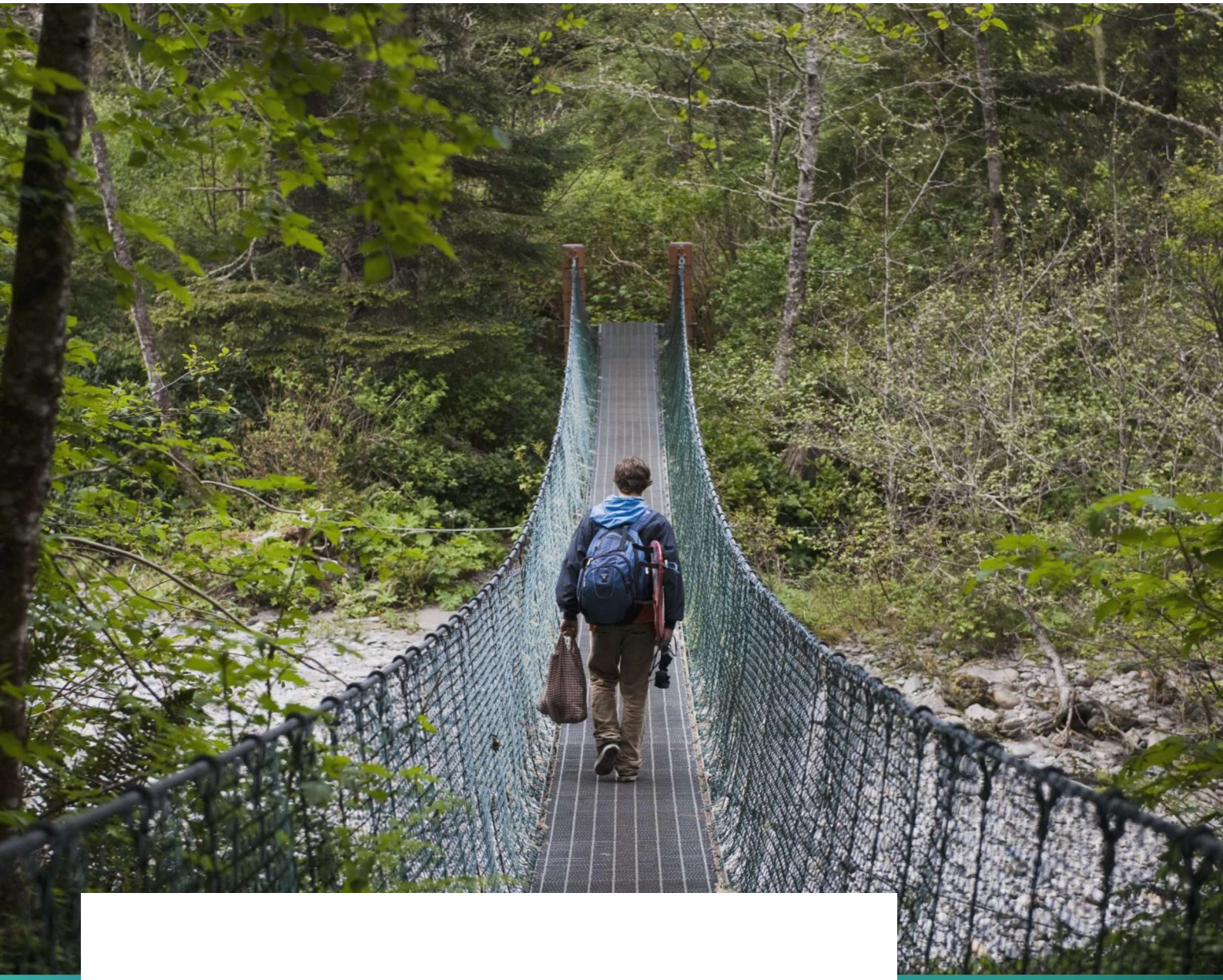


2020 Climate active

Carbon neutral standard
Public disclosure statement

1 January 2020 – 31 December 2020

An Australian Government Initiative

Australian Government Climate Active Program **Public Disclosure Statement**

Name of certified entity	Telstra Corporation Limited
Reporting period	1 January 2020 – 31 December 2020

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.

An Australian Government Initiative

Signature	
Date	2 July 2020
Name of Signatory	Jules Scarlett
Position of Signatory	Government, Regional Affairs & Sustainability Executive

Australian Government
Department of Industry, Science, Energy and Resources

1. Carbon neutral information

Introduction

Telstra is Australia's leading telecommunications and technology company. Our mobile network covers 99.5 per cent of the Australian population and we provide 18.5 million retail mobile services, 3.7 million retail fixed bundles and standalone data services and 1.2 million retail fixed standalone voice services to customers across the country.

While our heritage is proudly Australian, we have been operating globally for more than 70 years with an international presence spanning over 20 countries. We believe it's people who give purpose to our technology, which is why we are committed to delivering innovative connectivity, collaboration and IT solutions to not only connect governments, businesses, communities and individuals, but to help address societal challenges and opportunities. Our approach to sustainability is underpinned by this belief.

Figure 1: Telstra's sustainability strategy

Telstra's sustainability strategy responds to the topics that are most material for our business, and as one of Australia's largest companies, we recognise that we have an important role to play in addressing the challenge of climate change. Earlier this year our CEO described climate change as the defining challenge of the 2020s and in February 2020 we committed to setting a Science Based Target to reduce our greenhouse gas (GHG) emissions in line with meeting the goals of the Paris Agreement[1]. To achieve this ambition, we announced in March 2020 three new climate goals to reduce our impact on the environment and transition to a low carbon economy[2].

This report documents the activities undertaken to support our first goal of being carbon neutral in our operations in 2020.

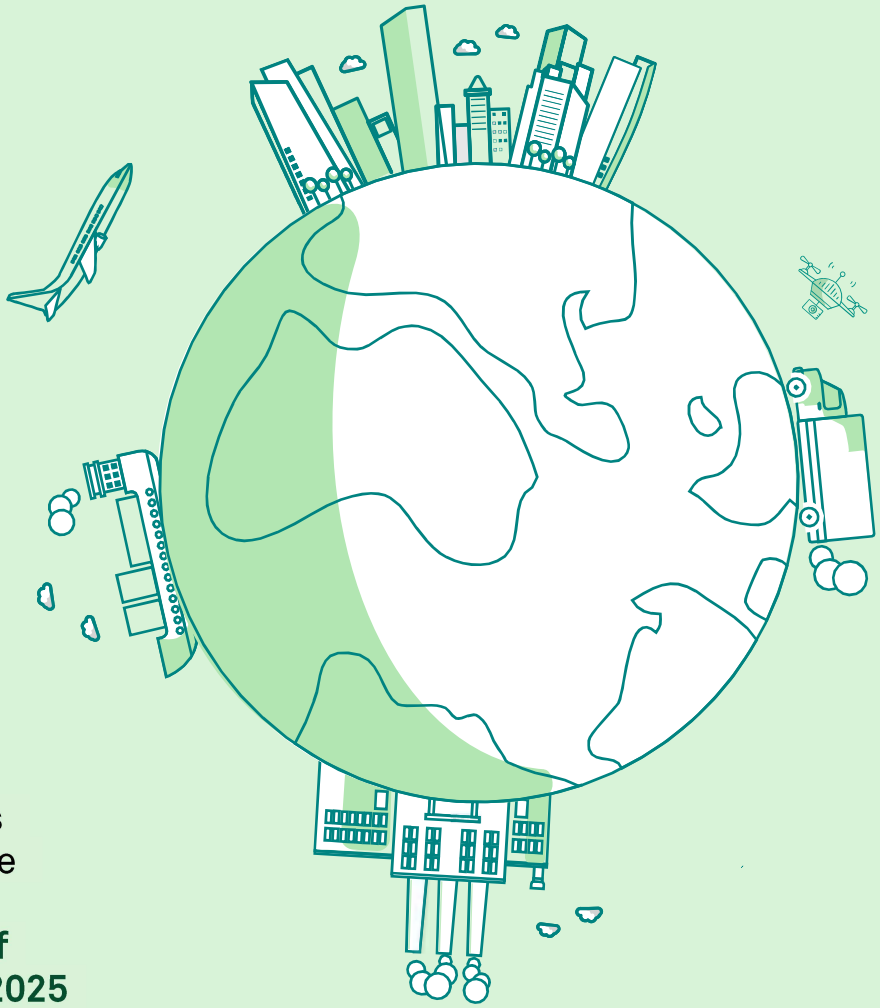
1 https://sciencebasedtargets.org/companies-taking-action/
2 https://exchange.telstra.com.au/acting-on-climate-change/

CO_2

Be **carbon neutral** in our operations in 2020

Reduce our absolute emissions by at **least 50% by 2030**

Be renewable leaders by enabling renewable energy generation **equivalent to 100% of our consumption by 2025**



Description of certification

Purpose of this report

This public disclosure statement (PDS) supports the certification of Telstra as an organisation going carbon neutral under the 'Climate Active Carbon Neutral Certification Standard for Organisations' (Climate Active Organisation Standard). This report includes an overview of Telstra's GHG emissions reduction strategy as well as a description of our GHG emissions boundaries.

Reporting boundary

In line with the Climate Active Organisation Standard, we have applied a boundary which accounts for the GHG emissions from our business operations, facilities and network. The GHG emissions included in our organisational boundary are associated with the direct and indirect fuel and electricity consumption for:

- Operation and maintenance of our network (e.g. fuel and electricity use by network exchanges, data centres, and mobile towers. This also includes software required to run the network).
- Construction of our network infrastructure (e.g. manufacture and supply of materials and equipment used to operate our network).
- Electricity and fuel from our owned and leased offices, Telstra stores and vehicle fleet.
- Employee travel including both business travel (e.g. flights, taxis, etc) and employees commuting to locations of work.
- Corporate level software, consulting, banking, and marketing.

This boundary covers activities under the consolidated Telstra Corporation Limited ABN and so includes GHG emissions associated with our Australian and international operations.

As we have applied for the Climate Active Organisation Standard our boundary in part does not account for GHG emissions required for inclusion in the Climate Active Products and Services Standard. Excluded GHG emissions are:

- The manufacture, distribution, customer use, and disposal of Telstra's products and services (e.g. mobile and broadband services).
- Our proportionate share of emissions from Telstra's investments held for the purpose of making a profit.

Further detail of the material GHG emissions inclusions and exclusions are provided in Section 2.

Boundary verification process

The following steps have been completed to ensure our GHG emissions boundary aligns to the Climate Active Organisation Standard:

Figure 2: Boundary verification process

Document assumptions

Document assumptions to transparently report relevant emissions within Telstra's organisational boundary.

Determine relevance

Complete a relevance test in line with the Climate Active Carbon Neutral Certification Standard for Organisations.

Detailed analysis

Conduct a detailed analysis in support of all key calculations and assumptions used to calculate Telstra's total emission footprint.

External verification

Undergo external 'verification engagement' in line with the Standards requirements.

Base year and reporting year

The base year of 1 July 2018 – 30 June 2019 (FY19) has been used as the most recent full 12-month period of GHG emissions reporting. FY19 is considered to be a 'business as usual' period of operations and so represents an appropriate baseline for the purposes of the Climate Active Organisation Standard. Our first reporting and carbon neutral period is from 1 January 2020 – 31 December 2020 (calendar year 2020). Our future carbon neutral calculations will seek to correct any discrepancy between our base year GHG emissions assumptions and actual emissions of a given future reporting year.

Standards

In order to prepare a robust GHG inventory we have considered the GHG accounting principles of relevance, completeness, consistency, transparency and accuracy. Further we have leveraged guidance from the following standards, protocols and datasets:

- The Climate Active Carbon Neutral Standard for Organisations.
- Greenhouse Gas (GHG) Protocol – Corporate Accounting and Reporting Standard (GHG Corporate standard).
- GHG Protocol – Corporate Value Chain (Scope 3) Accounting and reporting standard (2011).
- GHG Protocol – Product Life Cycle Accounting and Reporting Standard.
- National Greenhouse and Energy Reporting Act 2007 (NGER Act) and supporting legislation and documentation, including National Greenhouse and Energy Reporting (Measurement) Determination 2008 (1 July 2019 compilation) (referred to as NGER 2019) and National Greenhouse Gas Accounts (August 2019).
- AUSCLI and Industrial Ecology Virtual Laboratory Libraries of life Cycle Assessment, taken as reported at May 2020.

Where there are conflicts between these different standards and protocols, the Climate Active Organisation Standard takes priority.

Operational approach

We have used an operational approach to determine all of the GHG emissions within our organisational boundary. An operational control approach requires organisations to account for the emissions associated with any activities in which they have authority to implement operating policies.

We have also included relevant GHG emissions outside of our operational control under the Climate Active Organisation Standard and applied the relevance test as appropriate. See Appendix 1 for our application of the relevance test.

Organisational description

See the 'Introduction' for a description of Telstra's Organisation. Within this certification we have included all relevant emissions under the Telstra Corporation Limited ABN (Australian and international). For the detailed 2019 corporate structure please see the Telstra Website linked here.

Emissions reduction strategy

We have been measuring and managing our GHG emissions for more than 15 years and have had an enterprise Environmental Strategy in place since 2013. In this time, we have set GHG emissions intensity reduction targets and assessed our performance on an annual basis to ensure our progress towards contributing to a low carbon economy. Our 2017-2020 Environment Strategy focused on five pillars aligned to our most material environmental issues including managing carbon emissions, climate change resilience, low carbon economic growth, resource efficiency and environmental management to deliver a range of outcomes including a 50% GHG emissions intensity reduction of measured emissions categories by FY20 compared to a baseline of FY17[3] .

[3] Further detail on our GHG emissions intensity target is available in our sustainability report. https://exchange.telstra.com.au/sustainability/

As our decarbonisation journey continues, our level of ambition grows, and in March 2020 we publicly committed to a new set of bold and ambitious climate goals including:

CO_2

Be **carbon neutral** in our operations in 2020

Be renewable leaders by enabling renewable energy generation **equivalent to 100% of our consumption by 2025**

Reduce our absolute emissions by at **least 50% by 2030**

To deliver these ambitious and important goals there are five key focus areas we are working on.

- Lead by example – we will hold ourselves accountable to our own targets and contribute to the broader discussion on climate.
- Reduce our emissions – we will actively reduce our emissions on an absolute basis.
- Drive change from the inside out – we will support our suppliers on their own decarbonisation journey and assist our employees to understand and manage their own carbon footprint.
- Enable our customers and the community – we will provide low emissions products and services to our customers and continue to invest in renewable energy generation to help decarbonise the Australian electricity grid.
- Ensure resilience of our network – proactively respond to the impacts of climate change to ensure our network, products and services remain in operational contributing to the best experience for our customers.

We continue to undertake activities to reduce our absolute GHG emissions. Examples include:

- Increasing our investment in renewable energy both onsite within our facilities, and through our Power Purchasing Agreements (PPAs) to help decarbonise the Australian electricity grid. To date Telstra has underwritten projects (including at Murra Warra wind farm and Emerald Solar Park) that generate renewable energy equivalent to the energy consumption of 100,000 households. We have surrendered 1,600 MWh of Large-scale Generation Certificates (LGC's) in reducing our footprint this year.
- Pledging to set a Science Based target that aligns with the Paris Agreement to limit global warming to 1.5°C as part of our goal to deliver absolute emissions reductions of at least 50% by 2030. This places Telstra among a select group of major global telecommunications organisations that have adopted an ambitious Science Based target.
- Partnering with our suppliers and customers to better understand and enable reduction in upstream and downstream GHG emissions. We note that downstream emissions are outside of the scope of this Climate Active Organisation Certification.
- Pursuing fleet efficiencies with continued transition to more fuel-efficient vehicles and reduction in mileage travelled.
- Accelerated decommissioning of redundant network equipment to save energy.
- Enhanced investment in our network and property energy efficiency program.

Our energy efficiency program continues to be a central component of our GHG emissions reduction strategy. Since 2011 we have invested $61.2 million in improving the energy efficiency of our facilities. In FY19 we invested $4.7 million in energy reduction projects that delivered a collective saving of nearly 13,700 t CO_2e and more than 13,500 MWh of electricity per annum. Further information on our FY19 energy efficiency activities is included below:

Table 1: FY19 energy efficiency initiatives (MWh and tCO_2e)
Relevant to our electricity related emissions*

Initiative	Description	FY19 energy savings (MWh/yr)	FY19 GHG emissions savings (tonnes CO_2e/yr)
HVAC optimisation	We conduct physical inspections of our network sites to identify faults affecting power consumption and review equipment performance to identify optimisation opportunities	7,563	7,622
Building service energy efficiency upgrades	Our capital works program includes the installation of fresh air cooling system, high efficiency chillers, electronically commutated fans and lighting upgrades	5,587	5,611
Upgrading rectifiers	We are continuing to upgrade older inefficient units to more modern, high efficiency rectifiers. These are now achieving efficiency levels of 96-98 per cent.	399	442
Savings		13,549	13,675

* This is based on our FY19 data and aligns with our selected Climate Active base year. Refer to our most recent Sustainability Report for the latest GHG emissions savings.

2. Emissions boundary

Diagram of the certification boundary

We have documented the relevant GHG emissions included and excluded to meet the requirements of the Climate Active Organisation Standard. The following diagram summarises the relevant inclusion and exclusions from our reporting boundary.

Figure 3: Telstra's GHG emissions boundary

Within emissions boundary	Outside certification boundary
Quantified • Transport and stationary fuel– diesel, natural gas, LPG, ethanol & petrol. This includes contractors within our operational control who work across our facilities. This includes stationary fuels, natural gas, and diesel across our international operations across 22 countries. • Electricity, for owned & leased facilities, including our international operations across 22 countries. This includes data centres, Telstra retail shops, and other facilities within our operational control. • Embodied emissions within corporate purchases, for example office equipment & furniture. • Embodied emissions within network hardware, construction materials, and network software & IT purchases. • Upstream production of fuel and energy. This includes the transmission of electricity and manufacturing of fuels consumed in our transport and stationary energy use. • Upstream transportation of network hardware. • Waste generated by Telstra's operations. • Business travel (excluding accommodation & meals). • Employee commuting (domestic and international). • Third party contact centres. • Maintenance and operation of third-party networks that Telstra pays for access to. For example, our proportionate share of access to the nbn network, as well as access payments for international wholesale capacity. Non-quantified • Release of refrigerants used for HVAC systems. • External consultants supporting the enhancement of Telstra's strategy and corporate efficiencies. • Banking and finance. • Advertising and media used to promote the sale of products and services. • Waste from international operations.	Excluded • Embodied emissions from manufacture of our products and services. This includes mobile phones, modems, and other Telstra products and services (such as 'IoT devices'). • Transportation and distribution of our products and services. • Customer use of our products and services, such as electricity used by mobile phones, modems etc. • Waste generated by Telstra customers from the disposal of on-sold products, like mobile phones and modems. • Emissions associated with Telstra's proportionate investments in other companies.

Non-quantified GHG emissions sources (within certification boundary)

The below GHG emissions sources are relevant to the organisational boundary, however, satisfy the exclusion criteria per sections 2.3.1 and 2.6 of the Climate Active Carbon Neutral Standard for Organisations. These have been deemed immaterial as each individually is below 1% of total emissions and in aggregate below 5% of total emissions.

- Release of refrigerants used for HVAC systems.
- External consultants supporting the enhancement of Telstra's strategy and corporate efficiencies.
- Banking and finance.
- Advertising and media used to promote the sale of products and services.
- Waste from international operations.

Excluded GHG emissions sources (outside certification boundary)

The below GHG emissions sources have been excluded from the Organisation boundary as they satisfy the exclusion condition using the relevance test as per the Climate Active Carbon Neutral Organisations s2.3.1 Standard.

- Embodied emissions from manufacture of our products and services. This includes mobile phones, modems, and other Telstra products and services (such as 'IoT devices').
- Transportation and distribution of our products and services.
- Customer use of our products and services, such as electricity used by mobile phones, modems etc.
- Waste generated by Telstra customers from the disposal of on-sold products, like mobile phones and modems.
- Emissions associated with Telstra's proportionate investments in other companies.

Further detail on these exclusions is provided in Appendix 1.

3. GHG emissions summary

Our representative net GHG emissions after abatement activities are described below based on an FY19 reporting year.

Table 2: Telstra's FY19 base year organisation footprint

Telstra organisation carbon footprint – base year emissions	
GHG emissions source	**GHG emissions (tonnes CO_2e)**
Transport and stationary fuel (natural gas, diesel, petrol, LPG, ethanol)*	51,326
Electricity purchased from the Australian electricity grid, including transmission losses (market-based approach)	1,250,487
Electricity purchased from electricity grids outside Australia, including transmission losses (international emissions)	80,007
Purchased goods and services (embodied emissions)	442,145
Capital goods (embodied emissions)	255,368
Fuel and energy-related emissions from fuel extraction	2,701
Upstream transportation and distribution of network hardware	30,924
Waste generated in operations	5,066
Business travel	14,630
Employee commuting (domestic and international)	66,754
Upstream leased assets (international facilities)	129,729
Total GHG Emissions	**2,329,137**

*GHG emissions associated with third party contractors installing, operating and maintaining our network infrastructure is based on energy data provided directly by our major contractors and is assumed to be representative of the activities undertaken.

The GHG emissions included in this report differ slightly from those disclosed in our annual sustainability report due to the use of Climate Active recommended GHG emission factors and the use of the market-based allocation approach to GHG emissions. We will seek to align these two reporting boundaries in future years.

Carbon neutral products

Telstra has not used any certified Carbon Neutral Products or Services within its Organisational Boundary.

However, we note the following as additional information. We launched Belong in 2013 recognising an opportunity to bring great value home broadband, and more recently competitively priced mobile plans to Australians. In 2019 Belong became the first carbon neutral telecommunications brand under the Climate Active Carbon Neutral Standard for Products and Services [4].
Any overlap of emissions with Belong will be adjusted for in Belong's Climate Active year end reporting under Climate Active Parent-Child guidance.

Electricity summary

Australian electricity consumption was calculated using a market-based approach in line with the Climate Active electricity calculator tool. The total Australian electricity related GHG emissions determined through the use of the Climate Active market-based tool is 1,250,487 tCO_2e. This includes both electricity purchased from the grid as well as transmission losses. We have also surrendered 1,600 Large Scale Generation Certificates (LGCs), accounting for 1,600 MWh of renewable energy from the Murra Warra Wind Farm and Emerald Solar Park projects to reduce our electricity-based emissions prior to purchasing offsets.

The Climate Active team are consulting on the use of a market vs location-based approach for electricity accounting with a view to finalising a policy decision for the carbon neutral certification by July 2020. Given a decision is still pending on the accounting way forward, a summary of emissions using both measures have been provided for full disclosure and to ensure year on year comparisons can be made.

Table 3: Market based calculation approach to GHG emissions from electricity

Electricity inventory items	Electricity (kWh)	Emissions (tonnes CO_2e)
Electricity renewables	**275,500,195**	0.00
Electricity carbon neutral power	**0**	0.00
Electricity remaining	**1,156,680,580**	1,250,487
Renewable electricity percentage*	19%	

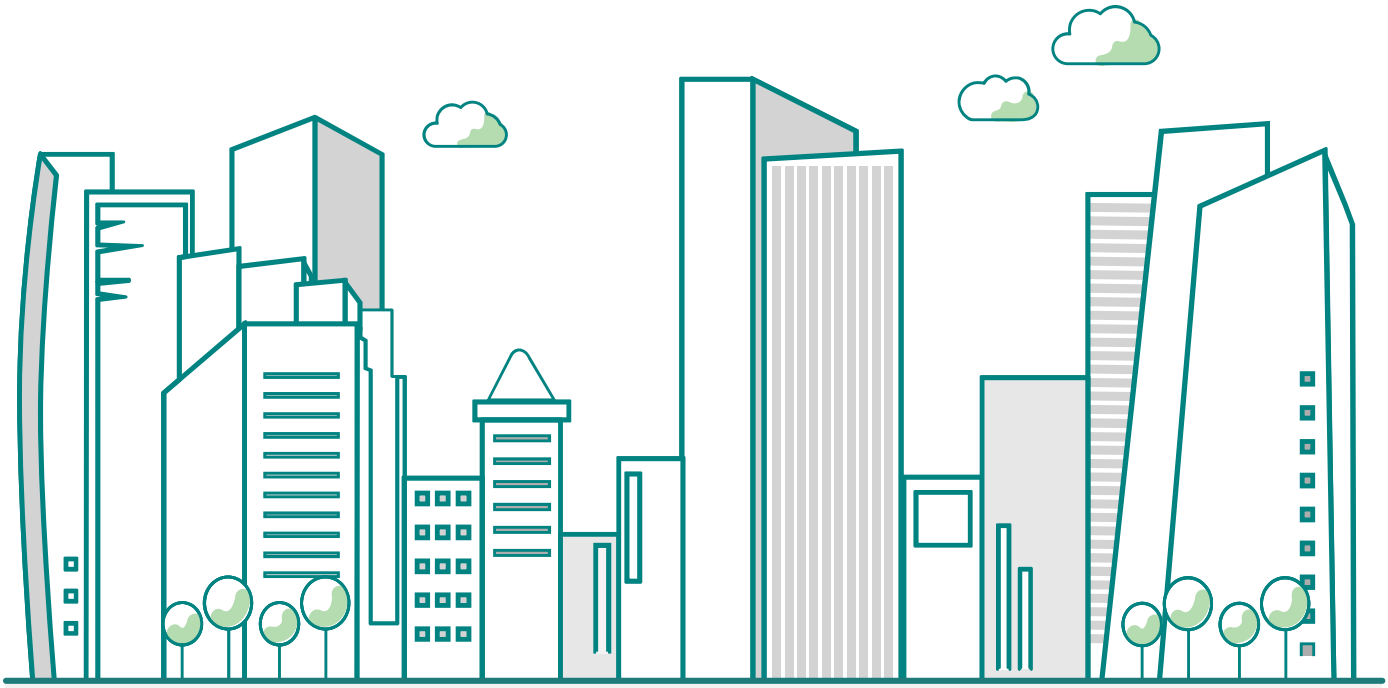
* The proportion of total electricity consumption matched by investments in renewable generation. This may include usage of on-site renewable electricity, voluntary retired LGCs and/or the Renewable Energy Target. Telstra's renewable energy percentage includes 1,600 MWh of combined LGC's surrendered from our renewable PPA's as well as 9,232 MWh of solar energy generated and consumed on site across our facilities.

Table 4: Location-based calculation approach to GHG emissions from electricity

State/Territory	Electricity inventory items	Electricity (kWh)	Emissions (tonnes CO_2e)
Total Australian	Electricity Total	1,432,180,775	1,292,131

[4] https://www.climateactive.org.au/sites/default/files/2019-12/Belong%20Certification_Year%201%20FY2018-19_PDS.pdf

The market-based approach developed by Climate Active only allows organisations to capture emissions associated with domestic electricity consumption. However, as a global organisation a small proportion of our electricity consumption is attributed to our international operations. This has been captured separately using location based calculations for electricity grids outside of Australia, including transmission losses.



4. Carbon offsets

This is our first year of carbon neutral accreditation and we have opted to apply the Climate Active 'forward offsetting' approach for purchasing carbon offsets in line with s.2.5 and s3.4.1 of the Standard. Offsets have been purchased to ensure we are carbon neutral for the 12-month period beginning 1 January 2020 and ending 31 December 2020 based on our base year GHG inventory. As this period includes a portion of forecast emissions, a reconciliation of actual GHG emissions will be performed at the end of the reporting year to ensure that a sufficient quantity of units have been retired.

Our offsets have been purchased in line with the Climate Active Organisation Standard and are described in the table below.

Table 5: Retired carbon offsets for reporting year

1. Total offsets required for this report	2,329,137
2. Offsets retired in previous reports and used in this report	0 – this is our first report
3. Net offsets required for this report	2,329,137

Project description	Eligible offset units type	Registry unit retired in	Date retired	Serial number (including hyperlink to registry transaction record)	Vintage	Quantity (tonnes CO_2-e)	Quantity used for previous report	Quantity to be banked for future years	Quantity to be used this report
Southern Aurukun Savanna Burning Project, Cape York	ACCU	ANREU	17/06/20	3,799,430,627 – 3,799,440,626	2019-20	10,000	0	0	10,000
Yarra Yarra Biodiversity Project, Western Australia	VER	Gold Standard	26/06/20	GS1-1-AU-GS3039-21-2017-4982-32337-33336	2017	1,000	0	0	1,000
ReNew Solar Energy Project, India (1)	VCU	VERRA	16/06/20	7245-379977967-380549966-VCU-034-APX-IN-1-1851-01012018-25102018-0	2018	572,000	0	0	572,000
ReNew Solar Energy Project, India (2)	VCU	VERRA	26/06/20	7407-392789997-392924030-VCU-034-APX-IN-1-1851-01012018-25102018-0	2018	134,034	0	0	134,034
Rising Sun Solar Energy Project, India (1)	VCU	VERRA	23/06/20	8333-9516549-9797640-VCS-VCU-997-VER-IN-1-1709-01012019-31122019-0	2019	281,092	0	0	281,092
Rising Sun Solar Energy Project, India (2)	VCU	VERRA	26/06/20	7264-38279918d2-383037429-VCU-034-APX-IN-1-1709-01012018-31122018-0	2018	238,248	0	0	238,248
Tadas Wind Energy Project, India (1)	CER	ANREU	26/06/20	211926959-212201190	2013-14	274,232	0	0	274,232
Tadas Wind Energy Project, India (2)	CER	ANREU	26/06/20	204686473-204842418	2013-14	155,946	0	0	155,946
Tadas Wind Energy Project, India (3)	CER	ANREU	26/06/20	236413631-236593229	2014-16	179,599	0	0	179,599
Tadas Wind Energy Project, India (4)	CER	ANREU	26/06/20	214206989-214395040	2013-15	188,052	0	0	188,052
Tadas Wind Energy Project, India (5)	CER	ANREU	26/06/20	254579990-254889280	2015-18	309,291	0	14,357	294,934
						Total offsets retired this report and used in this report			2,329,137
						Total offsets retired this report and banked for future reports			14,357

Offset co-benefits

Telstra's sustainability strategy is based on the three pillars of fostering digital futures, delivering environmental solutions and being a responsible business. These principles also extend to our offset purchasing activity. Telstra prioritises projects with strong co-benefits aligned to our sustainability pillars with a particular focus on connections to local communities and indigenous involvement. In addition, as we develop our carbon offset portfolio, we are actively look for opportunities to be an enabler of energy efficient solutions, innovation, and capacity with our partners.

5. Use of trademark

As 2020 will be our first reporting year we have not yet use the trademark at the time of submission. However we envisage we will display the trademark on the following;

Table 6: Use of trademark

Description where trademark used	Logo type
Sustainability report	Certified organisation
Website	Certified organisation
Email signature	Certified organisation
LinkedIn	Certified organisation
Other marketing materials (newsletters, online communications, printed materials)	Certified organisation

6. Additional information

Other climate change activities undertaken by Telstra

In addition to the GHG emissions reduction activities outlined in this report, Telstra undertakes a broader range of climate change activities focused on increasing transparency of reporting, preparing for future climate impacts and collaborating with key stakeholders.

Examples of activities include:

- For the last 4 years we've been recognised through the Carbon Disclosure Project (CDP) for our climate change leadership and in 2020, Telstra was again awarded an A rating for our 2019 response. Only 6 Australian companies and 179 companies internationally received an A rating in 2019.
- We have committed to adopting a Science-Based Target in line with the recent sectoral pathway developed by GSMA for the ICT industry to be carbon neutral by 2050 [5].
- We are actively collaborating with our suppliers and establishing partnerships to co-create low carbon solutions for our products and services to help our suppliers and customers reduce emissions across the value chain. This includes working to improve energy efficiency of our customer products.
- We are working towards greater alignment with the TCFD recommendations through for example, undertaking scenario analysis to assess our supply chain risks.

[5] https://www.gsma.com/newsroom/press-release/ict-industry-agrees-landmark-science-based-pathway-to-reach-net-zero-emissions/

Appendix 1 - Excluded GHG emissions

To be deemed relevant an emissions source must meet two of the five relevance criteria. Excluded emissions are detailed below against each of the five criteria.

Excluded emissions	The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions	The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.	Key stakeholders deem the emissions from a particular source are relevant.	The responsible entity has the potential to influence the reduction of emissions from a particular source.	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.	Explanation
Downstream emissions associated with Telstra's products and services; • Distribution to customers • Customer use & disposal of products	✗	✗	✗	✓	✗	These emissions are not associated with Telstra's Organisational business activities as they do not relate to the operations of the network and its facilities (e.g. head office and retail stores). They instead relate to the products and services (such as mobiles and modems) Telstra purchase/develop and on sell to customers. Such downstream emissions sources that have been excluded are, customer use of products, product end of life disposal, and transportation of products to customers.
Upstream emissions associated with Telstra's products and services; • Embodied emissions • Distribution to Telstra	✗	✗	✗	✓	✗	These emissions are not associated with Telstra's Organisational business activities as they do not relate to the operations of the network and its facilities (e.g. head office and retail stores). They instead relate to the products and services Telstra purchase/develop to on sell to customers. These excluded emissions primarily relate to the manufacture and distribution of mobile phones and modems but also include all other Telstra products. These have been excluded on the basis that they are outside of the Climate Active organisation standard boundary.
Emissions associated with Telstra's proportionate investments	✗	✗	✗	✓	✗	Proportionate emissions from Telstra's investment have been excluded as they do not relate to the operations of Telstra's facilities and network. They are instead investments that are held for the purpose of making a profit.
Emissions associated with accommodation and meals within business travel	✗	✗	✗	✓	✗	While we recognise that Telstra has the ability to impact and reduce the emissions associated with all forms of business travel, emissions associated with accommodation and meals compared to other forms of travel, such as flights and care hire are immaterial. As such these activities have been excluded from the organisation's boundary.