



PUBLIC DISCLOSURE STATEMENT

GRATIFII LIMITED


**ORGANISATION CERTIFICATION
FY2022–23 (TRUE-UP)**

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Gratifii Limited
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 [True-up]
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>Iain Dunstan CEO / MD 28 June 2024</p>



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Version August 2023.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	252 tCO ₂ -e
OFFSETS USED	32% ACCUs, 48% CERs, 20% VCUs
RENEWABLE ELECTRICITY	Total renewables 14.49% (using the market-based method)
CARBON ACCOUNT	Prepared by: Ndevr Environmental
TECHNICAL ASSESSMENT	Date: 21-September-2022 Angie Triana Ndevr Environmental Next technical assessment due: 2025
THIRD PARTY VALIDATION	Type 1 Date: 14-February-2024 Organisation: KREA Consulting

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2. CARBON NEUTRAL INFORMATION

Description of certification

The certification includes the Australian business operations of the company Gratifii Limited (ABN 47 125 688 940) and its subsidiaries:

- Gratifii Australia Pty Ltd (ACN 169 438 957)
- Neat Tickets Pty Ltd (ACN 153 820 887)
- Hachiko Pty Ltd (ACN 159 809 257)
 - Hachiko NZ Limited (NZBN 9429041517215)
 - Rewards 365 Pty Ltd (ACN 166 548 741)
- CSB Engage SA Pty Ltd. (South Africa)
- CSB Engage Asia Pte Ltd. (Singapore)
- Gratifii Middle East FZ-LLC (Dubai)

The emissions inventory in this Public Disclosure Statement has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations using the operational control approach.

The reporting period of this Public Disclosure Statement is the Financial year 1 July 2022 – 30 June 2023, FY23 true-up.

Organisation description

Gratifii (ASX:GTI) helps businesses build customer loyalty and engagement in retail, hospitality, telecom, banking, insurance, and financial services.

The company is a business-to-business-to-consumer (B2B2C) software-as-a-service (SaaS) provider focussed on loyalty and rewards. The company currently operates in Oceania, Asia, Africa, and the Middle East with seven subsidiaries owned by the Australian holding company.

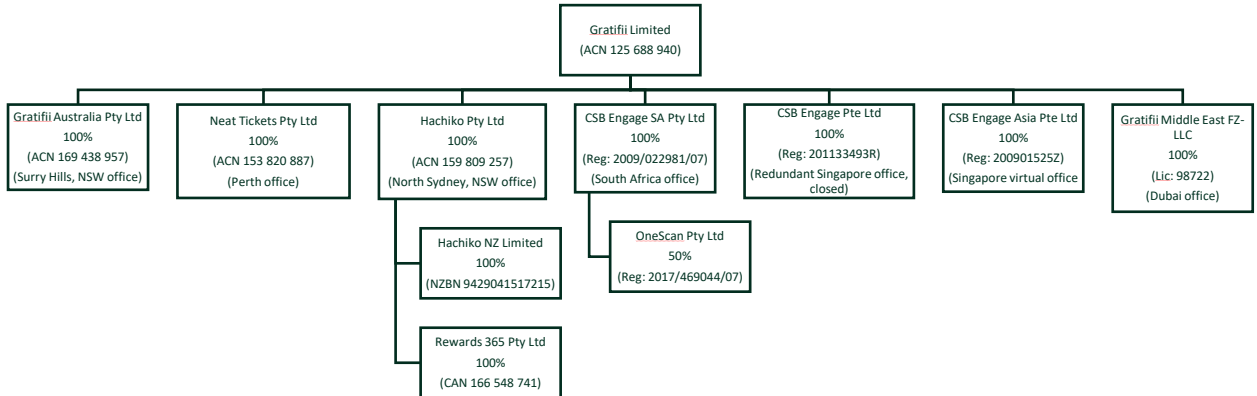


Figure 1. Gratifii Limited Organisational Chart

Australian operations:

- Gratifii Australia (formerly CSB Engage (Aus) Pty Ltd.): located in Sydney. Gratifii moved office from Cooper St, Surry Hills to Foveaux St, Surry Hills during the FY22. Foveaux St was in operation during the whole reporting period FY23.
- Neat Tickets Pty Ltd., located in Perth.
- Working from home employees in Victoria and Queensland. There are no physical locations in these cities.
- Hachiko Pty. Ltd. Gratifii has a new subsidiary. Hachiko was acquired by Gratifii in August 2022 and has now been fully integrated into Gratifii's service offering. This means Hachiko is now part of Gratifii full-service with the integration of Hachiko's physical operations in NSW and a PO Box in NZ. Operating under the Hachiko umbrella, third-party software developers working from home in the Philippines are under Gratifii's control. Their work-from-home emissions have been accounted for during this true-up report. All Hachiko Pty Ltd staff members began working in the Gratifii Sydney head office as of 13th March 2023. All emissions from the acquisition are accounted for in this report and third-party validation was completed.

Gratifii overseas operations:

- CSB Engage SA Pty Ltd: located in Johannesburg, South Africa. This company financially owns 50% of another South African organisation - OneScan Pty Ltd. CSB Engage SA Pty Ltd has no operational control over them. Hence OneScan is excluded from the carbon inventory.
- CSB Engage Asia: it is a virtual office in Singapore, Neat Tickets Pty Ltd runs it from Perth, Australia. There are no employees.
- CSB Engage Pte Ltd (Singapore): considered a dormant company and hence, treated as a non-operational entity.
- Gratifii Middle-East FZ-LLC located in Dubai is a one-person 50% work-from-home operation.

The following subsidiaries are included in this certification:

Legal entity name	ABN	ACN
Gratifii Limited	47 125 688 940	125 688 940
Gratifii Australia Pty Ltd	-	169 438 957
Neat Tickets Pty Ltd	-	153 820 887
Hachiko Pty Ltd	-	159 809 257
CSB Engage SA Pty Ltd	-	-
CSB Engage Asia Pte Ltd	-	-
Gratifii Middle East FZ-LLC	-	-

The following entities are excluded from this certification:

Legal entity name	ABN	ACN
CSB Engage Pte Ltd (Singapore; dormant)	-	-
OneScan (South Africa)	-	-

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
Carbon neutral products and services
Electricity
Food
ICT services and equipment
Office equipment & supplies
Postage, courier and freight
Professional Services
Refrigerants
Stationary Energy (gaseous fuels)
Stationary Energy (liquid fuels)
Transport (Air)
Transport (Land and Sea)
Waste
Water
Bespoke – Electricity Johannesburg office
Bespoke – Water Johannesburg
Working from home (incl. overseas operations)

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Excluded

N/A

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

The FY23 GHG inventory is Gratiffi's baseline emissions. On the basis that 'what gets measured gets managed', the first step to reducing our carbon footprint was to measure it. These results will help us to identify ways to do things differently and reduce our carbon footprint in the following years. Over the coming years we will be monitoring the use of resources to improve our data collection processes.

Gratiffi commits to reducing the total emissions of its business operations by 30% by 2032 compared to a FY23 baseline.

The emission reduction strategy for the organisation will include the following actions (but are not limited to):

- Investigate current tenancy and base building electricity supply arrangements and further opportunities to purchase renewably sourced alternatives.
- Transition to purchasing our office electricity through suppliers that operate via GreenPower in offices where we have control to do so.
- Promote the efficient use of natural resources, for example, educating employees to switch off office computers and lights when not in use.
- Ongoing adoption of hybrid working principles to support working from home and reduce employee commuting and business travel; Avoid non-essential business travel and encourage the continued use of virtual conferencing.
- Where business travel is required, choose options with a lower emissions intensity (e.g., prefer economy class flights and hotel rating decrease) or suppliers with a certified carbon neutral service.
- Encourage employees to run, bike, carpool or take public transport to the office. Gratiffi will measure the number of active commuters and mode of transportation over the next 5 years to substantiate its carbon reduction claims against 2019 levels.
- Investigate the market for carbon-neutral alternatives in our supply chain such as ICT Services and other Professional Services and increase annual sourcing of Goods and Services from Carbon Neutral certified suppliers over the next 5 years.
- Implement behaviour change campaigns for waste reduction over the next 5 years and research potential partners in the market for e-waste collection and design a paperless policy, and
- Gathering better actual data for waste generation and water consumption in our premises.

Emissions reduction actions

Gratifii's actual greenhouse gas emissions in FY23 were higher than forecast due to the acquisition of Hachiko Pty Ltd, which increased the overall FTE of the organisation by approximately 20. Gratifii implemented a number of measures to reduce its greenhouse gas emissions, including adoption of a hybrid working model where staff living near one of our offices spend 60% working in the office and 40% working from home, closure of the main (Sydney) office one day per week (wherein all local employees work remotely on that day to reduce office computer and lighting usage and encourage higher office occupation on other business days) and the co-location of employees acquired from Hachiko into the Gratifii Sydney office.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base Year/Year 1:	2022–23 (True-up)	251.73	N/A

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Bespoke - Working from home (SA, UAE, Philippines)	0.00	17.96	Increase in FTE due to an organisational acquisition
Electricity	33.99	22.56	NSW Sydney Head office procures carbon-neutral electricity
ICT services and Equipment	23.34	98.65	Expansion of equipment due to the company's growth
Transport (Air)	11.46	33.25	Increase in FTE and business travel needs

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

Certified brand name	Product/Service/Building/Precinct used
Anthesis (formerly Ndevr Environmental)	Advisory services
Energy Australia	Business Carbon Neutral Plan Electricity

Emissions summary

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

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between the projected emissions and the actual emissions recorded.

Emission category	Projected emissions (tCO ₂ -e)	Sum of scope 1 (tCO ₂ -e)	Sum of scope 2 (tCO ₂ -e)	Sum of scope 3 (tCO ₂ -e)	Sum of total emissions (t CO ₂ -e)
Accommodation and facilities	0.56	0.00	0.00	1.94	1.94
Cleaning and Chemicals	0.38	0.00	0.00	1.12	1.12
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00	0.00
Electricity (Australia; market-based)	33.99	0.00	12.27	10.28	22.56
Food	2.88	0.00	0.00	8.83	8.83
ICT services and equipment	23.34	0.00	0.00	98.65	98.65
Postage, courier and freight	0.43	0.00	0.00	0.27	0.27
Professional Services	27.00	0.00	0.00	28.45	28.45
Refrigerants	0.01	1.19	0.00	0.00	1.19
Stationary Energy (gaseous fuels)	0.00	0.58	0.00	0.13	0.71
Stationary Energy (liquid fuels)	40.68	2.53	0.00	0.62	3.15
Transport (Air)	11.46	0.00	0.00	33.25	33.25
Transport (Land and Sea)	7.74	0.00	0.00	9.26	9.26
Waste	13.29	0.00	0.00	7.25	7.25
Water	0.25	0.00	0.00	0.49	0.49
Working from home	1.91	0.00	0.00	3.75	3.75
Office equipment and supplies	1.61	0.00	0.00	2.97	2.97
Bespoke - Overseas Electricity	25.33	0.00	8.79	0.96	9.75
Bespoke - Water	0.31	0.00	0.00	0.18	0.18
Bespoke - Working from home (SA, UAE, Philippines)	0.00	0.00	0.00	17.96	17.96
Total emissions	191.15	4.30	21.06	226.37	251.73
Difference between projected and actual emissions	Projected minus actual = 60.58 tCO ₂ -e				

Uplift factors

No uplift factors were used.

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emission to offset is 252 t CO₂-e. The total number of eligible offsets used in this report is 252. Of the total eligible offsets used, 0 were previously banked and 256 were newly purchased and retired. 4 are remaining and have been banked for future use.

Co-benefits

EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

Across India, wind farms introduce clean energy to the grid which would otherwise be generated by coal-fired power stations. Wind power is clean in two ways: it produces no emissions and also avoids the local air pollutants associated with fossil fuels. Electricity availability in the regions have been improved, reducing the occurrence of blackouts across the area.

The projects support national energy security and strengthen rural electrification coverage. In constructing the turbines new roads were built, improving accessibility for locals. The boost in local employment by people engaged as engineers, maintenance technicians, 24-hour on-site operators and security guards also boosts local economies and village services.

The projects meet the following Sustainable Development Goals



EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

Located in New South Wales and Queensland, these carbon farming projects work with landholders to regenerate and protect native vegetation. The projects help improve marginal land, reduce salinity and erosion and provide income to farmers. Widespread land clearing has significantly impacted local ecosystems. This degradation and loss of plant species threatens the food and habitat on which other native species rely. Clearing allows weeds and invasive animals to spread and affects greenhouse gas emissions.

The project areas can harbour a number of indigenous plant species which provide important habitat and nutrients for native wildlife. By erecting fencing and actively managing invasive species, these projects avoid emissions caused by clearing and achieve key environmental and biodiversity benefits.

The projects meet the following Sustainable Development Goals



Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO ₂ -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Bundled wind energy power projects (2003 policy) in Rajasthan	CER	ANREU	11 July 2022	200,480,752 - 200,480,871	CP2	0	120	0	0	120	48%
Turra Forest Regeneration Project	ACCUs	ANREU	11 July 2022	8,324,988,086 - 8,324,988,165	2020-21	0	80	0	0	80	32%
MRF wind power project in Tamilnadu managed by Enercon India Limited	VCU	Verra	28 February 2024	8863-50667167-50667222-VCS-VCU-291-VER-IN-1-380-11032018-10122018-0	2018	0	56	0	4	52	20%
Total eligible offsets retired and used for this report										252	
Total eligible offsets retired this report and banked for use in future reports									4		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	80	32%
Certified Emissions Reductions (CERs)	120	48%
Verified Carbon Units (VCUs)	52	20%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	N/A
2. Other RECs	N/A

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements) and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
N/A									
Total LGCs surrendered this report and used in this report									N/A

APPENDIX A: ADDITIONAL INFORMATION

EVIDENCE

RETIREMENT CONFIRMATION

OFFSET REF 2: ANREU Registry
LINK TO REGISTRY: 200,480,752 - 200,480,871

Australian National Registry of Emissions Units

Transaction Details

Transaction ID: AU20302
Current Status: Settling (P)
Status Date: 11/07/2022 16:16:34 (AEST)
Transaction Type: Cancellation (K)
Transaction Initiator: Grant, Andrew William Theodor
Transaction Approver: Grant, Andrew William Theodor
Comment: Retired on behalf of Gratiif Limited for their FY22 Climate Active certification for operational emissions.

Transferring Account: AU-2734 (Tasman Environmental Markets Pty Ltd)
Acquiring Account: AU-2764 (Voluntary Cancellation - CF2, Commonwealth of Australia)

Batch	Type	Transaction Type	Original CP	Current CP	EEF Project ID	NGER Facility ID	NGER Facility Name	Sequenced	Kyoto Project #	Unitless	Expiry Date	Serial Range	Quantity
20	CER	Kyoto Voluntary Cancellation	2	2					20-1167			200,480,752 - 200,480,871	120



EVIDENCE

RETIREMENT CONFIRMATION

OFFSET REF 1: ANREU Registry
LINK TO REGISTRY: 8,324,988,088 - 8,324,988,165

Australian National Registry of Emissions Units

Transaction Details

Transaction ID: AU20303
Current Status: Completed (K)
Status Date: 11/07/2022 16:22:59 (AEST)
Transaction Type: Cancellation (K)
Transaction Initiator: Grant, Andrew William Theodor
Transaction Approver: Grant, Andrew William Theodor
Comment: Retired on behalf of Gratiif Limited for their FY22 Climate Active certification for operational emissions.

Transferring Account: AU-2734 (Tasman Environmental Markets Pty Ltd)
Acquiring Account: AU-1588 (Australia's Voluntary Cancellation Account, Commonwealth of Australia)

Batch	Type	Transaction Type	Original CP	Current CP	EEF Project ID	NGER Facility ID	NGER Facility Name	Sequenced	Kyoto Project #	Unitless	Expiry Date	Serial Range	Quantity
AU	INDU	Voluntary ACDU Cancellation			83230881						2020-21	8,324,988,088 - 8,324,988,165	80



APPENDIX B: ELECTRICITY SUMMARY

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

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

Location-based method:

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

Market-based method:

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

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

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	5,469	0	14%
Residual Electricity	32,287	30,834	0%
Total renewable electricity (grid + non grid)	5,469	0	14%
Total grid electricity	37,756	30,834	14%
Total electricity (grid + non grid)	37,756	30,834	14%
Percentage of residual electricity consumption under operational control	62%		
Residual electricity consumption under operational control	19,892	18,997	
Scope 2	17,567	16,777	
Scope 3 (includes T&D emissions from consumption under operational control)	2,325	2,220	
Residual electricity consumption not under operational control	12,395	11,837	
Scope 3	12,395	11,837	

Total renewables (grid and non-grid)	14.49%
Mandatory	14.49%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	16.78
Residual scope 3 emissions (t CO2-e)	14.06
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	12.27
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	10.28
Total emissions liability (t CO2-e)	22.56

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	62%	(kWh)	Scope 2 Emissions (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
ACT	0	0	0	0	0	0
NSW	30,534	18,812	13,733	1,129	11,722	9,260
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	7,222	4,449	2,269	178	2,773	1,525
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	37,756	23,262	16,002	1,307	14,495	10,785
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	37,756					

Residual scope 2 emissions (t CO₂-e)	16.00
Residual scope 3 emissions (t CO₂-e)	12.09
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	12.10
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	9.14
Total emissions liability (t CO₂-e)	21.25

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 ₂ -e)
N/A	0	0
<p><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></p>		

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO2-e)
<i>Energy Australia - Business Carbon Neutral Plan</i>	8,665	0
<p><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></p>		

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	

Data management plan for non-quantified sources

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

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to Gratifii'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 Gratifii'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 Gratifii'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 [Gratifii'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
N/A						



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