




PUBLIC DISCLOSURE STATEMENT

**NEILLY GROUP PTY LTD
(TRADING AS NEILLY GROUP
ENGINEERING)**

**ORGANISATION CERTIFICATION
FY2022–23**

Australian Government
Climate Active
Public Disclosure Statement



| | |
|--------------------------|---|
| NAME OF CERTIFIED ENTITY | NEILLY GROUP PTY LTD (TRADING AS NEILLY GROUP ENGINEERING) |
| REPORTING PERIOD | 1 July 2022 – 30 June 2023 Arrears report |
| DECLARATION | <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>  |
| | Brett Twycross Director 3/04/2024 |



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

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Version August 2023.



1. CERTIFICATION SUMMARY

| | |
|------------------------|--|
| TOTAL EMISSIONS OFFSET | 1158.16 tCO ₂ -e |
| | 100% VCUs |
| RENEWABLE ELECTRICITY | 27.53% |
| CARBON ACCOUNT | Prepared by: Pangolin Associates |
| TECHNICAL ASSESSMENT | Next technical assessment due: FY2024-25 |

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023 and covers the Australian business operations of NEILLY GROUP PTY LTD, ABN: 37 617 552 048, and also trading as Neilly Group Environmental and Neilly Group Engineering.

Organisation description

An Environmental Engineering consultancy, Neilly Group Pty Ltd was founded in Townsville Queensland in 2017. The team are specialists in their respective fields, and pride themselves on designing practical, cost-effective solutions that mitigate the risk to natural and built environments and address complex environmental problems. Neilly Group is particularly proud of the work the company has done to improve the health of the Great Barrier Reef and the Murray-Darling Basin. From humble beginnings, the consultancy now has staff based in Townsville (head office), Atherton and Brisbane in Queensland and Renmark and Adelaide in South Australia.

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

- Townsville- G08 & G09 Riverview Marketplace, 228-244 Riverside Boulevard, Douglas, 4814 QLD
- Adelaide
 - 4/Level 3, 366 King William Street, Adelaide 5000 SA (occupied in the first half of FY2023)
 - 1 Mitsubishi Administration Building at 1 Tonsley Boulevard, St Mary's SA 5042 (occupied in the second half of FY2023)
- Brisbane – Home offices

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

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

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

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) Sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These have been expressed as carbon dioxide equivalents (CO₂-e) using relative global warming potentials (GWPs).

3.EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified

- Accommodation and facilities
- Cleaning and chemicals
- Climate Active carbon neutral products and services
- Construction materials and services
- Electricity
- Food
- Horticulture and agriculture
- ICT services and equipment
- Machinery and vehicles
- Postage, courier and freight
- Products
- Professional services
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home
- Office equipment and supplies

Non-quantified

N/A

Outside emission boundary

Excluded

N/A

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

As this is Neilly Group's second year undertaking carbon neutral certification, Neilly Group commits to reviewing this reduction strategy year-on-year for potential to further reduce company emissions.

In the baseline year Neilly Group used minimal carbon neutral products. However, Neilly Group is committed to limiting its carbon footprint and maintaining a biologically diverse and sustainable planet. The firm is constantly looking to adopt and improve upon existing sustainable business measures that not only assist in reducing our environmental footprint but are also congruent with other key aspects of sustainability, for example benefiting local economies, social elements such as improving the lives of indigenous communities and people well-being which includes the physical and mental well-being of all our stakeholders and especially our highly valued staff and the communities we work in. Some of the ways in which Neilly Group are currently reducing emissions are:

- Use of energy efficient lighting.
- Purchasing recycled office supplies.
- Provision of reusable coffee cups at the office for use by all staff and guests. Ordered at expected to reach target in FY2024.
- Holding meetings through online platforms and video conferencing.
- Eliminating unnecessary business travel.

At this stage Neilly Group commits to the reduction of emissions across the value chain (scopes 1, 2 and 3) by 30%, from the 2022 base year to 2032. Neilly Group will implement the following strategies to achieve this objective.

Using the results from this first-year greenhouse gas inventory, Neilly Group will build on existing work and implement an emissions reduction strategy during the FY2023/24.

A targeted reduction in emissions will be achieved through the following staged approaches:

Scope 1:

1. Vehicles- Switch to Hybrid, Plug-in Hybrid (PHEV) or Fully Battery Electric Company Cars (BEV).
Neilly Group has a very small fleet of company cars for use by all personal within the organisation. Those that do use company cars, require them for regular long-range trips to remote customer sites. Given the shortage of EV charging stations across the Australian outback, the integration of Hybrid, PHEV and BEV will be a staged process, initially focussing on improving fuel economy (through Hybrids and PHEVs) then transitioning to BEV as public charging infrastructure improves. EV models, in the most fit for purpose form at the time, will be purchased to replace the existing fleet as each vehicle is retired.

Scope 2:

2. 100% Green Energy use from April 2023- Investing in green energy will help Neilly Group to reduce its carbon footprint for the FY 2022/23. FY2023/24 will deliver the real return on this commitment. Furthermore, installation of energy-saving lights (LED or other energy-saving light bulbs) will reduce

Neilly Groups electricity consumption. Also turning off lights when they are not in use, either manually or through automated sensors in all offices is another way that Neilly Group will endeavour to reduce its footprint.

Scope 3:

3. Carbon neutral products- Neilly Group will actively seek suppliers who are Carbon Neutral.
4. Green Office Equipment/Sustainable IT- Purchasing energy-efficient office equipment including PCs, LCD displays, printers, and photocopiers is another initiative that will be implemented by Neilly Group incrementally and will be fully implemented by end of financial year 2025. Inefficient printers and copiers will be replaced with newer devices and staff encouraged to print to PDF wherever possible, limiting the need to print on paper this will be implemented in FY2024. E waste management will also be implemented for all obsolete equipment effective immediately.
5. Recycle- Recycling at work is a simple approach to reduce Neilly Group's carbon impact. When we recycle, we minimise the quantity of raw materials that must be found to make new items. Implementing recycling collections at our office will help to foster a greener working culture. This is likely to appeal to our client base and enhance employee morale. The Queensland Government's Container for Change scheme will allow staff to recycle their plastic drink containers, beer bottles and aluminium cans for **10¢ each**. This program encourages social responsibility and funds from the recycling will be donated to charity. The Neilly Group Townsville office has already started this initiative and will increase the commitment in coming months. Neilly Group utilises and encourages a "Shred Everything" policy.
6. Recycled Resources- Using recycled materials assists the Neilly Group contribution to the protection of the earth's resources. Using "reflex" paper, for example, minimises deforestation and helps protect our natural environment. Neilly Group recycling program is aimed at assisting in the protection of our nation's wildlife areas and lessening our carbon footprint by purchasing recycled items.
7. Travel- Neilly Group strives to encourage flexible working arrangements and work-life balance and provide high-quality ICT facilities to enable seamless communication in hybrid working modes which can directly reduce travel emissions. Where practical travel for meetings and events will be minimised by utilising video conferencing where possible. Online meetings and online events using software such as Zoom and MS Teams will continue to be implemented to increase travel efficiencies, reduce commute times and travel expenditures, as well as our company's travel emissions. We anticipate a considerable reduction in our carbon footprint, with a proactive campaign to minimise the amount of company air travel. Office based staff will be encouraged to walk, ride a bike or use public transport to get to work. Working across several states, we cannot eliminate air travel entirely. We will however actively measure our footprint and purchase flights from airlines with Carbon Offsets to mitigate the impacts of air travel.
8. Talk to our people- Neilly Group will ensure that everyone is aware of the company's commitment to the environmental and sustainability and that these responsibilities are viewed seriously. It also gives employees a feeling of pride and purpose in helping to reduce environmental consequences. Our people's ideas and participation are critical to ensuring that Neilly Group succeeds in decreasing

emissions, increases recycling, and conserves energy. Neilly Group will provide company-wide sustainability updates via intranet and monthly staff meetings.

9. Procurement- Neilly Group will develop General purchasing policies – these policies will formally preference certified carbon neutral products and services. Internal sustainable procurement policies to reduce emissions associated with office stationery, cleaning products and office fit-out refurbishments will be developed. These policies will be implemented by financial year 2023/2024.
10. Contractors and construction- Where suitable carbon neutral companies, products or services are not available, we aim to use those that have environmental policies and procedures in place or carry other environmental credentials. By 2025 Neilly Group will commit to undertaking education for all suppliers of construction services on ways they can implement pathways to become Carbon Neutral.
11. Professional Services - Internal recruitment of employees to address identified capacity gaps will reduce the need to engage external personal to provide Professional Services. The objective is to reduce the use of Professional Services by 50% by FY2025/2026.

Emissions reduction actions

1. 100% (tenancy controlled) clean energy purchase for the Townsville office from 19th April 2023 - <https://www.ergon.com.au/retail/business/account-options/clean-energy-program>
2. Only necessary business travel by air has occurred. However, in South Australia higher than expected levels of work won has increased the kms travelled with their main support being an employee from Brisbane needed to deliver these projects. Some employees forgot to purchase the carbon offset on flights, but Neilly Group is endeavouring to enforce stricter policies in this process in FY23/24.
3. We are communicating with our suppliers' requesting options for more sustainable supply of construction materials. Example, timber piles – move away from forestry grown piles to using timber where natural woodlands are being cleared for wind farms (Mt Fox energy park).
4. Reduction in the use of other professional services was achieved in this period through strategic recruitment.

ADDITIONAL NOTES

- Construction equipment is highly variable depending on work won and scheduling so the reduction in FY22/23 is not an indication of future emissions and is expected to increase in FY23/24
- Construction materials such as gravel and wooden piles – same as above.
- Revegetation products were higher in this period due to delayed rains in FY21/22 pushing out the construction projects schedule into the next FY.
- The reduction in Food & Beverage is due to less project related travel.

5. EMISSIONS SUMMARY

Emissions over time

| | | Emissions since base year | |
|-----------------------|---------|--|---|
| | | Total tCO ₂ -e (without uplift) | Total tCO ₂ -e (with uplift) |
| Base year/ Year 1: | 2021–22 | 1,116.05 | 1,116.05 |
| Year 2: | 2022–23 | 1,158.16 | 1,158.16 |

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

| Certified brand name | Product/Service/Building/Precinct used |
|----------------------|--|
| Qantas | Service |
| Pangolin Associates | Service |

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 (tCO ₂ -e) | Sum of scope 2 (tCO ₂ -e) | Sum of scope 3 (tCO ₂ -e) | Sum of total emissions (t CO ₂ -e) |
|---|--------------------------------------|--------------------------------------|--------------------------------------|---|
| Accommodation and facilities | 0.00 | 0.00 | 13.19 | 13.19 |
| Cleaning and chemicals | 0.00 | 0.00 | 0.97 | 0.97 |
| Climate Active carbon neutral products and services | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction materials and services | 0.00 | 0.00 | 458.56 | 458.56 |
| Electricity | 0.00 | 24.11 | 26.41 | 50.52 |
| Food | 0.00 | 0.00 | 7.71 | 7.71 |
| Horticulture and agriculture | 0.00 | 0.00 | 85.79 | 85.79 |
| ICT services and equipment | 0.00 | 0.00 | 11.62 | 11.62 |
| Machinery and vehicles | 0.00 | 0.00 | 35.32 | 35.32 |
| Postage, courier and freight | 0.00 | 0.00 | 125.12 | 125.12 |
| Products | 0.00 | 0.00 | 182.56 | 182.56 |
| Professional services | 0.00 | 0.00 | 76.49 | 76.49 |
| Transport (air) | 0.00 | 0.00 | 11.70 | 11.70 |
| Transport (land and sea) | 27.97 | 0.00 | 23.50 | 51.47 |
| Waste | 0.00 | 0.00 | 1.26 | 1.26 |
| Water | 0.00 | 0.00 | 43.33 | 43.33 |
| Working from home | 0.00 | 0.00 | 1.34 | 1.34 |
| Office equipment and supplies | 0.00 | 0.00 | 1.18 | 1.18 |
| Total emissions | 27.97 | 24.11 | 1106.08 | 1158.16 |

Uplift factors

N/A

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 1159t CO₂-e. The total number of eligible offsets used in this report is 1159. Of the total eligible offsets used, 0 were previously banked and 1159 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

Renewable Solar Power Project by Shapoorji Pallonji

Social well-being: The project would help in generating employment opportunities during the construction and operation phases. The project activity will lead to development in infrastructure in the region like development of roads and also may promote business with improved power generation.

Economic well-being: The project is a clean technology investment in the region, which would not have been taken place in the absence of the VCS benefits the project activity will also help to reduce the demand supply gap in the state.

Technological well-being: The successful operation of project activity would lead to promotion of Solar based power generation and would encourage other entrepreneurs to participate in similar projects

Environmental well-being: Solar being a renewable source of energy, it reduces the dependence on fossil fuels and conserves natural resources which are on the verge of depletion. Due to its zero emission the Project activity also helps in avoiding significant amount of GHG emissions and specific pollutants like SO_x, NO_x, and SPM associated with the conventional thermal power generation facilities.

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 (%) |
| Renewable Solar Power Project by Shapoorji Pallonji | VCU's | Verra | 22/01/2024 | 13274-487166937-487168095-VCS-VCU-1491-VER-IN-1-1976-26062019-31122019-0 | 2019 | 0 | 1159 | 0 | 0 | 1159 | 100% |
| Total eligible offsets retired and used for this report | | | | | | | | | | 1159 | |
| 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 | | | | |
| Verified Carbon Units (VCUs) | | 1159 | | | | | 100% | | | | |

7. 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 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) | 0 | 0 | 0% |
| GreenPower | 6,377 | 0 | 9% |
| 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) | 13,725 | 0 | 19% |
| Residual Electricity | 52,905 | 50,525 | 0% |
| Total renewable electricity (grid + non grid) | 20,102 | 0 | 28% |
| Total grid electricity | 73,007 | 50,525 | 28% |
| Total electricity (grid + non grid) | 73,007 | 50,525 | 28% |
| Percentage of residual electricity consumption under operational control | 54% | | |
| Residual electricity consumption under operational control | 28,588 | 27,301 | |
| Scope 2 | 25,246 | 24,110 | |
| Scope 3 (includes T&D emissions from consumption under operational control) | 3,341 | 3,191 | |
| Residual electricity consumption not under operational control | 24,317 | 23,223 | |
| Scope 3 | 24,317 | 23,223 | |

| | |
|--|---------------|
| Total renewables (grid and non-grid) | 27.53% |
| Mandatory | 18.80% |
| Voluntary | 8.73% |
| Behind the meter | 0.00% |
| Residual scope 2 emissions (t CO₂-e) | 24.11 |
| Residual scope 3 emissions (t CO₂-e) | 26.41 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) | 24.11 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) | 26.41 |
| Total emissions liability (t CO₂-e) | 50.52 |

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 | 59% | (kWh) | Scope 2 Emissions (kgCO ₂ -e) | Scope 3 Emissions (kgCO ₂ -e) | (kWh) | Scope 3 Emissions (kgCO ₂ -e) |
| SA | 798 | 470 | 118 | 38 | 327 | 108 |
| QLD | 72,210 | 42,589 | 31,090 | 6,388 | 29,620 | 26,066 |
| Grid electricity (scope 2 and 3) | 73,007 | 43,060 | 31,208 | 6,426 | 29,948 | 26,174 |
| 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) | 73,007 | | | | | |

| | |
|---|--------------|
| Residual scope 2 emissions (t CO ₂ -e) | 31.21 |
| Residual scope 3 emissions (t CO ₂ -e) | 32.60 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e) | 31.21 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e) | 32.60 |
| Total emissions liability | 63.81 |

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 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 |
|--|----------------------|
| 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 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 organisation.

Excluded emissions sources summary

| Emission sources tested for relevance | Size | Influence | Risk | Stakeholders | Outsourcing | Justification |
|---------------------------------------|------|-----------|------|--------------|-------------|---------------|
| N/A | | | | | | |



An Australian Government Initiative

