




PUBLIC DISCLOSURE STATEMENT

BASTION AGENCY GLOBAL PTY LTD

**ORGANISATION CERTIFICATION
CY2023**

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Bastion Agency Global Pty Ltd
REPORTING PERIOD	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>Edwina Webb General Manager – People & Culture 28 June 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	1,386.45 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	14.87%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	10/11/2022 Pangolin Associates Next technical assessment due: CY 2025 report

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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 Bastion Agency Global, ABN 32 654 237 304.

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 excludes any international offices, and this includes the following locations and facilities, many for varying occupancy durations:

- Level 2, 862–874 Elizabeth St, Waterloo, NSW 2017
- 14–18 Cremorne St, Richmond, VIC 3121
- 194 Varsity Parade, Varsity Lakes, QLD 4227
- 18a/64 Balmain St, Cremorne, VIC 3121
- The Factory, 36 Warry St, Fortitude Valley, QLD 4006
- Hub Civic Quarter, Level 1, 68 Northbourne Avenue, Canberra, ACT 2600

The methods used for collating data, performing calculations, and presenting the carbon account are in accordance with the following standards:

- Climate Active Standards
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These have been expressed as carbon dioxide equivalents (CO₂-e) using relative global warming potentials (GWPs).

Note that the services provided by Bastion Agency Global in CY2023 are not included in the certification.

Organisation description

Bastion Agency Group is an independently owned Marketing and Communications business consisting of 10 business divisions all offering specialist communication solutions – including PR, Corporate Communications, Digital, Sponsorship and Events, Creative, Content, Research Data and Insights. For close to 12 years, we have built Bastion to be the Agency that puts its people, its brand partners and organisation in a position of strength.

We are Australia's largest Independent Agency network and have 220 permanent staff across Melbourne and Sydney. The Bastion offices are located at Level 2, 862-874 Elizabeth St, Sydney 2017 NSW, 14-18 Cremorne St Richmond, Melbourne 3121 VIC, 194 Varsity Parade, Varsity Lakes, QLD 4227, 18a/64 Balmain St, Cremorne, VIC 3121, The Factory, 36 Warry St, Fortitude Valley, QLD 4006, and Hub Civic Quarter, Level 1, 68 Northbourne Avenue, Canberra, ACT 2600.

Bastion Agency Global Pty Ltd- ABN: 32 654 237 304 includes Bastion Collective Australia Pty Ltd - ABN: 64 637 830 589 and AU Bastion Pty Ltd – ABN: 21 652 286 407

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
Machinery and vehicles
Office equipment and supplies
Postage, courier and freight
Professional services
Refrigerants
Stationary energy (gaseous fuels)
Stationary energy (liquid fuels)
Transport (air)
Transport (land and sea)
Waste
Water
Working from home

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Excluded

N/A

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Achieving Climate Active certification enables Bastion to demonstrate leadership, innovation, and deep commitment to a more sustainable future. This is important to our 220 Australian based staff, and a sentiment we share with our clients and partners.

As one of Australia's largest Independent Agency networks, in recognition of the urgency to act on climate change, we have committed to becoming a certified carbon-neutral organisation and submit our application for Climate Active Certification for another year.

- An important aspect of ongoing certification is to demonstrate that in addition to calculating and offsetting emissions, there is an ongoing, concerted, and effective effort to reduce operational emissions, particularly as the business continues to grow, and moves into new markets.
- Climate Active Certification, as part of our broader sustainability ambition, assists in the delivery of Bastion's strategic priorities:
 - to be Australia's Largest Independent Marketing and Communications Network,
 - to attract and retain great talent, and
 - to be ethically driven and purpose led.
- While these processes are underway, there is an opportunity to establish a suite of engagement programs in tandem, to actively involve all staff in sustainable practices, building on operational change to generate long-term cultural change within the organisation.

Bastion commits to reduce all emissions in our value chain by 40% by 2030, from a 2021 base year.

Our emissions reduction strategy identifies the additional measures that Bastion have adopted and will continue to implement across our organisation. These initiatives include the following and focus on both education and changing staff behaviour, in addition to better procurement of sustainable products.

National Sustainability Committee

The committee is national, ensuring a consistent approach toward sustainability regardless of location. This committee reports to the Executive on all progress and initiatives and presents to the broader business in the quarterly All Staff Town Halls.

The Committee is responsible for identifying and promoting sustainability initiatives across the group and leverages Global events such as Sustainability Week and National Recycling Week to reinforce the need for sustainability measures not just in the workplace but in all aspects of our lives. We have been tapping into our networks and inviting our partners in to speak to the group and educate them on their sustainability efforts. A major annual event for Bastion is our Agency Adoption of Plastic Free

Agency Adoption of Plastic Free

- A regular feature on Bastion's calendar is Plastic Free July, where Bastion doubles down on our sustainability efforts by specifically encouraging all staff to limit the use of plastics and coffee cups across the business.
- We ask all staff to make a public sustainability pledge for July and provided all staff with reusable keep cups and metal drinking bottles to reduce the amount of plastic waste around the office.

Property Management Services

Being a professional services organisation, a large investment is the office management, specifically cleaning. Towards the end of CY23, we changed cleaners in our Melbourne office, with both price and their commitment to cleaning with sustainable products being the most important factors in the selection criteria. We are scheduled to change cleaners in our Sydney office by mid CY24.

Commuting

- In CY23, we initiated 3 x Commuting Initiatives per year – encouraging staff to walk, ride or carpool to work. While this has a minimal impact on reducing our actual commuting emissions, it is instrumental in staff education and awareness, and we will continue to roll out the initiative moving forward.

Embracing new Technologies

Bastion has been embracing technologies such encouraging the purchase of electric motor vehicles via government offset initiatives .

- We have automotive partners who we are working closely with to promote the benefits of EV, and provide specific staff offers to incentivise the purchase of EV.
- Off the back of our education piece around Solar Energy, we are currently working on partnering with solar companies in order to subsidise home installation for our employees.

Energy Providers

- Where we have had the ability to do so, Bastion choose Carbon Neutral energy providers, e.g., Powershop.
- We changed our Melbourne energy provider to be 100% carbon neutral in CY22 and we continue to work with our Sydney Landlord, to negotiate a change in Energy providers for our Sydney office. We are yet to gain their commitment around this, but hope to have this secured by mid way through CY24. Changing this will be significant, as electricity accounts for approximately 43.5% of our emissions.
- Our Brisbane and Gold Coast offices are co-working spaces, so we have no control over their energy providers. Bastion is continually reviewing our supply and service partners to ensure they align with our emissions strategy.

- We make a concerted effort to keep airconditioning and heating at consistent temperatures across our offices, and turn off any units which are not necessary.

Offsetting our Business Travel

- Travel is responsible for 22.4% of our total emissions, therefore whilst reducing air travel across the Bastion Group is always a consideration, it is not always achievable given the growth in the business and the location of our clients across the group. We have, however, we have agreed with our travel provider MTA, that all booked air travel must be accompanied by Carbon Offset Credits. This alone reduced our travel emissions by 66% compared with CY22.
- Unless there is a specific reason for a long-haul business class airfare, all business travel is to be in economy class.
- We have been strictly monitoring our ride share activity, endeavouring to reduce this year on year. Where people use Ride share, we have been encouraging them to choose the Green option. This has resulted in a reduction of 48.7% emissions in this area since CY22.

Waste Management

- In CY23 we continued to have significant clean outs of our Melbourne and Sydney offices - which may result in inflated landfill waste costs for the reporting period.
- We continue to evolve our behaviours around paper, waste recycling and composting across all offices – and whilst this only contributes 2% of our overall emissions, we expect to see a small reduction in the next reporting period.

IT Services and Equipment

Our business's IT requirements are responsible for 9.7% of total CY2023 emissions and whilst there is the need to continue to invest in new IT equipment, we do not envisage that we will see a huge reduction in IT emissions in the next 12 months. That said, Bastion have implemented IT strategies to ensure we are more environmentally proactive. These strategies include:

- All packaging is sorted into recyclables and not recyclables and disposed of appropriately.
- All computing devices that are no longer suitable for business requirements will be offered to staff first, and any leftover items are sent to e-waste.
- Computing equipment such as notebooks, desktops, servers, printers, and other always on devices are configured to reduce power consumption when not in use.
- Server room air-conditioning is maintained at ~ 23 degrees Celsius.
- Non-essential equipment is turned off when not in use.

Emissions reduction actions

Waste Management

- We continue to evolve our behaviours around paper, waste recycling and composting across all offices – and whilst this only contributes 2% of our overall emissions, we expect to see a small reduction in the next reporting period.
- In July 23, we had a major recycling focus as part of Plastic Free July - ensuring robust recycling efforts were understood and implemented across all offices. This included educational recycling eDMs and competitions to create healthy competition amongst staff

Business Travel

- In CY23, we have been strictly monitoring our ride share activity, endeavouring to reduce this year on year. Where people use our company Ride share account (Uber), we have been encouraging them to choose the Green option.
- In CY23, we worked with our landlords to ensure we access to charging stations in garage areas for Electric Vehicles

Property Management Services

- In Dec 23, we changed cleaners in our Melbourne office, with both price and their commitment to cleaning with sustainable products being the most important factors in the selection criteria.

Staff Supplies

- A general tightening up of expenditure across staff supplies (including food, alcoholic and non alcoholic beverages) resulted in a reduction of 55% in Other Food and Wine expenses year-on-year. Bastion is also deliberately choosing goods with environmentally friendly packaging, which will continue into CY24.

Sustainability Committee Initiatives

- Across CY23, our Sustainability Committee continued to meet every 6 weeks in order to drive initiatives and educate staff through seminars, workshops, guest speakers and events which included:
 - Grill'd – took Bastion through corporate their recycling efforts from produce to plate
 - Victorian Container Deposit Scheme – joined Bastion for a lunch and learn session and explained the initiative, as a result Bastion will be recycling all applicable containers, and will be donating all proceeds to a charity of our choice.
 - Annual Spring Recycle Initiatives – Swap & Sell Pre-Loved Apparel and Homewares
 - In CY23 we changed our coffee suppliers (nationally) to be ethically sourced and to

ensure their organisation values reflects those of Bastion. Square One coffee are involved with the Common Ground Project – which revolves around regenerative farming efforts, and community support. We invited them in to promote their project, and garner support from staff to volunteer on the farm.

- Airing of Sustainability Documentaries each quarter.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		
		Total tCO ₂ -e (without uplift)
Base year/ Year 1:	2021	1,161.34
Year 2:	2022	2,204.06
Year 3:	2023	1,386.45

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
Short economy class flights (>400km, ≤3,700km)	401.14	163.03	Bastion focused on only taking flights for longer journeys where other modes of travel are difficult, alongside improved data collection and the stabilisation of relative business travel emissions year-on-year since COVID-19. This has resulted in lower emissions in CY2023
Electricity (market-based method, scope 2 and 3)	913.79	602.73	Carbon neutral Powershop electricity was purchased at 14-18 Cremorne Street (i.e., the Old Melbourne office) and this alongside improved data collection, fewer estimations, and the Greenpower purchased in Canberra further reduced emissions year-on-year. The location-based method was used in CY2022.

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

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates	Consulting
Powershop Energy	Electricity

Emissions summary

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

Emission category	Scope 1 emissions (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	21.21	21.21
Cleaning and chemicals	0.00	0.00	11.34	11.34
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	227.90	375.96	603.85
Food	0.00	0.00	10.83	10.83
ICT services and equipment	0.00	0.00	135.28	135.28
Machinery and vehicles	0.00	0.00	2.87	2.87
Office equipment and supplies	0.00	0.00	9.78	9.78
Postage, courier and freight	0.00	0.00	3.75	3.75
Professional services	0.00	0.00	103.66	103.66
Refrigerants	0.06	0.00	0.00	0.06
Stationary energy (gaseous fuels)	1.77	0.00	0.14	1.91
Transport (air)	0.00	0.00	278.98	278.98
Transport (land and sea)	0.00	0.00	140.10	140.10
Waste	0.00	0.00	27.12	27.12
Water	0.00	0.00	0.25	0.25
Working from home	0.00	0.00	35.48	35.48
Total emissions (tCO₂-e)	1.83	227.90	1156.73	1,386.45

Uplift factors

N/A

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)	1,387	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 (%)
Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited	VCU	Verra	31/07/2024	11063-276591823-276593171-VCS-VCU-997-VER-IN-1-1904-01122019-31122019-0	2019	-	1,349	0	2	1,347	97.03%
Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited	VCU	Verra	31/07/2024	11063-276591783-276591822-VCS-VCU-997-VER-IN-1-1904-01122019-31122019-0	2019	-	40	0	0	40	2.97%
Total eligible offsets retired and used for this report										1,387	
Total eligible offsets retired this report and banked for use in future reports									2		

Co-benefits

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

Social well-being: The project helps in generating employment opportunities during the construction and operation phases. The project activity leads to development in infrastructure in the region like development of roads and also promotes 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 CDM benefits. The project activity also helps to reduce the demand supply gap in the state.

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

Environmental well-being: Wind being a renewable source of energy, it reduces the dependence on fossil fuels and conserves natural resources which are on the verge of depletion. Due to its zero emission, the project activity also helps in avoiding significant amount of GHG emissions and specific pollutants like SO_x, NO_x, and SPM associated with the conventional thermal power generation facilities.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

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)	603	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)	155,249	0	15%
Residual Electricity	892,070	811,784	0%
Total renewable electricity (grid + non grid)	155,852	0	15%
Total grid electricity	1,047,922	811,784	15%
Total electricity (grid + non grid)	1,047,922	811,784	15%
Percentage of residual electricity consumption under operational control	42%		
Residual electricity consumption under operational control	378,238	344,196	
Scope 2	336,673	306,372	
Scope 3 (includes T&D emissions from consumption under operational control)	41,565	37,824	
Residual electricity consumption not under operational control	513,833	467,588	
Scope 3	513,833	467,588	

Total renewables (grid and non-grid)	14.87%
Mandatory	14.81%
Voluntary	0.06%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	306.37
Residual scope 3 emissions (t CO₂-e)	505.41
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	227.90
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	375.96
Total emissions liability (t CO₂-e)	603.85

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	42%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	2,936	1,241	844	62	1,695	1,238
NSW	766,692	324,013	220,329	16,201	442,679	323,155
VIC	243,097	102,736	81,161	7,191	140,361	120,710
QLD	35,197	14,875	10,859	2,231	20,322	17,884
Grid electricity (scope 2 and 3)	1,047,922	442,864	313,192	25,685	605,058	462,987
ACT	0	0	0	0		
NSW	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	1,047,922					

Residual scope 2 emissions (t CO ₂ -e)	313.19
Residual scope 3 emissions (t CO ₂ -e)	488.67
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	236.84
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	368.38
Total emissions liability	605.22

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)
Hub Civic Quarter – Level 1, 68 Northbourne Avenue	2,936	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)
14-18 Cremorne Street, Richmond (Old Melbourne Office) Tenancy-controlled Powershop Carbon Neutral Electricity	110,577	0.0
14-18 Cremorne Street, Richmond (Old Melbourne Office) Share of Base Building Powershop Carbon Neutral Electricity	115,585	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 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>		

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

N/A



An Australian Government Initiative

