



PUBLIC DISCLOSURE STATEMENT


THE APP GROUP

ORGANISATION CERTIFICATION

CY2023

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	APP Corporation Pty Limited (trading as The APP Group)
REPORTING PERIOD	Calendar year 1 January 2023– 31 December 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>Vanessa De Bono Chief Financial Officer & Director 13 September 2024</p>



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

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Version August 2023.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2,950.34 tCO ₂ -e
CARBON OFFSETS USED	14.13% ACCUs, 85.87% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Rennie Advisory
TECHNICAL ASSESSMENT	N/A Next technical assessment due: CY24

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of APP Corporation Pty Limited (trading as The APP Group), ABN 29 003 764 770, including the subsidiaries listed in the table below.

This Public Disclosure Statement includes information for CY2023 reporting period.

Organisation description

The certification is for APP Corporation Pty Ltd's Australian business operations (The APP Group), ABN 29 003 764 770. The APP Group is one of Australia's most respected property and infrastructure consultancies, with over 30 years' experience. Operating an integrated service offering, The APP Group supports clients across the full asset capital investment lifecycle and multiple market sectors. Its consultancy advisory services cover the following:

- Project Management
- Strategic Advisory
- Asset Management and Optimisation
- Assurance, Compliance & Certification
- Commercial Management
- Property Management and Real Estate Services

The following subsidiaries are also included within this certification, taking an operational control approach:

Legal entity name	ACN
Australian Quality Assurance and Superintendence Pty Ltd	050 539 010
Appoint Consulting Pty Ltd	003 999 031
CI Australia Pty Ltd	003 053 183
Infrastructure Nation Pty Ltd	612 655 642
St. George Project Services	122 493 798
Valorem Advisory	125 899 121

The APP Group operates in several locations across Australia, including Sydney, Melbourne, Adelaide, Brisbane, Canberra, Newcastle, Perth, Wollongong, Hobart, and Kirwan.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Accommodation and facilities
Base Building
Cleaning and chemicals
Construction materials and services
Electricity
Food
ICT services and equipment
Machinery and vehicles
Postage, courier and freight
Products
Professional Services
Transport (air)
Transport (land and sea)
Waste
Water
Working from home
Office equipment and supplies

Non-quantified

There are no relevant non-quantified emissions.

Outside emission boundary

Excluded

No relevant emission sources have been excluded.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

The APP Group is currently experiencing significant sustained growth and expanding operations within the property and infrastructure advisory space. Despite this growth, The APP Group is committed to improving overall efficiency in carbon usage and plans to reduce its organisational emissions per capita by 15% by 2027 against the CY2021 baseline.

Our emissions reductions strategy focuses on the following steps:

- Scope 1: Transition the Group fleet to more fuel-efficient vehicles (Hybrid, where vehicles require mine-specific add-ons, or Electric as suitable), pending feasibility analysis. This has the potential to reduce our organisation's emissions by up to 2%.
- Scope 2: Invest in renewable energy projects equivalent to our electricity consumption for all office spaces. This has the potential to reduce our organisation's emissions by 15%.
- Scope 3: Relocation of office spaces to buildings with a minimum 4.5-star NABERS Energy rating. Where feasible, this strategy will be expanded to consider whole building NABERS ratings. This has the potential to reduce our organisation's emissions by at least 3%.

Progress is tracked during our annual carbon footprint assessment and progressively throughout the year as changes are implemented. This Emissions Reduction Strategy takes the form of our organisational Environmental Objectives and are reported on annually.

Emissions reduction actions

In CY23, The APP Group:

- Scope 1: Transitioned a diesel fleet vehicle to a PHEV, beginning our fleet transition component
- Scope 2: Started identifying opportunities for investment in renewable energy projects equivalent to our electricity consumption for all office spaces.
- Scope 3: Relocated the Perth office and North Sydney offices to higher NABERS rated buildings.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		
	Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year: 2021	2,211.38	2,617.00
Year 1: 2022	2,141.96	N/A
Year 2: 2023	2,915.96	2,950.34

Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Accommodation	24.20	195.20	<p>Significant changes in the account triggering explanation included:</p> <ul style="list-style-type: none"> Base building energy: This decreased due to the emissions reduction strategy of moving offices to buildings with better NABERS ratings (Perth and North Sydney), and the closure of the Valorem Sydney office. Diesel oil post-2004: This increased due to increased operational travel captured by subsidiaries as part of business growth. <p>Other notable changes included:</p> <ul style="list-style-type: none"> Accommodation and business travel (air), which was due to business growth, rebounding travel patterns after COVID-19 and investment into new markets (including internationally). The remainder of emissions changes are due to harmonisation of reporting across subsidiaries, (resulting in some recategorization of emissions) and organic business growth <p>Some minor emissions sources were included for the first time.</p>
Base building	476.45	426.28	
Cleaning and Chemicals	0	0.02	
Construction materials and services	0	4.98	
Electricity	214.81	222.14	
Food	11.80	10.32	
ICT services and equipment	185.07	256.18	
Machinery and vehicles	0	84.89	
Office equipment and supplies	15.79	50.43	
Postage, courier and freight	1.41	7.05	
Products	0	6.57	
Professional services	519.87	519.88	
Transport (air)	52.14	333.45	
Transport (land and sea)	467.80	619.49	
Waste	34.46	25.92	
Water	4.97	7.00	
Working from home	145.54	146.17	

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

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

Emissions summary

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

Emission category	Scope 1 emissions (tCO ₂ -e)	Scope 2 emissions (tCO ₂ -e)	Scope 3 emissions (tCO ₂ -e)	Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	195.20	195.20
Base Building (bespoke)	0.00	0.00	426.28	426.28
Cleaning and Chemicals	0.00	0.00	0.02	0.02
Construction Materials and Services	0.00	0.00	4.98	4.98
Electricity	0.00	204.91	17.23	222.14
Food	0.00	0.00	10.32	10.32
ICT services and equipment	0.00	0.00	256.18	256.18
Machinery and vehicles	0.00	0.00	84.89	84.89
Office equipment & supplies	0.00	0.00	50.43	50.43
Postage, courier and freight	0.00	0.00	7.05	7.05
Products	0.00	0.00	6.57	6.57
Professional Services	0.00	0.00	519.88	519.88
Transport (Air)	0.00	0.00	333.45	333.45
Transport (Land and Sea)	296.57	0.00	322.92	619.49
Waste	0.00	0.00	25.92	25.92
Water	0.00	0.00	7.00	7.00
Working from home	0.00	0.00	146.17	146.17
Total emissions (tCO₂-e)	296.57	204.91	2,414.47	2,915.96

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 ₂ -e
Uplift to account for subsidiary flight spend that was not able to be categorised by distance or class flown.	34.38
Total of all uplift factors (tCO ₂ -e)	34.38
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	2,950.34

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUUs)	417	14.13%
Verified Carbon Units (VCUs)	2,534	85.87%

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 (%)
Installation of high efficiency wood burning cookstoves in Malawi	VCU	Verra	30 May 2024	13766-526075809-526076934-VCS-VCU-1289-VER-MW-3-2342-16042021-15102021-0	2021		1,126	0	0	1,126	38.16%
Ghani Solar Renewable Power Project by Greenko Group	VCU	Verra	30 May 2024	10384-209207248-209208655-VCS-VCU-997-VER-IN-1-1792-01012020-31122020-0	2020		1,408	0	0	1,408	47.71%
Oriners & Sefton Savanna Burning – Kowanyama	ACCU	ANREU	30 May 2024	8,370,683,965 – 8,370,684,246	2022-23		282	0	0	282	9.56%
Oriners & Sefton Savanna Burning– Kowanyama	ACCU	ANREU	31 May 2024	<u>8,370,684,247 – 8,370,684,248</u>	2022-23		2	0	0	2	0.06%
Oriners & Sefton Savanna Burning– Kowanyama*	ACCU	ANREU	30 July 2023	8,370,682,712 – 8,370,682,939	2022-23		228	95	0	133	4.51%
Total eligible offsets retired and used for this report										2,951	
Total eligible offsets retired this report and banked for use in future reports									0		

Co-benefits

The Oriners & Sefton Savanna Burning Project involves strategic and planned burning of savanna areas in the high rainfall zone during the early dry season to reduce the risk of late dry season wildfires.

The main purpose of the Ghani Solar Renewables Project activity is to generate a clean form of electricity through renewable solar energy sources. The project involves installing a 500MW solar power project in Andhra Pradesh state of India. Over the 10 years of the first crediting period, the project will replace anthropogenic emissions of greenhouse gases estimated to be approximately 887,800 tCO₂-e per year, thereon displacing 919,800 MWh/year of electricity from the generation-mix of power plants connected to the Indian grid, which is mainly dominated by thermal/fossil fuel-based power plant.

The installation of high efficiency wood burning cookstoves in Malawi, which reduces the amount of non-renewable biomass used for cooking. Through reduction in non-renewable biomass consumption, the programme will decrease greenhouse gas emissions.

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
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* 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	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total LGCs surrendered this report and used in this report									N/A

APPENDIX A: ADDITIONAL INFORMATION

This certification has taken an in-arrears offsetting approach. The total emission to offset is 2,950.34 tCO₂e. Within this total, 1,050 tonnes are specifically attributed to the service certification. This distinction ensures a clear understanding of the emissions related to different aspects of our operations. The total number of eligible offsets used in this report is 2,951. Of the total eligible offsets used, 133 were previously banked (see Oriners & Sefton Savanna Burning– Kowanyama retired 30 July 2023*) and 2,818 were newly purchased and retired.

Installation of high efficiency wood burning cookstoves in Malawi



Ghani Solar Renewable Power Project by Greenko Group



Oriners & Sefton Savanna Burning – Kowanyama (retired 30 May 2024)

Transaction ID	AU33964												
Current Status	Completed (4)												
Status Date	30/05/2024 17:06:23 (AEST) 30/05/2024 07:06:23 (GMT)												
Transaction Type	Cancellation (4)												
Transaction Initiator	Dickinson, Jules												
Transaction Approver	Dickinson, Guy Jules												
Comment	Retired on behalf of The APP Group for its Climate Active carbon neutral certification for CY23												
Transferring Account													
Account Number	AU-3052												
Account Name	BETACARBON PTY LTD												
Account Holder	BETACARBON PTY LTD												
Acquiring Account													
Account Number	AU-1068												
Account Name	Australia Voluntary Cancellation Account												
Account Holder	Commonwealth of Australia												
Transaction Blocks													
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	Quantity
AU	KACCU	Voluntary ACCU Cancellation			EQF100939					2022-23		8,370,683,965 - 8,370,684,246	282
Transaction Status History													
Status Date	Status Code												
30/05/2024 17:06:23 (AEST)	Completed (4)												
30/05/2024 07:06:23 (GMT)													
30/05/2024 17:06:23 (AEST)	Proposed (1)												
30/05/2024 07:06:23 (GMT)													
30/05/2024 17:06:23 (AEST)	Account Holder Approved (97)												
30/05/2024 07:06:23 (GMT)													
30/05/2024 16:40:47 (AEST)	Awaiting Account Holder Approval (95)												
30/05/2024 06:40:47 (GMT)													

Oriners & Sefton Savanna Burning– Kowanyama (retired 31 May 2024)

Transaction ID	AU33970												
Current Status	Completed (4)												
Status Date	31/05/2024 09:58:45 (AEST) 30/05/2024 23:58:45 (GMT)												
Transaction Type	Cancellation (4)												
Transaction Initiator	Dickinson, Jules												
Transaction Approver	Dickinson, Guy Jules												
Comment	Retired on behalf of The APP Group for its Climate Active carbon neutral certification for CY23												
Transferring Account													
Account Number	AU-3052												
Account Name	BETACARBON PTY LTD												
Account Holder	BETACARBON PTY LTD												
Acquiring Account													
Account Number	AU-1068												
Account Name	Australia Voluntary Cancellation Account												
Account Holder	Commonwealth of Australia												
Transaction Blocks													
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	Quantity
AU	KACCU	Voluntary ACCU Cancellation			EQF100939					2022-23		8,370,684,247 - 8,370,684,248	2
Transaction Status History													
Status Date	Status Code												
31/05/2024 09:58:45 (AEST)	Completed (4)												
30/05/2024 23:58:45 (GMT)													
31/05/2024 09:58:45 (AEST)	Proposed (1)												
30/05/2024 23:58:45 (GMT)													
31/05/2024 09:58:45 (AEST)	Account Holder Approved (97)												
30/05/2024 23:58:45 (GMT)													
31/05/2024 09:56:03 (AEST)	Awaiting Account Holder Approval (95)												
30/05/2024 23:56:03 (GMT)													

Oriners & Sefton Savanna Burning– Kowanyama* (retired and banked 30 July 2023 as part of CY22 Climate Active submission)

Transaction ID	AU28813												
Current Status	Completed (4)												
Status Date	30/07/2023 11:00:03 (AEST) 30/07/2023 01:00:03 (GMT)												
Transaction Type	Cancellation (4)												
Transaction Initiator	Dickinson, Jules												
Transaction Approver	Dickinson, Guy Jules												
Comment	Retired on behalf of APP CORPORATION PTY LIMITED for its climate active carbon neutral certification for CY22												
Transferring Account													
Account Number	AU-3052												
Account Name	BETACARBON PTY LTD												
Account Holder	BETACARBON PTY LTD												
Acquiring Account													
Account Number	AU-1068												
Account Name	Australia Voluntary Cancellation Account												
Account Holder	Commonwealth of Australia												
Transaction Blocks													
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	Quantity
AU	KACCU	Voluntary ACCU Cancellation			EQF100939					2022-23		8,370,682,718 - 8,370,682,939	228
Transaction Status History													
Status Date	Status Code												
30/07/2023 11:00:03 (AEST)	Completed (4)												
30/07/2023 01:00:03 (GMT)													
30/07/2023 11:00:03 (AEST)	Proposed (1)												
30/07/2023 01:00:03 (GMT)													
30/07/2023 11:00:03 (AEST)	Account Holder Approved (97)												
30/07/2023 01:00:03 (GMT)													
30/07/2023 10:36:39 (AEST)	Awaiting Account Holder Approval (95)												

APPENDIX B: ELECTRICITY SUMMARY

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

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

Location-based method:

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

Market-based method:

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

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

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO ₂ -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)	4,869	0	2%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	1,245	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	56,016	0	19%
Residual Electricity	239,880	218,291	0%
Total renewable electricity (grid + non grid)	62,130	0	21%
Total grid electricity	302,010	218,291	21%
Total electricity (grid + non grid)	302,010	218,291	21%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	239,880	218,291	
Scope 2	213,520	194,303	
Scope 3 (includes T&D emissions from consumption under operational control)	26,360	23,988	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	20.57%
Mandatory	18.96%
Voluntary	1.61%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	194.30
Residual scope 3 emissions (t CO₂-e)	23.99
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	194.30
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	23.99
Total emissions liability (t CO₂-e)	218.29

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 (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	6,568	6,568	4,466	328	0	0
NSW	223,560	223,560	152,021	11,178	0	0
SA	4,455	4,455	1,114	356	0	0
VIC	32,722	32,722	25,850	2,291	0	0
QLD	15,318	15,318	11,182	2,298	0	0
NT	0	0	0	0	0	0
WA	19,387	19,387	10,275	775	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	302,010	302,010	204,908	17,227	0	0
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)	302,010					

Residual scope 2 emissions (t CO₂-e)	204.91
Residual scope 3 emissions (t CO₂-e)	17.23
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	204.91
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	17.23
Total emissions liability	222.13

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
<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 electricity product used	Electricity claimed from Climate Active electricity products (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 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	N/A

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

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

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

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary

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



An Australian Government Initiative

