PUBLIC DISCLOSURE STATEMENT

ONE FELL SWOOP PARTNERSHIP PTY LTD

ORGANISATION CERTIFICATION
CY2023

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	One Fell Swoop Partnership Pty Ltd
REPORTING PERIOD	1 January 2023 – 31 December 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.*  Christopher Rooke Managing Partner 18/12/2024

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

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	433.36 tCO2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	Total renewables 18.96%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	18/05/2023 for CY2021 Pangolin Associates Next technical assessment due: CY2024

Contents

1. Certification summary 3
2. Certification information 4
3. Emissions boundary 5
4. Emissions reductions 7
5. Emissions summary 8
6. Carbon offsets 10
7. Renewable Energy Certificate (REC) Summary 15
Appendix A: Additional Information 16
Appendix B: Electricity summary 17
Appendix C: Inside emissions boundary 20
Appendix D: Outside emissions boundary 21

2. CERTIFICATION INFORMATION

Description of organisation certification

This inventory has been prepared for the calendar year from 1 January 2023 to 31 December 2023 and covers the Australian business operations of One Fell Swoop Partnership Pty Ltd, trading as One Fell Swoop. This inventory, as prepared for an Organisation certificate, does not include the emissions arising from the services provided by One Fell Swoop.

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 facilities:

- Suites 1.01 and 1.10, 9-11 Claremont Street, South Yarra 3141 VIC
- Suite 513, 50 Holt Street, Surry Hills 2010 NSW

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

Organisation description

One Fell Swoop Partnership Pty Ltd (ABN 87 611 502 339) and its wholly owned subsidiary One Fell Swoop Realty Pty Ltd (ABN 15 504 746 246) is the leading provider of research, advisory, marketing, advertising, sales and operations for Australia's retirement living, land lease, assisted living and aged care sectors. As such, we're dedicated to raising industry standards. We strive to create sustainable, visionary communities for discerning older people. Since 2012 we have teamed with our clients to develop, market and sell seniors' living communities worth over $8 billion. We work closely with leading operators within Australia's senior sector; many are respected profit-for-purpose organisations and have been our clients for more than 10 years.

One Fell Swoop came into being as a response to a gap in the marketplace for a niche senior sector agency that could deliver a suite of services from a single touchpoint. With a staff of 30 plus, we bring together each unique skillset within our team in order to realise our clients' vision across our three operating divisions. Seamless transfer of knowledge is our hallmark. We own development outcomes from project inception through to welcoming first residents into their new homes.

As members of several peak industry bodies, we regularly speak at conferences locally and around the world. Additionally, our annual International Study Tour brings together the world's leading minds within the sector – a unique forum in which to share the latest service model and built-form innovations. And our proprietary quarterly, quantitative survey, OFS Pulse 65+, looks at key themes around retirement living and aged care, while tracking changes in seniors' behaviours, perceptions and attitudes.

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

Construction materials and services

Electricity

Food

Horticulture and Agriculture

ICT services and equipment

Machinery and vehicles

Office equipment & supplies

Postage, courier and freight

Products

Professional Services

Refrigerants

Stationary Energy (gaseous fuels)

Transport (Air)

Transport (Land and Sea)

Waste

Water

Working from home

Non-quantified

N/A

Outside emission boundary

Excluded

N/A.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

The table below summarises One Fell Swoop's emissions reduction strategy, based on the assessed emissions for CY2021. Although we increased our emissions in CY22, we still intend to reduce year on year. Emissions for CY2023 have been reduced from our base year by 47.7 tonnes, which represents a reduction of 9.9% on our base year and puts us on course to reach our overarching target.

Reduction Strategy

Overarching Target	Absolute or intensity based?	30% reduction in t CO_2-e/$m revenue by 2030, compared to a base year of 2021
	% per year	3.75% per year for eight years
Scope 1	How will you address this scope	Very little Scope One emissions generated by One Fell Swoop, as a predominately a professional services provider
Scope 2	How will you address this scope	All One Fell Swoop offices have now switched to 100% carbon neutral power, eliminating most of our Scope Two emissions.
Scope 3	How will you address this scope	One Fell Swoop will commit to the following to reduce Scope Three emissions: • Increased use of carbon neutral / Climate Active suppliers across our supply chain • Increase in the accuracy of supplier emission data through engagement and prioritising suppliers with available data to help us make more informed decisions about their products and services that will result in the lowest emissions possible. In turn, allowing us to educate customers on products and services that will have the lowest carbon emissions. • Staff engagement to encourage and incentivise emissions reduction practices both at work and at home
Verifiable	Do you plan on releasing any communications that verify your emission plans?	We will we be detailing our reduction targets and our progress towards these targets on our website. We will send emails to our clients, suppliers, and key stakeholders, with regular updates on our emissions reduction work and details of our offset projects.

Emissions reduction actions

Emissions reduction actions:

- All our office sites have transitioned to Climate Active certified carbon neutral energy supply from late 2022.
- We have created policies to ensure flights are offset when purchased wherever possible, which has significantly reduced our emissions compared to our base year.
- We are actively reviewing suppliers and will engage Climate Active suppliers wherever possible.
- Our Sydney office is within a Climate Active accredited building.
- We have increased the use of electronic storage of information to reduce office printing.
- Removed single use plastic drinks bottles from our offices and replaced with glass bottles from a local Climate Active organisation.

5. EMISSIONS SUMMARY

Emissions over time

		Total tCO_2-e
Base year / Year 1:	2021	481.13
Year 2:	2022	564.92
Year 3:	2023	433.36

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**
Advertising Services	152.93	132.50	Decrease in expenditure in advertising services
Technical Services	49.93	43.72	Decrease in software expenditure

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

Certified brand name	Product/Service/Building/Precinct used
Qantas, Virgin	Flights
Energy Australia	Electricity
Holt & Hart, 50 Holt Street, Surry Hills, NSW	Building
Pangolin Associates	Consulting

Emissions summary

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

Emission category	Sum of Scope 1 (t CO2-e)	Sum of Scope 2 (t CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of Total Emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	5.18	5.18
Cleaning and chemicals	0.00	0.00	4.90	4.90
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	13.89	13.89
Electricity	0.00	1.46	0.85	2.31
Food	0.00	0.00	35.92	35.92
Horticulture and Agriculture	0.00	0.00	0.04	0.04
ICT services and equipment	0.00	0.00	26.95	26.95
Machinery and vehicles	0.00	0.00	0.94	0.94
Office equipment and supplies	0.00	0.00	65.14	65.14
Postage, courier and freight	0.00	0.00	3.79	3.79
Products	0.00	0.00	28.67	28.67
Professional Services	0.00	0.00	196.11	196.11
Refrigerants	0.52	0.00	0.00	0.52
Stationary Energy (gaseous fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	10.10	10.10
Transport (Land and Sea)	17.45	0.00	20.23	37.68
Waste	0.00	0.00	0.34	0.34
Water	0.00	0.00	0.07	0.07
Working from home	0.00	0.00	0.81	0.81
Total	**17.98**	**1.46**	**413.93**	**433.36**

Uplift factors

NA

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
Verified Carbon Units (VCUs)	434	100%

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 Solar Power Project by Solarise India Projects PVT.LTD **Stapled to** Canopy Blue	VCU	VERRA	26/08/2024 21/08/2024	10730-245112849-245112956-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0 KRC084165-KRC084272	2018	 108	108	0	0	108	25%
Bundled Solar Power Project by Solarise India Projects PVT.LTD **Stapled to** Greenfleet	VCU	VERRA	26/08/2024 19/08/2024	10730-245131946-245132053-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0	2018	 108	108	0	0	108	25%
Akocak Hydroelectric power plant	VCU	VERRA	26/08/2024	10579-230002912-230003020-VCS-	2015	0	109	0	0	109	25%

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 (%)
				VCU-279-VER-TR-1-535-01012015-31122015-0							
150 MW grid connected Wind Power based electricity generation project in Gujarat, India.	VCU	VERRA	26/08/2024	9085-66684967-66685075-VCS-VCU-1491-VER-IN-1-292-01012017-31122017-0	2017	0	109	0	0	109	25%
									Total eligible offsets retired and used for this report	**434**	
									Total eligible offsets retired this report and banked for use in future reports	0	

Co-benefits

Bundled Solar Power by Solarise; India stapled to Canopy Blue credits

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

One Fell Swoop stapled their credits with 108x Canopy Blue credits. Canopy Blue is an organisation partnered with The University of Western Australia on a mission to restore over 100,000 Ha of lost kelp forest. The project aims to unlock Kelp Reforestation globally as a nature based solution to climate change. Realising the potential to restore the world's oceans whilst sequestering Giga-tonnes of carbon and reversing eutrophication.

Why support kelp forest establishment?

- Kelp forests - supporting human life: Kelp Forests provide critical ecosystem services to humans, similar to those provided by coral reefs and tropical forests. They also possess a much greater capacity for rapid growth and regeneration than most other ecosystems, taking 2 years to grow to their full biomass. The benefits provided by kelp forests span 14 of the 18 categories of nature's contributions to people identified by the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES).
- Biodiversity: Kelp create underwater habitats (like corals and mangroves) that support high biodiversity by supplying a physical structure for nurseries for juvenile fish. Key species in a kelp forest include: crayfish, octopus, reef fish and in many places also mammals such as seals and sea lions, otters, dolphins and whales. Australia's kelp forests form the Great Southern Reef (GSR) which is a global biodiversity hotspot, ~70% of the fish, seaweeds and invertebrate species in the Great Southern Reef are found nowhere else in the world! (comparable rates of endemism for the Great Barrier Reef are <10%).
- Carbon sink: Kelp forests represent an important and underappreciated carbon sink in the ocean. They are some of the fastest growing plants on the planet. Kelps store organic carbon as standing biomass and sequester carbon through the export and burial of detritus in the deep ocean. Kelp

plants take up inorganic carbon (including CO2) from water and convert it into plant tissue (i.e., organic carbon biomass). In this way kelp forests can be regarded as a carbon sink. Also, living kelp are continuously exporting biomass and carbon to adjacent environments where it is long-term buried in seafloor sediments or transported to deep ocean carbon stores.

Please see below the certificate of retirement.

Bundled Solar Power by Solarise; India stapled to Greenfleet credits

As above with Solarise.

Greenfleet:

One Fell Swoop has also purchased an additional 108 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.

Akocak Hydroelectric Hydro VCUs Turkey

AKOCAK is a run of river type hydroelectric power plant (HEPP) project located on Karadere River, in Trabzon province, in East Black sea region of Turkey. The purpose of the project is to generate energy from the running waters of Karadere River.

The project helps Turkey to stimulate the commercial application of grid connected renewable energy technologies and markets. It is also a crucial sample of establishing the feasibility of larger grid connected small to medium scale runoff-river HEPPs as a tool to support energy security, improved air quality, alternative sustainable energy, improved local source of income and sustainable renewable energy industry development. In this sense, the project contributes to SDG 7 by providing clean energy to the grid. The project also highly supports the sustainable economic development in the region. It created employment during the construction and the operation phase of the plant in accordance with SDG 8. It has significant contribution in diminishing carbon emissions and protecting the climate compared to the business-as-usual scenario which is considered as a contribution to SDG 13.Therefore, the project has positive influences on sustainable development and contributes to UN sustainable development goals SDG 7, 8 and 13.

150 MW Wind VCU Carbon Credit Gujarat, India

The main purpose of the project is to generate renewable electricity using wind power and feed the generated

output to the local grid in Gujarat, contributing to climate change mitigation efforts. In addition to the generation of renewable energy-based electricity, the project has also been conceived to enhance the propagation of commercialisation of wind power generation in the region and to contribute to the sustainable development of the region, socially, environmentally and economically. The proposed project activity leads to alleviation of poverty by establishing direct and indirect employment benefits accruing out of infrastructure development of wind farms, installation work, operation and management of wind farm, providing daily needs, etc. The infrastructure in and around the project area will also improve due to project activity. This includes development of road network and improvement of electricity quality, frequency and availability as the electricity is fed into a deficit grid. The generated electricity is fed into the Western regional Grid through local grid, thereby improving the grid frequency and availability of electricity to the local consumers (villagers & sub-urban habitants) which will provide new opportunities for industries and economic activities to be setup in the area thereby resulting in greater local employment, ultimately leading to overall development.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

N/A

APPENDIX A: ADDITIONAL INFORMATION

CANOPY BLUE

Presented to:

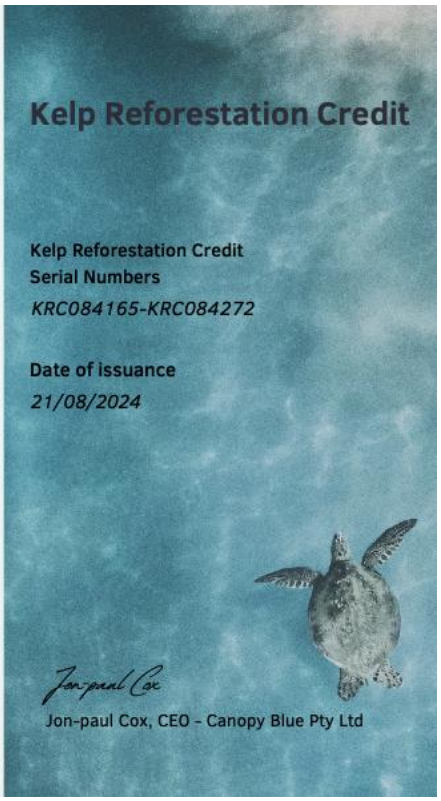
One Fell Swoop Partnership Pty Ltd

This certificate guarantees the permanent retirement of 108 **Canopy Blue Kelp Reforestation credits.**

This represents 108 kelp plants grown in the lab and deployed into the Kalbarri restoration area, along with the permanent retirement of 108 tonnes of CO_2 equivalent (*stapled credit):

Retired on behalf of One Fell Swoop Partnership Pty Ltd for their CY2023 Climate Active certification.

**Stapled Credit:*
108 x SolarArise Project Solar VCUs India



Greenfleet

This is to certify

One Fell Swoop

offset 108.00 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

19/08/2024

Thank you

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)	1,168	0	4%
Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	4,009	0	13%
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)	594	0	2%
Residual Electricity	24,671	22,451	0%
Total renewable electricity (grid + non grid)	**5,772**	**0**	**19%**
Total grid electricity	**30,443**	**22,451**	**19%**
Total electricity (grid + non grid)	**30,443**	**22,451**	**19%**
Percentage of residual electricity consumption under operational control	71%		
Residual electricity consumption under operational control	**17,492**	**15,918**	
Scope 2	15,570	14,168	
Scope 3 (includes T&D emissions from consumption under operational control)	1,922	1,749	
Residual electricity consumption not under operational control	**7,179**	**6,533**	
Scope 3	7,179	6,533	.

Total renewables (grid and non-grid)	**18.96%**
Mandatory	**18.96%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO2-e)	**14.17**
Residual scope 3 emissions (t CO2-e)	**8.28**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**1.46**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**0.85**
Total emissions liability (t CO2-e)	**2.31**

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	**71%**	**(kWh)**	**Scope 2 Emissions (kg CO2-e)**	**Scope 3 Emissions (kg CO2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO2-e)**
NSW	10,644	7,547	5,132	377	3,097	2,261
VIC	19,799	14,037	11,090	983	5,762	4,955
Grid electricity (scope 2 and 3)	**30,443**	**21,584**	**16,221**	**1,360**	**8,859**	**7,216**
NSW	0	0	0	0		
VIC	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**30,443**					

Residual scope 2 emissions (t CO_2-e)	**16.22**
Residual scope 3 emissions (t CO_2-e)	**8.58**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.76**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.94**
Total emissions liability	**2.70**

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)
Holt & Hart, 50 Holt Street, Surry Hills, NSW	**6,162**	**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 electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
Energy Australia	**4,483**	**0**
Energy Australia	**16,664**	**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 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.

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						

An Australian Government Initiative

Climate Active