PUBLIC DISCLOSURE STATEMENT

SMARTWAYS LOGISTICS HOLDINGS PTY LTD (TRADING AS SMARTWAYS LOGISTICS)

ORGANISATION CERTIFICATION

FY2022-23

Australian Government

Climate Active
Public Disclosure Statement

SMARTWAYS
LOGISTICS FOR LIFE

An Australian Government Initiative

Climate Active

NAME OF CERTIFIED ENTITY	Smartways Logistics Holdings Pty Ltd (trading as Smartways Logistics)
REPORTING PERIOD	Financial year 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.* Allan Bonifacio Chief Technology Officer 30/11/2023

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

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	951 tCO_2-e
OFFSETS USED	1% ACCUs and 99% CERs
RENEWABLE ELECTRICITY	9.97%
CARBON ACCOUNT	Prepared by: Mariana Rezende Ayroza
TECHNICAL ASSESSMENT	Next technical assessment due: FY2023-24

Contents

2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2022 to 30 Jun 2023. It covers all operations of Smartways Logistics Holdings Pty Ltd (ABN 25 169 615 525) and its subsidiary (together, "Smartways") in Australia and New Zealand.

Smartways has two certification types under the Climate Active Carbon Neutral Standard – organisation and service certifications. This PDS relates to Smartways' organisation certification and the emissions associated with their corporate activities. Please refer to the Emissions Boundary section below for included emissions activities in this organisation certification. Note that in relation to Smartways' service certification, the organisational emissions footprint is small (approximately 8% of the total combined organisation and service emissions footprint).

For us, achieving Organisation and Service carbon neutrality is considered mission critical and an inclusive rather than 'Opt-In' solution was important to us. Being a logistics company, we are conscious of the emissions associated with our activities. We only service clients in the healthcare sector – a sector committed to improving the health of living beings – and as such, we are committed to offering a logistics solution that allows the healthcare ecosystem to balance out the carbon footprint of healthcare freight and logistics.

Organisation description

Smartways was founded in 2004, focusing on delivering tailored, high-value-added logistics services and solutions to the global healthcare industry. We take great pride in our infrastructure, technology, vehicle fleet, extensive network, and dedicated team, all of which work together to deliver top-tier services to our diverse clients.

Our commitment to exceptional customer service, facilitated by our local team and easy access to decision-makers, positions us as an invaluable extension of our clients' teams.

Operating with a focused business-to-business (B2B) healthcare model, we avoid competing in unrelated freight sectors. This focus enables us to assist medical and healthcare clients in optimising stock turnover, enhancing inventory management, and achieving superior returns on capital investments.

At Smartways, we genuinely "care" about providing the best possible logistics services to the medical and healthcare sectors, knowing that each service we deliver contributes to positive patient outcomes. Moreover, we are committed to operating environmentally responsibly, proudly maintaining carbon neutrality across our corporate and service operations.

This certification includes Smartways Logistics Holdings Pty Ltd (ABN 25 169 615 525) trading as "Smartways Logistics" and “Blue Cross Transport” along with its subsidiary in New Zealand, Smartways New Zealand Limited (NZBN: 942 904 595 930 1) trading as “Smartways”.

The following subsidiaries are included within this certification:

Legal entity name	ABN	ACN
Smartways New Zealand Limited	942 904 595 930 1 (NZBN)	N/A

The organisation boundary approach taken is operational control. Our activities are distributed across various locations, including offices in Sydney and Newcastle (NSW), Brisbane (Queensland), Melbourne (Victoria), Perth (Western Australia), and Auckland (New Zealand). The Smartways warehouses considered for the carbon account are located at the addresses below:

- **Sydney, Australia**
  - U 2 27 College St Gladesville Sydney, NSW, 2111 (until May 2023)
  - 7/5 Talavera Road Macquarie Park NSW 2113 (from May 2023)
  - 5 Nello PL, Wetherill Park, NSW 2164 (from February 2023)
- **Brisbane, Australia**
  - U 16 Lot 16 720 Macarthur Ave, Pinkenba, Brisbane, QLD
- **Melbourne, Australia**
  - 11/170 Forster Rd, Mount Waverley VIC, Australia, 3149
- **Perth, Australia**
  - U2 7 Collingwood St, Osborne Park, Perth, WA
- **Auckland, New Zealand**
  - Unit 9, 761 Great South Road, Penrose, 1061, Auckland (until November 2022)
  - 378 Neilson Street, Penrose, Auckland, New Zealand (from November 2022)

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

Electricity

Food

IT services and equipment

Office equipment & supplies

Professional Services

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

NZ Electricity (Bespoke)

NZ Water (Bespoke)

Non-quantified

n/a

Outside emission boundary

Excluded

Consultancy Services

Equipment rental

Insurance

Legal fees

Rent

Training and seminars

*Freight-Flights (Air freight)**

*Freight-Land (Van and Truck freights)**

*Products (Uniforms and Packaging)**

*Professional Services (Advertising)**

**Included in the boundary of Smartways' Climate Active Service Certification*

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Over the past fiscal year we were dedicated to reducing our environmental impact by lowering our greenhouse gas emissions from our business operations. As previously stated in our report, our focus is on two main areas - ICT services/equipment and electricity - to address our emissions. We are following the targets below to achieve this goal.

Target O1: Transition to 100% GreenPower by 2024 – in locations where a greenpower provider is available

Actions:

- Transition each Smartways site from standard grid electricity provision contracts to 100% GreenPower contracts.

Target O2: Reduce the emissions intensity of ICT services and equipment emissions by 20% of 2022 levels by 2027

Actions:

- Establish a Sustainable Procurement Policy
    - Establish a commitment to sustainability and set out clear objectives for the procurement of goods and services.
    - Incorporate sustainability considerations into the company's procurement process, including the use of sustainable suppliers, the assessment of environmental impacts and the evaluation of the cost-effectiveness of sustainable procurement solutions.
    - Develop clear criteria for the selection of suppliers and assess their sustainability performance.
    - Engage with suppliers to collaboratively approach sustainability, including leveraging synergies to achieve their goals as well as those of Smartways.
    - Monitor and evaluate the performance of suppliers to ensure compliance with the company's sustainability objectives.
    - Train and educate staff and other stakeholders on the principles of sustainable procurement.
    - Regularly review the sustainability of the company's procurement process and make changes as necessary.
    - Implement a review of existing ICT services and equipment in live with the sustainable procurement policy to bring them in line with the new policy.

Target O3: Analyse all Smartways facilities for the potential for on-site renewable energy by December 2023

Actions:

- Evaluate each Smartways site for:
    - The physical capacity of structures and available space
    - Contractual tenancy obligations permitting new energy generation infrastructure
    - Preliminary cost analyses of various generation types

Emissions reduction actions

Actions undertaken in FY22-23 for each of our organisational targets are as follows:

Target O1: Transition to 100% GreenPower by 2024

Actions undertake:

- During FY22-23, we successfully achieved 45% of GreenPower electricity usage in our warehouses.

Target O2: Reduce the emissions intensity of ICT services and equipment emissions by 20% of 2022 levels by 2027

Actions undertake:

- In the fiscal year 2022-23, we worked closely with the Finance and Human Resource teams to integrate sustainable procurement guidelines whenever feasible. This included contracting a travel management system and enhancing our ability to monitor and control business travel emissions.

Target O3: Analyse all Smartways facilities for the potential for on-site renewable energy by December 2023

Actions undertake:

- The solar proposal was submitted to the landlord of the Macquarie Park facility. Regrettably, it was found that the proposal did not align with the landlord's intended future developments for the site.
- Unfortunately, our existing lease agreements lack energy generation or co-investment opportunities provisions.
- Discussions are underway to establish future criteria for leasing sites that already have sustainability policies in place, such as a NABERS rating.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year		
		Total tCO_2-e
Base year:	2020-21	252
Year 1:	2021–22	320
Year 2:	2022–23	951

Significant changes in emissions

Emission source	Previous year emissions (t CO2-e)	Current year emissions (t CO2-e)	Reason for change
Computer and technical services	136.42	497.29	The organic company's expansion led to higher spending on IT services and the incorporation of the ICT equipment account in this category, contributing to an increase in emissions.
Architectural services	0	135.56	The increase in emissions from architectural services can be attributed to our move to new office space and the addition of more locations, all of which required customisation for Smartways' operational needs.

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

Certified brand name	Product or Service used
Energy Australia	Electricity*

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	14.65	14.65
Cleaning and chemicals	0.00	0.00	4.29	4.29
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	45.45	6.02	51.46
Food	0.00	0.00	12.53	12.53
ICT services and equipment	0.00	0.00	584.33	584.33
Professional services	0.00	0.00	135.56	135.56
Transport (air)	0.00	0.00	40.48	40.48
Transport (land and sea)	0.00	0.00	84.37	84.37
Waste	0.00	0.00	12.70	12.70
Water	0.00	0.00	7.75	7.75
Working from home	0.00	0.00	0.94	0.94
Office equipment and supplies	0.00	0.00	1.35	1.35
Bespoke (NZ Electricity)	0.00	0.48	0.00	0.48
Bespoke (NZ Water)	0.00	0.00	0.18	0.18
Total	**0.00**	**45.92**	**905.14**	**951.06**

Uplift factors

N/A

Reason for uplift factor	tCO_2-e
N/A	
Total of all uplift factors	
Total emissions footprint to offset *(total emissions from summary table + total of all uplift factors)*	

6.CARBON OFFSETS

Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emission to offset is 951t CO_2-e. The total number of eligible offsets used in this report is 951. Of the total eligible offsets used, 323 were previously banked and 628 were newly purchased and retired. 22 are remaining, 9 were used in the FY23 service certification, and 13 have been banked for future use.

Co-benefits

Smartways has been looking for a balance of carbon offset projects that match our operations, values and stakeholders. We are proud to be supporting the Paroo River South Environmental Project, the Big Creek Regeneration, the Doobibla Regeneration, the Lynwood Human Induced Regeneration, and the Clovelly Regeneration projects, in New South Wales and Queensland, focusing on assisted regeneration from in-situ seed sources, including rootstock and lignotubers. This effort is concentrated on land that had been previously cleared of vegetation, with regrowth suppression for a minimum of 10 years prior to the commencement of the project. We are also investing in the Khe Bo Hydro project, contributing to hydropower initiatives in Vietnam, which is outlined below. All of these projects not only reduce carbon emissions but also provide a range of additional benefits.

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 (%)**
Khe Bo Hydropower Project	CERs	ANREU	24/01/2023	SN 20,784,201 20,785,837	CP2	0	1637	1314	0	323	34%
Khe Bo Hydropower Project	CERs	ANREU	29/11/2023	SN 30,045,402 30,046,019	CP2	0	618	0	0	618	65%
Paroo River South Environmental Project	ACCUs	ANREU	29/11/2023	SN 3,779,598,141 3,779,598,172	2018-19	0	32	0	22	10	1%
									Total eligible offsets retired and used for this report	**951**	100%
									Total eligible offsets retired this report and banked for use in future reports	22	

**note that from this quantity (22), 9 units were used in the FY23 service certification, while 13 units were banked for future reporting periods*

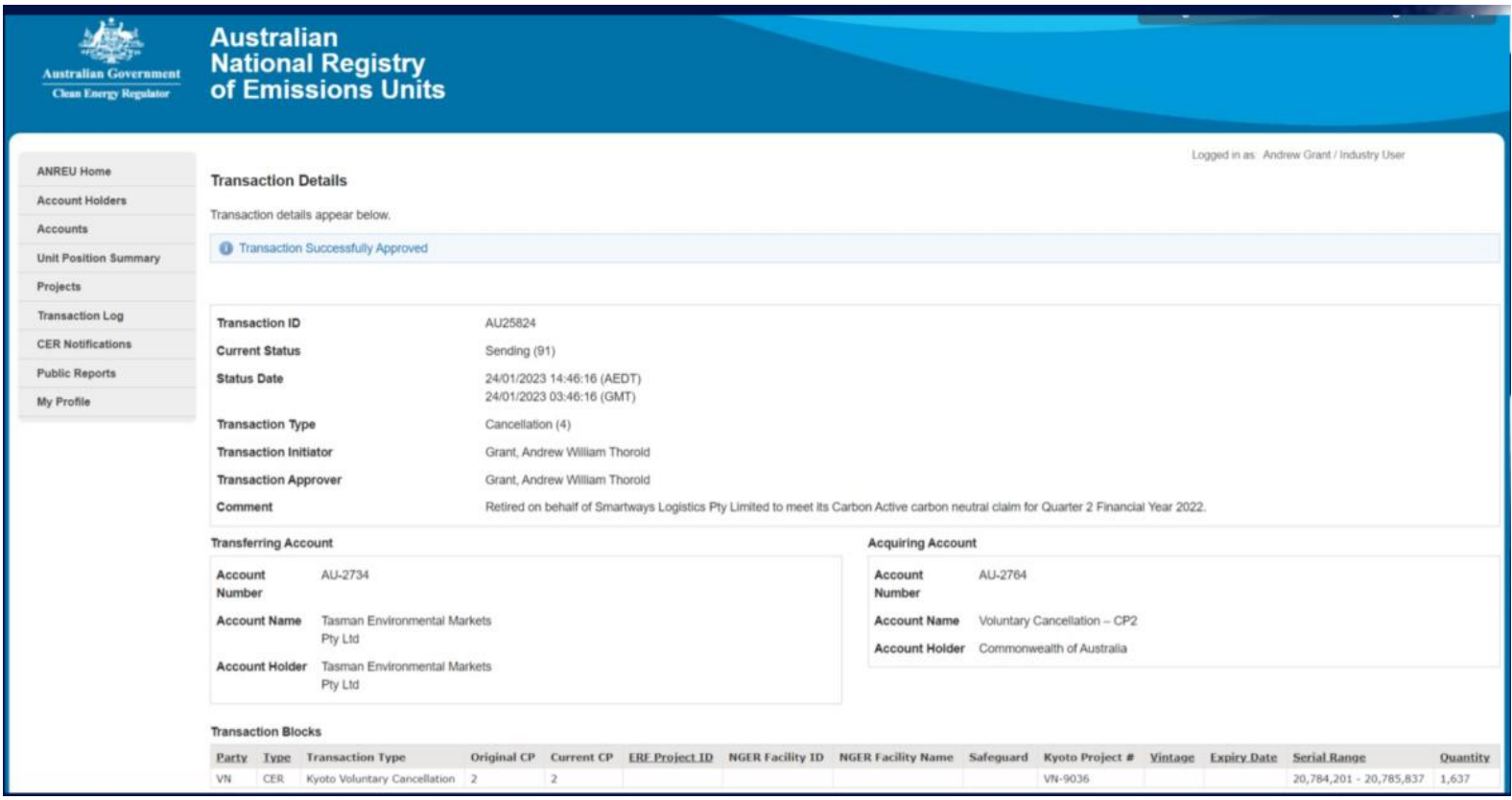
Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	10	1%
Certified Emissions Reductions (CERs)	941	99%
Total	951	100%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: Retired Certificates



Australian Government
Clean Energy Regulator

Australian
National Registry
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Logged in as: Andrew Grant / Industry User

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID	AU25824
Current Status	Sending (91)
Status Date	24/01/2023 14:46:16 (AEDT) 24/01/2023 03:46:16 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Grant, Andrew William Thorold
Transaction Approver	Grant, Andrew William Thorold
Comment	Retired on behalf of Smartways Logistics Pty Limited to meet its Carbon Active carbon neutral claim for Quarter 2 Financial Year 2022.

Transferring Account

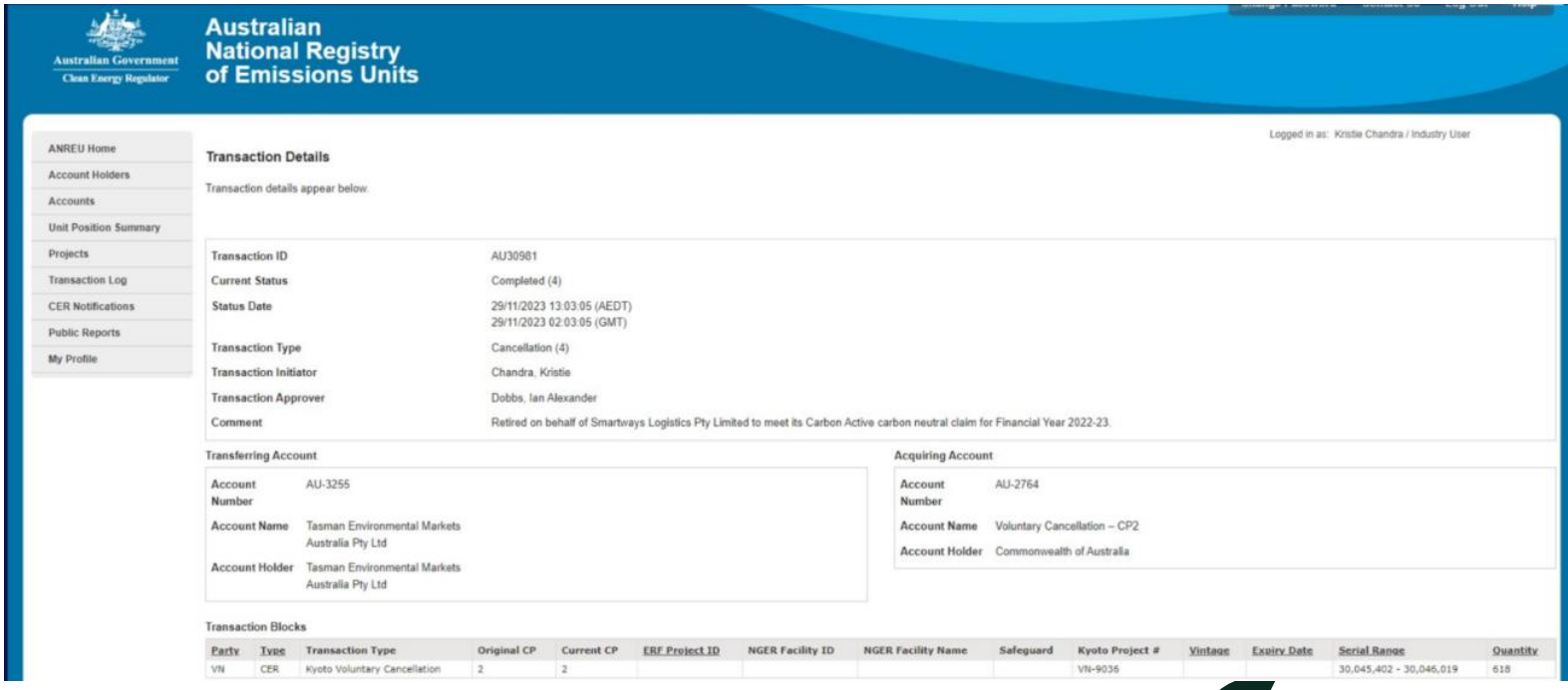
Account Number	AU-2734
Account Name	Tasman Environmental Markets Pty Ltd
Account Holder	Tasman Environmental Markets Pty Ltd

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
VN	CER	Kyoto Voluntary Cancellation	2	2					VN-9036			20,784,201 - 20,785,837	1,637



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Logged in as: Kristie Chandra / Industry User

Transaction Details

Transaction details appear below.

Transaction ID	AU30981
Current Status	Completed (4)
Status Date	29/11/2023 13:03:05 (AEDT) 29/11/2023 02:03:05 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Chandra, Kristie
Transaction Approver	Dobbs, Ian Alexander
Comment	Retired on behalf of Smartways Logistics Pty Limited to meet its Carbon Active carbon neutral claim for Financial Year 2022-23.

Transferring Account

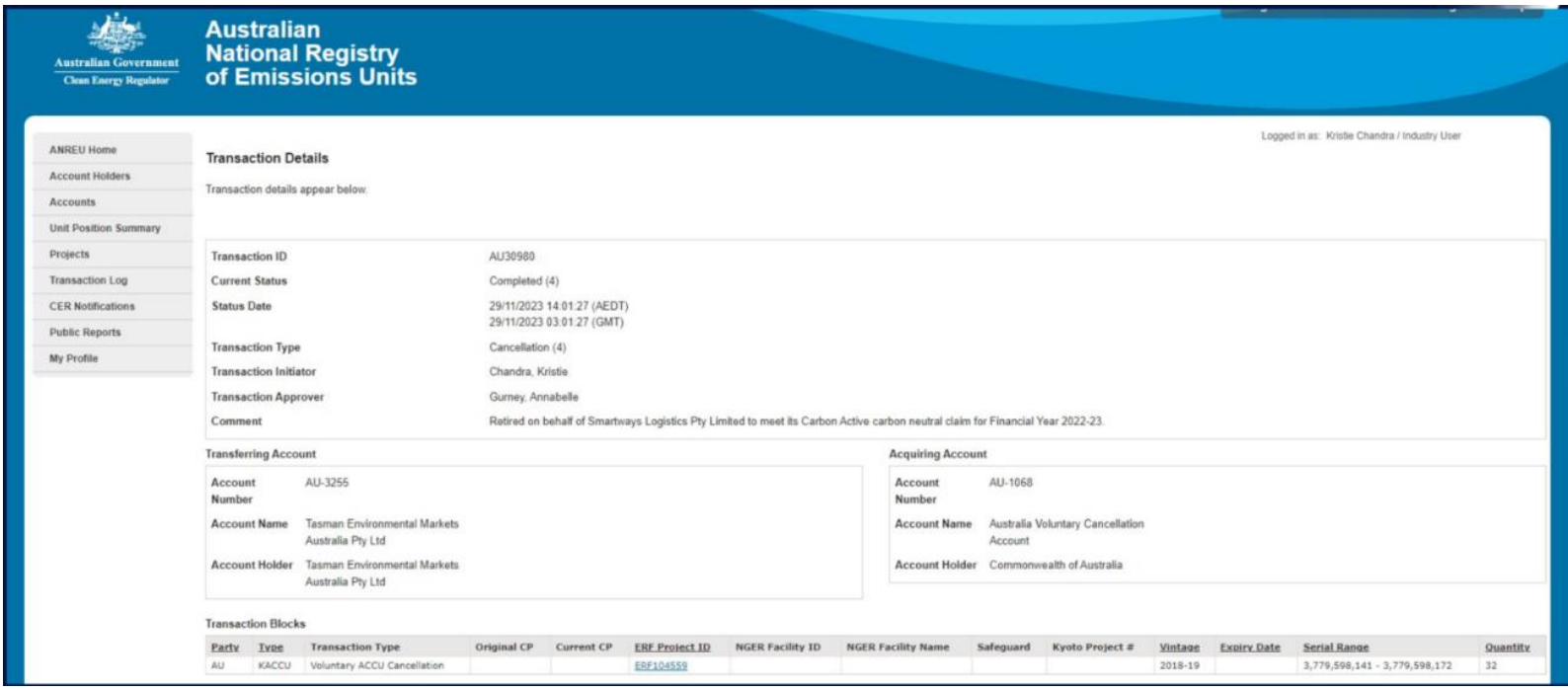
Account Number	AU-3255
Account Name	Tasman Environmental Markets Australia Pty Ltd
Account Holder	Tasman Environmental Markets Australia Pty Ltd

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
VN	CER	Kyoto Voluntary Cancellation	2	2					VN-9036			30,045,402 - 30,046,019	618



Australian Government
Clean Energy Regulator

Australian National Registry of Emissions Units

Logged in as: Kristie Chandra / Industry User

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Transaction Details

Transaction details appear below.

Transaction ID	AU30980
Current Status	Completed (4)
Status Date	29/11/2023 14:01:27 (AEDT) 29/11/2023 03:01:27 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Chandra, Kristie
Transaction Approver	Gurney, Annabelle
Comment	Retired on behalf of Smartways Logistics Pty Limited to meet its Carbon Active carbon neutral claim for Financial Year 2022-23

Transferring Account

Account Number	AU-3255
Account Name	Tasman Environmental Markets Australia Pty Ltd
Account Holder	Tasman Environmental Markets Australia Pty Ltd

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
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
AU	KACCU	Voluntary ACCU Cancellation			ERF104559					2018-19		3,779,598,141 - 3,779,598,172	32

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	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)	12,476	0	10%
Residual Electricity	112,699	107,628	0%
Total renewable electricity (grid + non grid)	**12,476**	**0**	**10%**
Total grid electricity	**125,176**	**107,628**	**10%**
Total electricity (grid + non grid)	**125,176**	**107,628**	**10%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**112,699**	**107,628**	
Scope 2	99,527	95,048	
Scope 3 (includes T&D emissions from consumption under operational control)	13,173	12,580	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**9.97%**
Mandatory	**9.97%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO2-e)	**95.05**
Residual scope 3 emissions (t CO2-e)	**12.58**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**45.45**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**6.02**
Total emissions liability (t CO2-e)	**51.46**

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	0	0	0	0	0	0
NSW	89,391	89,391	65,255	5,363	0	0
SA	0	0	0	0	0	0
VIC	18,423	18,423	15,659	1,290	0	0
QLD	9,035	9,035	6,596	1,355	0	0
NT	0	0	0	0	0	0
WA	8,326	8,326	4,246	333	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**125,176**	**125,176**	**91,757**	**8,341**	**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)	**125,176**					

Residual scope 2 emissions (t CO2-e)	**91.76**
Residual scope 3 emissions (t CO2-e)	**8.34**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**48.82**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**4.81**
Total emissions liability (t CO2-e)	**53.64**

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO2-e)
EnergyAustralia *Site address: 7/5 Talavera Road, Macquarie Park, NSW 2113*	**45,924**	**0**
EnergyAustralia *Site address: 5 Nello PL, Wetherill Park, NSW 2164*	**12,888**	**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
N/A	N/A

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE 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
Consultancy Services	N	N	N	N	N	**Size:** The emissions from this source are expected to be immaterial, representing a minor portion of our overall emissions. **Influence:** We do not have the ability to exercise control over the emissions from this source. **Risk:** No applicable laws or regulations are in place to restrict emissions from this source, it poses no supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the general public, are unlikely to consider this source of emissions as significant to our business. **Outsourcing:** Historically, we have not engaged in this activity within our emissions boundary, and this practice is atypical among organisations similar to ours.
Equipment rental	N	N	N	N	N	**Size:** The emissions from this source are expected to be immaterial, representing a minor portion of our overall emissions. **Influence:** We do not have the ability to exercise control over the emissions from this source. **Risk:** No applicable laws or regulations are in place to restrict emissions from this source, it poses no supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the general public, are unlikely to consider this source of emissions as significant to our business. **Outsourcing:** Historically, we have not engaged in this activity within our emissions boundary, and this practice is atypical among organisations similar to ours.
Insurance	N	N	N	N	N	**Size:** The emissions from this source are expected to be immaterial, representing a minor portion of our overall emissions. **Influence:** We do not have the ability to exercise control over the emissions from this source. **Risk:** No applicable laws or regulations are in place to restrict emissions from this source, it poses no supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the general public, are unlikely to consider this source of emissions as significant to our business. **Outsourcing:** Historically, we have not engaged in this activity within our emissions boundary, and this practice is atypical among organisations similar to ours.

Legal fees	N	N	N	N	N	**Size:** The emissions from this source are expected to be immaterial, representing a minor portion of our overall emissions. **Influence:** We do not have the ability to exercise control over the emissions from this source. **Risk:** No applicable laws or regulations are in place to restrict emissions from this source, it poses no supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the general public, are unlikely to consider this source of emissions as significant to our business. **Outsourcing:** Historically, we have not engaged in this activity within our emissions boundary, and this practice is atypical among organisations similar to ours.
Rent	N	N	N	N	N	**Size:** The emissions from this source are expected to be immaterial, representing a minor portion of our overall emissions. **Influence:** We do not have the ability to exercise control over the emissions from this source. **Risk:** No applicable laws or regulations are in place to restrict emissions from this source, it poses no supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the general public, are unlikely to consider this source of emissions as significant to our business. **Outsourcing:** Historically, we have not engaged in this activity within our emissions boundary, and this practice is atypical among organisations similar to ours.
Training and seminars	N	N	N	N	N	**Size:** The emissions from this source are expected to be immaterial, representing a minor portion of our overall emissions. **Influence:** We do not have the ability to exercise control over the emissions from this source. **Risk:** No applicable laws or regulations are in place to restrict emissions from this source, it poses no supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the general public, are unlikely to consider this source of emissions as significant to our business. **Outsourcing:** Historically, we have not engaged in this activity within our emissions boundary, and this practice is atypical among organisations similar to ours.

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