PUBLIC DISCLOSURE STATEMENT

CGM COMMUNICATIONS PTY LTD (REGEN STRATEGIC)

ORGANISATION CERTIFICATION

FY2022–23

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	CGM Communications Pty Ltd (ReGen Strategic)
REPORTING PERIOD	1 July 2022 – 30 June 2023 Arrears report
DECLARATION	*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.*  Anthony Fisk Executive Director 04 December 2023

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

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	55 tCO_2-e
OFFSETS USED	64% CERs and 36% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Sustainable Business Consultants
TECHNICAL ASSESSMENT	N/A

Contents

2. CARBON NEUTRAL INFORMATION

Description of certification

This certification is for the Australian business operations of CGM Communications Pty Ltd trading as ReGen Strategic (ReGen), ABN 66 619 642 858. This certification does not apply to the services provided by ReGen.It complies with the Climate Active Standard for Carbon Neutral Organisations and is based on the Operational Control approach to the measurement of greenhouse gases.

Organisation description

CGM Communications trading as ReGen Strategic is an ESG and impact advisory firm, located in West Perth.

Our purpose is to create business value for our clients and maximise their positive social and environmental impact. We do this by making ESG easy, as well as enabling projects and services that positively impact people and planet.

First established in 2011, we work with large, medium and small sized listed and privately owned businesses in sectors including mining, energy, health, property, manufacturing, primary industries, infrastructure and more. Our client base also includes local governments, government agencies, First Nations organisations and other not for profits.

Many of our clients have a strong positive impact on people and planet, doing incredible work in areas as diverse as renewable energy, carbon farming, carbon capture and usage, just transition, community resilience, health, education, diversity, inclusion and more. We are proud to support these organisations through our stakeholder engagement and strategic communication services, supporting their relationships with community, government, media, markets and industry.

Others want to get started on their ESG journey, recognising the importance of strong ESG performance to employee, customer and investor attraction and retention, as well as market access and overall brand and reputation. We help make the ESG journey easy for these clients, providing them with a sustainability service that can be tailored to every level of organisational maturity.

Headquartered in Perth, Western Australia, ReGen's 15-person multi-disciplinary consultant team offers advice across Australia, New Zealand and the Indian Ocean Rim. We look forward to helping you create business value and maximise your positive social and environmental impact.

This certification has been prepared according to the organisational control approach.

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

Transport fuel

Electricity

Hotel accommodation

Air travel

Business travel

Staff commuting

Telecommunications

Computer equipment

Cleaning services

ICT services

Legal services

Accounting

Advertising & promotion

Printing & stationery

Postage, mail & couriers

Food & catering

Removal/Relocation Services

Parking and Tolls

Real Estate Agent Services

Staff Development/Training

Equipment Hire

Copy paper

Waste

Climate Active carbon neutral products and services

Working From Home

Non-quantified

Refrigerants

Water

Outside emission boundary

Excluded

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Regen Strategic commits to reducing the total emissions of its business operations by 30 per cent by FY2025, from a FY2021 baseline.

Throughout the reporting period, ReGen continued to grow and evolve as an ESG and impact advisory firm. This resulted in changes to the emission inventory and subsequently, the emission profile of the business. ReGen acknowledges this rise in emissions and has provided some additional context below to highlight reasons for the increase.

Further owing to the office relocation, additional emission sources, such as additional services required to relocate, advertise and generally set up and operate in the new building, were added to the carbon account for this reporting period, further exacerbating the emission profile increase.

Another factor contributing to the increase in emissions is the return to 'Business as Usual' following the final lockdowns from the Covid-19 pandemic occurring in March 2022 in Perth. As the pandemic restrictions were lifted, the re-introduction of staff to the office rather than working from home further contributed to the increase in emissions (commuting, energy, waste, office supplies etc.)

The strategy initiatives in the table below are set out based on the emission causing activities in ReGen's carbon inventory. In setting these initiatives we have considered our ability to control or influence our emissions reductions such as planning to switch to alternative power sources, purchasing lower carbon supplies and services etc.

Due to the aforementioned changes in ReGen's emission sources for this reporting period, there have been minor changes to the below initiatives. These are to account for the changes in timeline or feasibility of the targets within the context of the current business and to ensure the targets remain fit-for-purpose and achievable. To maintain consistency, we have not added additional strategies relating to any recently added emissions sources, and instead, ReGen will be publishing a Sustainability Statement at the end of the 2024 Financial Year that will include further information on carbon reduction goals and processes. As such we cannot yet publish any confirmed information regarding our emissions reduction strategy, however, the Sustainability Statement will be publicly available for those who are seeking further information.

Initiative	FY2023	FY2024	FY2025	Target
Move to 100% GreenPower energy plan for ReGen's office			x	Implementation of 100% GreenPower by FY2024. Also exploring solar panels on roof.
Energy efficiency				
Reduce office energy use	✓			Increase number of 'work from home' days
		x		Introduce evening and weekend shut-down procedures of office

Initiative	FY2023	FY2024	FY2025	Target
Reduce air-conditioner use by moderating office temperature with other methods		x		Gain tenancy control of temperature
Business travel (employee vehicles and other forms of transport)				
Provide carbon-neutral transport options for local travel		x		Provide staff with business travel public transport cards (Smartriders)*
		x		Create rideshare/taxi/hire car policy/account for staff to utilise that restricts usage of non-hybrid or non-electric vehicles*
Staff commuting				
Incentivise employees to walk/cycle to work	✓			Completed
Encourage employees to purchase/drive electric vehicles			x	Have charging station/s at office by FY2025
Printing and stationery				
Reduce need for printing			x	Reduce printing by 50% by 2025

Emissions reduction actions

In 2023, despite seeing an increase in overall emissions, ReGen was able to hit milestones related to or contributing to the initiatives and targets set out above.

Energy Efficiency

Following the pandemic, an office-wide process was implemented, allowing employees to work from home at least one day per week when feasible to do so. Due to this, the overall energy consumption within the office should have reduced, however, due to the aforementioned energy investigation we are unsure of these results.

Another initiative which ReGen informally implemented was an end-of-day office closure process to ensure all appliances and lights are switched off (where possible to do so). ReGen aims to formalise this process via a procedure to ensure the standby power and potential overnight/weekend energy consumption (when there are no staff in the office) is reduced to a minimum.

Since moving to the new building, there has also been assessments carried out by an external party to assess the air conditioner output efficiency as some zones are significantly cooler or warmer than others. From this process, we have identified that the tenancy requires independent control of the units. We are investigating this.

Staff Commuting

With the move to the new office building, we actively sought a building which provided end-of-trip facilities as per our initiative to encourage employees to walk/cycle to work. As such we have achieved this initiative 2 years earlier than planned. A new target will be set in the following reporting period to further encourage public transport / walking and cycling to work.

Similarly, when relocating to the new building, ReGen opted to reduce the number of car bays available to staff for commuting. With 6 allocated car bays and approximately 15 staff members, we have implemented a car

‘bay-share’ scheme, whereby staff share the bays for the necessary days they are in the office.

During the reporting period, one part-time employee purchased a plug-in hybrid vehicle, and another full-time employee purchased a fully electric vehicle. Both are used for commuting to work and attending client meetings.

We are currently exploring opportunities with building management to install charging facilities to further incentivise staff to purchase electric vehicles.

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:	2020–21	36.99	38.84
Year 2:	2021–22	24.21	25.42
Year 3:	2022–23	51.60	54.18

Significant changes in emissions

Emission source name	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Detailed reason for change
Advertising services	3.65	6.44	Increase to align with strategic goals.
Short economy class flights	0.36	4.16	Increased travel after lift of COVID restrictions.
Petrol: Large Car	0.55	4.01	Employee changes resulting in changed commuting distances.

Electricity Consumption

In August 2022, ReGen Strategic relocated to a new building, located in West Perth, WA. Upon undertaking the FY22/23 audit it was determined the electricity consumption for this reporting period was nearly four times higher than the previous building and reporting years. Additionally, the new building was advertised as a 4-star NABERS energy rated building, which was more efficient than our previous office space. Through our own due diligence, it was identified that the actual NABERS energy rating for the building is only 1 star, and the 4 star NABERS rating was for water usage. An investigation was undertaken to understand the true energy consumption of our organisation.

The investigation for the new building has now been deemed completed by the property management. This organisation is responsible for the building management and subsequent electricity billing, and initially only provided invoice data based on the cost of electricity rather than the consumption to us monthly. When the consumption invoices were provided, they only indicated the whole building's energy usage rather than our relevant organisation/floor. As such, we had to calculate based on assumption of the invoiced amount and dividing the consumption amount accordingly. Based on the investigation, we were unable to receive any additional information to assist a more robust calculation of our electricity consumption. As such, we are unable to provide any more accurate detail beyond what we have already provided.

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

Certified brand name	Product/Service/Building/Precinct used
Opal Australian Paper	Copy paper A4

Emissions summary

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

Emission category	Sum of total emissions (t CO_2-e)
Accommodation and facilities	0.12
Cleaning and chemicals	0.95
Climate Active carbon neutral products and services	0.00
Construction materials and services	0.65
Electricity	7.40
Food	2.70
ICT services and equipment	4.07
Office equipment and supplies	5.25
Postage, courier and freight	0.12
Products	0.30
Professional services	12.50
Stationary energy (gaseous fuels)	0.00
Transport (air)	4.16
Transport (land and sea)	10.93
Waste	1.47
Water	0.41
Working from home	0.55
Total emissions	51.60

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.

Reason for uplift factor	tCO_2-e
Mandatory 5% uplift for small organisations	2.58
Total of all uplift factors	2.58
Total emissions footprint to offset *(total emissions from summary table + total of all uplift factors)*	**54.18**

6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 55 CO2-e. The total number of eligible offsets used in this report is 55. Of the total eligible offsets used, 35 were previously banked and 52 were newly purchased and retired. 32 are remaining and have been banked for future use.

Co-benefits

Biodiversity Reforestation Carbon Offsets (BRCO) - Australian Yarra Yarra Biodiversity Project

The Yarra Yarra Biodiversity Corridor is a native reforestation project located in Southwest Australia. The table indicates the co-benefits of this project and how this project contributes to the United Nations SDGs.

As land use and forestry activities are recognised as requiring high levels of upfront finance to source land, to plant and to manage, we have supplemented local biodiverse reforestation carbon offsets from the Yarra Yarra Biodiversity Corridor with Climate Active eligible offset units.

Co-benefits category	Core co-benefit	Co-benefit description/nature of potential co-benefit	UN Sustainable Development Goals
Environment	Biodiversity / ecosystem services	The Yarra Yarra project reconnects and restores fragmented and declining (remnant) woodland and shrubland which provides habitat for threatened flora and fauna.	Goal 15: Life on land 
	Water Quality	Water quality is assumed to improve due to reduced surface runoff and reduction in sediment and nutrient loads in water catchments. Groundwater levels and salt concentrations are also expected to reduce over time.	Goal 6: Clean Water and Sanitation 
	Soil Quality	Soil quality of the Yarra Yarra project area is expected to improve over time with soil organic matter increasing and salt concentrations declining.	Goal 15: Life on land 
Economic	Local Employment and Skills	The establishment of plantations and conservation areas creates employment opportunities and skills development during the preparation, planting, management of the Yarra Yarra project.	Goal 3: Good Health and Well-being Goal 4: Quality Education Goal 8: Decent Work and Economic Growth Goal 17: Partnerships for the goals 

Social	Indigenous cultural heritage	The Yarra Yarra project recognises and continues to protect significant cultural heritage sites that are located in the project area. This is assumed to strengthen cultural heritage and support spiritual re-connection to country which potentially has positive impacts on mental health and wellbeing of indigenous communities.	Goal 3: Good Health and Well-being Goal 17: Partnerships for the goals	

Solar Energy Project(s) by SB Energy Private Limited, India

The project is located across three states of India; Andhra Pradesh, Rajasthan and Karnataka in the localities of Kumool, Bhadla, Ananthapur, Phalodi, Jaisalmer, Kadappa and Pavagadaa.

The purpose of this project is to generate a clean form of electricity through renewable solar energy sources. The project activity involves a total capacity of 2,250 MW. During the 10 years of the first crediting period, the project will displace greenhouse gas emissions of approximately 4,354,646 t CO2-e per year.

This is a clean technology project, and investment would not have occurred without revenue generated from carbon credit sales. The project activity will also help satisfy the demand supply gap of electricity in the region which has been heavily reliant on fossil fuels.

The project will divert this demand via clean technology, generating electricity without creating any emissions. It avoids not only GHG emissions but other damaging pollutants such SOx, NOx and SPM that are associated with conventional thermal power generation.

Social well-being: The project has helped to generate employment opportunities during the construction and operation phases. The project activity has also led to the development of infrastructure in the region, such as in the improvement of existing roads.

Economic well-being: The project has also helped to stimulate and support businesses and local commerce in the area by improving access to local power generation, which had previously been lacking.

Technological well-being: The success of this project will help to promote solar based power generation and clean technology know-how, and encourage other developers to invest in similar projects.

Metro Delhi Project, India

The development of the Delhi Metro provides an efficient, safe, rapid, and convenient transit system that reduces emissions by replacing conventional forms of transport. The Metro system stretches 102km around Delhi, transporting around 1.5 million passengers daily. The project is certified as contributing to improved social wellbeing as well as less time lost due to congestion and fewer accidents. In addition, the decreased particulate air pollution helps decrease respiratory disease. Modern and efficient mass transport systems like the Delhi Metro are not common in India, and the project will help demonstrate their potential for success in other regions.

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 (%)**
Biodiverse Reforestation Carbon Offsets Yarra Yarra Biodiversity Corridor, Western Australia [1]	-	-	09/05/22 and 29/11/23	12PWA370695B - 12PWA370746B.	-	152	-	-	-	-	-
Stapled to: IN-4463 Metro Delhi Project, India	CDM-CER	ANREU	09/05/22	239,721,037 - 239,721,136	CP2		100	65	-	35	64%
Solar Energy Project(s) by *SB Energy Private Limited*, India	VCU	VERRA	29/11/23	8423-15976671-15976722-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0.	2018		52	-	32	20	36%
									Total eligible offsets retired and used for this report	55	
									Total eligible offsets retired this report and banked for use in future reports	32	

[1] *Biodiverse Reforestation Yarra Yarra units are not Eligible Offset Units under Climate Active so have been stapled with an equal number of Eligible Offset Units.*

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
CERs	35	64%
Verified Carbon Units (VCUs)	20	36%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Below is the certification received upon the cancellation of the 52 offsets purchased via Carbon Neutral.

carbonneutral
Turn Emissions into Trees

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

This is to certify that

ReGen Strategic

has permanently surrendered

52 tonnes

of

Biodiverse Reforestation Carbon Offsets - *Yarra Yarra Biodiversity Corridor*, Australia

for its FY23 Climate Active Carbon Neutral Certification.

Thank you for taking action to combat climate change.

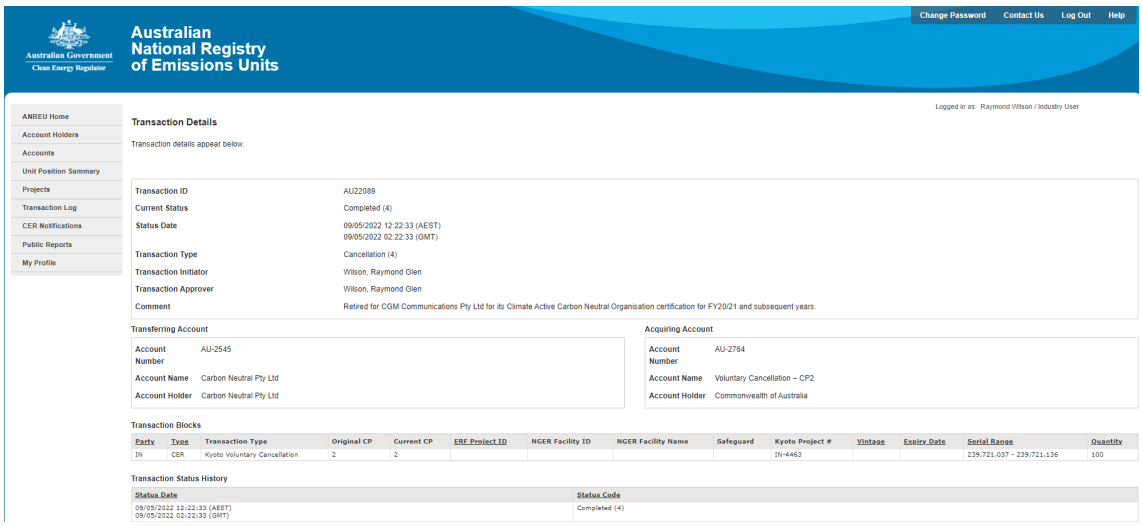
Dr Phil Ireland | Chief Executive Officer

Issue Date: 29 November 2023 | **Emissions Period:** 1 July 2022 - 30 June 2023

Serial numbers (inclusive): 12PWA370695B - 12PWA370746B.

Carbon Neutral retires an equal number of verified carbon credits from an international project for all Biodiverse Reforestation Carbon Offsets to satisfy claims of carbon offsetting (and carbon neutrality where applicable).

Serial numbers (inclusive): 8423-15976671-15976722-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0.



Australian Government
Clean Energy Regulator

Australian National Registry of Emissions Units

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Logged in as: Raymond Wilson / Industry User

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Transaction Details

Transaction details appear below.

Transaction ID	AU22089
Current Status	Completed (4)
Status Date	09/05/2022 12:22:33 (AEST) 09/05/2022 02:22:33 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Wilson, Raymond Glen
Transaction Approver	Wilson, Raymond Glen
Comment	Retired for CGM Communications Pty Ltd for its Climate Active Carbon Neutral Organisation certification for FY20/21 and subsequent years.

Transferring Account

Account Number	AU-2545
Account Name	Carbon Neutral Pty Ltd
Account Holder	Carbon Neutral Pty Ltd

Acquiring Account

Account Number	AU-2764
Account Name	Voluntary Cancellation – CP2
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
IN	CER	Kyoto Voluntary Cancellation	2	2					IN-4463			239,721,037 - 239,721,136	100

Transaction Status History

Status Date	Status Code
09/05/2022 12:22:33 (AEST) 09/05/2022 02:22:33 (GMT)	Completed (4)

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **location-based approach**.

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions (kg CO_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	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)	2,529	0	19%
Residual Electricity	10,925	10,433	0%
Total renewable electricity (grid + non grid)	**2,529**	**0**	**19%**
Total grid electricity	**13,455**	**10,433**	**19%**
Total electricity (grid + non grid)	**13,455**	**10,433**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**10,925**	**10,433**	
Scope 2	9,648	9,214	
Scope 3 (includes T&D emissions from consumption under operational control)	1,277	1,219	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**18.80%**
Mandatory	**18.80%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**9.21**
Residual scope 3 emissions (t CO_2-e)	**1.22**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**9.21**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.22**
Total emissions liability (t CO_2-e)	**10.43**

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location-based approach summary

Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
WA	13,455	13,455	6,862	538	0	0
Grid electricity (scope 2 and 3)	**13,455**	**13,455**	**6,862**	**538**	**0**	**0**
WA	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**13,455**					

Residual scope 2 emissions (t CO_2-e)	**6.86**
Residual scope 3 emissions (t CO^2-e)	**0.54**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**6.86**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.54**
Total emissions liability	**7.40**

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**

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.

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**

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.

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
Refrigerants	Immaterial
Water	Immaterial

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.

2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.

3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.

4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.

5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary

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

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