



# **PUBLIC DISCLOSURE STATEMENT**

**PETER EUSTACE & ASSOCIATES PTY LTDD**

**ORGANISATION CERTIFICATION**

**FY2022–23**

Australian Government  
**Climate Active  
Public Disclosure Statement**



|                          |  |
|--------------------------|--|
| NAME OF CERTIFIED ENTITY | Peter Eustace & Associates Pty Ltd   |
| REPORTING PERIOD         | 1 July 2022 – 30 June 2023   |
| 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>David Van Gent</i></p> |
|                          | David Van Gent<br>Director<br>31/10/2023   |



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

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Version August 2023.



# 1. CERTIFICATION SUMMARY

|                        |   |
|------------------------|---|
| TOTAL EMISSIONS OFFSET | 134 tCO <sub>2</sub> -e                 |
| OFFSETS USED           | 100% VCUs                               |
| RENEWABLE ELECTRICITY  | 18.80%                                  |
| CARBON ACCOUNT         | Prepared by: Peter Eustace & Associates |
| TECHNICAL ASSESSMENT   | N/A                                     |

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This certification covers our business operations of Peter Eustace & Associates ABN 92 054 206 156

The emissions boundary has been defined based on the operational control approach, in accordance with the climate active Carbon Neutral Standard for Organisations.

### Organisation description

Peter Eustace & Associates (ABN 92 054 206 156)

(PE Consulting Engineers) design and manages the construction of electrical, mechanical and communication systems. Founded in 1990, Peter Eustace Consulting Engineers (PECE) has been part of the building services and Infrastructure design landscape for over 30 years and has experienced a consistent expansion in consulting services in Southeast Queensland, Northern New South Wales regions and other major developing areas of Queensland.

PECE's capabilities and expertise in consulting services have been a pillar of success in becoming a renowned industry affiliate for electrical and mechanical design.

Our company philosophy encompasses the value of long-term relationships with clients based on integrity and trust. Through these traits, we provide innovative and cost-effective solutions to satisfy the holistic requirements of every project.

#### Electrical Engineering

Specialists in the design, documentation, and supervision of electrical, communication, fire and security services. Covering a range of project sectors including secondary and tertiary education, retail, leisure, health, residential, airports and power stations.

#### Mechanical Engineering

Our mechanical team provides HVAC, BMS, fire and lift design services. The team has a well-established history in the health, education, aged care, commercial and retail sectors.

#### Infrastructure Services

Our URD design team consists of experienced engineers and designers who are responsible for the detailed design and construction support services of major and minor residential, commercial, and industrial subdivisions.

The specialist services offered by the Infrastructure services division allow PECE to deliver a wide range of key infrastructure projects involving the delivery of substations, traffic signals and public lighting systems.

The services provided begin at project conception in the form of Due Diligence reports, master planning and preliminary advice for developer works and extend through to As-Constructed documentation and project sign-off.

Our office is located 14/39 Lawrence Drive, Nerang QLD 4211.

There are no shared services (lifts, heating, cooling etc) attributable to the base building, which is located within an industrial precinct.

## 3. EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation 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  
Electricity  
Food  
ICT Services and Equipment  
Insurances  
Public Liability  
Advertising  
Legal Services  
Office equipment & supplies  
Postage, courier and freight  
Professional Services  
Refrigerants  
Transport (Air)  
Transport (Land & Sea)  
Waste  
Water  
Working from home

### Non-quantified

Stationary Energy (gaseous fuels)

### Optionally included

N/A

## Outside emission boundary

### Excluded

N/A

# 4. EMISSIONS REDUCTIONS

## Emissions reduction strategy

Peter Eustace & Associates commits to reduce emissions across the value chain (scopes 1, 2 and 3) by 50% 2035, from a 2021 base year. The following details how we plan to achieve our emissions reduction targets.

### 1. Staff Commuting (Scope 3)

Our company's single largest source of emissions is staff commuting. We are exploring several initiatives to reduce emissions, including encouraging the use of public transport, biking and walking, zero emissions vehicles, carpooling to work and flexible work arrangements.

*Target: 20% reduction by 2035*

### 2. Electricity (Scope 2)

Our second biggest contribution to carbon emissions is from the electricity used by our offices. We're exploring ways to reduce this, including fitting solar panels to our headquarters, and providing staff with energy-efficient products. We also aim to give them information about how they can cut their use of electricity, such as reducing their computer monitor brightness and turning off lights when not needed.

*Target: 100% reduction by 2035*

### 3. Company Vehicle Fleet (Scope 1)

Our fleet accounts for approximately 95% of our organisation's scope 1 emissions, and it is the third largest contributor to our carbon account. Hybrid vehicles and electric vehicles will be considered when fleet vehicles are up for replacement. We will consider climate-active certified products for our existing fleet, such as Ampol's opt in petrol and diesel products. Implement policies for video conferencing in place of travelling to site wherever possible.

*Target: 60% reduction by 2035*



## Emissions reduction actions

### Staff Commuting (Scope 3)

1. We have encouraged staff to carpool where appropriate.
2. We have some of our staff who have relocated closer to work and are walking/riding to work each day.
3. We are providing more flexibility for staff to work from home when required, and this has a positive effect on our carbon footprint.

### Electricity (Scope 2)

1. Solar on building – we are still negotiating with body corporate to secure an acceptable construction for solar system on our office roof space.
2. Looking at options for carbon neutral electricity providers

### Company Vehicle Fleet (Scope 1)

1. We have had significant business growth over the past financial year. Company turnover has increased 10%.
2. We are researching cleaner transport options. While we are not able to source cost efficient hybrid utility vehicles yet (Ford have announced release of Ranger Hybrid for 2025, we are working towards more fuel efficient vehicles in our fleet.

# 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: | 2021–22 | 113.206                                    | 118.867                                 |
| Year 1:    | 2022–23 | 126.82                                     | 133.16                                  |

## Significant changes in emissions

Peter Eustace & Associate’s emissions have risen due to the increase cost of fuel, business growth and change in output calculations for staff commute.

| 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                   |
|-----------------------------|--|---|--|
| Petrol / Gasoline post-2004 | 8866.04  | 11835.44352                                   | Change in fuel prices, turnover, site visits |
| Medium Car: unknown fuel    | 30553.1  | 35986.96042                                   | Change in output calculator                  |

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

| Certified brand name | Product/Service/Building/Precinct used |
|----------------------|--|
| N/A                  |  |
|                      |  |
|                      |  |

## Emissions summary

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

| <b>Emission category</b>            | <b>Sum of Scope 1 (t CO2-e)</b> | <b>Sum of Scope 2 (t CO2-e)</b> | <b>Sum of Scope 3 (t CO2-e)</b> | <b>Sum of Total Emissions (t CO2-e)</b> |
|-------------------------------------|---------------------------------|---------------------------------|---------------------------------|---|
| Accommodation and facilities        | 0.00                            | 0.00                            | 0.29                            | 0.29                                    |
| Cleaning and chemicals              | 0.00                            | 0.00                            | 0.21                            | 0.21                                    |
| Construction materials and services | 0.00                            | 0.00                            | 0.00                            | 0.00                                    |
| Electricity                         | 0.00                            | 27.13                           | 3.59                            | 30.72                                   |
| Food                                | 0.00                            | 0.00                            | 1.22                            | 1.22                                    |
| Horticulture and agriculture        | 0.00                            | 0.00                            | 0.00                            | 0.00                                    |
| ICT services and equipment          | 0.00                            | 0.00                            | 4.74                            | 4.74                                    |
| Machinery and vehicles              | 0.00                            | 0.00                            | 0.00                            | 0.00                                    |
| Office equipment and supplies       | 0.00                            | 0.00                            | 0.75                            | 0.75                                    |
| Postage, courier and freight        | 0.00                            | 0.00                            | 0.06                            | 0.06                                    |
| Products                            | 0.00                            | 0.00                            | 0.00                            | 0.00                                    |
| Professional services               | 0.00                            | 0.00                            | 4.80                            | 4.80                                    |
| Refrigerants                        | 1.35                            | 0.00                            | 0.00                            | 1.35                                    |
| Roads and landscape                 | 0.00                            | 0.00                            | 0.00                            | 0.00                                    |
| Transport (air)                     | 0.00                            | 0.00                            | 4.63                            | 4.63                                    |
| Transport (land and sea)            | 25.83                           | 0.00                            | 46.94                           | 72.77                                   |
| Waste                               | 0.00                            | 0.00                            | 5.82                            | 5.82                                    |
| Water                               | 0.00                            | 0.00                            | 0.00                            | 0.00                                    |
| Working from home                   | 0.00                            | 0.00                            | -0.57                           | -0.57                                   |
| <b>Total</b>                        | <b>27.18</b>                    | <b>27.13</b>                    | <b>72.51</b>                    | <b>126.82</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.

| <b>Reason for uplift factor</b>   | <b>tCO<sub>2</sub>-e</b> |
|---|--------------------------|
| Mandatory 5% uplift for small organisations   | 6.341                    |
| Total of all uplift factors   | 6.341                    |
| <b>Total emissions footprint to offset</b><br><i>(total emissions from summary table + total of all uplift factors)</i> | <b>133.16</b>            |

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 133.16 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 134. Of the total eligible offsets used, 1 were previously banked and 134 were newly purchased and retired. 1 are remaining and have been banked for future use.

## Co-benefits

### Central Mozambique Safe Water Programme

The project will support the provision of safe water to hundreds of households within Manica, Sofala and Tete Provinces. By providing safe water, the project will ensure that households consume less firewood during the process of water purification and as a result there shall be a reduction of carbon dioxide emissions from the combustion process.

By rehabilitating and installing critical water infrastructure within communities and committing to ensure that it is maintained and tested for water quality over the project lifetime, the project reduces the risk of water borne illnesses and the need to boil water for purification, which exposes households to hazardous air pollution. This saves thousands of tonnes of firewood per year and reduces CO<sub>2</sub> emissions. By implementing a WASH campaign and training, the project also improves hygiene and sanitation practices within the communities.

As the burden for collecting water and firewood for purification falls disproportionately on women and children, by installing and rehabilitating boreholes, the project reduces the time poverty of women and children and allows them to spend the time saved on other activities.

Provision of safe clean water, especially in rural areas

Positively impacts thousands of people in the project area, especially women and children

Reduction of firewood

Reduced time spent on collecting wood and water

Reduction in the risk of waterborne illness

### Improved Cook-Stoves In Guinea

In Guinea, firewood and charcoal meet around 98% of the household energy needs. Demographic growth is leading to an increasing pressure on the woodlands, with deforestation currently progressing at 6'800'000 m<sup>3</sup>/year. According to FAO figures, Guinean forests have decreased by around 10% over the last 20 years.

Women and children are often in charge of wood collection, a time-consuming and sometimes dangerous task, which can take up to 15 hours per week just to meet the needs of one household. Generally, cooking is then done on open low efficiency hearths. Consuming a high quantity of firewood and generating a lot of smoke. Long-term use of these open hearths are known to cause serious respiratory diseases.

Through the distribution of cookstoves adapted to the needs of the local communities, this project aims to improve the conditions of Guinean households, tackle global warming and reduce pressure on woodlands by preventing some of the drivers of deforestation.

The project developers listened to the local communities, adapting the cookstove design to better meet local conditions. This included, changing the dimensions of the pots to better fit the requirements of the beneficiaries and to be workable by the local smiths, providing much needed employment to the region. They were also made compatible with materials available locally and the design ensures a complete combustion with no visible smoke, less consumption of wood and produce only a small amount of ash.

The overall result is a cookstove that has an excellent performance, saving time, money, forests and reduces harmful emissions that helps to prevent health diseases, especially among the women in charge of the cooking.

## 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 (%) |
| GS7591 VPA 20 Central Mozambique Safe Water Programme                                  | VERs                 | GSF  | 31 Oct 2023  | <a href="#">GS1-1-MZ-GS7640-16-2021-24572-1835-1901</a>      | 2021    |                  | 67  | 0   | 0   | 67   | 50%                     |
| Improved Cook-Stoves in Guinea   | VERs                 | GSF  | 31 Oct 2023  | <a href="#">GS1-1-GN-GS880-16-2015-6154-2741-2807</a>        | 2015    |                  | 67  | 0   | 1   | 66   | 49%                     |
| Improved Cook-Stoves in Guinea   | VERs                 | GSF  | 13 Dec 2022  | <a href="#">GS1-1-GN-GS880-16-2016-18475-6483-6522</a>       | 2016    |                  | 40  | 39  | 0   | 1  | 1%                      |
| <b>Total eligible offsets retired and used for this report</b>                         |                      |  |              |  |         |                  |   |   |   | 134  |                         |
| <b>Total eligible offsets retired this report and banked for use in future reports</b> |                      |  |              |  |         |                  |   |   | 1   |  |                         |
| Type of offset units   |                      | Eligible quantity (used for this reporting period) |              |  |         |                  | Percentage of total                             |   |   |  |                         |
| Verified Emissions Reductions (VERs)   |                      | 134  |              |  |         |                  | 100%  |   |   |  |                         |

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

## 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 <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)                                | 0                   | 0                                 | 0%                            |
| Jurisdictional renewables (LRET) (applied to ACT grid electricity)          | 0                   | 0                                 | 0%                            |
| Large Scale Renewable Energy Target (applied to grid electricity only)      | 7,448               | 0                                 | 0%                            |
| Residual Electricity  | 32,168              | 30,721                            | 0%                            |
| <b>Total renewable electricity (grid + non grid)</b>                        | <b>7,448</b>        | <b>0</b>                          | <b>19%</b>                    |
| <b>Total grid electricity</b>   | <b>39,616</b>       | <b>30,721</b>                     | <b>19%</b>                    |
| <b>Total electricity (grid + non grid)</b>                                  | <b>39,616</b>       | <b>30,721</b>                     | <b>19%</b>                    |
| Percentage of residual electricity consumption under operational control    | 100%                |                                   |                               |
| <b>Residual electricity consumption under operational control</b>           | <b>32,168</b>       | <b>30,721</b>                     |                               |
| Scope 2   | 28,408              | 27,130                            |                               |
| Scope 3 (includes T&D emissions from consumption under operational control) | 3,760               | 3,591                             |                               |
| <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>18.80%</b> |
| <b>Mandatory</b>   | <b>18.80%</b> |
| <b>Voluntary</b>   | <b>0.00%</b>  |
| <b>Behind the meter</b>  | <b>0.00%</b>  |
| <b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>   | <b>27.13</b>  |
| <b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>   | <b>3.59</b>   |
| <b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>27.13</b>  |
| <b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>3.59</b>   |
| <b>Total emissions liability (t CO<sub>2</sub>-e)</b>  | <b>30.72</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 (kgCO <sub>2</sub> -e) | Scope 3 Emissions (kgCO <sub>2</sub> -e) | (kWh)                         | Scope 3 Emissions (kgCO <sub>2</sub> -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  | 39,616                    | 39,616                    | 28,920                                   | 5,942                                    | 0                             | 0  |
| NT   | 0                         | 0                         | 0  | 0  | 0                             | 0  |
| WA   | 0                         | 0                         | 0  | 0  | 0                             | 0  |
| TAS  | 0                         | 0                         | 0  | 0  | 0                             | 0  |
| <b>Grid electricity (scope 2 and 3)</b>                              | <b>39,616</b>             | <b>39,616</b>             | <b>28,920</b>                            | <b>5,942</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>39,616</b>             |                           |  |  |                               |  |

|   |              |
|---|--------------|
| Residual scope 2 emissions (t CO <sub>2</sub> -e)   | 28.92        |
| Residual scope 3 emissions (t CO <sub>2</sub> -e)   | 5.94         |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 28.92        |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 5.94         |
| <b>Total emissions liability</b>  | <b>34.86</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 CO <sub>2</sub> -e) |
|---|--|-----------------------------------|
| N/A   | 0  | 0                                 |
| <p><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></p> |  |                                   |

### Climate Active carbon neutral electricity products

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

# 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                                   |
|--|--|
| Stationary Energy (gaseous fuels)        | Immaterial - Quantified as 0%. Emissions do not occur. |
|  |  |

## 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 electricity 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 |
|---------------------------------------|------|-----------|------|--------------|-------------|---------------|
| N/A                                   |      |           |      |              |             |               |



An Australian Government Initiative

