



PUBLIC DISCLOSURE STATEMENT

PERSPEKTIV AUSTRALIA


ORGANISATION & SERVICE CERTIFICATION

FY2020–21

Australian Government
Climate Active
Public Disclosure Statement

Perspektiv
Finding a Better Way



NAME OF CERTIFIED ENTITY	Perspektiv Australia Pty Ltd
REPORTING PERIOD	Financial year 1 July 2020 – 30 June 2021 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>Patrick Ilott Director 04.05.22</p>



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

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Version September 2021. To be used for FY20/21 reporting onwards.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	Offset by organisation 68 tCO ₂ -e Offset by service 0 tCO ₂ -e
THE OFFSETS BOUGHT	100% VERs
RENEWABLE ELECTRICITY	18.93%
TECHNICAL ASSESSMENT	31/01/2022 Patrick Jeannerat Perspektiv Australia Pty Ltd Next technical assessment due: 31/10/2024 (every 3 years)
THIRD PARTY VALIDATION	Type 1 10/02/2022 Katherine Simmons KREA Consulting Pty Ltd

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2. CARBON NEUTRAL INFORMATION

Description of certification

Perspektiv is a team of qualified, highly experienced and passionate professionals and experts that sell their time to support projects of private companies and government agencies to better plan, design, build, operate and repurpose their own business processes and assets. In 2021, Perspektiv made a commitment to achieve and maintain carbon-neutrality for its organization and for all consultancy services it provides to its customers. The greenhouse gas footprint assessed includes all Scope 1 and 2 emissions under the company's operational control across Australia. The footprint also includes relevant Scope 3 emissions in the supply chain. Both the footprint assessment and the carbon offsets are conducted and verified under the relevant Climate Active Carbon Neutral standards. This certification covers the Australian business operations and paid consultancy services provided by Perspektiv Australia Pty Ltd.

Organisation description

Perspektiv Australia Pty Ltd (ABN 82 646 627 643), trading as Perspektiv, are a sustainability consulting firm founded by Patrick Illott in 2017. In July 2020 the business operated with six employees out of two rental offices in Perth and Hobart, and one additional Sydney-based employee working from home. The company holds no affiliate or child companies. Aside from one electric vehicle in WA, the company owns minimal assets. By June 2021, the company has grown to 14 employees, with the third rental office, in Sydney, only established afterwards.

In February 2021, the business transitioned successfully from a privately held trust to an employee-owned company. The base year greenhouse gas emissions assessment of the new organization being certified includes its predecessor's relevant carbon footprint data from July 2020 to February 2021. As such, the footprint covers data from the following two legal entities, the latter succeeding the former:

- Perspektiv Australia Trust (ABN 14427640678) – trading from 2017 to Feb 2021, succeeded by
- Perspektiv Australia Pty Ltd (ABN 82 646 627 643) – trading from Feb 2021 and into the future

Perspektiv deem this approach appropriate for the purpose of the carbon neutral certification because the expenses to operate the business are based on the same employees, use of the same physical components, engagement of the same supply chain services and as such the scope of operational control and impact is identical. Also, this approach is desirable because it allows for earliest possible baselining of the new company's carbon footprint and trending over future years.

“Our business was born out of sustainability ratings and assurance services. The Climate Active carbon neutral certification of our organisation and our services is essential for our licence to operate as sustainability experts.”

Service description

Perspektiv's sole business offer is a simple, hourly rates-based consultancy service focused at helping customers assess, verify and improve sustainability outcomes on their built environment projects, products and services or within their organisation.

The simple services' carbon impact is reported in the functional unit (or reference unit) of kgCO₂-e per one hour of billable consultancy service [kgCO₂-e/h]. The carbon-neutral certification of the Perspektiv service encompasses all consultancy services delivered within the financial year that are billable to other companies (Full Coverage!). The carbon neutral claim for the service is closely associated with the organisational carbon-neutrality and the credential is made available to all clients by default – there is no need for clients to opt-in and pay an extra, it is already included in the standard rate for billable work. The revenue from these billable services forms all the company's reportable sales.

Since the scope of assessment for the simple service aligns with the emissions boundaries defined for the organisational carbon neutral assessment, it is important to note that this only represents a cradle-to-gate approach: The services emissions assessment doesn't track the downstream consequences of the advisory service delivered because the responsibility for decision and funding to adopt any of the company's recommendations remain with the clients. Also, the assessment excludes potential emission impacts resulting from the spend of wages, superannuation contributions, profits and tax generated by the business but paid out to staff, owners and government bodies because decision on use of such funds is outside of the company's control.

3. EMISSIONS BOUNDARY

ORGANISATION 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.

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.

Organisation emissions boundary

Inside emissions boundary

Quantified

Accommodation and Facilities

Air Travel

Carbon neutral products and services

Cleaning and Chemicals

Construction Materials and Services

Electricity

Food

Horticulture and Agriculture

ICT Services and Equipment

Land and Sea Transport

Machinery and Vehicles

Office Equipment and Supplies

Postage, Courier and Freight

Products

Professional Services

Refrigerants

Stationary Energy

Waste

Water

Working from Home

Non-quantified

n/a

Outside emission boundary

Excluded

Upstream Leased Assets (Office Lease/Rent Expense, Hire Cars)

Capital Goods (Amortisation, Small Business Asset Write Off)

Investments

Downstream emissions impacts by clients associated with advice provided by the company

Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit and tax paid by the company

SERVICE 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 'attributable processes' that become the service, provide the service and carry the service through its life cycle. These have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable and are 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.

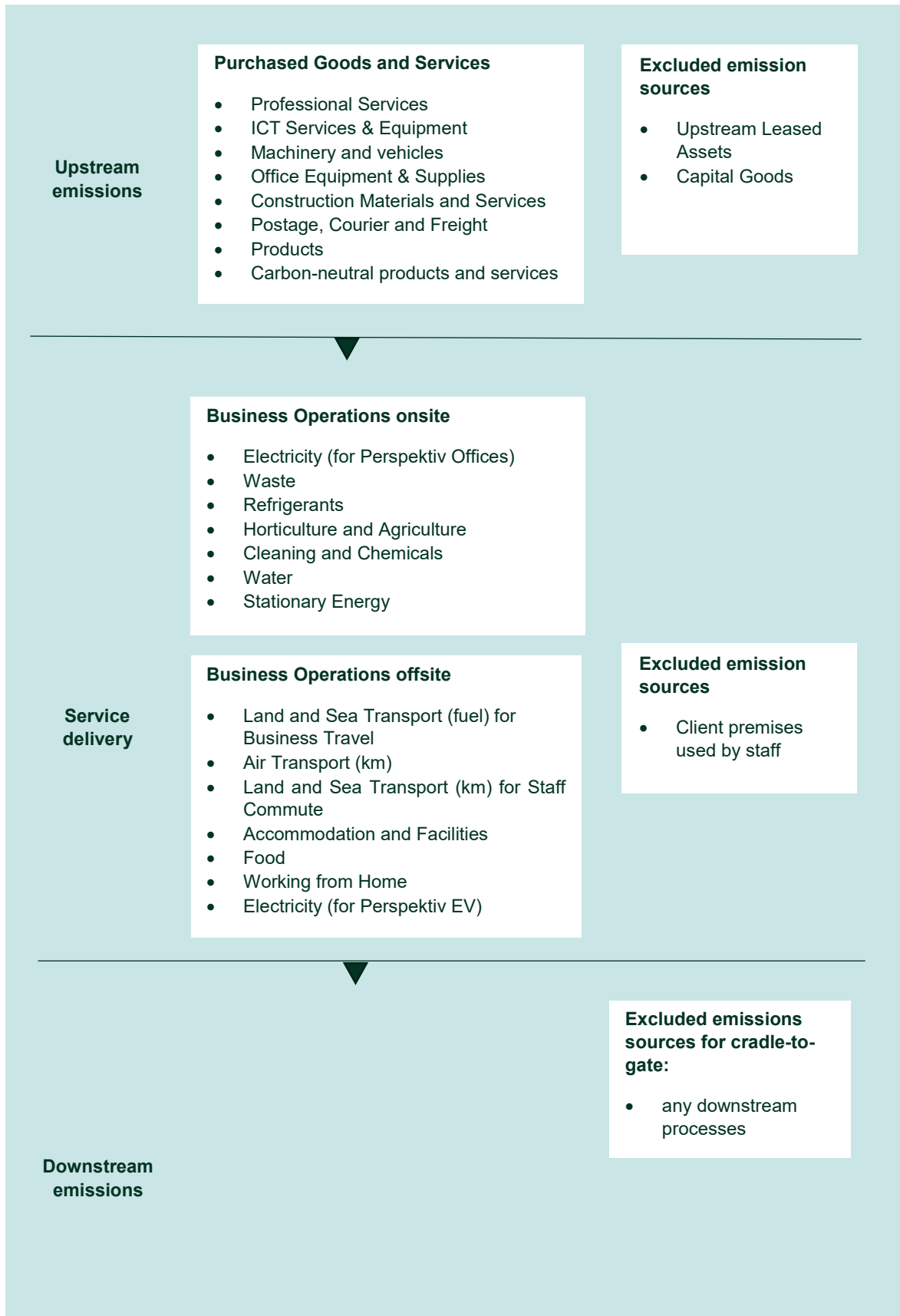
Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Service emissions boundary

Inside emission boundary		Outside emission boundary
<u>Quantified</u>	<u>Non-quantified</u>	<u>Non-attributable</u>
<i>Accommodation and Facilities</i>	N/a	<i>Upstream Leased Assets</i>
<i>Air Travel</i>		<i>Capital Goods</i>
<i>Carbon neutral products and services</i>		<i>Downstream emissions impacts</i>
<i>Cleaning and Chemicals</i>		
<i>Construction Materials and Services</i>		
<i>Electricity</i>		
<i>Food</i>		
<i>Horticulture and Agriculture</i>		
<i>ICT Services and Equipment</i>		
<i>Land and Sea Transport</i>		
<i>Machinery and Vehicles</i>		
<i>Office Equipment and Supplies</i>		
<i>Postage, Courier and Freight</i>		
<i>Products</i>		
<i>Professional Services</i>		
<i>Refrigerants</i>		
<i>Stationary Energy</i>		
<i>Waste</i>		
<i>Water</i>		
<i>Working from Home</i>		

Service process diagram



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

One of the most urgent targets has been to achieve carbon-neutrality for the organization and the consultancy services. With these certifications, the initial goal to assess the footprint and take responsibility for the emissions by means of offsetting will be satisfied. The next step is to start a process to renew the carbon-neutral certification year on year and embark on a continuous improvement journey that also aligns with the Science-based Targets Initiative and their Net Zero Standard for Organisations. The below targets have been defined to assist with the alignment to SBTi. Due to the fast growth of the company, the GHG reduction targets are indexed with the functional unit and are relative to the hours of billable work delivered (which has regularly doubled year on year since 2017).

Key Performance Indicator	Baseline (FY 2020/21)	Target	Actions	Achieve by
Near Term Scope 1 & 2	0.690 kgCO ₂ -e/h <i>(absolute emission: 10.307tCO₂-e)</i>	50% Reduction (relative to kgCO ₂ -e per billed hour)	<ul style="list-style-type: none"> Electricity: Install solar PV for the Fremantle Office (strata solution) Electricity: Maximise Green Power Land Transport (fuel): Reduce fossil fuel consumption by promoting use of low-carbon private/hired vehicles on business travels 	FY 25/26
Near Term Scope 3	3.853kgCO ₂ -e/h <i>(absolute emission: 57.557tCO₂-e)</i>	50% Reduction (relative to kgCO ₂ -e per billed hour)	<ul style="list-style-type: none"> Purchased goods and services: Develop a supplier engagement and carbon emissions monitoring and improvement plan that covers at least 50% of goods and services by value Air Travel: All air tickets purchased are Climate Active carbon-neutral Employee Commuting: 50% Active Commutes Waste: Minimise waste to landfill 	FY 25/26
Long Term Scope 1 & 2	0.690kgCO ₂ -e/h	90% Reduction	<ul style="list-style-type: none"> 100% renewable electricity for all offices occupied and all electric vehicles used 	FY 30/31
Long Term Scope 3	3.853kgCO ₂ -e/h	90% Reduction	<ul style="list-style-type: none"> Identify and procure from low-carbon supplier platforms 	FY 35/36

5. EMISSIONS SUMMARY

Use of Climate Active carbon neutral products and services

In this reporting period, Perspektiv have used the following carbon-neutral services within the certification boundary, on occasion:

- Air travel tickets – liability covered by Virgin Australia ([Virgin Australia | Climate Active](#)) or Jetstar ([Jetstar | Climate Active](#)) carbon neutral certification for their service.

Some Perspektiv employees have also purchased the following carbon-neutral service:

- Telecommunications (mobile phone plans) – liability covered by Belong carbon neutral certification for their service ([Belong | Climate Active](#))

Organisation emissions summary

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

Emissions category	Sum of Scope 1 (TCO2e)	Sum of Scope 2 (TCO2e)	Sum of Scope 3 (TCO2e)	Sum of Total Emissions (TCO2e)
Professional Services	0.000	0.000	15.112	15.112
ICT services and equipment	0.000	0.000	7.998	7.998
Electricity	0.000	7.694	0.000	7.694
Air Transport (km)	0.000	0.000	7.631	7.631
Machinery and vehicles	0.000	0.000	6.920	6.920
Land and Sea Transport (km)	0.000	0.000	5.386	5.386
Accommodation and facilities	0.000	0.000	4.400	4.400
Office equipment & supplies	0.000	0.000	3.389	3.389
Land and Sea Transport (fuel)	2.613	0.000	0.139	2.752
Food	0.000	0.000	2.440	2.440
Waste	0.000	0.000	1.130	1.130
Refrigerants	0.000	0.000	1.082	1.082
Working from home	0.000	0.000	0.779	0.779
Construction Materials and Services	0.000	0.000	0.371	0.371
Horticulture and Agriculture	0.000	0.000	0.212	0.212
Cleaning and Chemicals	0.000	0.000	0.156	0.156
Water	0.000	0.000	0.125	0.125
Postage, courier and freight	0.000	0.000	0.096	0.096
Products	0.000	0.000	0.082	0.082
Stationary Energy	0.000	0.000	0.000	0.000
Carbon neutral products and services	0.000	0.000	0.000	0.000
Grand Total	2.613	7.694	57.557	67.864

Service emissions summary

The emissions associated with the provision of our consultancy services are aligned with our organizational carbon footprint. The company's sole purpose is to deliver the service, so all assessed emissions in the organizational footprint apply to the service. There are no further emissions sources to be added for the service's footprint. The various emissions sources assessed for the organization have been broken down into three key life cycle stages defined for the cradle-to-gate service offer:

Service emissions per lifecycle stage, assessed for the FY 20/21:

Stage	tCO ₂ -e
Upstream emissions: Purchased Goods and Services	34.076
Service Delivery: Business Operations Onsite	9.700
Service Delivery: Business Operations Offsite	24.088
Downstream emissions	excluded
Services Total Emissions (Cradle-to-Gate)	67.864

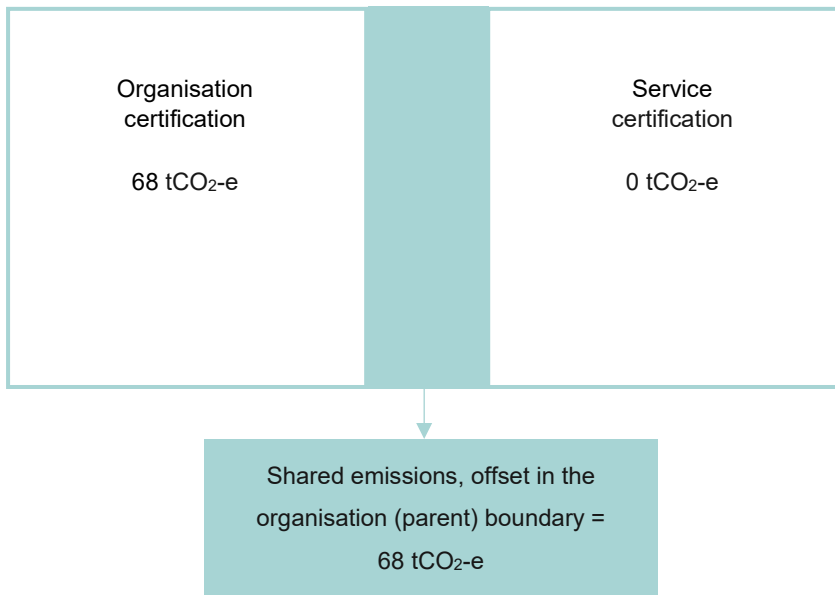
No uplift factors adopted.

Emissions intensity per functional unit	4.543 kgCO ₂ -e
Number of functional units to be offset (certified)	14,937 hours
Total emissions to be offset (certified)	0*

**Assumes all offsets done under the organizational certification which has the identical footprint – see next page*

Shared emissions between certifications by the same responsible entity

Emissions (tCO ₂ -e)	
Total offset liability	68 tCO ₂ -e
Offset by organisation	68 tCO ₂ -e
Offset by service	= 68-68 = 0 tCO ₂ -e



6. CARBON OFFSETS

Offsets strategy

This is Perspektiv Australia Pty Ltd's first carbon neutral certification. For the initial reporting period FY 20/21, we have opted for an arrears offset purchasing strategy. It is our intent to continue this approach in the following years.

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	68
3. Net offset balance for this reporting period	68
4. Total offsets to be forward purchased to offset the next reporting period	Zero
5. Total offsets required for this report	68

Co-benefits

Our approach to offsets was to ensure they provide benefits not only to the environment, but also to the economy, the society, and the local culture – ensuring sustainable prosperity as per the quadruple bottom line is met. All offsets were purchased from international Gold Standard programs for this reporting period. We believe that our impacts are causing developing countries to experience more severe climate change impacts, as such, helping those countries to become sustainable is paramount.

For future reporting periods, we aim to procure a proportion of our offsets locally as well, to ensure we support local sustainable programs in addition to international ones.

30% of our carbon account (20 tCO₂-e) were purchased from 'WithOneSeed Community Forest Programme' in Timor Leste, and the remaining 70% (48 tCO₂e) purchased from '22.5 MW Wind Power Project' in Rajasthan, India. Mixing both nature-based and efficiency-based programs.

WithOneSeed Timor Leste Community Forest Program (GS4210)

The program includes the following co-benefits to date:

- 1200+ farmers engaged in community forestry.

- 252,000+ trees under management.
- Nearly US\$600,000 paid into the Baguia village economy since 2010.
- Over 5% of Baguia farmers directly involved in planting and managing trees flowing to just under 30% of the population benefitting financially from WithOneSeed.
- 22 permanent full-time jobs and 15 casual jobs created.

More information can be found in this link:

<https://marketplace.goldstandard.org/collections/projects/products/withoneseed-timor-leste-community-forestry-programme>

22.5 MW Wind Power Project in Rajasthan, India (GS3965)

The project includes the following co-benefits to date:

- Distribution of essential school equipment to Sr. Higher Secondary School, Rampuriya village benefitting over 150 children. Bicycles were also distributed to 30 school girls helping to improve mobility.
- Construction of two separate toilet blocks for boys and girls in Sr. Higher Secondary School, Rampuriya village, benefitting 450 students.
- A bore well along with submersible pump and 1 water storage tank was established at Sr. Secondary School Ambirama, providing a safe source of water for drinking and domestic purposes (cooking, washing and sanitation) for over 850 students and local people.
- Tree plantation drives in schools, sub-stations and public places are conducted on a regular basis, to create awareness/sensitivity towards protection of environment
- The Company supports 100 children every year suffering from cancer under the project “Adopt a Child (AAC)” of the “CanKids Kidscan” initiative, whose mission is to give a fair chance of survival to children who otherwise would have died for want of treatment.
- This project has created permanent jobs for 88 people (including security personnel, supervisors & engineers), out of which 55 employees were hired locally.

More information can be found in this link:

<https://marketplace.goldstandard.org/collections/projects/products/225-mw-wind-power-project-rajasthan-india>

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 ₂ -e)	Quantity used for previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period claim	Percentage of total (%)
WithOneSeed Timor Leste Community Forestry Program (GS4210)	VER	Gold Standard Impact Registry	31/03/2022	GS1-1-TL-GS4210-21-2020-21820-1598-1617 https://registry.goldstandard.org/credit-blocks/details/260377	2020	20	0	0	20	30%
22.5 MW Wind Power Project, Rajasthan, India (GS3965)	VER	Gold Standard Impact Registry	31/03/2022	GS1-1-IN-GS3965-12-2019-19215-11464-11511 https://registry.goldstandard.org/credit-blocks/details/260373	2019	48	0	0	48	70%
Total offsets retired this report and used in this report									68	
Total offsets retired this report and banked for future reports									0	
Type of offset units				Quantity (used for this reporting period claim)			Percentage of total			
Verified Emissions Reductions (VERs)				68			100%			

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

This section is not applicable for Perspektiv.

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

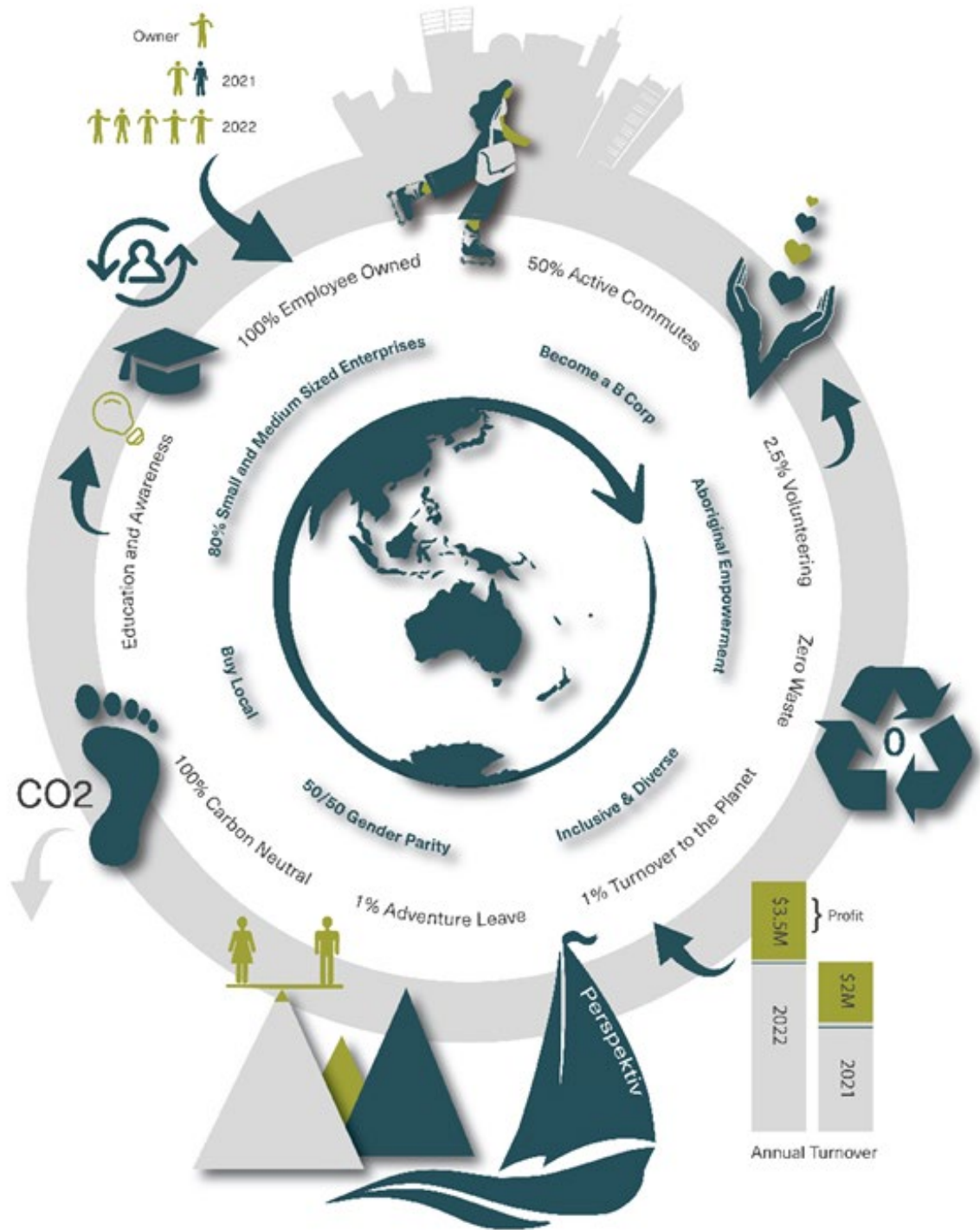
1. Large-scale Generation certificates (LGCs)*	N/A
2. Other RECs	N/A

* 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
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total LGCs surrendered this report and used in this report							N/A		

APPENDIX A: ADDITIONAL INFORMATION

At **Perspektiv**, Our Business Plan is our **Sustainability** Policy;



With its latest business plan of 2021, Perspektiv have made broad commitments to improve sustainability outcomes on multiple levels. Some of the commitments also include targets that contribute to GHG emissions reductions in the broadest sense. The relevance to the reduction of our organization and services carbon footprint is indicated in the rightmost column below:

Business Plan Commitments	Details	Targeted Completion Date	Relevance for organizational and services quantified GHG emissions reduction
100% Carbon Neutral	Achieve carbon neutrality for our organization.	2022	No
	Provide carbon neutral services for our customers	2022	No
	Achieve carbon neutrality for our people and their households	2025	Yes – Staff Commute Potentially: - for enhanced scope of assessment downstream
Buy Local	Participate in our local economies, by buying local (100%), preferentially using small and medium sized enterprises (80%) and having Aboriginal and social enterprises within our supply chain.	2025	Yes – Professional Services, Office Equipment and Supplies, Food, Construction Materials and Services, Cleaning and Chemicals, Products, Carbon neutral products and services
50% Active Commutes	Support our staff to commute actively for at least 50% of their commutes	2022	Yes – staff commute
Zero Waste	Become a zero waste organization that supports the circular economy	2025	Yes – waste
	Provide zero waste services for our customers	2025	Yes – waste
Education and Awareness	Reach more people with valuable and engaging information about sustainability, diversify and increase our customer base by 200%, have 500 people per month visit our website for sustainability news and insights, have 2000 company followers on social media	2022	Potentially: Downstream (but not measurable)
2.5% Volunteering		2022	Potentially: Downstream
1% Turnover to the planet	Donate 1% Turnover to the planet	2022	Yes - offsets
			Potentially: Downstream

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location-based approach.

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	Activity data (kWh)	Emissions (kgCO ₂ -e)	Renewable % 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 & Precinct LGCs)	0	0	0
GreenPower	0	0	0
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)	5,581	0	19%
Residual electricity	23,908	25,655	0%
Total grid electricity	29,489	25,655	19%
Total electricity consumed (grid + non grid)	29,489	25,655	19%
Electricity renewables	5,581	0	
Residual electricity	23,908	25,655	
Exported on-site generated electricity	0	0	
Emission footprint (kgCO ₂ -e)		25,655	

Total renewables (grid and non-grid)	18.93%
Mandatory	18.93%
Voluntary	0.00%
Behind the meter	0.00%
Residual electricity emission footprint (tCO₂-e)	26

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location-based approach summary

Location-based approach	Activity data (kWh)	Emissions (kgCO ₂ -e)
ACT	0	0
NSW	0	0
SA	0	0
Vic	0	0
Qld	0	0
NT	0	0
WA	5,059	3,541
Tas	24,430	4,153
Grid electricity (scope 2 and 3)	29,489	7,694
ACT	0	0
NSW	0	0
SA	0	0
Vic	0	0
Qld	0	0
NT	0	0
WA	0	0
Tas	0	0
Non-grid electricity (behind the meter)	0	0
Total electricity consumed	29,489	7,694
Emission footprint (tCO₂-e)	8	

Climate Active carbon neutral electricity summary

Carbon neutral electricity offset by Climate Active product	Activity data (kWh)	Emissions (kgCO ₂ -e)
n/a	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

Organisation non-quantified sources

The following sources 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	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
no relevant-non-quantified emission sources identified	N/A	N/A	N/A	N/A

Service non-quantified sources

The following sources 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	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
No relevant-non-quantified emission sources identified	N/A	N/A	N/A	N/A

Service excluded emission sources

Attributable emissions sources can be excluded, but still counted as part of the carbon account if they meet **all three of the criteria**:

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **not material**.

	No actual data	No projected data	Immaterial
No relevant-non-attributable emissions sources identified	N/A	N/A	N/A

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Organisation excluded sources

The below emission sources have been assessed as not relevant to an 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 five criteria. The five criteria are:

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.

Relevance has been reviewed in particular for the following emissions sources and deemed excludable for the following reasons:

- **Capital Goods:** The business doesn't require significant capital assets to facilitate operations. Typical office and ICT equipment is reported in other categories of the inventory to the extent that they have been acquired during the reporting period. One other of the more tangible capital assets, the Electric Vehicle purchased in December 2020, has its upfront Scope 3 emissions also separately reported in the Machinery and Equipment emissions category. Most of these assets are written off very quickly under the small business asset write-off. As such, there remain next to no capital goods worth reporting.
- **Upstream leased assets:** Construction materials and their emissions impacts embodied in the buildings occupied by Perspektiv are potentially significant but happened in earlier periods and are due to benefit many tenants over several decades, which reduces the size of emissions that might need to be allocated to a specific reporting year. It is typical in our industry to lease office space, and stakeholders are not yet interested in scope 3 emissions of leased assets. Also, occupying existing buildings rather than influencing the design and choice of materials of new buildings is still seen as a better option to minimize Scope 3 carbon emissions, so there is little risk that stakeholders would start putting pressure on this information. Other leased assets by

Perspektiv include the rare car hire. Those cars are used so rarely by Perspektiv employees and are otherwise used by so many different customers that the contribution of their upfront embodied emissions become immaterial to the Perspektiv footprint. Perspektiv does report new materials brought into fitouts, as well as fuel consumed by the hire cars, in other categories.

- Investments: Perspektiv as a company does not hold any sizeable financial investments and as such the influencing capability and the risk exposure also remains low. Perspektiv “invests” into happy employees with good training, good work conditions and good remuneration. Training fees and office equipment / stationary energy is reported elsewhere, and remuneration is excluded as a downstream impact.
- Downstream emissions impacts by clients associated with advice provided by the company: The services emissions assessment doesn’t track the downstream consequences of the advisory service delivered because the responsibility for decision and funding to adopt any of the company’s recommendations remain with the clients.
- Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit and tax paid by the company: the assessment excludes these potential emission impacts because decision on use of such funds is outside of the company’s control.

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

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
Capital goods	No	No	No	No	No	No
Upstream transportation and distribution	No	No	No	No	No	No
Upstream leased assets	No	No	No	No	No	No
Downstream transportation and distribution	No	No	No	No	No	No
Processing of sold products	No	Yes	No	No	No	No
Use of sold products	No	No	No	No	No	No
End-of-life treatment of sold products	No	No	No	No	No	No
Downstream leased assets	No	No	No	No	No	No
Franchises	No	No	No	No	No	No
Investments	No	No	No	No	No	No

Service non-attributable sources

To be deemed attributable an emission must meet two of the five relevance criteria. Non-attributable emissions are detailed below against each of the five criteria.

Relevance test					
Non-attributable emission	<i>The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions</i>	<i>The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.</i>	<i>Key stakeholders deem the emissions from a particular source are relevant.</i>	<i>The responsible entity has the potential to influence the reduction of emissions from a particular source.</i>	<i>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.</i>
Upstream leased assets	No	No	No	Yes	No
Capital Goods	No	No	No	Yes	No
Client premises used by staff	No	No	No	No	Yes



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