



# **PUBLIC DISCLOSURE STATEMENT**

m3architecture Pty Ltd

**ORGANISATION CERTIFICATION  
FY 2021-2022**


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

**m3architecture**



An Australian Government Initiative



|                          |   |
|--------------------------|---|
| NAME OF CERTIFIED ENTITY | m3architecture Pty Ltd  |
| REPORTING PERIOD         | 1 July 2021 – 30 June 2022<br>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>Ben Vielle<br/>Director<br/>22/12/2022</p> |



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

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# 1. CERTIFICATION SUMMARY

|                        |  |
|------------------------|--|
| TOTAL EMISSIONS OFFSET | 93 tCO <sub>2</sub> -e                                 |
| OFFSETS BOUGHT         | 100% VCUs stapled with Greenfleet biodiversity credits |
| RENEWABLE ELECTRICITY  | 100%   |
| TECHNICAL ASSESSMENT   | Next technical assessment due: FY2023                  |

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This inventory has been prepared for the financial year from 1 July 2021 to 30 June 2022 and covers the business operations of m3architecture.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following location:

- 11 Saint James Street, Petrie Terrace QLD 4000

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

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

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

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These have been expressed as carbon dioxide equivalents (CO<sub>2</sub>-e) using relative global warming potentials (GWPs).

*"Climate Active Certification is an important metric for demonstrating our commitment to good corporate citizenship at m3architecture"*

## Organisation description

m3architecture (ABN 23 079 044 545) is a national award-winning architecture firm based in Brisbane, which started in 1997. The practice is run by Directors Michael Banney, Michael Christensen, Michael Lavery, Ben Vielle, Jonathan Goh and Elan Barr.

Ideas lead our work. We conceive ideas that are embedded through every stage of a project. We are interested in designing something unexpected – something that makes your project extraordinary.

We are leaders in education and public architecture, though we work in any sector. We work on any architecture or design project, whether small or large scale, from buildings to exhibitions.

Our services include traditional design, documentation and contract administration services. We are also adept at master planning, pre-design, project briefing and feasibility studies.

Our designs have been awarded the highest architecture prize for Public Buildings, Heritage and Small Projects in Australia. We have also won many awards for our interiors, urban design, and art and architecture. Our designs are published both nationally and internationally.

## 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.

The emission sources in the boundary diagram below are as per the emissions categories in the emission summary table.

| Inside emissions boundary   |   | Outside emission boundary                |
|---|---|--|
| <p><b><u>Quantified</u></b></p> <ul style="list-style-type: none"> <li>Accommodation and facilities</li> <li>Car Hire</li> <li>Cleaning and Chemicals</li> <li>Carbon neutral products and services</li> <li>Construction Materials and Federal government</li> <li>Food</li> <li>Horticulture and Agriculture</li> <li>ICT services and equipment</li> <li>Machinery and vehicles</li> <li>Office equipment &amp; supplies</li> <li>Pest Control</li> <li>Postage, courier and freight</li> <li>Professional Services</li> <li>Refrigerants</li> <li>Services</li> <li>Services to road transport</li> <li>Transport (Air)</li> <li>Transport (Land and Sea)</li> <li>Waste</li> <li>Water</li> <li>Working from home</li> </ul> | <p><b><u>Non-quantified</u></b></p> <p>N/A</p>      | <p><b><u>Excluded</u></b></p> <p>N/A</p> |
|   | <p><b><u>Optionally included</u></b></p> <p>N/A</p> |  |

**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

ISSUE DATE: 29/06/2023

|   | SCOPE 1<br>(tCO <sub>2</sub> -e)<br>Emissions are those over which a company has direct control via ownership of activities | SCOPE 2<br>(tCO <sub>2</sub> -e)<br>Purchased electricity, heat or steam | SCOPE 3<br>(tCO <sub>2</sub> -e)<br>Indirect emissions from activities or services purchased from other third-party companies | TOTAL<br>(tCO <sub>2</sub> -e) | TOTAL %<br>CHANGE<br>FROM BASE<br>YEAR | MEASURES TAKEN/PROPOSED TO REDUCE EMISSIONS  |
|---|---|--|---|--------------------------------|--|--|
| <b>Base Year<br/>2019/20</b>            | 3.5   | 41.1   | 120.8   | <b>165.4</b>                   | -                                      |  |
| <b>Year 1<br/>2020/21</b>               | 4.6   | 0.0  | 104.8   | <b>109.4</b>                   | <b>-33.9%</b>                          | <ul style="list-style-type: none"> <li>- Scope 2 - Purchase 100% Green Electricity</li> <li>- Scope 3 - Purchase business flights with carbon offset</li> <li>- Scope 3 - Change to Carbon Neutral paper supplier</li> </ul>   |
| <b>Current<br/>Year 2<br/>2021/22</b>   | 8.59  | 0.0  | 83.93   | <b>92.52</b>                   | <b>-44.0%</b>                          | <ul style="list-style-type: none"> <li>- Scope 3 - Research key third party suppliers Carbon Neutral status</li> </ul>   |
| <b>Target<br/>Year 3<br/>2022/23</b>    | 8.6   | -4.0   | 84.0  | <b>88.6</b>                    | <b>-46.4%</b>                          | <ul style="list-style-type: none"> <li>- Scope 2 - Install 24kW solar panels on roof to reduce reliance on grid electricity = estimated 4tCO<sub>2</sub>-e credit (half first year) then 9tCO<sub>2</sub>-e credit (following years).</li> <li>- Scope 2 - Reduce electricity use by: 1. Remote switch on/off of PCs so that they do not need to be left on when staff work from home, 2. Change pc updates to Tuesday morning (in place of Monday mornings) so that computers do not need to be left on over the weekend. This will improve feed-in credit during the day on weekends.</li> <li>- Scope 3 - Default to double side print settings across office to reduce paper use, waste and electricity for printing.</li> </ul> |
| <b>Target<br/>Year 4<br/>2023/24</b>    | 8.1   | -9.0   | 75.7  | <b>74.8</b>                    | <b>-54.7%</b>                          | <ul style="list-style-type: none"> <li>- Scope 1 - Encourage staff use teams in lieu of in person meetings. Target 25% reduction of gasoline/diesel = 0.50tCO<sub>2</sub>-e reduction.</li> <li>- Scope 3 - Encourage staff to use active transport to work by improving end of trip facilities. Target 25% reduction in employee commute = 0.6T CO<sub>2</sub> reduction.</li> <li>- Scope 3 - Ensure business flights are purchased with carbon offset = 7.7tCO<sub>2</sub>-e reduction.</li> <li>- Scope 3 - Reduce food and drink consumption reduction / source carbon neutral food and drink suppliers</li> </ul>  |
| <b>Target<br/>Year 5<br/>2024/25</b>    | 8.1   | -10.0  | 52.6  | <b>50.7</b>                    | <b>-69.3%</b>                          | <ul style="list-style-type: none"> <li>- Scope 2 - Remove physical server and move to carbon neutral cloud based server to reduce electricity use and increase feed in grid credits.</li> <li>- Scope 3 - Encourage our higher emitting third party suppliers to become climate active carbon neutral. Target 20tCO<sub>2</sub>-e reduction.</li> <li>- Scope 3 - Encourage Telstra to provide carbon neutral telecommunications = 3.1tCO<sub>2</sub>-e reduction.</li> </ul>  |
| <b>Target<br/>Year 6-10<br/>2025-30</b> | 6.4   | -10.0  | 32.6  | <b>29.0</b>                    | <b>-82.4%</b>                          | <ul style="list-style-type: none"> <li>- Scope 1 - Purchase of electric office car when current combustion vehicle reaches end of life = 1.7tCO<sub>2</sub>-e reduction</li> <li>- Scope 3 - Encourage additional third party suppliers to become climate active carbon neutral. Target 20tCO<sub>2</sub>-e reduction.</li> </ul>  |



## 5. EMISSIONS SUMMARY

### Emissions over time

| Emissions since base year |         | Total tCO <sub>2</sub> -e |
|---------------------------|---------|---------------------------|
| Base year/Year 1:         | 2019-20 | 165.4                     |
| Year 2:                   | 2020–21 | 109.4                     |
| Year 3:                   | 2021–22 | 92.5                      |

### Significant changes in emissions

The following table below has outlined significant changes year on year.

| Emission source name            | Current year (tCO <sub>2</sub> -e and/ or activity data) | Previous year (tCO <sub>2</sub> -e and/ or activity data) | Detailed reason for change  |
|---------------------------------|--|---|---|
| Computer and Technical services | \$135,459.09<br>18.79 (tCO <sub>2</sub> -e)              | \$146,324.04<br>24.22 (tCO <sub>2</sub> -e)               | Reduction in spend on IT equipment and the use of supplier specific emissions factors |
| Accounting services             | \$83,168.02<br>10.61 (tCO <sub>2</sub> -e)               | \$60,325<br>9.67 (tCO <sub>2</sub> -e)                    | Increase in accounting services fees YoY and increase in services used.               |
| Refrigerants                    | 7.93 tCO <sub>2</sub> -e                                 | 2.39 tCO <sub>2</sub> -e                                  | Change in emission factor applied.  |

### Use of Climate Active carbon neutral products and services

- Qantas carbon neutral flights
- Virgin carbon neutral flights
- Australia Post – postage services
- Reflex and Aspire carbon neutral paper

This assessment and Climate Active submission was prepared with the assistance of [Pangolin Associates](#) and these services are also carbon neutral.

### Organisation emissions summary

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

| <b>Emission category</b>                            | <b>Sum of Scope 1 (tCO<sub>2</sub>-e)</b> | <b>Sum of Scope 2 (tCO<sub>2</sub>-e)</b> | <b>Sum of Scope 3 (tCO<sub>2</sub>-e)</b> | <b>Sum of total emissions (tCO<sub>2</sub>-e)</b> |
|---|---|---|---|---|
| Accommodation and facilities                        | 0.0                                       | 0.0                                       | 0.5                                       | 0.5   |
| Cleaning and Chemicals                              | 0.0                                       | 0.0                                       | 1.9                                       | 1.9   |
| Climate Active Carbon Neutral Products and Services | 0.0                                       | 0.0                                       | 0.0                                       | 0.0   |
| Construction Materials and Services                 | 0.0                                       | 0.0                                       | 0.9                                       | 0.9   |
| Food  | 0.0                                       | 0.0                                       | 1.4                                       | 1.4   |
| Horticulture and Agriculture                        | 0.0                                       | 0.0                                       | 0.1                                       | 0.1   |
| ICT services and equipment                          | 0.0                                       | 0.0                                       | 27.8                                      | 27.8  |
| Machinery and vehicles                              | 0.0                                       | 0.0                                       | 1.7                                       | 1.7   |
| Office equipment & supplies                         | 0.0                                       | 0.0                                       | 1.2                                       | 1.2   |
| Postage, courier and freight                        | 0.0                                       | 0.0                                       | 0.2                                       | 0.2   |
| Professional Services                               | 0.0                                       | 0.0                                       | 31.2                                      | 31.2  |
| Refrigerants  | 7.9                                       | 0.0                                       | 0.0                                       | 7.9   |
| Transport (Air)                                     | 0.0                                       | 0.0                                       | 1.6                                       | 1.6   |
| Transport (Land and Sea)                            | 1.9                                       | 0.0                                       | 5.0                                       | 6.9   |
| Waste   | 0.0                                       | 0.0                                       | 1.4                                       | 1.4   |
| Water   | 0.0                                       | 0.0                                       | 0.3                                       | 0.3   |
| Working from home                                   | 0.0                                       | 0.0                                       | 0.4                                       | 0.4   |
| Products, Materials & Equipment                     | 0.0                                       | 0.0                                       | 1.8                                       | 1.8   |
| Food & Beverage                                     | 0.0                                       | 0.0                                       | 4.7                                       | 4.7   |
| Business Travel                                     | 0.0                                       | 0.0                                       | 0.4                                       | 0.4   |
| Office Supplies & Services                          | 0.0                                       | 0.0                                       | 0.1                                       | 0.1   |
| Postage, Courier & Logistics                        | 0.0                                       | 0.0                                       | 0.0                                       | 0.01  |
| Construction & Repair Services                      | 0.0                                       | 0.0                                       | 0.1                                       | 0.1   |
| <b>Grand Total</b>                                  | <b>9.9</b>                                | <b>0.0</b>                                | <b>82.7</b>                               | <b>92.5</b>                                       |

## Uplift factors

N/A

## 6. CARBON OFFSETS

### Offsets retirement approach

| In arrears   |     |
|--|-----|
| 1. Total number of eligible offsets banked from last year's report | 0   |
| 2. Total emissions footprint to offset for this report             | 93  |
| 3. Total eligible offsets required for this report                 | 93  |
| 4. Total eligible offsets purchased and retired for this report    | 104 |
| 5. Total eligible offsets banked to use toward next year's report  | 11  |

### Co-benefits

#### Bundled Wind Power Project by Mytrah Group

The clean power produced by the project displaces an equivalent amount of power from the grid, which is fed mainly by fossil fuel-fired power plants. Therefore, it results in a reduction of GHG emissions. Mytrah Wind, the project owner, also runs a wide CSR scheme that supports the wellbeing of local communities. This includes investment to improve access to education, clean water and a focus on reducing unemployment and the lack of opportunities for young people in the area. It also runs two community camps, together with UNICEF, to empower young women by educating them on their rights, creative abilities and skills in healthcare, while a safe water project provides clean water, sanitation education and improved latrine services.

## Eligible offsets retirement summary

| 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 | Stapled quantity | Eligible quantity (tCO <sub>2</sub> -e) | Eligible quantity used for previous reporting periods | Eligible quantity banked for future reporting periods | Eligible quantity used for this reporting period | Percentage of total (%) |
| Greenfleet biodiversity credits stapled with Bundled Wind Power Project by Mytrah Group; | VCUs                 | VERRA   | 16/12/22<br>20/12/22 | <a href="#">6918-358612844-358612947-VCU-034-APX-IN-1-1728-01012017-24112017-0</a> | 2017    | 104              | 104                                     | 0   | 11  | 93   | 100%                    |
| <b>Total offsets retired this report and used in this report</b>                         |                      |   |                      |  |         |                  |   |   |   | 93   |                         |
| <b>Total offsets retired this report and banked for future reports</b>                   |                      |   |                      |  |         |                  |   |   | 11  |  |                         |
| Type of offset units   |                      | Quantity (used for this reporting period claim) |                      |  |         |                  | Percentage of total                     |   |   |  |                         |
| Verified Carbon Units (VCUs)   |                      | 104   |                      |  |         |                  | 100%                                    |   |   |  |                         |

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

## APPENDIX A: ADDITIONAL INFORMATION

m3architecture has also purchased an additional 104 tonnes of biodiversity offsets through Greenfleet. Greenfleet is a leading Australian not-for-profit environmental organisation on a mission to protect our climate by restoring forests. Greenfleet forests address critical deforestation, restore habitat for wildlife including many endangered species, capture carbon emissions to protect our climate, reduce soil erosion, improve water quality, and economically support local and indigenous communities.



**This is to certify**

**m3architecture**

offset 104.00 tonnes of CO<sub>2</sub>-e with Greenfleet.

Your support will help us restore native forests and ecosystems, which provide crucial habitat for endangered wildlife, help counter the devastating impact of the bushfires, and reduce the impacts of climate change.

Greenfleet will plant enough biodiverse native trees on your behalf to offset these emissions.

Thank you for helping us grow our forests and grow climate hope.

A handwritten signature in black ink, appearing to read "Wayne Wescott".

**Wayne Wescott** | Greenfleet CEO

16/12/2022

## APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach.

### 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 <sub>2</sub> e) | 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  | 53,336              | 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)  | 9,915               | 0                               | 19%                           |
| Residual Electricity  | -9,915              | -9,865                          | -19%                          |
| <b>Total grid electricity</b>   | <b>53,336</b>       | <b>-9,865</b>                   | <b>100%</b>                   |
| <b>Total Electricity Consumed (grid + non grid)</b>   | <b>53,336</b>       | <b>-9,865</b>                   | <b>119%</b>                   |
| Electricity renewables  | 63,251              | 0                               |                               |
| Residual Electricity  | -9,915              | -9,865                          |                               |
| <b>Exported on-site generated electricity</b>   | <b>0</b>            | <b>0</b>                        |                               |
| Emissions (kgCO <sub>2</sub> e)   |                     | 0                               |                               |
| <i>A minus Residual Electricity Emissions in kgCO<sub>2</sub>e 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>118.59%</b>                  |                               |
| <b>Mandatory</b>  |                     | <b>18.59%</b>                   |                               |
| <b>Voluntary</b>  |                     | <b>100.00%</b>                  |                               |
| <b>Behind the meter</b>   |                     | <b>0.00%</b>                    |                               |
| <b>Residual Electricity Emission Footprint (TCO<sub>2</sub>e)</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   | Activity Data (kWh)        | Scope 2 Emissions (kgCO <sub>2</sub> e) | Scope 3 Emissions (kgCO <sub>2</sub> e) |
|---|----------------------------|---|---|
| ACT   | 0                          | 0                                       | 0                                       |
| NSW   | 0                          | 0                                       | 0                                       |
| SA  | 0                          | 0                                       | 0                                       |
| VIC   | 0                          | 0                                       | 0                                       |
| QLD   | 53,336                     | 42,669                                  | 6,400                                   |
| NT  | 0                          | 0                                       | 0                                       |
| WA  | 0                          | 0                                       | 0                                       |
| TAS   | 0                          | 0                                       | 0                                       |
| <b>Grid electricity (scope 2 and 3)</b>   | <b>53,336</b>              | <b>42,669</b>                           | <b>6,400</b>                            |
| ACT   | 0                          | 0                                       | 0                                       |
| NSW   | 0                          | 0                                       | 0                                       |
| SA  | 0                          | 0                                       | 0                                       |
| VIC   | 0                          | 0                                       | 0                                       |
| QLD   | 0                          | 0                                       | 0                                       |
| NT  | 0                          | 0                                       | 0                                       |
| WA  | 0                          | 0                                       | 0                                       |
| TAS   | 0                          | 0                                       | 0                                       |
| <b>Non-grid electricity (Behind the meter)</b>  | <b>0</b>                   | <b>0</b>                                | <b>0</b>                                |
| <b>Total Electricity Consumed</b>   | <b>53,336</b>              | <b>42,669</b>                           | <b>6,400</b>                            |
| <b>Emission Footprint (TCO<sub>2</sub>e)</b>  | <b>49</b>                  |   |   |
| <i>Scope 2 Emissions (TCO<sub>2</sub>e)</i>   | 43                         |   |   |
| <i>Scope 3 Emissions (TCO<sub>2</sub>e)</i>   | 6                          |   |   |
| <b>Carbon Neutral electricity offset by Climate Active Product</b>  | <b>Activity Data (kWh)</b> | <b>Emissions (kgCO<sub>2</sub>e)</b>    |   |
| N/A   | 0                          | 0                                       |   |
| <i>Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.</i> |                            |   |   |



# 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:

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 |
|--|----------------|---|--|-----------------|
| N/A                                      | N/A            | N/A                                     | N/A  | N/A             |

# 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? |
|---------------------------------------|----------|---------------|----------|------------------|-----------------|-----------------------|
| N/A                                   | N/A      | N/A           | N/A      | N/A              | N/A             | N/A                   |



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