



PUBLIC DISCLOSURE STATEMENT

ALCHEMY SODAS

ORGANISATION CERTIFICATION

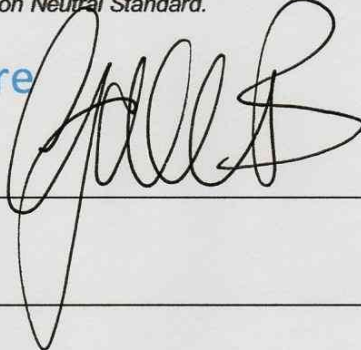
FY2023–24

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Alchemy Sodas Pty Ltd
REPORTING PERIOD	1 July 2023 – 30 June 2024 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>Signature here </p> <p>Gale Bishop Project Manager Date</p>



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

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	366 tCO ₂ -e
CARBON OFFSETS USED	100% VCU's
RENEWABLE ELECTRICITY	18.72%
CARBON ACCOUNT	Prepared by: Prepared by: Atif Mansoor - NetZero Pty Ltd
TECHNICAL ASSESSMENT	N/A

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Alchemy Sodas Pty Ltd,

ABN: 90 069 315 984

This Public Disclosure Statement includes information for FY2023-24 reporting period. The emissions from all types of products manufactured by Alchemy Cordial Company and their distribution are not included in the certification boundary.

An operational control approach has been used to complete the emissions boundary for this submission.

Organisation description

This certification covers the business operations of Alchemy Sodas Pty Ltd, t/a Alchemy Cordial Company ABN: 90 069 315 984 which will be offset and certified. This includes the following facilities and offices:

- Unit 1, 34 Enterprise Street, Cleveland, QLD 4163

This emissions from all types of products manufactured by Alchemy Cordial Company and their distribution are not included in the certification boundary.

All calculation methods used in collecting data, calculating emissions, and preparing the carbon account are adhering to the following standards:

- Climate Active Standard for Organizations
- 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).

Alchemy Sodas have no subsidiaries to declare.

3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary. An operational control approach has been used to define the 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 Alchemy Soda'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

- Stationary energy and fuels
- Electricity
- Accommodation
- Cleaning and chemicals
- Food
- ICT services and equipment
- Professional services
- Office equipment and supplies
- Refrigerants
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

Non-quantified

- Carbon neutral products and services
- Postage, Courier & Freight

Optionally included

Outside emission boundary

Excluded

N/A

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Starting as a humble market stall selling hand made cordials in 1997, Alchemy has grown to become a specialist manufacturer and marketer of natural beverage concentrates supplied to cafes across Australia and around the world. We are obsessed with flavour and with delivering value to our customers, and we are also very committed to ensuring that we make the world a little better as we go about business. We believe that we work and live in paradise and so decided to undergo the Climate Active program to benchmark our impact, create a plan for further reduction, to offset our current carbon footprint and to direct our offsets to India where so much of our product inspiration comes from.

Keeping in line with our commitment to sustainability, Alchemy Sodas will focus on reducing emissions by 30% from the FY22/23 base year over the next 10 years. This represents an average of 3% emissions reductions each year.

Electricity

- 1) June 2030 – Purchase up to 50% renewable electricity for all Project One premises (Scope 2 and 3 emissions)
- 2) June 2024 – Engage with staff to reduce electricity emissions in the office spaces by raising awareness around switching off office equipment as well as lighting out of hours and when not in use (Scope 2 and 3 emissions)
- 3) By June 2030: Engaging with the landlord and carrying out a feasibility study on installing solar panels on the large roof area above the ware house facility (Scope 2 & 3 Emissions)
- 4) By June 2025 : Completing a lighting upgrade and replacing all T8 and T5 floures with L.E.Ds to reduce Scope 2 emissions on site (Scope 2 and 3 emissions)

Gas

- 1) By June 2033: Phasing out the gas forklifts and switching to electric forklifts directly reducing the LPG gas based emissions (Scope 1 and 3 emissions)

Waste

- 1) By June 2025 : Engage with the waste contractor to weigh the bins upon collection for more accurate data surrounding waste (Scope 3 Emissions)
- 2) By June 2025 – Keep an accurate record of office waste, there will be a conscious effort to reduce the waste to landfill rates and encourage recycling in the workspace (Scope 3 Emissions)
- 3) By June 2025 – Encourage staff to use reusable cutlery/ keep cups (Scope 3 Emissions)
- 4) By June 2025 – Reduce waste to landfill by re-using packaging where possible and improving the recycling rates (Scope 3 Emissions)

Water

- 1) By June 2027: Installing push button taps/ sensors on the bathroom taps to reduce excess water wasted during handwashing (Scope 3 Emissions)
- 2) By June 2028: Assessing feasibility of installing a water submeter to accurately monitor water usage for the premises

Transport (Land and Air)

- 1) By June 2027 – Encourage the use of virtual teams meetings where possible to minimise emissions from land and air travel (Scope 1 and 3 emissions)
- 2) By June 2027 – Reduce reliance on private cars for commuting, set up travel cards for public transport for office use (Scope 1 and 3 emissions)
- 3) By June 2033 – Conduct feasibility to switch to electric vehicles for fleet car usage (Scope 1 and 3 emissions) Noting, we have already replaced one directors petrol powered vehicle with Electric powered vehicle (35,000 km per annum no longer petrol powered)

Professional Services

- 1) By June 2023 - 33 – Create a preference for purchasing Climate Active carbon neutral certified products and services for corporate events and lunches/ dinners (Scope 3 emissions)

Office Equipment and Supplies

- 1) By June 2027 –Work towards a paperless office minimising paper use and waste (Scope 3 emissions)

Accommodation

- 1) By June 2028 – Review hotel accommodations and choose locations with responsible sustainable practices. Minimise where possible (Scope 3 emissions)

General

- 1) June 2023 -33 – Improve on existing good practices to reduce all Scope 1 and 3 emissions.

Emissions reduction actions

Alchemy cordial has seen a 1% reduction in emissions from the last reporting period.

Electricity: There has been a 2% reduction in the electricity emissions since FY23 and is now at 96.8 tCO₂-e.

Transport Air: There has been an 8.7% reduction in air transport emissions which is due to reduced business activities as well as conducting meetings virtually where possible.

Transport Land: There has been a 10% reduction in land transport emissions. This is due to a reduction across all mediums such as petrol, diesel usage as well as LPG for forklifts.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base Year/Year 1:	2022-23	350.7	369
Year 2:	2023-24	347.9	366

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
Commercial and Industrial Waste	0.00	168.96	Waste category was incorrectly selected as municipal waste last reporting period, correct category will be commercial and industrial waste

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

N/A.

Emissions summary

The electricity summary is available in 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	0.47	0.47
Cleaning and Chemicals	0.00	0.00	0.59	0.59
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	0.00	0.00
Electricity	0.00	86.22	10.64	96.86
Food	0.00	0.00	0.00	0.00
Horticulture and Agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	6.66	6.66
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment & supplies	0.00	0.00	1.23	1.23
Postage, courier and freight	0.00	0.00	0.00	0.00
Products	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.72	0.72
Refrigerants	0.14	0.00	0.00	0.14
Roads and landscape	0.00	0.00	0.00	0.00
Stationary Energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary Energy (liquid fuels)	15.27	0.00	5.09	20.36
Stationary Energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	10.87	10.87
Transport (Land and Sea)	1.26	0.00	37.67	38.93
Waste	0.00	0.00	168.96	168.96
Water	0.00	0.00	2.35	2.35
Working from home	0.00	0.00	-0.17	-0.17 ¹
Total emissions (tCO₂-e)	16.67	86.22	245.09	347.97

¹ *WFH negative emissions represents avoided emissions not accounted for in staff commute net emissions (Transport (land and sea)).

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
Mandatory 5% uplift for small organisations	17.4
Total of all uplift factors (tCO ₂ -e)	17.4
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	366

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Verified Carbon Units (VCUs)	Verified Carbon Units (VCUs)	366

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
Bundled Solar Photovoltaic Project by ACME	VCU	Verra Registry	20/10/2024	11046-274929246-274929438-VCS-VCU-997-VER-IN-1-1753-01022020-31122020-0	2020	193	0	0	193	52.73%
Hydroelectric Project in Kinnaur district in Himachal Pradesh	VCU	Verra Registry	20/10/2024	9375-88733509-88733701-VCS-VCU-997-VER-IN-1-1742-01012019-31122019-0	2019	193	0	20	173	47.27%

Co-benefits

Bundled Solar Photovoltaic Project by ACME

The proposed grouped project activity is a step towards supporting the implementation and installation of grid connected renewable solar energy power plants in India. The implementation of project activity ensures energy security, diversification of the grid generation mix and sustainable growth of the electricity generation sector in India.

The main goal of project activity is to implement renewable energy projects in the country and the significant importance of revenues from sale of Verified Carbon Units (VCUs) to achieve this goal forms the basis of the implementation of this project activity. The project activity is a voluntary action and each SPV will be the Project Proponent for their project activity. ACME Cleantech Solutions Private Limited as a parent company formed different SPV (Special Purpose Vehicles) for solar projects and projects are developed by name of SPVs. There are no mandatory laws or regulations existing in India requiring PP or any other party to develop a programme for renewable generation plants.

The project activity will support the development of new grid-connected renewable energy power plants in India and will cover the solar energy technologies. It seeks to enable investment in large scale grid connected plants that export their generated output to the regional / national electricity grid in India.

All project activity instances within this grouped project activity will consist of single solar renewable technology. Also an individual project activity instance will either be small-scale project activity instance (having methodology AMS I.D version 18) or large-scale project activity instance (having methodology ACM0002 version 19.0).

The electricity generated by renewable technology (solar) installed as part of the grouped project activity will be supplied either to the regional grid and/or will be supplied to the identified facility via regional grid through a contractual wheeling agreement for captive consumption there by displacing the consumption of electricity from the regional grid electricity distribution system. As of 31 December 2013, the Southern grid has also been synchronised with the NEWNE grid, hence forming one unified Indian Grid. Thus for this Project activity instances Indian Grid is applicable.

The proposed project activity involves the installation of Solar Power Projects. The total capacity of the project is 1,207.5 MW. The project is promoted by ACME Cleantech Solution Private Limited with different SPVs. The project activity would use solar energy to generate direct current from photovoltaic modules that will be converted into alternating current by inverters. The project activity instances under grouped project activity will be grid connected and will install a new power plant (i.e solar PV) at a site where no renewable power plant was operating prior to the implementation of the project activity (green-field plant). The generated electricity will be supplied to grid or uses grid network for captive or third party sale.

The project activity instances will be either small scale project activities (with power generation capacity less than 15 MW) or large scale project activities (with power generation capacity more than 15 MW). However project activity follows AMS I.D. Version 18 or ACM0002 Version 19.0 based on scale of project activity instances.

Hydroelectric Project in Kinnaur district in Himachal Pradesh

The project activity has been devised to alleviate acute shortage of electricity generation capacity in the Northern Region of India especially at the time of system peak load by developing a 4 X 250 MW renewable and versatile run of the river hydro power project at Karcham & Wangtoo on the river Satluj in Himachal Pradesh. The project activity will provide 4463.88 GWh (90% dependable energy) per annum of renewable energy and provide 1000 MW peaking power throughout the year. In doing so, it will delay the necessity of construction of either a coal or gas or oil fired thermal power plant of similar capacity to supply to the primarily fossil fuel based regional grid, leading to reduction of Carbon Dioxide (CO₂) emissions in the atmosphere. The installed capacity of the Northern region (as on 31.03.2007) is 36359.43 MW. Almost 59% of the total installed capacity is constituted by thermal installations including coal, gas and diesel based generating stations.

Social well-being: The project activity would raise the medium term employment opportunities for the local people during construction phase. Further on continuous basis, employment opportunities would be available for local inhabitants during life time of the project for operation and maintenance of the project. The project activity will support the northern regional grid for sustained and quality supply of power for the local community. It will involve interalia construction of a 10+2 grade school, an industrial training institute,

a 40 bedded hospital besides up-gradation of existing roads and bridges in the hilly terrain which would uplift the social life of the surrounding villages.

Economic well-being: The northern grid is facing acute shortage of electrical power and thereby, stunting the economic growth of the region. The project activity will be a move towards bridging the gap in supply and demand. During construction and operation phases of the project, employment would be generated for the local population. Further, the business opportunities are enhanced by the project activity for local stakeholders such as consultants, suppliers, manufacturers, contractors etc during the implementation phase. The project activity would contribute to the economic well being in the region over its entire life time.

Environmental well-being: The project activity utilizes hydro resource for generating electricity which otherwise would have been generated through alternate fossil fuel based power plants, thereby contributing to reduction in specific emissions (emissions of pollutant/unit of energy generated) including GHG emissions. Furthermore, as hydro power projects produce no end products in the form of solid waste (ash etc.) during operation, they address the problem of solid waste disposal encountered by most other sources of power. A comprehensive catchment area treatment plan has been formulated comprising of plantation, construction of check walls, pasture improvement etc.

Technological well-being: The project activity envisages installation of high efficiency turbines and generators and the power will be transmitted at high voltage to ensure low losses. Moreover, the technology being used is well established, most updated and environmentally safe.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

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

1. Large-scale Generation certificates (LGCs)*	0
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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)
Total LGCs surrendered this report and used in this report									
									0

APPENDIX A: ADDITIONAL INFORMATION

N/A

Additional offsets retired for purposes other than Climate Active certification							
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (tCO ₂ -e)	Purpose of retirement

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)	24,516	0	19%
Residual Electricity	106,444	96,864	0%
Total renewable electricity (grid + non grid)	24,516	0	19%
Total grid electricity	130,960	96,864	19%
Total electricity (grid + non grid)	130,960	96,864	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	106,444	96,864	
Scope 2	94,747	86,220	
Scope 3 (includes T&D emissions from consumption under operational control)	11,697	10,644	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.72%
Mandatory	18.72%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	86.22
Residual scope 3 emissions (t CO₂-e)	10.64
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	86.22
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	10.64
Total emissions liability (t CO₂-e)	96.86

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 (kg CO ₂ -e)
QLD	130,960	130,960	95,601	19,644	0	0
Grid electricity (scope 2 and 3)	130,960	130,960	95,601	19,644	0	0
QLD	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	130,960					

Residual scope 2 emissions (t CO₂-e)	95.60
Residual scope 3 emissions (t CO₂-e)	19.64
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	95.60
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	19.64
Total emissions liability	115.24

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
<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
Postage, Courier & Freight	Immaterial
Carbon Neutral Products and Services	Immaterial

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
	Y	N	Y	N	Y	N	Y	N	Y	N	
N/A	Y	N	Y	N	Y	N	Y	N	Y	N	
Size: Influence: Risk: Stakeholders: Outsourcing:											



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