



# **PUBLIC DISCLOSURE STATEMENT**

**TODAY STRATEGIC DESIGN PTY LTD**

**ORGANISATION CERTIFICATION  
FY2020–21**


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

# Today



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	TODAY STRATEGIC DESIGN PTY LTD
REPORTING PERIOD	Financial Year 1 July 2020 – 30 June 2021
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>Name of signatory: Damon O'Sullivan Position of signatory: CEO &amp; Founder Date: 17 December 2021</p>



**Australian Government**  
**Department of Industry, Science,**  
**Energy and Resources**

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# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	117 tCO <sub>2</sub> -e
OFFSETS BOUGHT	117 tCO <sub>2</sub> -e offsets, 100% VCUs
RENEWABLE ELECTRICITY	Total renewables 118.93%
TECHNICAL ASSESSMENT	N/A

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

The certification includes the Australian business operations of the company Today Strategic Design Pty Ltd (ABN 69 154 560 657) for the period 1 July 2020 to 30 June 2021.

The emissions inventory in this Public Disclosure Statement has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations and Today Strategic Design has used an operational control approach to determine its emissions boundary.

Today Strategic Design estimates actual emissions may be different to what is reported due to the exceptional circumstance of Covid-19 resulting in less staff working in the office and commuting, and more staff working from home. These differences are not accounted for in the carbon inventory, consistent with Climate Active policy. Today Strategic Design recognises that future year emissions may be different to what is reported in FY2020 and FY2021 due to the exceptional circumstance.

*“Climate Active certification is not just about reducing harm, it's about actively looking for opportunities to do good.”*

### Organisation description

Today is a strategic design agency committed to using 'Design for Good'. It is our mission to contribute to and catalyse, positive social and environmental outcomes. We use strategic design to make services, brands, and products for a fairer world.

Our everyday projects focus on the creation of value for people and the environment. We aim to make a meaningful contribution to reversing the damage done to ecosystems and the natural environment, and to building the resilience of communities and our broader society.

## 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 or precinct'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

- Domestic Accommodation
- Domestic air travel (short haul)
- Domestic air travel (very short haul)
- Cleaning services
- Repairs & maintenance
- Electricity (Market based)
- Computer and IT support
- Computer equipment
- Telecommunications
- Company fuel
- Staff commute: by car, by train, by bicycle, by bus, by tram and walking
- Office equipment
- Equipment leasing
- Printing and stationery
- Education and training
- Entertainment
- Subscriptions & periodicals
- Interest group & Memberships
- Business services
- Accounting services
- Advertising & Promotion
- Insurance
- Legal services
- Photographic services
- General waste (landfilled)
- Food
- Recycling
- Water

### Non-quantified

- Postage, courier and freight
- Security
- Refrigerants

## Outside emission boundary

### Excluded

- Natural gas
- \*\* Natural gas is not used at the site

## **Non-quantified sources**

- The following emissions sources were non-quantified due to immateriality (each of them is less than 1% of the inventory and less than 5% collectively).
  - Postage, courier and freight
  - Security
- Emissions from refrigerants were non-quantified due to quantification is not cost effective relative to the size of the emission, hence an uplift factor has been applied.

## **Excluded sources (outside of certification boundary)**

- Although natural gas is a deemed relevant emission under the organisation certification standard, we do not use natural gas and as such it has not been included in our PDS or carbon inventory.

## **Data management plan for non-quantified sources**

There are no non-quantified sources in the emission boundary that require a data management plan.

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

During the last year, Today has made great progress in reducing emissions by 20% less than our baseline financial year 2019-2020. Our remission reduction plan focuses primarily on the actions with the highest emissions reduction impact. We aim to continue working towards a reduction target of at least 4.5% each year and aligning with the 2015 Paris Climate Change Agreement to limit global temperature rise to under 1.5 C.

One of our most significant achievements was switching to 100% carbon neutral energy late in 2019. Financial year 2020-2021 was the first full year that we have completely eliminated emissions from electricity use. And we've got big plans for the future.

Our new and ambitious commitments will focus on the following areas from 01 July 2021 to 30 June 2030:

- Achieve Net Zero Emissions by 2030
- Local, carbon neutral goods and services
- Reduce emissions intensive corporate travel wherever possible
- Embed sustainability into Today's policies and procedures
- Transition towards zero waste for Today's operations
- Aboriginal owned offset providers and nature based offsets



## Emissions reduction actions

In FY2020–21 Today's total operational emissions were 117 tonnes of carbon dioxide equivalent, a significant reduction from our baseline year, where we originally generated 146 tonnes of carbon dioxide equivalent.

The emissions from energy use in our studio have significantly decreased since we began powering them from 100% carbon neutral energy on the 13th of September, 2019. As a result, we have switched our focus for our emissions reductions to Travel, Accommodation, Transportation and ICT services. These areas currently account for 40% of our emissions and represent significant reduction opportunities.

While our business travelling and accommodation expenses were reduced substantially due to Covid-19 and state-wide travel restrictions, we're conscious that an increase in demand will likely be on the horizon as domestic travel opens up in 2022. We've accounted for this by creating a business wide policy encouraging the use of travel alternatives such as e-mail or video/phone conferencing and restricting travel to necessary trips only.

Waste emissions have dropped since our baseline year, from 1.4% to 1.3% of our total. As a growing business, even a small drop in waste emissions is ultimately a success that includes the support and participation of our entire team, and we attribute this to our new recycling initiatives diverting soft plastics and glass from landfill. Our underlying beliefs at Today push us towards designing for the planet by doing good Today. As such, we're committed to action when it comes to our emissions reductions.

# 5. EMISSIONS SUMMARY

## Emissions over time

Emissions since base year		Total tCO <sub>2</sub> -e
Year 1:	FY2019–2020	145.84
Year 2:	FY2020–2021	116.26

## Significant changes in emissions

We have calculated a 20.32% decrease in emissions from our base year to year one. There are a few extraordinary circumstances that have led to this with the main ones being extended lockdowns in Victoria and also purchasing Climate Active certified carbon neutral electricity from Powershop which is also 100% GreenPower. Detailed reasoning for this decrease includes:

- Our business travelling and accommodation reduced significantly due to the exceptional circumstance of Covid-19 and state-wide travel restrictions;
- Despite our team working from home for most of the financial year, we used the same Staff Commute Survey which was conducted in Jan 2021 for the base year Carbon Neutral certification in FY2021 reporting. We are conscious that staff would have still travelled small distances throughout their day and we wanted to account for this in our calculations.
- We improved our energy efficiency, resulting in less emission from telecommunication.
- We purchased GreenPower through Powershop in addition through the whole financial year. The electricity is accounted for as MWh of 0 emissions renewable electricity under the market based method.

Items that led to an increase in particular categories of emissions include:

- Our business experienced steady growth over the last year with that growth reflected in the size of our team. This resulted in more emissions from business services, recruitment and computer equipment.
- We invested more in our business development and marketing.
- We invested more in our team, resulting in more emissions from education, learning & development, and human resources. Our people are our priority and we will always continue to invest in their learning and development.

Emission source	Previous reporting period Activity Data Total Emissions (kg CO2e)	This reporting period Activity data Total Emissions (kg CO2e)	% change from previous year activity data	% Contribution to Inventory	Reason for change	Detailed reason for change		
1011_Construction Materials and Services_Building and facility maintenance and repair services	0	0	3675.6	1937.5358	enter previous year activity data	2%	Climate Active emission factor change	In FY2020 this source was in the non-quantified category due to the immaterial. However the spending in this account has increased from \$2,144 to \$3,875, also the CA emission factor had been changed from 0.25 to 0.53. Hence we included this account in the Quantified boundary in FY2021.
1077 ICT services and equipment_Computer and technical services	118757	25627.83723	87280.42	14447.915	-45%	13%	economy of scale	We pre-purchased 50 hours of IT support service in FY2020 and made no more purchase in FY2021. We audited our software list and cancelled all unused accounts to reduce our IT cost in FY2021. This resulted in the FY2021 activity data reducing by 45%.
1078 ICT services and equipment_Computer equipment	12315	2046.887736	24230.16	4323.2741	97%	4%	organic growth	The account cost increased by nearly double due to the increase of hardware consistent with our business growth.
1085 ICT services and equipment_Telecommunications	50913	8050.579431	36757.6	5810.709	-28%	5%	green procurement	We renewed our internet contract with Telstra in FY2021, resulting in a cost reduction of 28% compared to FY2020 spending.
1100_Office equipment & supplies_Office equipment hire and leasing	0	0	32544.37	268.27599	enter previous year activity data	0%	organic growth	In FY2020 this source was in the non-quantified category due to the immaterial. However the spending in this account has been increased from \$16,865 to \$26,268 due to the growth of people in our team.
1105_Office equipment & supplies_Printing and stationery	8227	5950.525413	13629.3	9857.9672	66%	9%	organic growth	This has increased due to extended lockdowns in Victoria. Instead of using our office printers, staff have had to go to Officeworks or other printing shops.
1127_Professional Services_Entertainment	52936	16198.51499	32407.46	9916.7434	-39%	9%	travel policy	Because of extended lockdowns in Victoria, the about of team lunches significantly decreased this financial year.
1139_Professional Services_Subscriptions & periodicals	0	0	5483.76	881.91446	enter previous year activity data	1%	organic growth	In FY2020 this source was in the non-quantified category due to the immaterial. However the spending in this account had been increased from \$3,149 to \$5,483.76 due our endeavour to invest more in our people. We subscribed to more reporting literature for our teams in FY2021. People are always our focus and we will continue investing in their L&D.
1170_Professional Services_Business services	19,175.00	1689.098809	195999.68	17265.336	922%	15%	organic growth	In FY2021 we included Business Development, Recruitment and Human Resources in this emission source rather than only Human Resources in FY2020 due to the change of business operation environment. In FY2020 we only spent in BD or recruitment. However due to the pandemic and lockdowns, it has been harder to get candidates through our usual recruitment channels. This meant that we had to engage with recruitment agencies. Because our sales pipeline became more unpredictable, we worked with an external sales consultant, which was an additional cost compared with FY2020.
1186_Professional Services_Advertising & Promotion	36,743.00	4899.93074	45094.68	6013.6845	23%	5%	organic growth	For a similar reason to the increase in business services emissions, to get through the unpredictable sales macro environment, we ran three marketing campaigns on LinkedIn in 2021. This increased the cost by 23%.
1192_Professional Services_Insurance and retirement services	0.00	0	65751.93	1574.1431	enter previous year activity data	1%	organic growth	In FY2020 this source was in the non-quantified category due to the immaterial. However our insurance premium was increased by 60%—from \$4,200 to \$65,752—likely due to the difficult insurance market as a result of the pandemic.
1193_Professional Services_Legal services	47,409.00	6483.728405	51043.36	7296.1011	8%	6%	economy of scale	The source data has been increased due to more sales contract review in FY2021.
2002_Electricity_Total net electricity emissions (Market based)	0.00	0	0	0	enter previous year activity data	0%	energy efficiency measures	We switched our electricity service provider from Momentum Energy to Powershop in September 2019. In FY2021 we used 25,774 kWh electricity compared with 26,889 kWh in FY2020. The lowering of our electricity usage is due to efficiency measures we implemented.
2845_Electricity_Total net electricity emissions (Location based)	25,123.00	25123	0	0	-100%	0%	green procurement	We switched our electricity service provider from Momentum Energy to Powershop in September 2019 and since then we have purchased 100% GreenPower on top of our monthly electricity usage. Powershop has fully offset all the electricity they supply, which is 100% carbon neutral certified by Climate Active.
2643_Air Transport (km_Very short flights (400km))	0.00	0	1752	474.86208	enter previous year activity data	0%	travel policy	This is a new emission source included in the FY2021 carbon inventory to capture business travel between Melbourne and Canberra.
2662_Land and Sea Transport (Fuel_Petrol / Gasoline post-2004)	3.22	7843.03128	3.22	7843.0313	0%	7%	travel policy	In FY2021 corporate vehicle spending was slightly less than FY2020 one (54% less). Because of the reduced overall carbon emission, the percentage contribution to inventory was bigger compared with FY2020.
1144_Professional Services_Interest groups & Memberships	0.00	0	4150.91	292.02883	enter previous year activity data	0%	organic growth	This is a new emission source in the FY2021 carbon inventory to capture the Professional Associations certification fees in Climate Active program.

## Use of Climate Active carbon neutral products and services

Today Strategic Design switched to a 100% GreenPower electricity contract on 13 September 2019. We have purchased Climate Active certified carbon neutral electricity from Powershop which is also Greenpower.

## Organisation emissions summary

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

Emission category	Sum of total emissions (tCO <sub>2</sub> -e)
Accommodation and facilities	0.027802797
Air Transport (km)	0.9219309
Cleaning and Chemicals	2.497259847
Construction Materials and Services	1.937535825
Electricity	0
ICT services and equipment	24.58189854
Land and Sea Transport (fuel)	7.84303128
Land and Sea Transport (km)	12.46386664
Office equipment & supplies	11.07705214
Professional Services	51.59639971
Waste	1.513
Water	0.648659179
<b>Total</b>	<b>115.1084369</b>

## Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO <sub>2</sub> -e
1% to account for refrigerants	
Emissions from refrigerants non-quantified due to quantification is not cost effective relative to the size of the emission, hence an uplift factor has been applied	1.15
<hr/>	
<i>Total footprint to offset (uplift factors + net emissions)</i>	116.26

# 6. CARBON OFFSETS

## Offsets strategy

### Offset purchasing strategy: In arrears

1. Total offsets previously forward purchased and banked for this report	Zero
2. Total emissions liability to offset for this report	117
3. Net offset balance for this reporting period	117
4. Total offsets to be forward purchased to offset the next reporting period	Zero
5. Total offsets required for this report	117

## Co-benefits

We purchased Climate Active credit and Greenfleet offset. We wanted our choice of carbon offsets to pay respect to the thousands of years of intimate knowledge that First Nations Peoples have on their land. Hence we sponsored the Australian's first carbon offset provider, Greenfleet. More info in Appendix A.

### Guohua Wulate Zhongqi Phase I 49.5 MW Wind farm Project

In North China, wind farms introduce clean energy to the grid which would otherwise be generated by coal-fired power stations. The total installed capacity of the proposed project is 49.5MW with 33sets of turbines and a unit capacity of 1500kW. The estimated electricity output to NCPG is 124,300MWh per year.

The project does not only supply renewable electricity to the grid, but also contribute to sustainable development of the local community, the host country and the world by means of:

- Creating local employment 15 job opportunities during the project construction and operation period;
- Supplying 124,300MWh green power to NCPG and easing the pressure on the local electricity;
- Changing the structure of the local electricity supply and making the electricity structure diversification;
- Reducing greenhouse gas emissions carbon dioxide (CO<sub>2</sub>), sulfur dioxide (SO<sub>2</sub>), nitrogen oxides (such as NO<sub>2</sub>) carbon monoxide (CO) and hydrocarbons.

## Offsets summary

### Proof of cancellation of offset units

Offsets cancelled for Climate Active Carbon Neutral Certification										
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible quantity (tCO <sub>2</sub> -e)	Quantity used for previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period claim	Percentage of total (%)
<a href="#">Guohua Wulate Zhongqi Phase I 49.5 MW Wind farm Project</a>	VCUs	Verra	17 Dec 2021	<a href="#">7647-416735097-416735213-VCU-034-APX-CN-1-1204-01012016-31122016-0</a>	01/01/2016 to 31/12/2016	117	0	0	117	100 %
<b>Total offsets retired this report and used in this report</b>									117	
<b>Total offsets retired this report and banked for future reports</b>								0		
Type of offset units		Quantity (used for this reporting period claim)				Percentage of total				
Verified Carbon Units (VCUs)		117				100%				

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

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

1. Large-scale Generation certificates (LGCs)*	N/A
2. Other RECs	N/A

\* 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	Eligible units	Registry	Surrender date	Accreditation code (LGCs)	Certificate serial number	Generation year	Quantity (MWh)	Fuel source	Location
<i>Total LGCs surrendered this report and used in this report</i>								N/A	

## APPENDIX A: ADDITIONAL INFORMATION

Greenfleet is currently on a [Reconciliation Action Plan](#) and they understand the responsibility they have to Traditional Owners, working proactively alongside them to restore native biodiversity, protect and heal country.

Many Greenfleet projects have broad and direct benefits for First Nations communities. The work Greenfleet's projects do on restoring and developing forests supports the broader ecosystem. As the forests grow they contribute to shelter for native fauna, better soils, healthier rivers and improved drinking water for people. Heavy local investment on seedlings, equipment hire, and wages strengthens the economic resilience and social cohesion of local communities.

With revegetation work stretching from South Gippsland through to endangered grassy woodlands in Central Victoria, we're proud to back Greenfleet in the work they're carrying out in our home state and further afield across Australia.

### Additional offsets cancelled for purposes other than Climate Active Carbon Neutral Certification

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (tCO <sub>2</sub> -e)	Purpose of cancellation of offset units
Greenfleet reforest project	N/A	Greenfleet	17 Dec 2021	N/A	2022	117	Inline with Today impact area and value



# APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach. We have purchased Climate Active certified carbon neutral electricity from Powershop which is also GreenPower.

## 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.

## Market-based approach summary

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kgCO2e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)	0	0	0%
GreenPower	25,774	0	100%
Jurisdictional renewables (LGCs retired)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	4,878	0	19%
Residual Electricity	-4,878	-5,234	-19%
<b>Total grid electricity</b>	<b>25,774</b>	<b>-5,234</b>	<b>100%</b>
<b>Total Electricity Consumed (grid + non grid)</b>	<b>25,774</b>	<b>-5,234</b>	<b>119%</b>
Electricity renewables	30,652	0	
Residual Electricity	-4,878	-5,234	
Exported on-site generated electricity	0	0	
Emission Footprint (kgCO2e)		0	
<i>A minus Residual Electricity Emissions in kgCO2e rounds to zero because the negative emissions can only be used to reduce electricity consumption emissions. See electricity accounting rules for further information</i>			
<b>Total renewables (grid and non-grid)</b>	<b>118.93%</b>		
<b>Mandatory</b>	<b>18.93%</b>		
<b>Voluntary</b>	<b>100.00%</b>		
<b>Behind the meter</b>	<b>0.00%</b>		
<b>Residual Electricity Emission Footprint (TCO2e)</b>	<b>0</b>		
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			

## Location-based approach summary

Location Based Approach Summary		
Location Based Approach	Activity Data (kWh)	Emissions (kgCO2e)
ACT	0	0
NSW	0	0
SA	0	0
Vic	25,774	28,094
Qld	0	0
NT	0	0
WA	0	0
Tas	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>25,774</b>	<b>28,094</b>
ACT	0	0
NSW	0	0
SA	0	0
Vic	0	0
Qld	0	0
NT	0	0
WA	0	0
Tas	0	0
<b>Non-grid electricity (Behind the meter)</b>	<b>0</b>	<b>0</b>
<b>Total Electricity Consumed</b>	<b>25,774</b>	<b>28,094</b>

Emission Footprint (TCO2e) 28

### Climate Active carbon neutral electricity summary

Carbon neutral electricity offset by Climate Active product	Activity data (kWh)	Emissions (kgCO <sub>2</sub> -e)
100% GreenPower – Powershop	0	0

Climate Active carbon neutral electricity is not considered renewable electricity. The emissions have been offset by another Climate Active carbon neutral product certification.

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

The following sources emissions have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

- Immaterial** <1% for individual items and no more than 5% collectively
- Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
- Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
- Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant-non-quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Postage, courier and freight	Yes	No	No	No
Security	Yes	No	No	No
Refrigerants	No	Yes (uplift applied)	No	No

## APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

### Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct'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.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
Natural Gas	No	No	No	No	No	No



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