



# **PUBLIC DISCLOSURE STATEMENT**

**DESIGNINC PTY LIMITED (TRADING AS  
DESIGNINC)  
SERVICE CERTIFICATION  
FY2022–23**


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

**DesignInc**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	DesignInc Pty Limited (trading as DesignInc)
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>Richard K Stafford Chairman 29<sup>th</sup> January 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	1131 tCO2-e
THE OFFSETS USED	100% VCU
RENEWABLE ELECTRICITY	41.69%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	Next technical assessment due: FY 2024

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This certification organisational greenhouse gas assessment for DesignInc Pty Limited - ABN 085 562 901 - in the financial year 2022/23 for its Australian business operations, as well as the purchase of verified offsets to attain carbon neutrality for that period.

Please refer to the Climate Active website to view DesignInc Pty Limited's organisation certification.

### Product/Service description

DesignInc Pty Limited provide architectural services. The 'functional unit' for the service emissions intensity is:

- Tonnes of carbon dioxide equivalents per full-time equivalent employee (tCO<sub>2</sub>-e / FTE employee)

This certification is 'full coverage', such that all of DesignInc Pty Limited's clients will receive a carbon neutral service (rather than 'opt in').

The emissions boundary for this service assessment is cradle-to-grave.

Note, the downstream emissions involved with the construction of projects that DesignInc Pty Limited consults on are not relevant, as per the standard greenhouse gas emissions boundary setting for architectural services.

## 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 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

**Non-quantified** emissions have been assessed as attributable 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.

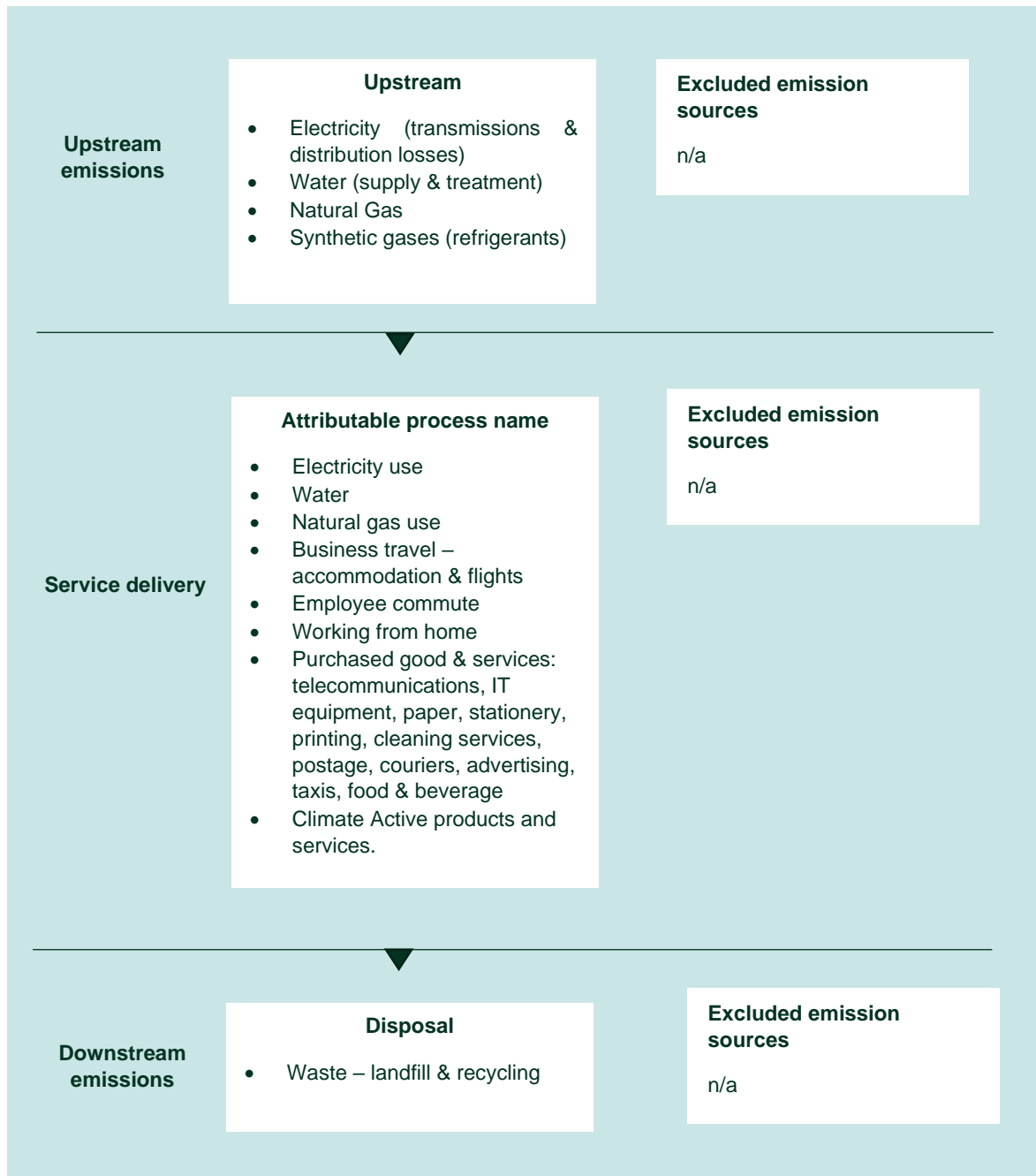
### Outside the emissions boundary

**Non-attributable** emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary		Outside emission boundary
<b><u>Quantified</u></b>	<b><u>Non-quantified</u></b>	<b><u>Excluded</u></b>
Accommodation and facilities	N/A	N/A
Cleaning and chemicals		
Climate Active carbon neutral products and services		
Electricity		
Food		
Horticulture and agriculture		
ICT services and equipment		
Machinery and vehicles		
Postage, courier and freight		
Products		
Professional Services		
Refrigerants		
Stationary energy (gaseous fuels)		
Stationary energy (liquid fuels)		
Transport (air)		
Transport (land and sea)		
Waste		
Water		
Working from home		
Office equipment and supplies		

## Service process diagram

Cradle-to-grave



## 4.EMISSIONS REDUCTIONS

### Emissions reduction strategy

As each office has its own emission profile, DesignInc Pty Limited's shareholder companies and associate members have generated their own emission reduction strategies. Note, as there is a 100% boundary overlap between DesignInc Pty Limited's **organisation** and **simple service**, the strategy is the same between the two submissions.

Item	Sydney (+ Nguluway DesignInc)	Melbourne	Adelaide	Perth	Brisbane
<b>Highest contributing categories</b>	<ul style="list-style-type: none"> <li>- Electricity</li> <li>- Professional Services</li> <li>- ICT Services</li> </ul>	<ul style="list-style-type: none"> <li>- ICT Services</li> <li>- Employees</li> <li>- Products, Materials &amp; Equipment</li> </ul>	<ul style="list-style-type: none"> <li>- Business Travel</li> <li>- Electricity</li> <li>- ICT Services</li> </ul>	<ul style="list-style-type: none"> <li>- Electricity</li> <li>- ICT Services</li> <li>- Employees</li> </ul>	<ul style="list-style-type: none"> <li>- Business Travel</li> <li>- Electricity</li> <li>- Employees</li> </ul>
<b>Overarching Target</b>	<b>Reduce absolute emissions 50% by 2030, from a FY2022 baseline.</b>	<b>Reduce absolute emissions 50% by 2030, from a FY2022 baseline.</b>	<b>Reduce absolute emissions 50% by 2030, from a FY2022 baseline.</b>	<b>Reduce absolute emissions 50% by 2030, from a FY2022 baseline.</b>	<b>Reduce absolute emissions 50% by 2030, from a FY2022 baseline.</b>
<b>Scope 1</b>	n/a	n/a	<ul style="list-style-type: none"> <li>• <b>Company vehicles</b> – When current hybrid vehicles lease expires, replace with new Electric vehicles</li> <li>• <b>Internal campaign</b> - encourage staff to turn off laptops and devices at the end of the day.</li> <li>• <b>ICT Equipment</b> – Set TVs to switch to standby after certain amount of time when not used/ set to switch off at the end of the day.</li> </ul>	n/a	n/a
<b>Scope 2</b>	Reduce our Electricity emissions by: <ul style="list-style-type: none"> <li>• Switching to 100% accredited green power for our tenancy by 2025.</li> <li>• Relocating to a building that uses 100% accredited</li> </ul>	n/a	<ul style="list-style-type: none"> <li>• <b>Facility Energy Consumption</b> – approach landlord about switching to Green energy providers.</li> <li>• <b>Synthetic Greenhouse Gases</b> – liaise with landlord re existing facility mechanical system – propose end-of-life replacement to system with alternate refrigerant.</li> </ul>	Reduce our Electricity emissions by: <ul style="list-style-type: none"> <li>• Purchasing and surrendering an amount of LGCs equivalent to our energy consumption.</li> <li>• Relocating to that uses 100% accredited</li> </ul>	Reduce our Electricity <ul style="list-style-type: none"> <li>• By switching to Green Power.</li> </ul>



Scope 3

<p>green power for the base building.</p>		<ul style="list-style-type: none"> <li>• <b>Synthetic Greenhouse Gases</b> – review method of calculation.</li> </ul>	<p>Greenpower for the base building.</p>	
<p>Reduce our Professional Services emissions by:</p> <ul style="list-style-type: none"> <li>• Using Carbon Neutral Professional service providers where practical</li> </ul> <p>Reduce our Business Travel emissions by:</p> <ul style="list-style-type: none"> <li>• Promoting use of company Opal cards and public transport</li> <li>• Avoiding flying where possible, offsetting flights, don't fly business class</li> <li>• Using GoGet hybrid or EVs when available</li> <li>• Using Uber Green when available.</li> </ul>	<p>Reduce our Employees Carbon footprint:</p> <ul style="list-style-type: none"> <li>• Promoting use of company Travel cards and public transport.</li> <li>• Avoiding flying where possible, offsetting flights,.</li> <li>• Using GoGet hybrid or EVs when available.</li> <li>• Using Uber Green when available</li> <li>• Providing incentives to rides bikes.</li> <li>• Providing education on vehicle contributions to carbon footprints</li> </ul> <p>Reduce our ICT Services by:</p> <ul style="list-style-type: none"> <li>• Requesting / Requiring our ICT Services providers to undertake strategies to reduce their carbon footprint / become carbon neutral:</li> <li>• Seeking out and giving preference to engaging ICT Services providers have reduced their carbon footprint / are carbon neutral.</li> <li>• Adopting Software that is provided by companies that are carbon neutral – i.e. Adobe are committing to be Carbon Neutral by 2025. Autodesk is committing to be carbon zero by 2030.</li> </ul> <p>Reduce Products, Materials &amp; Equipment emissions by:</p> <ul style="list-style-type: none"> <li>• Making informed choices of the Products, Materials &amp; Equipment we purchase;</li> <li>• Providing education to office on the contributions to our carbon footprints that our purchases of Products, Materials &amp; Equipment</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Business Travel</b> – include distance of travel and likely carbon footprint implications in our Studio 'go or no go' process.</li> <li>• <b>Business Travel</b> – fly economy</li> <li>• <b>Professional Services</b> – Talk to suppliers about their Carbon Neutral status – encourage current suppliers to achieve carbon neutrality.</li> <li>• <b>ICT Services</b> – preference to engage providers that align with our Carbon Neutral goals - encourage current suppliers to achieve carbon neutrality.</li> <li>• <b>Internal campaign</b> – Encourage use of public transport, walking and cycling where practical.</li> <li>• <b>Internal campaign</b> – encourage employees to use 'Uber Green'.</li> <li>• <b>ICT Equipment</b> – purchase higher spec equipment with longer 'life'.</li> </ul>	<p>Reduce our ICT Services by:</p> <ul style="list-style-type: none"> <li>• Utilise Software applications that are striving for carbon neutral in the foreseeable future e.g. Autodesk, Adobe, Microsoft etc.</li> </ul>	<p>Reduce our Employees Carbon footprint:</p> <ul style="list-style-type: none"> <li>• Promoting alternative modes of travel such as cycling, public transport</li> <li>• Using Uber green if possible.</li> </ul> <p>Reduce our Business Travel emissions by:</p> <ul style="list-style-type: none"> <li>• Use teams / zoom meetings where possible to reduce flights</li> </ul> <p>Fly Carbon Neutral when flying is necessary.</p>

## Emissions reduction actions

### DesignInc Sydney

DesignInc Sydney has updated their travel policies to align with reduction strategies for business travel and are implementing these policies. We have moved to a new office building that has 100% accredited green power for the base build. We are getting an independent meter installed for our tenancy so that we can implement the change -over to green power. We are also identifying which of our suppliers are carbon neutral and feasibility to switch to carbon neutral suppliers. As the previous reporting year was a Covid pandemic year with business operation restrictions our emissions have increased in comparison due to resumption of normal business operations.

### DesignInc Adelaide

As the 2023FY was the first 'post covid' year, there was an expectation by many of our interstate clients to travel for meetings in order to reconnect with their teams. We also had a significant project located in a rural area which was in construction phase and required frequent air travel. Consequently, our business travel expenses increased. We expect that moving into the 2024FY that these travel costs will decrease as the rural project has been completed and we continue to recommend to our interstate clients that meetings are held online wherever practical.

We have negotiated with our landlord to purchase our tenancy electrical supply from a green energy supplier. This change will come into effect in the last quarter of the 2024FY and be fully evident in that emissions category in the 2025FY.

We are currently reviewing the carbon footprint of all our suppliers and will begin to make changes to our supply chain late in the 2024FY. Similarly, we are currently negotiating for the purchase of EV company cars to replace our current hybrid vehicles.

### DesignInc Melbourne

DesignInc Melbourne has been carbon neutral since 2020, we have reduced our emissions where possible and purchased offsets where needed. We purchase 100% greenpower and our base building is Climate Active. We have implemented changes to carbon neutral and local suppliers for cleaning products, catering and paper. We have completed an education piece to our staff about recycling. We are working with staff and building management to introduce new waste streams; glass and organics.

### DesignInc Brisbane

DesignInc Brisbane has heightened its awareness of our carbon footprint and embraced a more environmentally conscious approach following our inaugural submission. We quickly enacted several simple policies resulting in immediate emissions results. These measures encompass minimising long-distance travel wherever possible and opting for carbon-neutral alternatives when unavoidable. Moreover, our office has transitioned to green power, with ongoing exploration into further reductions through alternative power suppliers and schemes. Moving forward, achieving additional reductions will necessitate commitment and planning from the team. This will involve exploring carbon-neutral travel options for both short and long trips, as well as further diminishing our reliance on the power grid through alternative power sources and office use policies.

**DesignInc WA**

DesignInc WA have implemented an Integrated Management System which incorporates Environmental systems and policies. As part of the Climate Active initiative, we have assessed the environmental impact of our operations and have identified the top three contributors to environmental impacts as Energy, ICT Services and Employees.

Firstly, at an employee level, we are developing awareness of the environmental issues which are within our capacity to control. We continuing to advocate for the use of Public Transport through our projects and workplace, and carefully considering interstate travel. If we do choose to travel, we are electing to offset the carbon emissions upon purchasing of tickets. Staff are also encouraged to participate in learning sessions which focus on sustainability and identify further opportunities for developing our understanding of this topic.

Secondly, Investigations into our key software suppliers has revealed that our three major software suppliers are, or have, a commitment to reaching net-zero.

Finally, with respect to our Energy use, Green power and large-scale generation certificates (LGC's) are two options currently being assessed for improving the carbon footprint of our tenancy within the building.

The next step for us is to further develop practical application of sustainable principles in our day-to-day business operations as we grow our FTE numbers in alignment with the other DesignInc studios.

## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year		Total tCO <sub>2</sub> -e	Emissions intensity of the functional unit
Base year/Year 1:	2021–22	1015.50	1015.50
Year 2:	2022–23	1130.27	1130.27

### 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 (market-based method, scope 2)	198.67	164.08	A reduction of electricity use and increased use of GreenPower.

### Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
Reflex	Product
Qantas	Service
Jetstar	Service
Pangolin Associates	Service
GPO Building	Building

## Emissions summary

Stage / Attributable Process / Source	tCO <sub>2</sub> -e
Upstream:	17.8
<ul style="list-style-type: none"> <li>• Electricity (transmissions &amp; distribution losses)</li> <li>• Water (supply &amp; treatment)</li> <li>• Natural Gas</li> <li>• Synthetic gases (refrigerants)</li> </ul>	
Service delivery:	1,101.4
<ul style="list-style-type: none"> <li>• Electricity use</li> <li>• Water</li> <li>• Natural gas use</li> <li>• Business travel – accommodation &amp; flights</li> <li>• Employee commute</li> <li>• Working from home</li> <li>• Purchased good &amp; services:               <ul style="list-style-type: none"> <li>telecommunications, IT equipment, paper, stationery, printing, cleaning services, postage, couriers, advertising, taxis, food &amp; beverage</li> </ul> </li> <li>• Climate Active products and services.</li> </ul>	
Downstream:	11.1
<ul style="list-style-type: none"> <li>• Waste – landfill &amp; recycling</li> </ul>	

<b>Emissions intensity per functional unit</b>	5.16
<b>Number of functional units to be offset</b>	219
<b>Total emissions to be offset</b>	1,131

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 1131 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 1131. Of the total eligible offsets used, 786 were previously banked and 345 were newly purchased and retired. 3 are remaining and have been banked for future use.

### Co-benefits

100% of DesignInc Pty Ltd's emissions relevant to the Service have been captured within the Organisational boundaries. Please refer to DesignInc Limited's organisation PDS for co-benefit information.

## **Eligible offsets retirement summary**

100% of DesignInc Pty Ltd's emissions relevant to the Service have been captured within the Organisational boundaries. Please refer to DesignInc Pty Ltd's organisation PDS for evidence of the offset retirement.

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) Summary

N/A



## APPENDIX A: ADDITIONAL INFORMATION

100% of DesignInc Pty Ltd's emissions relevant to the Service have been captured within the Organisational boundaries. Please refer to DesignInc Pty Ltd's organisation PDS for additional information.

## 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 (kgCO <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	135,583	0	25%
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)	93,167	0	17%
Residual Electricity	319,983	305,584	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>228,750</b>	<b>0</b>	<b>42%</b>
<b>Total grid electricity</b>	<b>548,733</b>	<b>305,584</b>	<b>42%</b>
<b>Total electricity (grid + non grid)</b>	<b>548,733</b>	<b>305,584</b>	<b>42%</b>
Percentage of residual electricity consumption under operational control	73%		
<b>Residual electricity consumption under operational control</b>	<b>233,315</b>	<b>222,816</b>	
Scope 2	206,044	196,772	
Scope 3 (includes T&D emissions from consumption under operational control)	27,271	26,043	
<b>Residual electricity consumption not under operational control</b>	<b>86,668</b>	<b>82,768</b>	
Scope 3	86,668	82,768	

<b>Total renewables (grid and non-grid)</b>	<b>41.69%</b>
<b>Mandatory</b>	<b>16.98%</b>
<b>Voluntary</b>	<b>24.71%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>196.77</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>108.81</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>164.08</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>90.73</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>254.81</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	54%	(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	230,367	125,226	91,415	7,514	105,141	83,062
SA	64,647	35,142	8,785	2,811	29,505	9,737
VIC	166,557	90,539	76,958	6,338	76,018	69,936
QLD	58,564	31,835	23,239	4,775	26,729	23,522
NT	0	0	0	0	0	0
WA	28,599	15,546	7,929	622	13,053	7,179
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>548,733</b>	<b>298,287</b>	<b>208,326</b>	<b>22,060</b>	<b>250,446</b>	<b>193,435</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>548,733</b>					

<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>208.33</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>215.49</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>183.76</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>191.15</b>
<b>Total emissions liability</b>	<b>374.91</b>

### 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 <sub>2</sub> -e)
GPO Building	53,166	GPO Building
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market based summary table.</i>		

### Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
N/A	0	0
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.</i>		

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

The following emissions sources have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. 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	

### Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**.

	No actual data	No projected data	Immaterial
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 EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

## Non-attributable emissions sources summary

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



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