



# **PUBLIC DISCLOSURE STATEMENT**

**ENERGETICS PTY LTD**

**ORGANISATION CERTIFICATION**

**FY2022–23**


Australian Government  
**Climate Active  
Public Disclosure Statement**

**ENERGET1°C5**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Energetics Pty Ltd
REPORTING PERIOD	1 July 2022 – 30 June 2023 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Dr Mary Stewart CEO 09/04/2024</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	714 tCO <sub>2</sub> -e
OFFSETS USED	20% ACCUs, 80% VERs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Energetics Pty Ltd
TECHNICAL ASSESSMENT	Date:20/12/2021 Organisation and Services Next technical assessment due: 31/10/2024

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This carbon neutral certification is for the business operations of Energetics PTY LTD (ABN 67 001 204 039).

Energetics takes a comprehensive approach to its carbon neutral commitment. We have included all of our offices across Australia, as well as our entire supply chain. The footprint covers both our organisation and the services we provide with 100% overlap. By including our entire supply chain within the organisation's footprint boundary, we effectively end up with identical footprints for the organisation and our services.

Energetics' inventory has been prepared based on the "Climate Active Standard for Organisations", "Climate Active Standard for Products and Services" and the "Greenhouse Gas Protocol - A Corporate Accounting and Reporting Standard"<sup>1</sup>.

Where available, the inventory covers all six greenhouse gases listed under the Kyoto Protocol:

- Carbon dioxide (CO<sub>2</sub>)
- Methane (CH<sub>4</sub>)
- Nitrous oxide (N<sub>2</sub>O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulphur hexafluoride (SF<sub>6</sub>).

### Organisation description

As a team of passionate, committed climate change and energy management professionals advising some of Australia's largest companies, we believe in 'walking the talk'. In keeping with our values, Energetics (ABN: 67 001 204 039) has been carbon neutral since June 2008 (since FY18 through the NCOS and Climate Active programs), published sustainability reports in line with Global Reporting Initiative guidelines and supported a number of community causes.

This carbon account is based on an operational control approach, complemented with extensive supply chain data.

The Energetics offices considered for the carbon account are located at the addresses below:

- Sydney Level 7, 5 Blue St, North Sydney (from 1 July 2021)
- Melbourne Level 14, 356 Collins St, Melbourne (from 1 June 2021)
- Perth Level 8, 182 St Georges Terrace, Perth
- Brisbane Level 12, 410 Queen St, Brisbane
- Adelaide Level 1, 89 Pirie St, Adelaide (closed March 2023).

## 3. EMISSIONS BOUNDARY

### Inside the emissions boundary

<sup>1</sup> Published by: World Resources Institute and World Business Council for Sustainable Development, March 2004

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

*Operational expenditure –  
(sub-) contractors, marketing,  
IT services, entertainment,  
staff amenities, office  
expenses  
Accommodation  
Food  
Professional Services  
Business travel – flights,  
taxis, rental cars, public  
transport, ferries, parking,  
reimbursement  
Base building energy  
Electricity  
Waste to landfill  
Waste to recycling  
Water and wastewater  
Energy-related scope 3  
Working from home  
Staff commute*

### Non-quantified

*N/A*

### Optionally included

*N/A*

## Outside emission boundary

### Excluded

*Capital expenditure*

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Energetics has always aspired to have a positive impact on the environment. We are committed to reducing the carbon footprint of our standard business activities, and reducing the broader impact that we have on the environment.

In 2019 we became a 'Climate Active' certified organisation and in 2020 we added our services to our Climate Active certification. In 2021 we achieved a significant milestone when our science-based target (SBT) was verified by the global Science Based Targets initiative (SBTi) under their SME programme<sup>2</sup>. We committed to reducing absolute scope 1 and scope 2 greenhouse gas emissions by 50% before the year 2030 (from a 2018 base year), and to measure and reduce our scope 3 emissions. Since signing up to SBTi we have purchased only renewable energy through Greenpower; we no longer incur scope 2 emissions.

Energetics' carbon footprint is dominated by scope 3 emissions which make up over 90% of our footprint. The major contributor to these emissions is the purchase of goods and services. Other material sources are our base building and office energy consumption, as well as business travel and commuting.

### Emissions reduction actions

In keeping with Energetics' Sustainability Policy, we drive continuous improvement by identifying and implementing emissions reduction, sustainable procurement and behavioural change projects.

#### Purchase of goods and services

As part of a precautionary approach to developing our inventory, we choose to apply a broad range of emissions sources (for example by including emissions from our banking and legal advisors). As a result, a significant part of our inventory is directly related to business expenditure. Other than reducing business expenditure, there are no immediately clear actions available to directly reduce the associated emissions. As more businesses seek Climate Active certification, Energetics may be able to benefit from reduced emissions through the purchase of carbon neutral products and services. Further, as the grid decarbonises these scope 3 emissions will reduce as at least 50% of them are from electricity. The work that we do assisting some of Australia's largest companies to buy renewable energy plays a not insignificant part here.

#### Base building energy consumption

Our Perth base building has improved energy efficiency through a structured retrofit program. Prior to the refurbishments it had a 3.5 star rating, it now has a 4.5 star rating. In an active effort to target emissions reductions, we did not consider tenancy inspections in buildings rated below 4 stars when we were looking to renting a larger office space in Perth.

#### Office energy consumption

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<sup>2</sup> Available on: <https://www.energetics.com.au/about-us/climate-and-sustainability>.

- All four remaining tenancies have energy-efficient appliances, including LED lighting throughout.
- The offices in Brisbane and Sydney, which is Energetics' largest office, have motion sensor lighting to reduce electricity consumption when possible.

### **Waste management**

Energetics has minimised requirements to print paper becoming almost paperless across our offices. If a client specifies that a document needs to be printed (e.g., contracts), Energetics will attend to the request, but we are working on alternatives that would meet our clients' needs. We are actively refining waste management in our offices and seek out preferred end of life options for up to five waste streams in each office. We lease our phone and computers.

### **Business travel/hybrid work**

COVID 19 lockdown restrictions limited business travel which has historically been one of our largest emissions sources. Robust webinar and teleconferencing infrastructure had been rolled out across the business; it will remain as a feature of the consulting landscape going forward.

Post lockdown, the hybrid workplace at Energetics has continued with employees balancing work from home with work from our offices. As such, one of our inventory improvement actions is to refine the information gathered on work from home so that this emission source is better reflected in our inventory.

Energetics has also made SimbleHome available to our staff by paying half of the cost of the smart meter and associated app. SimbleHome helps people to manage their own energy consumption at home by making information available in an easy-to-use app and by installing smart meters.



## 5. EMISSIONS SUMMARY

### Emissions over time

		Emissions since base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year:	2017–18	833	N/A
Year 1:	2018–19	826	N/A
Year 2:	2019–20	945	N/A
Year 3:	2020–21	589	N/A
Year 4:	2021–22	843	N/A
Year 5:	2022–23	713.234 <sup>3</sup>	713.238

### 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
<b>Base Building Electricity and Gas- Sydney</b>	87	98	More conservative approach taken to estimating base building emissions for Sydney office, in line with current lack of NABERS rating.
<b>Technical services</b>	125	95	In FY22 we had additional activities associated with the Sydney and Melbourne office moves as well as additional work require to become ISO 27001 compliant. FY23 did not require this additional activity and thus spend in this area, and resulting emissions, was reduced.
<b>Short economy class flights (&gt;400km, ≤3,700km)</b>	34	91	Increased activity with more employees in FY23, post-COVID travel and travel to the Sydney office for all employees from around the country for the launch of our brand refresh.
<b>Medium Car: unknown fuel (business travel)</b>	86	107	Increased activity with more employees in FY23 and post-COVID travel.

<sup>3</sup> We will use an inventory of 714 tCO<sub>2</sub>-e throughout this report, we have only included the decimal points in these values to indicate the difference before and after the application of uplift.

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

Certified brand name	Product/Service/Building/Precinct used
N/A	N/A

### Emissions summary

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

Emission category	Sum of scope 1 (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	17.56	17.56
Base building electricity and gas	0.00	0.00	145.27	145.27
Construction Materials and Services	0.00	0.00	3.81	3.81
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	26.85	26.85
ICT services and equipment	0.00	0.00	57.44	57.44
Office equipment & supplies	0.00	0.00	2.95	2.95
Postage, courier and freight	0.00	0.00	1.62	1.62
Products	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	247.80	247.80
Transport (Air)	0.00	0.00	90.98	90.98
Transport (Land and Sea)	0.00	0.00	121.45	121.45
Waste	0.00	0.00	20.6	20.6
Water	0.00	0.00	1.12	1.12
Working from home	0.00	0.00	-24.21	-24.21
<b>Total emissions</b>	<b>0.00</b>	<b>0.00</b>	<b>714</b>	<b>714</b>

### 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 <sub>2</sub> -e
Uplift applied to account for uncertainty regarding 3 months of missing business travel data (tCO <sub>2</sub> -e)	0.0033
Total of all uplift factors	0.0033
<b>Total emissions footprint to offset</b> (total emissions from summary table + total of all uplift factors)	<b>714</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emissions to be offset is 714 tCO<sub>2</sub>-e. The total number of eligible offsets used in this report is 714. Of the total eligible offsets used 714 were newly purchased and retired. Please note that the offsets have been bought for emissions that cover the whole organisation and its services. The same details are provided in the PDS for the Service.

### Co-benefits

Our offsets are from two projects:

1. ACCUs are from a savanna burning project located in the Northern Territory. The Aboriginal-run project reduces wildfires through strategic, controlled savanna burning. Aboriginal Jawoyn Rangers manage the Jawoyn estate across the Katherine, Kakadu and Roper region in the Northern Territory, Australia. Rangers use the same techniques as their ancestors of burning areas in the early dry season to reduce wildfires and refresh country. In addition, the latest technologies are also employed for strategic fire management. This includes conducting aerial and on-ground burning to prevent late season wildfires and reduce overall carbon emissions as well as using satellite technology to track progress and observe key changes from space.

The project protects significant fire-sensitive ecosystems and many threatened species. It also delivers significant social, cultural and economic benefits for Indigenous Australians such as employment, enhancing connection to country and protecting important cultural sites.

This project aligns with SDG 1 – No poverty, SDG 3 – Good health and well-being, and SDG 5 – Gender equality, SDG 8 – Decent work and economic growth, SDG 11 – Sustainable cities and communities, SDG 13– Climate action, SDG 15– Life on land and SDG 17– Partnerships for the goals.

2. VCUs are sourced from Ethiopia for low emissions cookstoves projects. Across Africa, Asia and Central and South America, the vast majority of the rural population cook using traditional fires, often located inside poorly ventilated kitchens. This causes severe household air pollution and results in chronic respiratory, heart and eye diseases; the most material health burden is typically imposed on women and children who are responsible for preparing meals. These projects distribute efficient, clean burning cookstoves which improves indoor air quality and reduces associated health risks. As they require less wood, the stoves reduces the amount of time women and children spend gathering it from local sources, allowing time for other activities.

This project aligns with SDG 1 – No poverty, SDG 3 – Good health and well-being, SDG 7 – Affordable and clean energy, SDG 13 – Climate action and SDG 15 – Life on land.

## 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 (%)
Jawoyn Fire 2	ACCU	ANREU	03 April 2024	SN9,003,827,346 to 9,003,827,488	2024	NA	143	0	0	143	20%
Energy Efficient Cookstoves CPA1	VER	Gold Standard Impact	03 April 2024	GS1-1-ETGS1114716-2021-24612-23179 to GS1-1-ETGS1114716-2021-24612-23749	2021	NA	571	0	0	571	80%
<b>Total eligible offsets retired and used for this report</b>										714	
<b>Total eligible offsets retired this report and banked for use in future reports</b>									0		

These offsets also cover Energetics [Service](#) certification.

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCU)	143	20%
Verified Emissions Reductions (VERs)	571	80%

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A - LGCs have been surrendered on behalf of Energetics as part of the GreenPower™ program. In line with Climate Active's provision, Energetics is not required to populate this section.

# APPENDIX A: ADDITIONAL INFORMATION

Please refer to the information on purchased offsets below and the attachment to this submission.

Image 1: ACCUs retired through the savanna burning project in NT (143 tCO<sub>2</sub>e)

The screenshot shows the ANREU website interface. The main heading is "Australian National Registry of Emissions Units". On the left, there is a navigation menu with options like "Home", "Account Holders", "Accounts", "Unit Position Summary", "Projects", "Transaction Log", "CER Notifications", "Public Reports", and "My Profile". The main content area is titled "Transaction Details" and shows information for a specific transaction. The transaction ID is AU33971, and it is in a "Completed" status. The status date is 03/04/2024 16:24:04 (AEDT). The transaction type is "Cancellation (4)". The transaction initiator is Chandra, Kristie, and the transaction approver is Dobbs, Ian Alexander. The comment states: "Retired on behalf of Energetics Pty Ltd for their FY23 Climate Active certification." Below this, there are two boxes: "Transferring Account" and "Acquiring Account". The transferring account is AU-3255, held by Tassian Environmental Markets Australia Pty Ltd. The acquiring account is AU-1068, held by Australia Voluntary Cancellation Account, Commonwealth of Australia. At the bottom, there is a table for "Transaction Blocks" with columns: 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, and Quantity. The table shows one row for AU, KACCU, Voluntary ACCU Cancellation, with ERF Project ID ERF102021, and a quantity of 143.

[Link to the registry can be found here- please note that the retired ACCUs are currently not reflected online](#)

Image 2: VERs retired under the Ethiopia low emissions cookstove project (571 tCO<sub>2</sub>e)

The screenshot shows the IMPACT REGISTRY website. The main heading is "IMPACT REGISTRY". On the left, there is a navigation menu with options like "Credits" and "Projects". The main content area is titled "Credits" and shows information for a specific credit. The credit ID is VER 23179-23749. The project issued to is Energy Efficient Stoves Program - CPA1 (GS11147). The project's POA is Energy Efficient Stoves Program (GS11146). The serial number is GS1-1-ET-GS11147-16-2021-24612-23179-23749. The status is "Retired". The number of credits is 571. The issuance date is Jun 12, 2023. The product is VER. The monitoring period is Jan 01, 2021 - Dec 31, 2021. The vintage is 2021. Below this, there is a section for "RETIREMENT DETAILS". The retirement date is Apr 03, 2024. The retirement note is "Retired on behalf of Energetics Pty Ltd for their FY23 Climate Active certification." The using entity is Energetics Pty Ltd. The use case is Voluntary. The use case authorisation is Withdrawn by Host Country. The corresponding adjustment is Not Yet Applied by Host Country.

[Link to the registry can be found here- please note that the retired VERs are reflected online](#)

## APPENDIX B: ELECTRICITY SUMMARY

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

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

Location-based method:

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

Market-based method:

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

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

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO <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)	47,000	0	83%
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)	10,685	0	19%
Residual Electricity	-852	-813	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>57,685</b>	<b>0</b>	<b>101%</b>
<b>Total grid electricity</b>	<b>56,833</b>	<b>0</b>	<b>101%</b>
<b>Total electricity (grid + non grid)</b>	<b>56,833</b>	<b>0</b>	<b>0%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>-852</b>	<b>-813</b>	
Scope 2	-752	-718	
Scope 3 (includes T&D emissions from consumption under operational control)	-100	-95	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>101.5%</b>
<b>Mandatory</b>	<b>18.8%</b>
<b>Voluntary</b>	<b>82.7%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>-0.72</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>-0.10</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>0.00</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	100%	(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	39,686	39,686	28,971	2,381	0	0
SA	36	36	9	3	0	0
VIC	6,548	6,548	5,566	458	0	0
QLD	5,326	5,326	3,888	799	0	0
NT	0	0	0	0	0	0
WA	5,237	5,237	2,671	209	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>56,833</b>	<b>56,833</b>	<b>41,104</b>	<b>3,851</b>	<b>0</b>	<b>0</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>56,833</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	41.1
Residual scope 3 emissions (t CO <sub>2</sub> -e)	3.85
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	41.1
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	3.85
<b>Total emissions liability</b>	<b>44.96</b>

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### **Non-quantified emission sources**

Not applicable. All emission sources assessed as relevant have been quantified.

### **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.

Energetics did not make any capital investments in the reporting year. While capital expenditure has the potential to result in emissions that are material to our footprint, this was not the case in the 2022/23 operating year. The emission source has not been deemed relevant under the other conditions established by the relevance test. Therefore, the emission source has been excluded in provision with the Climate Active guidelines.

## Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Capital expenditure	N	N	N	N	N	<p><b>Size:</b> The emissions source is not quantified as Energetics did not make any capital investments in FY23. Therefore, this emission source has not been deemed material to the overall emissions.</p> <p><b>Influence:</b> Since Energetics did not make any capital investments in FY23, our potential to influence this emissions source has not been deemed relevant.</p> <p><b>Risk:</b> There are no relevant laws or regulations that apply to limit emissions specifically from capital expenditure. The source does not create supply chain risks and it is unlikely to be of significant public interest.</p> <p><b>Stakeholders:</b> Key stakeholders are unlikely to consider this a relevant source of emissions for our service as there is no expenditure under this emission source.</p> <p><b>Outsourcing:</b> Energetics does not have emissions from outsourced activities undertaken within the organisation's boundary that are classified under this category.</p>



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