

# PUBLIC DISCLOSURE STATEMENT

FLEETPARTNERS GROUP LIMITED

ORGANISATION CERTIFICATION FY2022–23

Australian Government

# Climate Active Public Disclosure Statement





An Australian Government Initiative



NAME OF CERTIFIED ENTITY	FleetPartners Group Limited
REPORTING PERIOD	Financial year 1 October 2022 – 30 September 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.
	Damien Berrell Managing Director and Chief Executive Officer 22.05.2024



Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version August 2023.



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2,489 tCO <sub>2</sub> -e
CARBON OFFSETS USED	8% ACCUs, 92% VCUs
RENEWABLE ELECTRICITY	23.6%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	Date: 29/01/2024 for FY2022-23 report Completed by: Nicole Butler, Pangolin Associates
	Next technical assessment due: FY2025-26 report

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# 2. CERTIFICATION INFORMATION

### **Description of certification**

This inventory has been prepared for the financial year from 1 October 2022 to 30 September 2023 and covers the Australian business operations of FleetPartners Group Limited, ABN: 85 131 557 901.

The New Zealand operations of FleetPartners Group Limited are outside the boundary of this certification. However, it is worth noting that our New Zealand operations achieved Toitū carbonreduce certification in 2022, with the further achievement of Toitū net carbonzero certification in 2023.

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 includes the following locations and facilities:

- Level 6, 601 Pacific Highway, St Leonards 2065 NSW
- Level 3, 40 River Boulevard, Richmond 3121 VIC
- Suite GF4, Building A, 5 Grevillea Place, Brisbane Airport 4008 QLD

The operational boundary does not incorporate emissions associated with leased customer vehicles under management by FleetPartners.

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 ( $CO_2$ ), methane ( $CH_4$ ), nitrous oxide ( $N_2O$ ) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride ( $SF_6$ ) and nitrogen trifluoride ( $NF_3$ ). These have been expressed as carbon dioxide equivalents ( $CO_2$ -e) using relative global warming potentials (GWPs).



### **Organisation description**

FleetPartners Group Limited (ABN 85 131 557 901) ('FleetPartners') is a leading provider of vehicle leasing, fleet management, heavy commercial vehicle, salary packaging and novated leasing. With offices in Australia and New Zealand, FleetPartners help businesses of all sizes access funds, acquire, commission, and effectively manage company vehicles, with over 88,000 currently under management. FleetPartners also help everyday working Australians to maximise their salary through the administration of salary packaging benefits, including novated leasing.

FleetPartners Group Limited currently operates two go-to-market brands in Australia (FleetPartners and FleetPlus), and one in New Zealand (FleetPartners).

Legal entity name	ABN	ACN
FleetPartners Group Limited	85 131 557 901	131 557 901
Pacific Leasing Solutions (Australia) Pty Ltd	84 121 168 447	121 168 447
Fleet Aust Subco Pty Ltd	12 132 478 570	132 478 570
Leasing Finance (Australia) Pty Ltd	39 121 167 824	121 167 824
PLS Notes (Australia) Pty Ltd	32 122 110 552	122 110 552
Fleet Holding (Australia) Pty Ltd	37 121 167 815	121 167 815
Fleet Partners Pty Ltd	63 006 706 832	006 706 832
Fleet Partners Franchising Pty Ltd	88 127 435 894	127 435 894
FleetPlus Holdings Pty Limited	22 155 949 698	155 949 698
FleetPlus Pty Ltd	59 099 217 320	099 217 320
FleetPlus Novated Pty Ltd	34 103 571 740	103 571 740
PackagePlus Australia Pty Ltd	31 120 804 908	120 804 908
FleetPlus Asset Securisation Pty Ltd	46 156 615 913	156 615 913
Fleet Choice Pty Ltd	94 096 148 499	096 148 499
Leasing Finance Services Pty Ltd	51 616 058 023	616 058 023
Accident Services Pty Ltd	94 626 169 953	626 169 953
Eclipx Insurance Pty Ltd	81 606 104 483	606 104 483
CarInsurance.com.au Pty Ltd	17 606 104 590	606 104 590
Car Insurance Pty Ltd	95 605 397 939	605 397 939
Equipment Finance Holdings Pty Ltd	20 635 979 510	635 979 510
The Trustee for FP Turbo Warehouse Trust 2021-1	23 625 115 349	
The Trustee for the FP Turbo EV Warehouse Trust 2021-1	91 137 636 503	
The Trustee for the FP Turbo Series 2021-1 Trust	98 859 336 787	
The Trustee for FP Turbo Series 2023-1 Trust	70 961 876 565	

The following subsidiaries are also included within this certification:

There are no entities excluded from this certification.



# **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 & Facilities

**Cleaning & Chemicals** 

Electricity

Food

ICT Services and Equipment

Office Equipment & Supplies

Postage, Courier and Freight

Professional Services (Advertising and Technical services)

Refrigerants

Stationary Energy (gaseous fuels)

Transport (Air)

Transport (Land and Sea)

Waste

Water

Working From Home

#### Non-quantified

Professional Services (Legal, Financial and Insurance)

# Outside emission boundary

#### **Excluded**

Use of Sold Products – Emissions from leased vehicles

Capital Goods



# **4.EMISSIONS REDUCTIONS**

#### **Emissions reduction strategy**

FleetPartners have committed to the following targets and supporting measures:

- Scope 1 Zero emissions by FY30 (absolute target)
  - o Transition of the FleetPartners fleet to 100% electric vehicles no later than FY27
- Scope 2 Zero emissions by FY30 (absolute target)
  - Purchase 100% GreenPower for office tenancies no later than FY25
- Scope 3 Achieve an emissions intensity target of 3.54 tCO<sub>2</sub>-e per FTE by FY30 (relative to FY22 figure of 5.06 tCO<sub>2</sub>-e/FTE)

FleetPartners will achieve this by:

- Entering lease negotiations for base building services of our Sydney office upon expiry in 2025 for the supply of common area renewable electricity (along with similar negotiations at our other locations).
- Working with suppliers (ICT Services suppliers, in particular) to continue to measure and reduce indirect emissions associated with our use of software, data and telecommunications services.
- Reduce emissions from purchased goods and services through:
  - Undertaking supplier benchmark and supplier engagement;
  - ICT equipment audit;
  - Embedding targets for suppliers to achieve;
  - Continued FleetPartners team member engagement on the practice of sustainable procurement sourcing and decisions;
- Engage Climate Active certified carbon neutral providers for our goods and services (where possible).

FleetPartners has and will continue to implement initiatives that further drive carbon neutrality over the coming years.



### **Emissions reduction actions**

FleetPartners has undertaken the following actions in FY23:

- Continued the transition of the FleetPartners vehicle fleet to low and zero-carbon emission alternatives;
- Established the sustainability working group to support the implementation of key initiatives aligned with our emissions reduction targets;
- Completed a detailed organisational carbon emissions data modelling to identify opportunities for emission reduction;
- Implemented enhanced waste recycling solutions at the VIC office and upgraded lighting controls at the VIC office and the QLD office;
- Reduced single-use plastic consumption;
- Launched an Electric Vehicle 101 'lunch & learn' session to raise awareness about electric vehicles and our related product offerings;
- Introduced a 'follow-me printing' system to minimise printed waste.



# 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)
Year 1:	2019-20	1,849	n/a
Year 2:	2020-21	1,221	n/a
Year 3 (Base Year):	2021-22	2,027	n/a
Year 4:	2022-23	2,489	n/a

### Significant changes in emissions

Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
			This captures our spend on software, which has increased
Technical Services	302.14	513.45	from FY22 due to additional costs associated with the ongoing key business transformation program initiated in FY22.

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

Certified brand	Product/Service used
Telstra	Mobile phone plans & mobile broadband plans
NextDC	Data centre services
Pangolin Associates	Consultancy services
Reflex Paper	Paper



### **Emissions summary**

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

Emission category	Scope 1 emissions (t CO <sub>2</sub> -e)	Scope 2 emissions (t CO <sub>2</sub> -e)	Scope 3 emissions (t CO <sub>2</sub> -e)	Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	-	-	39.77	39.77
Cleaning and chemicals	-	-	15.14	15.14
Climate Active carbon neutral products and services	-	-	-	-
Electricity	-	159.48	160.83	320.31
Food	-	-	95.79	95.79
ICT services and equipment	-	-	614.95	614.95
Office equipment & supplies	-	-	27.81	27.81
Postage, courier and freight	-	-	22.13	22.13
Professional services	-	-	559.16	559.16
Refrigerants	8.40	-	-	8.40
Stationary energy (gaseous fuels)	30.09	-	3.75	33.84
Transport (air)	-	-	241.53	241.53
Transport (Land and Sea)	106.59	-	284.32	390.91
Waste	-	-	28.31	28.31
Water	-	-	2.86	2.86
Working from home	-	-	87.24	87.24
Total	145.07	159.48	2,183.59	2,488.14

### **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 2,489 t  $CO_2$ -e. The total number of eligible offsets used in this report is 2,489. Of the total eligible offsets used, 0 were previously banked and 2,489 were newly purchased and retired. 0 are remaining and have been banked for future use.

### **Co-benefits**

#### Kinik Wind Power Plant

The aim of the project is to generate electricity by the efficient utilisation of the available wind energy by project activity to replace the grid electricity, which is constituted of different fuel sources, mainly fossil fuels. The electricity produced by project activity results in emission reduction. Thus, the project contributes to climate protection and to sustainable development in the region. The project contributes to the United Nations Sustainable Development Goals through the provision of affordable and clean energy, decent work and economic growth, and taking climate action.

As part of regional development efforts associated with the wind project, Esinti has provided several contributions to local community which are summarised as below:

- Construction of a well was completed to provide potable water to local people and for grazing animals, especially; herds, sheep and goats.
- A pond was built to provide water supply of all living creatures.
- As part of combating with forest fires, a pool has been constructed and delivered to the Department of Forestry. The pool would supply water for firefighting helicopter and other vehicles during a possible firefighting in the forest. Additionally, a water truck and first responder vehicle are kept at the project site during the whole risky season for fires.

#### Floresta Verde REDD+ Project

The ARC (Floresta Verde) REDD+ Project has a primary focus of preserving rain forest in the Amazon, in regions that have already been highly deforested and converted to agriculture and cattle ranching. By repairing degraded forest through protection and avoiding further actors who are seeking to degrade, the forest is supporting and helping to protect flora and fauna. The project preserves 53,528 hectares of the native forest. The monitoring of the implementation and execution of the FSC-certified forest management activities is done according to ARC's procedures throughout all its phases and in all the aspects – operational, environmental and social – and have met FSC principles and criteria. The project goal is to demonstrate the economic feasibility of preserving the forest in regions that are already heavily degraded, and where it is still considered socially acceptable to convert forest to agriculture. Prior to the current owner, the land was a degraded forest with no cutting plan. The forest area still has a high threat situation and it is common for illegal loggers to be operating in and around the project area. This project helps to contribute to the United Nations Sustainable Development Goals including no poverty, zero hunger, responsible consumption and production, climate action and life on land.



#### **Intermodal Emissions Reduction Project**

This project is a 'group of vehicles project' to reduce emissions by replacing existing vehicles, modifying existing vehicles, changing energy sources or the mix of energy sources, and changing operational practices. The vehicles in this project are both land vehicles and marine vessels. The primary outcome of this project is therefore the lower consumption of fossil fuels and pollutants in our atmosphere. It contributes to a number of United Nations Sustainable Development Goals including climate action, clean water and sanitation, responsible consumption and production and good health and well-being.

#### Anhui Guzhen Biomass Generation Project

The Project will achieve emission reductions via avoiding  $CO_2$  emissions from the same amount of electricity generation from East China Power Grid, which is mainly composed of traditional fossil fuel fired power plants. It is estimated that the project activity will generate emission reductions of about 132,072 t $CO_2$ -e per year.

The Project will not only supply renewable electricity to the grid, but also contribute to sustainable development of the local community, the host country and the world by means of:

- o reducing greenhouse gas emissions compared to a business-as-usual scenario
- o helping to stimulate the growth of the biomass power industry in China
- reducing the emissions of other pollutants resulting from the power generation industry in China, compared to a business-as-usual scenario
- creating local employment opportunities during the construction and operation period of the Project.



### Eligible offsets retirement summary

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	200	8.0%
Verified Carbon Units (VCUs)	2,289	92.0%

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 (%)
Anhui Guzhen Biomass Generation Project	VCU	VERRA	29/01/2024	<u>11775-356401425-</u> <u>356401881-VCS-VCU-1317-</u> <u>VER-CN-1-1121-01012019-</u> <u>31122019-0</u>	2019	-	457	0	0	457	18.3%
Kinik Wind Power Plant	VCU	VERRA	29/01/2024	<u>10719-244358824-</u> 244359823-VCS-VCU-279- VER-TR-1-1732-01012018- <u>31122018-0</u> <u>10719-244330857-</u> 244331388-VCS-VCU-279- VER-TR-1-1732-01012018- <u>31122018-0</u>	2018	-	1,532	0	0	1,532	61.6%



Floresta Verde REDD+ Project	VCU	VERRA	29/01/2024	9168-72624090-72624182- VCS-VCU-1531-VER-BR- <u>14-1953-01012016-</u> <u>31122016-1</u>	2016	-	93	0	0	93	3.8%
Floresta Verde REDD+ Project	VCU	VERRA	29/01/2024	9166-72241790-72241996- VCS-VCU-1531-VER-BR- <u>14-1953-01012017-</u> <u>31122017-1</u>	2017	-	207	0	0	207	8.3%
Intermodal Emissions Reduction Project	ACCU	ANREU	25/01/24	8,995,881,646 – 8,995,881,845	2023-24	-	200	0	0	200	8.0%
Total eligible offsets retired and								ets retired and us	sed for this report	2,489	
Total eligible offsets retired this report and banked for use in future report								n future reports	0		



# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### **Renewable Energy Certificate (REC) summary**

N/A

# APPENDIX A: ADDITIONAL INFORMATION

Evidence of eligible offset units retired for this certification

25 January 2024

VC202324-00387

To whom it may concern,

#### Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, VIRIDIOS CAPITAL PTY LTD (account number AU-3048).

The details of the cancellation are as follows:

Date of transaction	25 January 2024
Transaction ID	AU31956
Type of units	KACCU
Total Number of units	200
Serial number range	8,995,881,646 - 8,995,881,845
ERF Project	Intermodal Emissions Reduction Project - ERF102258
Vintage	2023-24
Transaction comment	ACCU's to be retired on behalf of FleetPartners Group Limited for the purpose of achieving Climate Active certification for the organisation for the period of FY2023.

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, <a href="http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information">http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information</a>.

If you require additional information about the above transaction, please email <u>CER-</u><u>RegistryContact@cer.gov.au</u>



## 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	5%
GreenPower	21,228	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)	82,569	0	19%
Residual Electricity	335,400	320,307	0%
Total renewable electricity (grid + non grid)	103,797	0	24%
Total grid electricity	439,197	320,307	24%
Total electricity (grid + non grid)	439,197	320,307	24%
Percentage of residual electricity consumption under operational control	56%		
Residual electricity consumption under operational control	188,495	180,013	
Scope 2	166,463	158,972	
Scope 3 (includes T&D emissions from consumption under operational control)	22,032	21,040	
Residual electricity consumption not under operational control	146,905	140,294	
Scope 3	146,905	140,294	

Total renewables (grid and non-grid)	23.63%
Mandatory	18.80%
Voluntary	4.83%
Behind the meter	0.00%
Residual scope 2 emissions (t CO <sub>2</sub> -e)	158.97
Residual scope 3 emissions (t CO <sub>2</sub> -e)	161.33
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	158.97
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	161.33
Total emissions liability (t CO <sub>2</sub> -e)	320.31
Figures may not sum due to rounding. Benewable percentage can be above 100%	

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	53%	(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)
NSW	211,965	112,129	81,855	6,728	99,836	78,870
VIC	199,215	105,385	89,577	7,377	93,830	86,324
QLD	28,017	14,821	10,819	2,223	13,196	11,612
Grid electricity (scope 2 and 3)	439,197	232,335	182,251	16,328	206,862	176,806
NSW	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	439,197					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	182.25
Residual scope 3 emissions (t CO <sub>2</sub> -e)	193.13
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	182.25
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	193.13
Total emissions liability	375.39

#### Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in	Emissions
	Climate Active certified	(kg CO <sub>2</sub> -e)
	building/precinct (kWh)	
n/a	0	0
Climate Active carbon neutral electricity is not renewable ele	ectricity. These electricity emissions have been off	set by another Climate
Active member through their building or precinct certification	n. This electricity consumption is also included in the	he market based and
nocation-based summary tables. Any electricity that has been	n sourced as renewable electricity by the building/	precinct under the

### Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO₂-e)		
n/a	0	0		
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market-based summary table.				



# APPENDIX C: INSIDE EMISSIONS BOUNDARY

#### Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to <u>one</u> of the following reasons:

- 1. Immaterial <1% for individual items and no more than 5% collectively
- 2. <u>Cost effective</u> Quantification is not cost effective relative to the size of the emission but uplift applied.
- 3. <u>Data unavailable</u> 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
Legal Services	Immaterial
Accounting Services	Immaterial
Insurance Services (for organisation)	Immaterial

#### Data management plan for non-quantified sources

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



# APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

#### **Excluded emission sources**

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

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

- 1. <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> The responsible entity has the potential to influence the reduction of emissions from a particular source.
- 3. <u>**Risk**</u> 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
Capital goods	Y	Ν	N	N	N	Capital goods are related to the vehicles we purchased and leased to our customers. They are outside of the boundary of an organisational/operational assessment, and would be captured under the product certification avenue should we wish to pursue this in the future.
Use of sold products	Y	Ν	N	N	N	Use of sold products (our leased vehicles) are outside of the boundary of an organisational/operational assessment, and would be captured under the product certification avenue should we wish to pursue this in the future.





Climate Active

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