PUBLIC DISCLOSURE STATEMENT

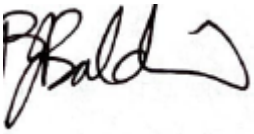
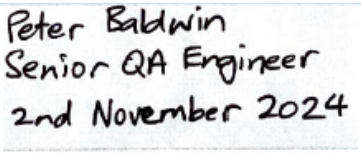
MANTEL GROUP PTY LTD

ORGANISATION CERTIFICATION
FY2022-23

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Mantel Group Pty Ltd
REPORTING PERIOD	1 July 2022 – 30 June 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.*   Peter Baldwin Senior QA Engineer 2nd November 2024

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

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	3,066 tCO_2-e
OFFSETS USED	6.5% ACCUs, 93.5% VCUs
RENEWABLE ELECTRICITY	13.55%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	Pangolin Associates Next technical assessment due: FY2024

Contents

2.CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023 and covers the Australian business operations of Mantel Group ABN: 38 622 268 240.

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 2, 452 Flinders Street, Melbourne 3000 VIC
- Unit 1, 22 Constance Street, Fortitude Valley 4000 QLD
- Level 21, 580 George street, Sydney 2000 NSW
- 4/98-100 Sooning Street, Nelly Bay 4819 QLD
- Room 1809, Level 18, 11-19 Customs Street West, Commercial Bay NZ
- 152 St Georges Terrace, Perth 6000 WA
- WOTSO, 217 Flinders Street, Adelaide 5000 SA
- WOTSO, 162 Macquarie Street, Hobart 7000 TAS
- 3/24 Rees Street, Queenstown 9300 NZ
- In addition, our people work on client sites and from home.

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.

Organisation description

Mantel Group was established in 2017 with a purpose to develop, accelerate and scale businesses that use technology to make a positive contribution to their market. Formed by well-known senior technology executives and experts in the field, Mantel Group's organisation is over 800 people working across digital, cloud, data and cybersecurity to change how the world works for the better.

The following subsidiaries are also included within this certification:

PLegal entity name	ABN	ACN
DigIO Pty Ltd	34 622 520 558	622 520 558
Pretzel Lab Pty Ltd	54 646 457 865	646 457 865
Eliiza Pty Ltd	42 622 520 594	622 520 594
Transform Properties Pty Ltd t/a CMD Solutions	97 143 707 582	143 707 582
Kasna Cloud Pty Ltd	44 629 424 255	629 424 255
Azenix Pty Ltd	14 647 695 323	647 695 323
Itty Bitty Apps Pty Ltd	63 137 547 838	137 547 838
Itty Bitty Labs Pty Ltd	51 611 542 262	611 542 262
Aginic Holdings Pty Ltd	89 618 003 419	624 071 076
Cuusoo Pty Ltd	26 648 940 336	648 940 336
Cyber	N/A	N/A

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
Cleaning and chemicals
Climate Active carbon neutral products and services
Electricity
Food
ICT services and equipment
Postage, courier and freight
Products
Professional services
Refrigerants
Stationary energy (gaseous fuels)
Transport (air)
Transport (land and sea)
Waste
Water
Working from home
Office equipment and supplies
Electricity (NZ)
Water (NZ)
Working from home (NZ)
Waste (NZ)

Non-quantified

N/A

Outside emission boundary

Excluded

N/A

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Mantel Group aims to remain certified carbon neutral, with the ambition to reduce our emissions per FTE headcount by 25% by FY2026 from the FY2021 baseline. The FY2021 baseline was 732.5 tCO2-e equivalent, with an average of 347 FTE for the year resulting in 2.1 tCO2-e equivalent per FTE. In FY2023 Mantel Group had 3.9 tCO2-e equivalent per FTE.

In addition, we aim to have net zero emissions in scope 1 and scope 2 (excluding refrigerants) which means our direct emissions and indirect emissions related to our purchased energy are neutral without any requirement for carbon offsetting.

In order to achieve our per FTE emission targets, we aim to do the following:

Scope 1 and 2:

- Reduce our Scope 1 and 2 net emissions at zero going forward. In the reporting period FY2023, we have moved all our energy contracts to renewable energy.

Scope 3:

- Educate and motivate our people to reduce their WFH-related emissions, as well as emissions from commuting and travel; and;
- Reducing the emissions that originate from usage of ICT equipment and services

Emissions reduction actions

- We have conducted information and knowledge sharing sessions within our organisation to raise awareness on our carbon footprint and how to minimise this footprint.
- We have moved all our energy contracts to renewable energy.
- We have introduced and electric vehicle lease plan scheme to stimulate our staff to opt for low carbon footprint travel
- We have removed air travel to another office in Australia or New Zealand as an annual activity. In addition, our team members that choose to travel to another office in Australia or New Zealand as part of their annual reward (‘MyDeal’) we have ensured this is being carbon offset directly (offset bought with the airline ticket).

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year		
		Total tCO_2-e
Base year/ Year 1:	2020–21	732.5
Year 2:	2021–22	1484.8
Year 3:	2022-23	3065.15

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
Computer and electrical components, hardware and accessories	337.01	771.91	The influx of new staff members, coupled with the aging technology of our existing workforce, necessitated the procurement of new technology solutions to accommodate the needs of our expanding team.
Short economy class flights (>400km, ≤3,700km)	141.54	410.29	Following the pandemic, we're engaging with clients more frequently in person, and with the increased workload, our travel demands have also risen, resulting in more flights.
Staff -working from home	241.65	314.95	Increase in staff

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

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates	Service
580 George Street	Building

Emissions summary

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

Emission category	Sum of scope 1 (tCO_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	0.00	0.00	53.95	53.95
Cleaning and chemicals	0.00	0.00	20.69	20.69
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	108.21	163.31	271.51
Food	0.00	0.00	87.00	87.00
ICT services and equipment	0.00	0.00	1018.69	1018.69
Postage, courier and freight	0.00	0.00	31.17	31.17
Products	0.00	0.00	125.08	125.08
Professional services	0.00	0.00	441.27	441.27
Refrigerants	0.50	0.00	0.00	0.50
Stationary energy (gaseous fuels)	6.75	0.00	0.52	7.28
Transport (air)	0.00	0.00	512.42	512.42
Transport (land and sea)	0.43	0.00	94.02	94.45
Waste	0.00	0.00	17.62	17.62
Water	0.00	0.00	1.35	1.35
Working from home	0.00	0.00	314.95	314.95
Office equipment and supplies	0.00	0.00	64.91	64.91
Electricity (NZ)	0.00	0.00	0.03	0.03
Water (NZ)	0.00	0.00	0.00	0.00
Working from home (NZ)	0.00	0.00	1.82	1.82
Waste (NZ)	0.00	0.00	0.45	0.45
Total emissions	**7.68**	**108.21**	**2949.26**	**3065.15**

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 3,066 t CO_2-e. The total number of eligible offsets used in this report is 4,277. Of the total eligible offsets used, 440 were previously banked and 3,837 were newly purchased and retired. 1,211 are remaining and have been banked for future use.

Co-benefits

Wind power project by Sargam Retails Pvt. Ltd. in Gujarat, India

The Wind power project by Sargam Retails involves the installation of state-of–art technology. The wind turbine generators used for the project activity are of the latest technology. This project will therefore motivate other proponents in the surrounding area to put up high-efficiency techniques. Thus, it is ensured that the project activity meets all the criteria for Sustainable development. Additionally, this project will lead to alleviation of poverty by establishing direct and indirect employment benefits. Such benefits will, for example, be accrued out during maintenance operations of the project activity or as generation of permanent labor in the form of security services. The infrastructure in and around the project area will also improve due to project activities. This includes development of road network and improvement of electricity quality, frequency and availability.

210 MW Musi Hydro Power Plant, Bengkulu

The project is a new run-of river hydro power plant in Bengkulu Province in Indonesia. The key purpose of the project is to utilise the hydrological resources of the Musi River, which is a renewable source of energy, to generate zero emission electricity to be transmitted to the Sumatra grid. It will displace fossil fuel based power and reduce the emissions associated with fossil fuel based power plants on the Grid.

Karlantijpa North Savanna Burning project

Aboriginal carbon farming projects, are lead and managed by Aboriginal ranger groups and Traditional Owners, provide core benefits to community. These benefits resonate with today's generation and provide pathways for inter-generational learning, connection to country and wealth generation. The carbon farming projects and initiatives provide a sustainable business model, which extends land management and conservation work and provides core benefits in a range of areas. This includes social, cultural, environmental, economic, health and political self-determination. Such as:

- increased community harmony, through enhanced relationships and reduction of drug and alcohol abuse,
- increased opportunities for women to participate and benefit from project,
- education of children by Elders in traditional knowledge, especially caring for country,
- increased retention of language and identity, recovery of biodiversity through the protection of native species of flora and fauna,
- secure employment for people living in remote communities,
- development of income generation projects
- improved spiritual wellbeing through the regular completion of cultural obligations to country
- increased management of tourists visiting country and reduction of their impacts and Achievement of Sustainable Development Goals at local and national levels between others.

Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited

The project activity primarily aims at reducing GHG emissions through the utilisation of renewable energy technology for generation of electrical energy. The electricity generated from the project activity (approximately 45,990 MWh annually) will displace the equivalent electricity generation in grid connected power plants. The project activity will reduce the anthropogenic GHG emissions (approximately 42 131 tCO2 annually) associated with the equivalent amount of electricity generation from the fossil fuel-based grid connected power plants.

The project activity should lease to alleviation of poverty by generation additional employment, removal of social disparities and contribution to the provision of basic amenities to the local community, allowing for an improvement in the quality of life.

Bundled Solar Power Project by Solararise India Projects PVT. LTD

The project activity involves the installation of Solar PV project. The total installed capacity of the project is 120 MW of Solar PV plant located at different states in India. The project is promoted by SolarArise India Projects Pvt. Ltd.

Co-benefits:

Social well-being: The project would help in generating employment opportunities during the construction and operation phases. The project activity will lead to development in infrastructure in the region like development of roads and also may promote business with improved power generation.

Economic well-being: The project is a clean technology investment in the region, which would not have been taken place in the absence of the VCS benefits the project activity will also help to reduce the demand supply gap in the state. The project activity will generate power using zero emissions Solar PV based power generation which helps to reduce GHG emissions and specific pollutants like SOx, NOx, and SPM associated with the conventional thermal power generation facilities.

Technological well-being: The successful operation of project activity would lead to promotion of Solar based power generation and would encourage other entrepreneurs to participate in similar projects.

Greenfleet

Mantel has also purchased an additional 200 tonnes of biodiversity offsets through Greenfleet. Greenfleet is a leading Australian not-for-profit environmental organisation on a mission to protect our climate by restoring forests. Greenfleet forests address critical deforestation, restore habitat for wildlife including many endangered species, capture carbon emissions to protect our climate, reduce soil erosion, improve water quality, and economically support local and indigenous communities.

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 (%)**
Wind power project by Sargam Retails Pvt. Ltd. in Gujarat, India Stapled to Greenfleet credits	VCU	Verra	02/11/2023 26/03/2024	11525-337784834-337785248-VCS-VCU-290-VER-IN-1-926-01012020-31122020-0	2020 2024	 200	415	0 0	0 0	415	13.5%
Karlantijpa North Savanna Burning project	ACCU	ANREU	10/04/2024	8,333,308,669 - 8,333,308,868	2022	0	200	0	0	200	6.5%
Wind power project by Sargam Retails Pvt. Ltd. in Gujarat, India	VCU	Verra	26/03/2024	11525-337785249-337785848-VCS-VCU-290-VER-IN-1-926-01012020-31122020-0	2020	0	600	0	0	600	20%
210 MW Musi Hydro Power Plant, Bengkulu	VCU	Verra	26/03/2024	10374-208474726-208475325-VCS-VCU-262-VER-ID-1-487-01012016-31122016-0	2016	0	600	0	0	600	20%

Bundled Solar Power Project by Solararise India Projects PVT. LTD.	VCU	Verra	26/03/2024	10730-245108761-245109282-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0	2018	0	522	0	0	522	17%
Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited	VCU	Verra	26/03/2024	11063-276588916-276588971-VCS-VCU-997-VER-IN-1-1904-01122019-31122019-0	2019	0	56	0	0	56	2%
Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited	VCU	Verra	26/03/2024	11063-276589012-276589437-VCS-VCU-997-VER-IN-1-1904-01122019-31122019-0	2019	0	426	0	0	426	13%
Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited	VCU	Verra	26/03/2024	11063-276588972-276589011-VCS-VCU-997-VER-IN-1-1904-01122019-31122019-0	2019	0	40	0	0	40	1.5%
Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited	VCU	Verra	26/03/2024	11063-276589438-276590415-VCS-VCU-997-VER-IN-1-1904-01122019-31122019-0	2019	0	978	538	233	207	6.5%
Bundled Solar Power Project by Solararise India Projects PVT. LTD.	VCU	Verra	26/03/2024	10730-245081245-245082222-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0	2018	0	978	0	978	0	0%
									Total eligible offsets retired and used for this report	3,066	
									Total eligible offsets retired this report and banked for use in future reports	1,211	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	200	6.5%
Verified Carbon Units (VCUs)	2,866	93.5%

7. 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

8. APPENDIX A: ADDITIONAL INFORMATION

This is to certify

Mantel Group

offset 200.00 tonnes of CO_2-e with Greenfleet.

Your support will help us restore native forests and ecosystems, which provide crucial habitat for endangered wildlife, help counter the devastating impact of the bushfires, and reduce the impacts of climate change.

Greenfleet will plant enough biodiverse native trees on your behalf to offset these emissions.

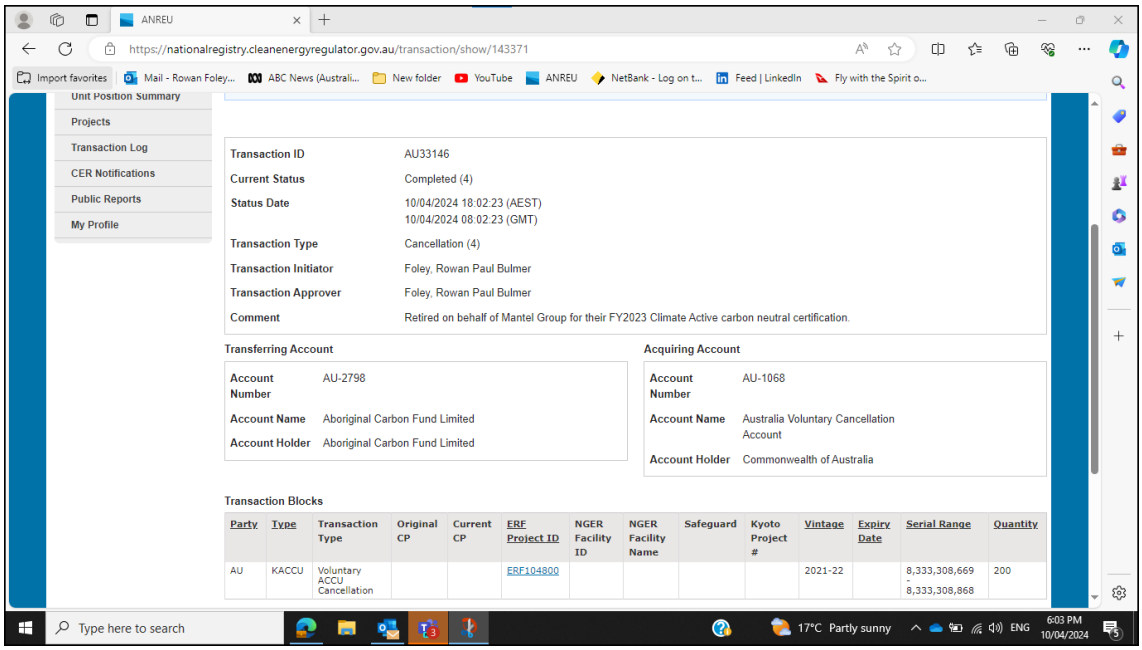
Thank you for helping us grow our forests and grow climate hope.

Wayne Wescott | Greenfleet CEO

26/03/2024

Thank you


ABORIGINAL
CARBON FOUNDATION
COMMUNITY CREDITS CERTIFICATE
This is to certify that
Mantel
has purchased 200 Aboriginal generated Australian Carbon Credit Units
with environmental, social and cultural core benefits from the
Karlantijpa North Savanna Burning project
By purchasing Community Credits Mantel has
invested in a carbon farming project that supports rangers and Traditional Owners manage
country; taken action on climate change; and strengthened the Australian economy.
Thank You


ANREU
https://nationalregistry.cleanenergyregulator.gov.au/transaction/show/143371
Unit Position Summary
Projects
Transaction Log
CER Notifications
Public Reports
My Profile
Transaction ID AU33146
Current Status Completed (4)
Status Date 10/04/2024 18:02:23 (AEST)
10/04/2024 08:02:23 (GMT)
Transaction Type Cancellation (4)
Transaction Initiator Foley, Rowan Paul Bulmer
Transaction Approver Foley, Rowan Paul Bulmer
Comment Retired on behalf of Mantel Group for their FY2023 Climate Active carbon neutral certification.
Transferring Account
Account Number AU-2798
Account Name Aboriginal Carbon Fund Limited
Account Holder Aboriginal Carbon Fund Limited
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 ERF104800 2021-22 8,333,308,669 - 8,333,308,868 200
Type here to search
17°C Partly sunny
ENG
6:03 PM
10/04/2024

9. APPENDIX B: ELECTRICITY SUMMARY

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

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

Location-based method:

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

Market-based method:

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

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

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions (kg CO_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)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	65,825	0	14%
Residual Electricity	420,133	401,227	0%
Total renewable electricity (grid + non grid)	**65,825**	**0**	**14%**
Total grid electricity	**485,959**	**401,227**	**14%**
Total electricity (grid + non grid)	**485,959**	**401,227**	**14%**
Percentage of residual electricity consumption under operational control	45%		
Residual electricity consumption under operational control	**189,600**	**181,068**	
Scope 2	167,439	159,904	
Scope 3 (includes T&D emissions from consumption under operational control)	22,161	21,164	
Residual electricity consumption not under operational control	**230,534**	**220,160**	
Scope 3	230,534	220,160	

Total renewables (grid and non-grid)	**13.55%**
Mandatory	**13.55%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**159.90**
Residual scope 3 emissions (t CO_2-e)	**241.32**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**108.21**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**163.31**
Total emissions liability (t CO_2-e)	**271.51**

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	**45%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	0	0	0	0	0	0
NSW	176,365	79,591	58,101	4,775	96,774	76,451
SA	322	145	36	12	177	58
VIC	123,652	55,802	47,432	3,906	67,850	62,422
QLD	144,889	65,386	47,732	9,808	79,503	69,962
NT	0	0	0	0	0	0
WA	7,688	3,469	1,769	139	4,219	2,320
TAS	33,043	14,912	2,535	149	18,131	3,264
Grid electricity (scope 2 and 3)	**485,959**	**219,306**	**157,606**	**18,789**	**266,653**	**214,478**
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)	**485,959**					

Residual scope 2 emissions (t CO_2-e)	**157.61**
Residual scope 3 emissions (t CO^2-e)	**233.27**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**112.86**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**170.71**
Total emissions liability	**283.57**

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)
580 George street	**135,825**	**0**

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.

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-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.

10. 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.

11. APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an 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						**Size:** **Influence:** **Risk:** **Stakeholders:** **Outsourcing:**

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