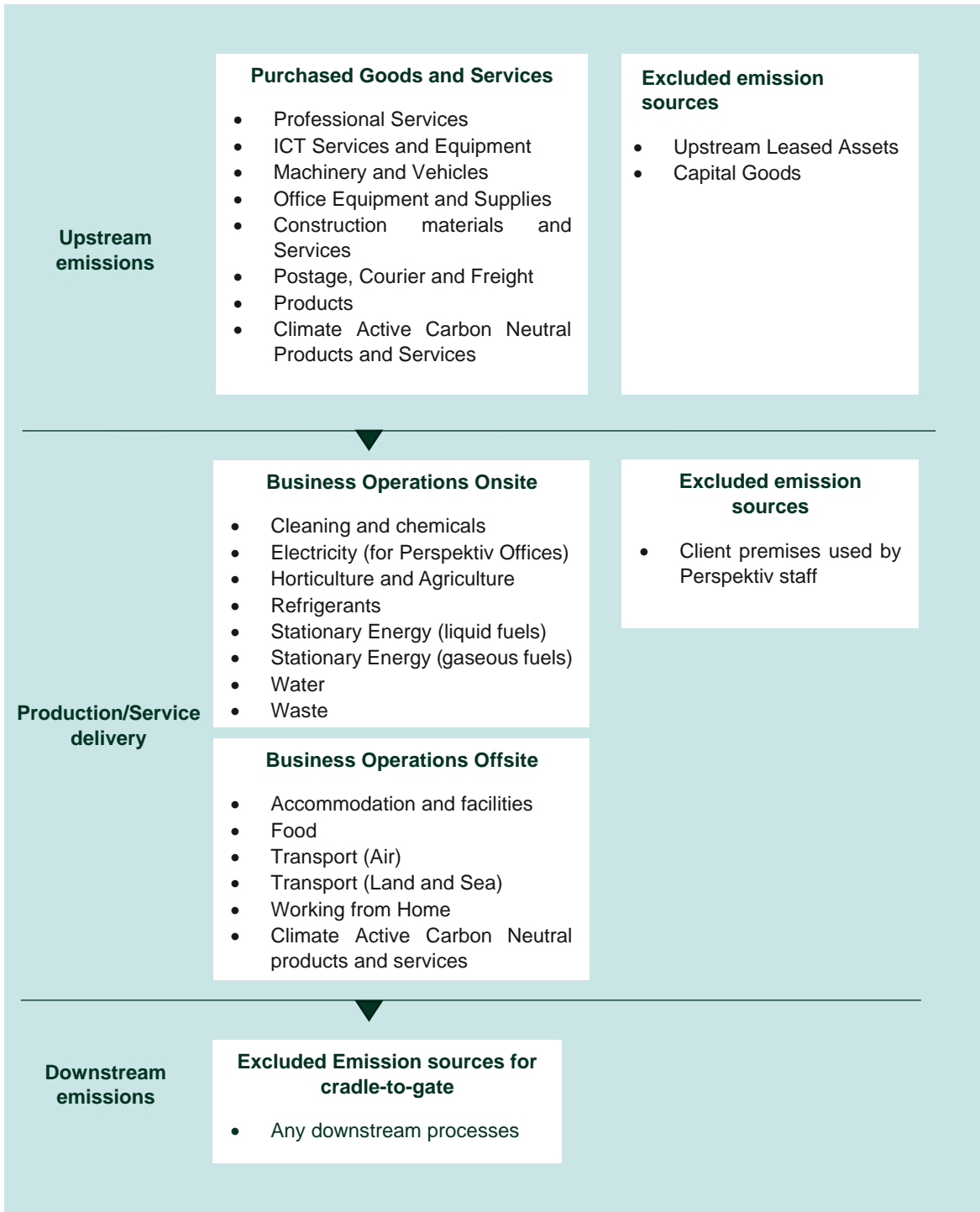
Outside emission boundary

Non-attributable

Upstream Leased Assets
Capital Goods
Client premises used by Perspektiv staff
Downstream emissions impacts

Service process diagram

The diagram below represents Perspektiv’s cradle-to-gate boundary.



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Key Performance Indicator	Base Year (FY 2020/21)	Year 2 (FY2021-2022)	Year 3 (FY 2022/23)	Target	Actions	Achieve by
Near Term Scope 1 & 2	0.690 kgCO ₂ -e/h <i>(absolute emission: 10.307 tCO₂-e)</i>	1.242 kgCO ₂ -e/h <i>(absolute emission: 27.785 tCO₂-e)</i>	0.380 kgCO ₂ -e/h <i>(absolute emission: 8.10)</i>	50% Reduction (relative to kgCO ₂ -e per billed hour)	<ul style="list-style-type: none"> • Install solar PV for the Fremantle Office (strata solution) • Increase Green Power % each year • Increase low-carbon private/hired vehicles for business travel 	FY 25/26
Near Term Scope 3	3.853 kgCO ₂ -e/h <i>(absolute emission: 57.557 tCO₂-e)</i>	2.392 kgCO ₂ -e/h <i>(absolute emission: 53.516 tCO₂-e)</i>	2.267 kgCO ₂ -e/h <i>(absolute emission: 48.34 tCO₂-e)</i>	50% Reduction (relative to kgCO ₂ -e per billed hour)	<ul style="list-style-type: none"> • Enforce carbon management across top 50% by value of all purchased goods and services (engage, monitor and improve) • Enforce 100% carbon-neutral air tickets • Support all staff to improve their active commute rates each year • Reduce waste to landfill 	FY 25/26

Long Term Scope 1 & 2	0.690 kgCO ₂ -e/h	1.242 kgCO ₂ - e/h	0.380 kgCO ₂ - e/h	90% Reduction	<ul style="list-style-type: none"> 100% renewable electricity all offices and electric vehicles 	FY 30/31
Long Term Scope 3	3.853 kgCO ₂ -e/h	2.392 kgCO ₂ - e/h	2.267 kgCO ₂ - e/h	90% Reduction	<ul style="list-style-type: none"> Identify and procure from low-carbon supplier platforms 	FY 35/36

Emissions reduction actions

During this reporting period, Perspektiv undertook the following actions to reduce its emissions.

Key Performance Indicator	Baseline (FY20-21)	Actions in Year 3	Reductions in Year 3
Near Term Scope 1 and 2	Electricity: 5.151E-04 tCO ₂ ^e /hour Absolute emissions: 7.694 tCO ₂ ^e	Install solar PV for the Fremantle Office (strata solution)	No reduction this reporting period, however, initiative was investigated.
	Electricity: 5.151E-04 tCO ₂ ^e /hour Absolute emissions: 7.694 tCO ₂ ^e	Purchase of 50 LGCs	30 LGCs retired during the reporting period, covering 100% of Perspektiv's electricity consumption during the period (which equated to 9.354E-04 tCO ₂ ^e /hour or 19.95 tCO ₂ ^e of absolute emissions)
	Transport Land and Sea (fuel): 1.749E-04 tCO ₂ ^e /hour Absolute emissions: 2.613 tCO ₂ ^e	Increase low-carbon private/hired vehicles for business travel	No reduction this reporting period.
Near Term Scope 3	3.853E-03 tCO ₂ ^e /hour Absolute emissions: 57.557 tCO ₂ ^e	Enforce carbon management across top 50% by value of all purchased goods and services (engage, monitor and improve)	No reduction this reporting period

<p>Transport (air): 5.109E-04 tCO₂^e/hour</p> <p>Absolute emissions: 7.631 tCO₂^e</p>	<p>Travel (air): continued promotion of purchase of Climate Active certified flights</p>	<p>73.9% of all flight legs booked with Carbon Offsets.</p> <p>Emissions during this reporting period equate to 6.33E-05 tCO₂^e/hour (absolute emissions 1.35 tCO₂^e)</p> <p>This corresponds to a 87.61% decrease compared to baseline (tCO₂^e/hour)</p>
<p>Transport (land and sea): 3.606E-04 tCO₂^e/hour</p> <p>Absolute emissions: 5.386 tCO₂^e</p>	<p>Transport (land and sea): Continued promotion and monitoring of 'active' and public transport modes for commutes and business travel.</p>	<p>50.2% of all commute and business travel kms associated with 'active' and public transport modes.</p> <p>Emissions during this reporting period equate to 5.903E-04 tCO₂^e/hour (absolute emissions 12.59 tCO₂^e)</p> <p>Despite achieving its internal active commute target (50% of all staff commutes undertaken using active transport modes). The method used to quantify staff commute to client offices resulted in a 63.70% increase in travel emissions (tCO₂^e/hour).</p>
<p>Waste: 7.565E-05 tCO₂^e/hour</p> <p>Absolute emissions: 1.130 tCO₂^e</p>	<p>Waste: Minimise waste to landfill</p>	<p>25.75% of waste sent to landfill across all office locations.</p> <p>Emissions during this reporting period equate to 1.641E-05 (absolute emissions 0.35 tCO₂^e)</p> <p>This corresponds to a 78.31% decrease compared</p>

			to baseline (tCO ₂ ^e /hour)
Long Term Scope 1 and 2	6.900E-04 tCO ₂ ^e /hour Absolute emissions: 10.306 tCO ₂ ^e	100% renewable electricity across all offices and electric vehicles	30 LGCs retired during the reporting period, covering 100% of Perspektiv's electricity consumption during the period (which equated to 9.354E-04 tCO ₂ ^e /hour or 19.95 tCO ₂ ^e of absolute emissions) Investigation of PV installation at Fremantle Office
Long Term Scope 3	3.853E-03 tCO ₂ ^e /hour Absolute emissions: 57.557 tCO ₂ ^e	Identify and procure from low-carbon supplier platforms	No reduction this reporting period

5. EMISSIONS SUMMARY

Emissions over time

This reporting year's (Year 3) total emissions (95.998 tCO₂e) represent an 18.1% increase over the previous reporting period (Year 2), and a 41.4% increase over the base year (Year 1). This result aligns with the company's growth over the reporting period. At the start of the financial year, Perspektiv employed 23 employees across four locations. By December 2022, the company had grown to 26 employees across 4 locations. By the close of the financial year, 24 staff were employed across five locations.

Emissions since base year		Total tCO ₂ e	Emissions intensity of the functional unit (tCO ₂ e per billable hour)
Base year/Year 1:	2020-21	67.86	4.54E-03
Year 2:	2021-22	81.30	3.63E-03
Year 3:	2022-23	56.44	2.65E-03

Significant changes in emissions

Perspektiv's growth in this period resulted in a significant (+/- 5%) change for some emission sources when compared to the previous reporting year. These changes are outlined in the table below:

Emission source name	Previous year emissions (t CO ₂ e)	Current year emissions (t CO ₂ e)	Detailed reason for change
Non-residential building construction and interior finishing	4.703	5.695	Fit out undertaken for new office space within unit 24/210 Queen Victoria Street, Fremantle
Subscriptions and Periodicals	3.188	6.659	Changes in staff numbers drove increase in the purchase of online subscriptions and services (e.g. Adobe Pro and WorkFlowMax)
Petrol/Gasoline post-2004	3.064	9.329	Increase business travel undertaken using petrol vehicles. Also accounting for team building event involved the hire of 5 hybrid vehicles for 5 days.

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
Jetstar	Opt-in service
Virgin	Opt-in service

Emissions summary

Stage / Attributable Process / Source	tCO ₂ -e
Upstream emissions – Purchased Goods and Services	28.01
Service Delivery – Business Operations Onsite	2.76
Service Delivery – Business Operations Offsite	25.43
Downstream emissions	Excluded

No uplift factors have been adopted.

Emissions intensity per functional unit (including any uplifts required)	2.647E-03 tCO ₂ -e
Number of functional units to be offset (certified)	21326.75 hours
Total emissions to be offset (certified)	0 tCO ₂ -e*

*All offsets retired under the Organisational certification (parent certification) for same reporting year cover Perspektiv's Service certification which has the identical footprint. Both certifications share 100% of the emissions.

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. Note that this is a child certification to Perspektiv's organisation certification for the same reporting period FY21-22, with 100% emissions shared between both certifications. As such, the total emission to offset is 0 t CO₂-e. All offsets retired under the Organisational certification (parent certification) for same reporting year cover Perspektiv's Service certification which has the identical footprint. Both certifications share 100% of the emissions.

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.

The co-benefits associated with Perspektiv's retired offsets are outlined below.

Reforestation Program in the Southeastern Region of Nicaragua on degraded pastureland

The reforestation program aims at establishing managed plantations of teak (*Tectona grandis*) in the Southeastern region of Nicaragua. Available land currently used for cattle grazing is assessed following a land analysis protocol which includes technical criteria, as well as social, infrastructure and legal assessment of the land. Eligible land is divided into both plantable and conservation areas. The latter consist of watersheds, existing secondary forest, and steep hillsides not eligible for establishing plantations but regeneration of native forest species is allowed through managed regrowth.

CO2OL Tropical Mix

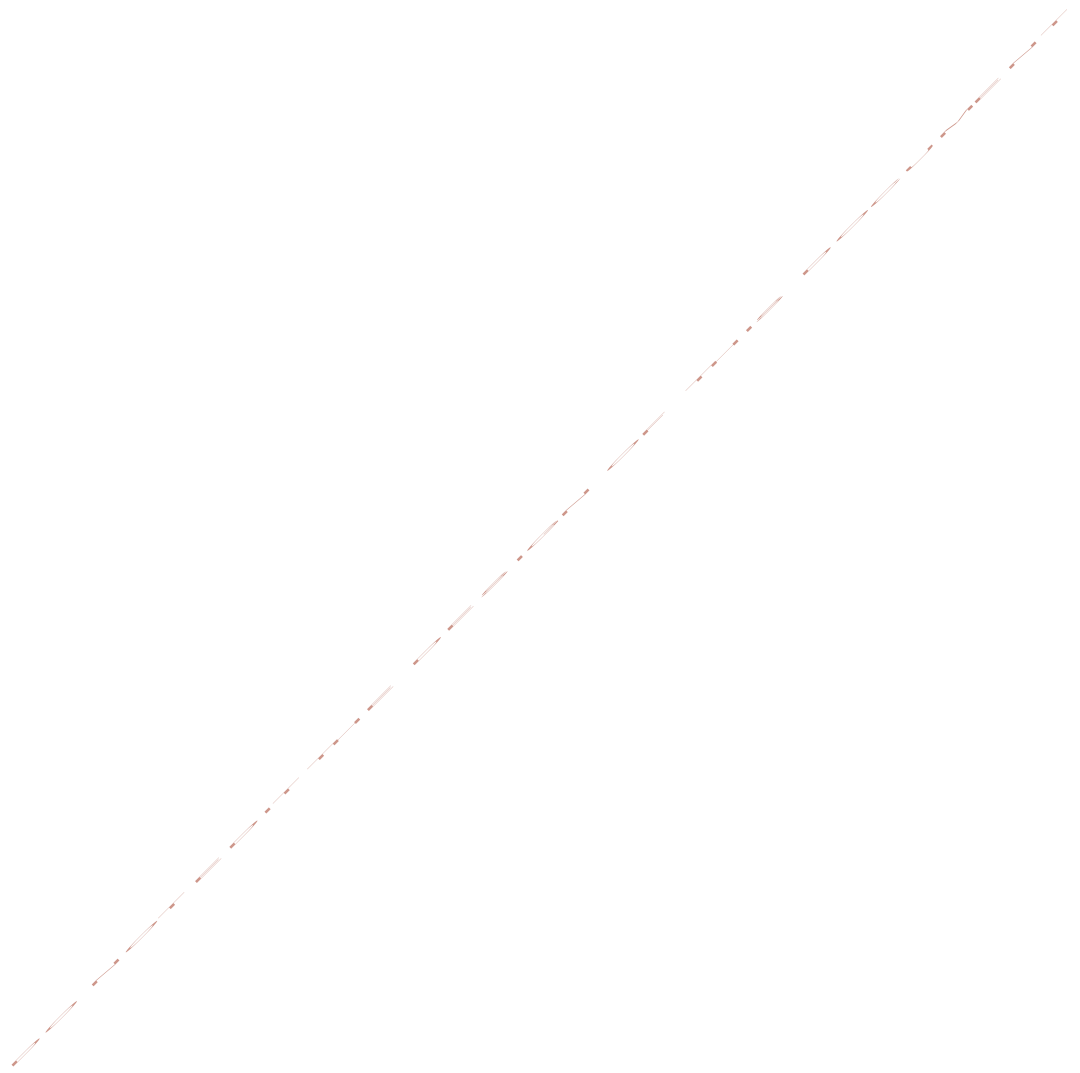
On the project areas of CO2OL Tropical Mix, formerly fallow and degraded pasture land is reforested with mostly native tree species and turned into mixed forests. Parts of the areas are used for the fair production of organic cocoa. Due to its sustainable management, the project combines environmentally friendly timber and cocoa production with biodiversity protection and ecosystem restoration.

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 ₂ -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 (%)	
Reforestation Program in the Southeastern Region of Nicaragua on degraded pastureland	VER	Gold Standard	20 th October 2023	GS1-1-NI-GS4220-22-2018-24331-158-165	2018	0	8	0	0	8	14.24%	
CO2OL Tropical Mix	VER	Gold Standard	20 th October 2023	GS1-1-PA-GS2940-22-2017-21671-38020-38069	2017	0	50	0	0	50	88.98%	
Total offsets retired this report and used in this report										58		
Total offsets retired this report and banked for future reports										0		

All offsets retired for the Service certification (child certification) during this reporting year is covered by [Perspektiv's Organisation certification](#) (parent certification), with 100% emissions shared between both certifications. Additional offset unit has not been banked for future use.

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCU)	58	100%



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

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

Note that these LGCs have been retired under Perspektiv's organisation certification.

1. Large-scale Generation certificates (LGCs)*	30
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* 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	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Galipo Foods Dry Creek - Solar - SA	SA	LGC	REC Registry	24 Oct 2023	SRPV SAR9	123-152	2023	Solar	30
Total LGCs surrendered this report and used in this report									30

APPENDIX A: ADDITIONAL INFORMATION

N/A

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 (kg CO ₂ -e)	Renewable Percentage of 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)	30,000	0	81%
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)	6,931	0	19%
Residual Electricity	-65	-62	0%
Total renewable electricity (grid + non grid)	36,931	0	100%
Total grid electricity	36,866	0	100%
Total electricity (grid + non grid)	36,866	0	100%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-65	-62	
Scope 2	-58	-55	
Scope 3 (includes T&D emissions from consumption under operational control)	-8	-7	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	100.18%
Mandatory	18.80%
Voluntary	81.38%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	-0.05
Residual scope 3 emissions (t CO₂-e)	-0.01
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Total emissions liability (t CO₂-e)	0.00

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	100%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	0	0	0	0	0	0
NSW	14,491	14,491	10,579	869	0	0
SA	0	0	0	0	0	0
VIC	3,651	3,651	3,103	256	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	9,065	9,065	4,623	363	0	0
TAS	9,659	9,659	1,642	97	0	0
Grid electricity (scope 2 and 3)	36,866	36,866	19,947	1,584	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		
Total electricity (grid + non grid)	36,866					

Residual scope 2 emissions (t CO₂-e)	19.95
Residual scope 3 emissions (t CO₂-e)	1.58
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	19.95
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1.58
Total emissions liability	21.53

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 CO ₂ -e)
N/A	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 CO ₂ -e)
N/A	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 attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

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

Relevant non-quantified emission sources	Justification reason
N/A	N/A

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**.

	No actual data	No projected data	Immaterial
N/A	N/A	N/A	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

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Upstream leased assets (office lease, rent expenses, hire cars)	N	Y	N	N	N	<p>Size: Significant emissions associated with office lease are captured within other quantified emission categories.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Capital goods (amortisation, small business asset write off)	N	N	N	Y	N	<p>Size: Emissions associated with capital goods are unlikely to be significant.</p> <p>Influence: Amortization and small business asset write offs fall under the jurisdiction of financial governing bodies.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Investments	N	Y	N	N	N	<p>Size: Emissions associated with investments are unlikely to be significant.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Downstream emissions impacts by clients associated with advice provided by the company	Y	N	N	N	N	<p>Influence: It is noted that the Perspektiv Organisation and associated service aims to guide clients and employees to reduce their emissions, however downstream emissions are ultimately beyond Perspektiv's scope of influence.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p>

Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit, tax, and donations paid by the company

Y N N N N

Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.

Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.

Influence: It is noted that the Perspektiv Organisation and associated service aims to guide clients and employees to reduce their emissions, however downstream emissions are ultimately beyond Perspektiv's scope of influence.

Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.

Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.

Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.



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