



# **PUBLIC DISCLOSURE STATEMENT**

**BASTION AGENCY GLOBAL PTY LTD**

**ORGANISATION CERTIFICATION**


**CY2022**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Bastion Agency Global Pty Ltd
REPORTING PERIOD	Calendar year 1 January 2022 – 31 December 2022 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Edwina Webb General Manager People &amp; Culture 5 February 2024</p>



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

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Version August 2023.



# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2,204.06 tCO <sub>2</sub> -e
OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	10/11/2022 Maria Angelica Arteaga Jaime Pangolin Associates Next technical assessment due: 10/11/2025

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This inventory has been prepared for the calendar year from 1 January 2022 to 31 December 2022 and covers the Australian business operations of Bastion Agency Global, ABN 32 654 237 304.

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 excludes any international offices, and this includes the following locations and facilities:

- Level 2, 862-874 Elizabeth St, Waterloo, NSW 2017
- 14-18 Cremorne St, Richmond, VIC 3121
- 194 Varsity Parade, Varsity Lakes, QLD 4227

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 (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These have been expressed as carbon dioxide equivalents (CO<sub>2</sub>-e) using relative global warming potentials (GWPs).

### Organisation description

Bastion Agency Group is an independently owned Marketing and Communications business consisting of 10 business divisions all offering specialist communication solutions – including PR, Corporate Communications, Sponsorship and Events, Creative, Content, Research Data and Insights, Digital Transformation. For over a decade, we have built Bastion to be the Agency for the new world. An Agency that thinks wide across every communications discipline and delivers deep expertise within every service we provide.

*“The planet is in a climate crisis, and we are all responsible for taking action to minimise our impact on the environment.*”

*It is on all of us to think about how our actions impact our surroundings – both in the home and workplace.”*

We are Australia's largest Independent Agency network and have 180 permanent staff across Melbourne and Sydney. The Bastion offices are located at Level 2, 862-874 Elizabeth St, Sydney 2017 NSW, 14-18 Cremorne St, Melbourne 3121 VIC, and 194 Varsity Parade, Varsity Lakes, QLD 4227. Bastion Collective Australia Pty Ltd - ABN: 64 637 830 589 and AU Bastion Pty Ltd – ABN: 21 652 286 407

Bastion Agency Global Pty Ltd- ABN: 32 654 237 304

## 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
- Electricity
- Food
- ICT services and equipment
- Office equipment and supplies
- Postage, courier, and freight
- Professional services
- Refrigerants
- Stationary energy (gaseous fuels)
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

**Non-quantified**

N/A

**Optionally included**

N/A

**Outside emission boundary**

**Excluded**

All international locations

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

In 2022, Bastion's embarked on our mission to become certified Carbon Neutral by the end of 2024. Bastion commits to reduce all emissions in our value chain by 40% by 2030, from a 2021 base year.

Our emissions reduction strategy identifies the measures that will be taken in the next 12 months. These initiatives include the following and focus on both better procurement of sustainable products in addition to changing staff behaviours:

#### Energy Providers

- Changing for our Melbourne energy provider to be 100% carbon neutral, from 1 September 2022. This should have resulted in a reduction of 145.4 tonnes per year.
- We are currently working with our Sydney Landlord, to negotiate a change in Energy providers, which if successful would see a total reduction across both our Sydney and Melbourne offices of 70%.

#### Offsetting our Air Travel

- Reducing air travel across the Bastion Group is always a consideration, but not always achievable given the growth in the business and the location of our clients across the group, however we have changed travel providers, and now book all our travel through MTA. We have agreed with MTA, that all booked air travel must be accompanied by Carbon Offset Credits, which should reduce our emissions by 65.9 tCO<sub>2</sub>-e.
- Unless there is a specific reason for a long-haul business class airfare, all business travel is to be in economy class.

#### Commuting

- Initiate 3 x Commuting Initiatives per year – encouraging staff to walk, ride or carpool to work. While this will have a minimal impact on our actual commuting emissions (3% of total), it will go a long way on staff education and awareness.

#### Waste Management

- In the past year we had a significant clean out of our Melbourne office which may have inflated our landfill waste costs for the reporting period. In addition to this we have introduced waste recycling and composting across both offices, which should reduce waste by 20%.

#### Supply and service partners

- Bastion is continually reviewing our supply and service partners to ensure they align with our emissions strategy.



## IT

Whilst IT we continue to invest in new IT equipment which may not result in an immediate reduction in IT emissions in the next 12 months, Bastion have implemented IT strategies to ensure we are more environmentally proactive including:

- All packaging is sorted into recyclables and not recyclables and disposed of appropriately.
- All computing devices that are no longer suitable for business requirements will be offered to staff first, and any leftover items are sent to e-waste.
- Computing equipment such as notebooks, desktops, servers, printers, and other always on devices are configured to reduce power consumption when not in use.
- Server room air-conditioning is maintained at ~ 23 degrees Celsius.
- Non-essential equipment is turned off when not in use.

## Emissions reduction actions

Achieving Climate Active certification enables Bastion to demonstrate leadership, innovation, and deep commitment to a more sustainable future. This is important to our 200 Australian based staff, and a sentiment we share with our clients and partners.

As one of Australia's largest Independent Agency networks, in recognition of the urgency to act on climate change, we have committed to becoming a certified carbon-neutral organisation and submit our application for Climate Active Certification for another year.

An important aspect of ongoing certification is to demonstrate that in addition to calculating and offsetting emissions, there is an ongoing, concerted, and effective effort to reduce operational emissions, particularly as the business continues to grow, and moves into new markets.

Certification, as part of broader sustainability ambition, assists in the delivery of Bastion's strategic priorities – to be Australian Largest Independent Marketing and Communications Network, to attract and retain great talent, to be ethically driven and purpose led.

While these processes are underway, there is an opportunity to establish a suite of engagement programs in tandem, to actively involve all staff in sustainable practices, building on operational change to generate long-term cultural change within the organisation.

Our emissions reduction strategy identifies the additional measures that Bastion have adopted and will continue to implement across our organisation.

These initiatives include the following and focus on both education and changing staff behaviour, in addition to better procurement of sustainable products.

### **Formation of a National Sustainability committee**

The committee is national, ensuring a consistent approach toward sustainability regardless of location. The committee reports to the Executive on all progress and initiatives and presents to the broader business in the All Staff Town Halls (6 times per year).

The committee is responsible for identifying and promoting sustainability initiatives across the group and leverages Global events such as Sustainability Week and National Recycling Week to reinforce the need for sustainability measures not just in the workplace but in all aspect of our lives.

### **Educating Staff through seminars, workshops, and events**

- “Get Climate Fit” Information Lunch and Learn in line with Sustainability Week
- Guest Speakers to promote recycling – for example, Upparel
- Spring Clothing Recycle – Swap & Sell Pre-Loved Apparel
- Oz Harvest – Fight Food Waste
- Promotion of Sustainability Documentaries - for example, Tipping point
- “Benefits of Solar Energy” Seminar

### **Agency Adoption of Plastic Free**

Each year in line with Plastic Free July, Bastion double down on our sustainability efforts by specifically encouraging all staff to limit the use of plastics and coffee cups across the business. We asked all staff to make a public sustainability pledge for July and provided all staff with reusable keep cups and metal drinking bottles to reduce the amount of plastic waste around the office.

### **Property Management Services**

Being a professional services organisation, a large investment is the office management, specifically cleaning. We have recently put our Melbourne office cleaning out to tender and selected a provider who only use sustainable products. This will continue as our cleaning contract terms expire in other markets, with the use of sustainable products being the most important factors in the selection criteria.

### **Commuting**

- In CY22, we initiated 3 x Commuting Initiatives per year – encouraging staff to walk, ride or carpool to work.
- While this had a minimal impact on reducing our actual commuting emissions (as a result of less people working from home in CY22 compared to CY21), it was instrumental in staff education and awareness, and we will continue to roll out the initiative moving forward.

### **Embracing new Technologies**

- Bastion have been embracing technologies such as the purchase of electric motor vehicles via government offset initiatives .
- We have automotive partners who we are working closely with to promote the benefits of EV, and provide specific staff offers to incentivise the purchase of EV.
- Off the back of our education piece around Solar Energy, we are currently working on partnering with solar companies in order to subsidise home installation for our employees.

### **Energy Providers**

Where we have had the ability to do so, Bastion choose Carbon Neutral energy providers:

- We changed our Melbourne energy provider to be 100% carbon neutral, from 1 September 2022, and we continue to work with our Sydney Landlord, to negotiate a change in Energy providers for our Sydney office .
- Bastion is continually reviewing our supply and service partners to ensure they align with our emissions strategy.

### **New Markets**

With our recent entry into the Queensland market (September 2022), we have chosen to set up in a co-working space, rather than establishing a new stand-alone office. Along with location, the sustainability efforts implemented by the Co-Working provider were a driving force in determining where we settled. Our Co Working provider's sustainability efforts reflect Bastion's commitment to sustainability, by reducing their carbon emissions by finding ways to reuse, recycle, and upcycle. Ultimately working towards reducing our carbon emissions and doing our part for the environment.

### **Offsetting our Air Travel**

Reducing air travel across the Bastion Group is always a consideration, but not always achievable given the growth in the business and the location of our clients across the group. This was particularly evident for Bastion over CY22, where travel increased as the world opened up post Covid.

We are now 12 months in working with our new travel provider MTA. We have agreed with MTA, that all booked air travel must be accompanied by Carbon Offset Credits.

Unless there is a specific reason for a long-haul business class airfare, all business travel is to be in economy class.

### **Waste Management**

In CY22 we continued to have a significant clean out of our Melbourne and Sydney offices - which may have inflated our landfill waste costs for the reporting period.

To complement this, we have introduced a far more robust paper, waste recycling and composting across all offices, which should reduce waste by 20%.

## IT

Bastion continues to implement IT strategies to ensure we are more environmentally proactive including:

- All packaging is sorted into recyclables and not recyclables and disposed of appropriately.
- All computing devices that are no longer suitable for business requirements will be offered to staff first, and any leftover items are sent to e-waste.
- Computing equipment such as notebooks, desktops, servers, printers, and other always on devices are configured to reduce power consumption when not in use.
- Server room air-conditioning is maintained at ~ 23 degrees Celsius.
- Non-essential equipment is turned off when not in use.

## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year		Total tCO <sub>2</sub> -e (without uplift)
Base year:	2021–21	1,161.34
Year 1:	2022–22	2,204.06

### Significant changes in emissions

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
Electricity (location-based method, scope 2)	833.56	326.98	Lockdowns were lifted in CY2022, which allowed a return to offices and a corresponding increase in electricity use. Bastion also moved in to a new office (194 Varsity Parade) during CY2022.
Electricity (location-based method, scope 3)	77.45	633.56	Lockdowns were lifted in CY2022, which allowed a return to offices and a corresponding increase in electricity use. Bastion also moved in to a new office (194 Varsity Parade), alongside estimations of base building electricity in the absence of actual data.
Short economy class flights (>400km, ≤3,700km)	11.04	401.14	Since COVID-19 lockdowns were in effect in CY2021, there were more flights in CY2022 as business travel was allowed again.

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

N/A

## Emissions summary

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

Emission category	Sum of scope 1 (tCO <sub>2</sub> -e)	Sum of scope 2 (tCO <sub>2</sub> -e)	Sum of scope 3 (tCO <sub>2</sub> -e)	Sum of total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	32.82	32.82
Cleaning and chemicals	0.00	0.00	9.93	9.93
Electricity	0.00	326.98	633.56	960.54
Food	0.00	0.00	23.40	23.40
ICT services and equipment	0.00	0.00	114.36	114.36
Office equipment and supplies	0.00	0.00	10.96	10.96
Postage, courier, and freight	0.00	0.00	4.92	4.92
Professional services	0.00	0.00	94.55	94.55
Refrigerants	0.08	0.00	0.00	0.08
Stationary energy (gaseous fuels)	1.24	0.00	0.10	1.34
Transport (air)	0.00	0.00	813.62	813.62
Transport (land and sea)	0.00	0.00	89.84	89.84
Waste	0.00	0.00	14.34	14.34
Water	0.00	0.00	1.18	1.18
Working from home	0.00	0.00	32.19	32.19
<b>Total emissions</b>	<b>1.32</b>	<b>326.98</b>	<b>1,875.76</b>	<b>2,204.06</b>

## 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 2,204.06 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 2,205. Of the total eligible offsets used, 0 were previously banked and 2,205t were newly purchased and retired. 0 are remaining and have been banked for future use.

### Co-benefits

#### Hydroelectric project in Kinnaur District in Himachal Pradesh, India

**Social well-being:** The project activity would raise the medium-term employment opportunities for the local people during construction phase. Further on continuous basis, employment opportunities would be available for local inhabitants during lifetime of the project for operation and maintenance of the project. The project activity will support the northern regional grid for sustained and quality supply of power for the local community. It will involve interalia construction of a 10+2 grade school, an industrial training institute, a 40 bedded hospital besides up-gradation of existing roads and bridges in the hilly terrain which would uplift the social life of the surrounding villages.

**Economic well-being:** The northern grid is facing acute shortage of electrical power and thereby, stunting the economic growth of the region. The project activity will be a move towards bridging the gap in supply and demand. During construction and operation phases of the project, employment would be generated for the local population. Further, the business opportunities are enhanced by the project activity for local stakeholders such as consultants, suppliers, manufacturers, contractors etc during the implementation phase. The project activity would contribute to the economic well-being in the region over its entire lifetime.

**Environmental well-being:** The project activity utilizes hydro resource for generating electricity which otherwise would have been generated through alternate fossil fuel-based power plants, thereby contributing to reduction in specific emissions (emissions of pollutant/unit of energy generated) including GHG emissions. Furthermore, as hydro power projects produce no end products in the form of solid waste (ash etc.) during operation, they address the problem of solid waste disposal encountered by most other sources of power. A comprehensive catchment area treatment plan has been formulated comprising of plantation, construction of check walls, pasture improvement etc.

**Technological well-being:** The project activity envisages installation of high efficiency turbines and generators, and the power will be transmitted at high voltage to ensure low losses. Moreover, the technology being used is well established, most updated, and environmentally safe. Thus, the project activity contributes to the sustainable development of the country. Further Information There are no information or incidents that will have bearing on the eligibility of the project, the net GHG emission reductions or removals, or the quantification of the project's net GHG emission reductions or removals.

## Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO <sub>2</sub> -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Hydroelectric project in Kinnaur District in Himachal Pradesh, India	VCU	Verra	06/02/2024	<a href="#">9375-88725604-88727808-VCS-VCU-997-VER-IN-1-1742-01012019-31122019-0</a>	2019	0	2,205	0	0	2,205	100%
<b>Total eligible offsets retired and used for this report</b>										2,205	
<b>Total eligible offsets retired this report and banked for use in future reports</b>										0	
Type of offset units							Eligible quantity (used for this reporting period)		Percentage of total		
Verified Carbon Units (VCUs)							2,205		100%		



## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

## APPENDIX A: ADDITIONAL INFORMATION

N/A

## APPENDIX B: ELECTRICITY SUMMARY

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

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

### **Location-based method:**

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

### **Market-based method:**

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

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

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO <sub>2</sub> -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	219,219	0	19%
Residual Electricity	956,850	913,792	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>219,219</b>	<b>0</b>	<b>19%</b>
<b>Total grid electricity</b>	<b>1,176,069</b>	<b>913,792</b>	<b>19%</b>
<b>Total electricity (grid + non grid)</b>	<b>1,176,069</b>	<b>913,792</b>	<b>19%</b>
Percentage of residual electricity consumption under operational control	36%		
<b>Residual electricity consumption under operational control</b>	<b>344,622</b>	<b>329,114</b>	
Scope 2	304,342	290,646	
Scope 3 (includes T&D emissions from consumption under operational control)	40,281	38,468	
<b>Residual electricity consumption not under operational control</b>	<b>612,228</b>	<b>584,678</b>	
Scope 3	612,228	584,678	

<b>Total renewables (grid and non-grid)</b>	<b>18.64%</b>
<b>Mandatory</b>	<b>18.64%</b>
<b>Voluntary</b>	<b>0.00%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>290.65</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>623.15</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>290.65</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>623.15</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>913.79</b>

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

Location-based approach summary						
Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	37%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
ACT	0	0	0	0	0	0
NSW	930,607	343,208	250,542	20,592	587,399	464,045
SA	0	0	0	0	0	0
VIC	233,883	86,256	73,318	6,038	147,627	135,817
QLD	11,579	4,270	3,117	641	7,309	6,432
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>1,176,069</b>	<b>433,734</b>	<b>326,977</b>	<b>27,271</b>	<b>742,335</b>	<b>606,294</b>
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>1,176,069</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	326.98
Residual scope 3 emissions (t CO <sub>2</sub> -e)	633.56
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	326.98
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	633.56
<b>Total emissions liability</b>	<b>960.54</b>

# 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

All international offices were considered outside the scope of this assessment since they were not registered under Bastion's ABN in FY2023 and thus considered ineligible for inclusion within the assessment boundary, according to Climate Active's standards.



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