



PUBLIC DISCLOSURE STATEMENT

SHAPE AUSTRALIA PTY LIMITED

ORGANISATION CERTIFICATION


FY 2022-23

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	SHAPE Australia Pty Limited
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>Shane Morgan EHSQ Manager – Procurement and Policy 15/12/2023</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	2,912 tCO ₂ -e
OFFSETS USED	20% ACCUs, 20% VCU, 60% CERs
RENEWABLE ELECTRICITY	83.29%
CARBON ACCOUNT	Prepared by: Rewild Agency
TECHNICAL ASSESSMENT	Next technical assessment due: FY 2024

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2. CARBON NEUTRAL INFORMATION

Description of certification

This carbon neutral certification is for the Australian business operations of SHAPE Australia Pty Limited ABN 70 003 861 764 (**SHAPE Australia**) and its related operational entities:

- SHAPE Australia (Qld) Pty Limited
- DLG SHAPE Pty Limited (DLG SHAPE)
- DLG SHAPE (Qld) Pty Limited

Organisation description

SHAPE Australia is a national fitout and construction services specialist driven by diverse capability, local impact, sector experience and a people-focused company culture.

We're for shaping spaces - for building with people in mind and our team has been doing it for more than 30 years. Operating with a truly national footprint across our network of seven branches, we build the best teams for every project. Our people bring diverse capabilities, transparency and a partnership approach to understand our clients' needs and solve their toughest challenges.

We believe success starts from the inside out. It's our eye for detail and commitment to quality from three decades of delivering interior fitouts and refurbishments that provides us with a unique skillset to undertake any type of construction project.

More importantly, it's why we invest in our people who, in turn, invest in our partners. Whether you work with us or for us, we're about building people up, forming great relationships, and looking after each other and the world around us. It's what creates lasting impact on our clients and the people that experience their spaces for years to come (and why our partners choose to work with us again and again).

SHAPE Australia has office locations in Melbourne, Sydney, Newcastle, Adelaide, Perth, Darwin, Brisbane, Gold Coast and Canberra.

SHAPE Australia's carbon neutrality includes emissions from the operation of the company's workplaces (state head offices), associated travel and other material emissions sources. All of SHAPE's construction sites are excluded from the emissions boundary.

The following subsidiaries / child companies are also included within this certification.

Legal entity name	ABN	CAN
SHAPE Australia (Qld) Pty Limited	69 126 087 910	126 087 910
DLG SHAPE Pty Limited	35 614 247 228	614 247 228
DLG SHAPE (Qld) Pty Limited	49 627 386 287	627 386 387

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

Tenancy electricity

ICT services and equipment

Office equipment and Paper

Professional services
(entertainment, staff training
and professional
development legal,
accounting, advertising, rates
and taxes, banking
subscriptions and periodicals)

Transport (air)

Transport (land & sea –
including business travel)

Hotel accommodation

Staff commute to work

SHAPE office fitouts

Waste

Working from home

Non-quantified

Refrigerants

Water

Cleaning Services

Outside emission boundary

Excluded

All of SHAPE's construction sites are excluded from the emissions boundary. SHAPE is a national fitout and construction services specialist, contracted by our clients to deliver their unique projects. The emissions associated with each unique project construction site are accounted for within each clients' own organisational and operational boundaries. In the delivery of each unique project, SHAPE extends its influence where possible to ensure subcontractors and products are responsibly selected.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

SHAPE's emissions reduction strategy has been developed to achieve a **30% reduction** in emissions for our corporate operations by FY 2030 (compared to FY 2022 base year), and to continue offsetting corporate operations emissions.

Our other reduction targets are included as follows:

Emissions reduction strategy	Emissions source	Timeframe / deadline	KPI's & measures
Achieve 5% reduction in energy consumption by FY 2024 via energy efficiency initiatives to all offices	Scope 2	FY 2024	Implement energy saving solutions: <ul style="list-style-type: none"> - Ensure new office buildings being rented or built have high NABERS and / or Green Star base building ratings - Ensure each office achieves a high Green Star rated fit out (e.g. Melbourne office) - Transition to energy efficient products in SHAPE offices (e.g. lights, white goods, computer monitors, etc.) - Implement automatic shutdown to all office screens - Undertake behaviour campaigns to educate employees about reducing energy use in the office and when working from home
Electricity to SHAPE's head offices (where possible) to be 100% certified GreenPower	Scope 2	FY 2024	Undertake negotiations with the landlords of the SHAPE offices to identify existing landlord Greenpower supply, or influence GreenPower procurement where there is currently no GreenPower supplied
10% reduction in business travel	Scope 3	FY 2024	Encourage employees to replace flights with virtual meetings, substitute interstate travel with local experience, choose energy efficient travel options and support this with the Travel Policy and reporting.
Travel - Point of Sale Carbon Offsetting capture	Scope 3	FY 2025	Develop and implement a process to commence tracking any point-of-sale carbon offsets for travel.
10% reduction in Staff commute	Scope 3	FY 2025	<ul style="list-style-type: none"> - Incentivise employees to actively commute to work - Ensure end-of-trip facilities are eco-friendly and accessible for all employees, especially via achieving a high Green Star rated fit-out. - Facilitate discounts on public transport passes, bicycle purchases, e-bike novated leasing options and ensure safe storage of bikes available
10% reduction in office consumables & waste generation	Scope 3	FY 2024	<ul style="list-style-type: none"> - Encourage employees to procure high recycled content consumables, implement waste reduction strategies and maintain high levels of digital technology solutions to minimise paper consumption.

Emissions reduction actions

SHAPE implemented a national working group, inclusive of membership from each branch. Each branch assessed its footprint and developed strategies to achieve reductions. The initial focus of the group was aimed at impacting energy consumption, waste management and office consumable procurement.

Energy consumption efficiencies is primarily achieved through the businesses commitment to provide Green Star spaces for our people to operate from, which provides energy efficient designs and operations for all our offices. Our Melbourne (6 Star Green Star), Sydney (6 Star Green Star), Brisbane (6 Star Green Star), Adelaide (5 Star Green Star) and Darwin (4 Star Green Star), office spaces were refreshed to support this commitment. The efficient use of these spaces is further supported by every branches working group to influence operational behaviours to ensure ongoing energy efficient use.

Staff commute behaviours were a key consideration in the repositioning of the Melbourne (6 Star Green Star), Sydney (6 Starr), Brisbane (6 Starr), Adelaide (5 Star) and Darwin (4 Star), with focus placed on ensuring functional access to public transport and ensuring suitable facilities for cyclists.

SHAPE have identified both renewable and Green Power procurement within its operations. Where SHAPE procure electricity directly from the providers, SHAPE purchase 100% Green Power, which includes the Melbourne and Canberra offices. For the remainder of the offices where the landlord procures whole building electricity, there are elements of GreenPower procurement within the supply to SHAPE. SHAPE will continue to advocate with its landlords for GreenPower to be an option for supply. Within the analysis of operational electrical supply, SHAPE has also quantified and excluded any subtenant power supply.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year:	2021–22	2,958 tCO ₂ -e	2,958 tCO ₂ -e
Year 1:	2022–23	2,911 tCO ₂ -e	2,912 tCO ₂ -e

Significant changes in emissions

Significant changes in emissions have been noted in key areas due reasons such as:

- Changing practices due to a return to 'pre-covid' business operations.
- Increase in staff members nationally.
- Reduction in inhouse office fitouts compared to FY 2022.

These reasons are detailed further below:

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Transport (Air)	189.77	295.83	Increase in distance travelled (km) predicted to align with a return of pre-covid business practices.
Transport (Land and Sea)	683.37	898.89	Increase in FTE staff members compared to FY 2022 and increase in commuting due staff members travelling more frequently to the office.
Construction materials and services	1258.42	702.16	SHAPE had two internal office fitouts in FY 2022, in FY 2023 only one office (Melbourne) had construction works associated with a fitout. This resulted in significantly less emissions reported.
Electricity	153.69	53.59	Due to various reasons including inhouse efficiency measures reducing energy demand and purchase of 100% Greenpower.
ICT services and equipment	413.64	138.18	Predominately due to an update to how expenses associated with 'Computer and Technical Services' are captured in annual statements – with the FY 2023 annual statement allocating more expenses as 'Computer and Technical

Servies' compared to FY 2022. Overall increase in total expenditure from FY 2022 to FY 2023 (and therefore emissions) relatively minor.

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

N/A

Emissions summary

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

Emission category	Sum of Scope 1 (t CO2-e)	Sum of Scope 2 (t CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of Total Emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	39.56	39.56
Construction materials and services	0.00	0.00	702.16	702.16
Electricity	0.00	47.32	6.26	53.59
ICT services and equipment	0.00	0.00	413.64	413.64
Postage, courier and freight	0.00	0.00	4.14	4.14
Professional services	0.00	0.00	389.71	389.71
Transport (air)	0.00	0.00	295.83	295.83
Transport (land and sea)	0.00	0.00	898.89	898.89
Waste	0.00	0.00	49.90	49.90
Office equipment and supplies	0.00	0.00	63.55	63.55
Working from home	0.00	0.00	0.00	0.00*
Total	0.00	47.32	2863.62	2910.95

* = Quantified as -36,831 kg CO2-e in the Climate Active WFH calculator (Results B) due to the projected overall savings in emissions from staff who WFH not commuting into the office, however SHAPE have elected to not claim the 'reduction' in emissions, and have modelled 0 tCO2-e from WFH.

Uplift factors

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

Reason for uplift factor	tCO ₂ -e
Uplift to account for water supply which was non-quantified due to data being unavailable: <ul style="list-style-type: none"> • Assumes an average water consumption of 4.8 litres per day per staff member based on the Green Building Council Australia (GBCA)'s Potable Water Calculator Guide. • Based on a total FTE headcount of 513 staff in FY23 it is assumed an average of 2,462.4 litres were consumed each workday or 12,312 litres per week. Multiplied by 48 work weeks in a year – the base case average usage would be 590,976 litres (590 kL). • Assumes the emission factor for water supply in Victoria is 0.36 kg CO₂-e/kL. • Excludes any showers from this uplift factor. • Resulting calculation is $(590\text{KL} * 0.36) / 1000 = 212.8 \text{ kgCO}_2\text{-e}$ (0.2 tCO₂-e) 	0.2
Total of all uplift factors	0.2
Total footprint to offset <i>(total net emissions from summary table + total uplifts)</i>	2,911.16

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 2,911.16 t CO₂-e. The total number of eligible offsets used in this report is 2,912. Of the total eligible offsets used, 0 were previously banked and 2,912 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

SHAPE is supporting various projects in offsetting the modelled FY23 emissions, this includes projects involved in:

- Carbon sequestration and vegetation regeneration – The [Talling Station Human induced Regeneration project](#) and [Southern Rivers Initiative \(Aldville\) project](#) are Australian projects focused on carbon sequestration and regeneration of degraded land, increasing biodiversity for local flora and fauna, including endangered and critically endangered native species.
- Renewable energy generation – The [Wayang Windu Phase 2 Geothermal Power project](#) supports the transition from coal and oil in Indonesia's electricity infrastructure and the wider nations transition to renewable electricity. The project also supports the development of infrastructure in the region, local job creation and investment in schools and education.
- Avoidance deforestation and biodiversity protection – [The Rimba Raya Biodiversity Reserve Project](#) protects 65,000 hectares of tropical peat swamp forest, home to a variety of species including the endangered orangutan. The project aims to not only protect the area from deforestation from commercial agriculture, but also to support the local community through creating more equal job opportunities, healthcare clinics and education programs.

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 (%)
Talling Station Human induced Regeneration project	ACCU	ANREU	30 Oct 2023	8,369,762,714 – 8,369,763,004 ERF121770	2022-23	0	291	0	0	291	10%
Southern Rivers Initiative (Aldville) project	ACCU	ANREU	30 Oct 2023	8,371,247,884 – 8,371,248,174 ERF111058	2022-23	0	291	0	0	291	10%
Wayang Windu Phase 2 Geothermal Power project	CER	ANREU	30 Oct 2023	34,186,200 – 34,187,947	2017	0	1,748	0	0	1,748	60%
The Rimba Raya Biodiversity Reserve Project	VCU	Verra	25 Oct 2023	7828-431377665-431378246-VCU-016-MER-ID-14-674-01072014-31122014-1 https://registry.verra.org/mymodule/rpt/CertificateInfo.asp?rhid=220274	2014	0	582	0	0	582	20%
Total eligible offsets retired and used for this report										2,912	
Total eligible offsets retired this report and banked for use in future reports									0		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	582	20%
Certified Emissions Reductions (CERs)	1,748	60%
Verified Carbon Units (VCUs)	582	20%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION



This is to certify that

SHAPE Australia

has permanently surrendered

582 tonnes

of

Avoided deforestation in Borneo - Rimba Raya
VCU REDD carbon credits for its FY23 carbon account.

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



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

Carbon Neutral Pty Ltd is regulated by the Australian Securities and Investments Commission and holds Australian Financial Services Licence Number 451004.

Dr Phil Ireland | Chief Executive Officer

Issue Date: 26 October 2023 | **Period:** 1 July 2022- 30 June 2023

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31 October 2023

VC202223-00338

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, Terra Carbon Pty Limited (account number AU-1117).

The details of the cancellation are as follows:

Date of transaction	30 October 2023
Transaction ID	AU30424
Type of units	CER
Total Number of units	1,748
Serial number range	34,186,200 - 34,187,947
Kyoto Project	ID-3193
Transaction comment	Retired on behalf of SHAPE Australia Pty Limited for their FY2022-23 carbon neutral certification with Climate Active.

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, <http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information>.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division
Clean Energy Regulator
CER-RegistryContact@cer.gov.au
www.cleanenergyregulator.gov.au



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31 October 2023

VC202324-00337

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, Terra Carbon Pty Limited (account number AU-1117).

The details of the cancellation are as follows:

Date of transaction	30 October 2023	
Transaction ID	AU30423	
Type of units	KACCU	
Total Number of units	582	
Block 1	Serial number range	8,371,247,884 - 8,371,248,174 (291 KACCU)
	ERF Project	Catchment Conservation Alliance - Southern Rivers Initiative Site #3 - ERF111058
	Vintage	2022-23
Block 2	Serial number range	8,369,762,714 - 8,369,763,004 (291 KACCU)
	ERF Project	Tallering Station Human Induced Regeneration Project - ERF121770
	Vintage	2022-23
Transaction comment	Retired on behalf of SHAPE Australia Pty Limited for their FY2022-23 carbon neutral certification with Climate Active.	

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, <http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information>.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

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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 CO2-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)	0	0	0%
GreenPower	195,442	0	58%
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)	21,088	0	6%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	5,348	0	2%
Large Scale Renewable Energy Target (applied to grid electricity only)	57,776	0	17%
Residual Electricity	56,110	53,585	0%
Total renewable electricity (grid + non grid)	279,654	0	83%
Total grid electricity	335,764	53,585	83%
Total electricity (grid + non grid)	335,764	53,585	83%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	56,110	53,585	
Scope 2	49,552	47,322	
Scope 3 (includes T&D emissions from consumption under operational control)	6,558	6,263	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	83.29%
Mandatory	18.80%
Voluntary	64.49%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	47.32
Residual scope 3 emissions (t CO2-e)	6.26
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	47.32
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	6.26
Total emissions liability (t CO2-e)	53.59

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 (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions (kg CO2-e)
ACT	28,448	28,448	20,767	1,707	0	0
NSW	64,440	64,440	47,041	3,866	0	0
SA	35,019	35,019	8,755	2,802	0	0
VIC	121,720	121,720	103,462	8,520	0	0
QLD	49,733	49,733	36,305	7,460	0	0
NT	14,001	14,001	7,560	980	0	0
WA	22,404	22,404	11,426	896	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	335,764	335,764	235,316	26,231	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)	335,764					

Residual scope 2 emissions (t CO2-e)	235.32
Residual scope 3 emissions (t CO2-e)	26.23
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	235.32
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	26.23
Total emissions liability (t CO2-e)	261.55

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

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

Relevant non-quantified emission sources	Justification reason
Water usage	Data unavailable, uplift has been applied.
Refrigerants	Immaterial. Estimated to be <1% of emissions.
Cleaning Services	Immaterial. Estimated to be <1% of emissions.

Data management plan for non-quantified sources

The emissions impact of water usage (utility water services to offices) is not available as current tenancy agreements include water services and connections as a part of the rental agreement (i.e. the cost of water services is included in rental payments, not separately). SHAPE therefore do not have visibility on either the volume (KL) of water used within their offices or the expenditure (\$). SHAPE aim to work with building owners and operators determine either:

- Building water demand (KL) that can be used to reasonably summarise tenancy water usage; or
- Tenancy water demand (KL).

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.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Emissions from SHAPE Fitout and Construction Services	Y	N	N	N	N	<p>Size: Yes - Emissions associated with fitout and constructions services delivered by SHAPE likely to be large relative to the organisation's electricity, stationary energy, and fuel emissions.</p> <p>Influence: No – SHAPE does not have a significant influence to reduce the emissions and majority of requirements either mandated by the clients or other stakeholders (e.g. building owner or operator).</p> <p>Risk: No – Does not pose a risk to SHAPE as an organisation, fitouts and construction services are included in clients GHG risk exposure.</p> <p>Stakeholders: No – Key stakeholders would not deem this emission source as relevant to SHAPE as an organisation.</p> <p>Outsourcing: No - Not from outsourced activities previously undertaken within the organisation's boundary</p>



An Australian Government Initiative

