



# **PUBLIC DISCLOSURE STATEMENT**

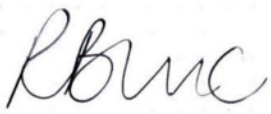
**RYBEHASO PTY LTD TRADING AS TANDEM  
ENERGY**

**ORGANISATION CERTIFICATION  
CY2022**

Australian Government

# Climate Active Public Disclosure Statement



|                          |                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME OF CERTIFIED ENTITY | RYBEHASO Pty Ltd (trading as Tandem Energy)                                                                                                                                                                                                                                                                                                                      |
| REPORTING PERIOD         | 1 January 2022 – 31 December 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>Rachel Brdanovic<br/>Chief Executive Officer<br/>16 August 2023</p> |



Australian Government

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Department of Climate Change, Energy,  
the Environment and Water

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Version March 2023.



# 1.CERTIFICATION SUMMARY

|                        |                                              |
|------------------------|----------------------------------------------|
| TOTAL EMISSIONS OFFSET | 4.98 tCO <sub>2</sub> -e                     |
| OFFSETS USED           | 100% CERs                                    |
| RENEWABLE ELECTRICITY  | NA                                           |
| CARBON ACCOUNT         | Prepared by: RYBEHASO Pty Ltd                |
| TECHNICAL ASSESSMENT   | NA<br>Next technical assessment due: CY 2024 |

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This certification covers the Australian business operations of RYBEHASO Pty Ltd (trading as Tandem Energy) ABN 27 140 960 952.

### Organisation description

At Tandem Energy, we take a holistic approach to energy, carbon and environmental management, providing integrated, realistic, and innovative solutions to help our clients reduce energy costs now and in the future.

Tandem Energy currently operates from a co-working space in Gawler, South Australia, and we work with clients throughout South Australia and interstate.

The organisation boundary approach has been developed using the operational control approach.

## 3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small 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. 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 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

Accommodation and facilities  
Climate Active Carbon Neutral Products and Services  
Construction Materials and Services  
Electricity

Food

ICT services and equipment

Machinery and vehicles

Office equipment & supplies

Postage, courier and freight

Products

Professional Services

Transport (Land and Sea)

Waste

Water  
Working from home

### Non-quantified

None

## Outside emission boundary

### Excluded

None

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Given that Tandem Energy's emission inventory is small comparative to similar organisations, and that a significant amount of emission sources are out of the organisation's control, such as the office electricity being managed by the building owner, the development of an emission reduction strategy in-line with the updated requirements of the Climate Active Carbon Neutral Standard is not feasible.

Electricity from the office building that Tandem Energy work in is one of the most significant contributors to the organization's emissions inventory. The Corporation of the Town of Gawler, who own and operate the building, have recently installed a solar PV system on the building, providing an unknown percentage of renewable energy to the tenants. Due to a lack of data, and the shared facility nature of the building, including other businesses, library staff and a cafe, Tandem Energy have opted to not consider the renewable energy component of electricity use to ensure a transparent and conservative inventory. The Corporation of the Town of Gawler has committed in their recently adopted Climate Emergency Action Plan to reviewing and potentially purchasing 100% GreenPower for Council-owned/operated sites, however there is no date applied for this action.

Tandem Energy continues efforts to reduce waste-to-landfill and increase waste diversion to recycling and organic waste along with the reuse of materials, aiming to reduce related Scope 3 emissions to zero by 2028. This will be achieved by encouraging staff to utilise reusable containers, the purchase of biodegradable materials and continued discussions with the landlord regarding potential carbon-neutral procurement of office supplies. Additionally, Tandem Energy aims to fully embrace the digital workspace, and no longer has any print-to-paper processes.

To further reduce Scope 3 emissions, Tandem Energy is currently investigating website hosting providers and intends to switch to a provider who uses certified renewable energy along with other environmental credentials in 2024.

### Emissions reduction actions

During CY2022, Tandem Energy moved to a fully digital workspace, with no print-to-paper processes. Flights were purchased via Climate Active certified services.

In the last reporting period, Tandem Energy procured a Nissan Leaf Electric Vehicle, which replaced two existing ICE vehicles. The EV has been utilised for all site visits and out-of-office events (excluding a remote Australia site audit project). Tandem Energy continues to promote the benefits of electric vehicles to clients, ranging from emission reduction potential to energy savings via new and innovative 'vehicle to load' technologies which will enable a business to use the EV battery for operational purposes along with zero-emission transport.

## 5.EMISSIONS SUMMARY

### Emissions over time

|                   |      | Emissions since base year                  |                                         |
|-------------------|------|--------------------------------------------|-----------------------------------------|
|                   |      | Total tCO <sub>2</sub> -e (without uplift) | Total tCO <sub>2</sub> -e (with uplift) |
| Base year/Year 1: | 2020 | 9.56                                       | 10.04                                   |
| Year 2:           | 2021 | 7.44                                       | 7.814                                   |
| Year 3:           | 2022 | 4.74                                       | 4.98                                    |
|                   |      |                                            |                                         |
|                   |      |                                            |                                         |

### Significant changes in emissions

There were two emission sources which underwent significant change.

| Emission source name | Previous year emissions (t CO <sub>2</sub> -e) | Current year emissions (t CO <sub>2</sub> -e) | Detailed reason for change                                                                                                                                                                                 |
|----------------------|------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Food & catering      | 2057.68                                        | 567.84                                        | This decrease was due to a change in emissions factors provided by Climate Active for this item.                                                                                                           |
| Diesel oil post-2004 | 270.8                                          | 1105.26                                       | This increase was due to a project requiring the hire and use of a diesel 4WD vehicle due to client locations in remote and rural regions unsuitable for the company's current electric vehicle to access. |

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

| Certified brand name | Product/Service/Building/Precinct used |
|----------------------|----------------------------------------|
| Virgin Australia     | Carbon offset for flights              |

## Emissions summary

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

| Emission category                                   | Sum of Scope 1 (t CO <sub>2</sub> -e) | Sum of Scope 2 (t CO <sub>2</sub> -e) | Sum of Scope 3 (t CO <sub>2</sub> -e) | Sum of Total Emissions (t CO <sub>2</sub> -e) |
|-----------------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|-----------------------------------------------|
| Accommodation and facilities                        | 0.00                                  | 0.00                                  | 0.20                                  | 0.20                                          |
| Climate Active Carbon Neutral Products and Services | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                          |
| Construction Materials and Services                 | 0.00                                  | 0.00                                  | 0.25                                  | 0.25                                          |
| Electricity                                         | 0.00                                  | 0.03                                  | 0.70                                  | 0.73                                          |
| Food                                                | 0.00                                  | 0.00                                  | 0.57                                  | 0.57                                          |
| ICT services and equipment                          | 0.00                                  | 0.00                                  | 0.22                                  | 0.22                                          |
| Machinery and vehicles                              | 0.00                                  | 0.00                                  | 0.39                                  | 0.39                                          |
| Office equipment & supplies                         | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                          |
| Postage, courier and freight                        | 0.00                                  | 0.00                                  | 0.03                                  | 0.03                                          |
| Products                                            | 0.00                                  | 0.00                                  | 0.07                                  | 0.07                                          |
| Professional Services                               | 0.00                                  | 0.00                                  | 0.53                                  | 0.53                                          |
| Transport (Land and Sea)                            | 0.89                                  | 0.00                                  | 0.22                                  | 1.11                                          |
| Waste                                               | 0.00                                  | 0.00                                  | 0.34                                  | 0.34                                          |
| Water                                               | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                          |
| Working from home                                   | 0.00                                  | 0.00                                  | 0.29                                  | 0.29                                          |
| <b>Total</b>                                        | <b>0.89</b>                           | <b>0.03</b>                           | <b>3.83</b>                           | <b>4.74</b>                                   |

## Uplift factors

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

| Reason for uplift factor                                                                                         | tCO <sub>2</sub> -e |
|------------------------------------------------------------------------------------------------------------------|---------------------|
| Mandatory 5% uplift for small organisations                                                                      | 0.237               |
| Total of all uplift factors                                                                                      | 0.237               |
| <b>Total emissions footprint to offset</b><br>(total emissions from summary table + total of all uplift factors) | <b>4.98</b>         |

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emissions to offset is 5 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 5. Of the total eligible offsets used, 2 were previously banked and 3 were newly purchased and retired. 3 are remaining and have been banked for future use.

### Co-benefits

Nitrous dioxide is an undesired by-product from the production of nitric acid. Nitric acid is utilized in the manufacturing of fertilizer for agricultural purposes. Nitrous dioxide has a Global Warming Potential 273 times that of carbon dioxide (CO<sub>2</sub>) over a 100-year timescale. Nitrous oxide's potency becomes a significant threat towards holding global temperature increases to well below 2°C above pre-industrial levels whilst also pursuing limiting warming to 1.5°C, as indicated in the Paris Agreement.

Until the Kyoto Protocol came into effect, there was no worldwide regulation of nitrous oxide emissions. Additionally, manufacturers have no other economic incentive to seek to reduce nitrous oxide emissions without the sale and income of Certified Emission Reduction units. As such, supporting the catalytic nitrous oxide abatement project at the Pakarab Fertiliser facility in Multan, Pakistan, via purchasing Certified Emission Reduction units is one method of reducing the quantity of nitrous oxide that enters the atmosphere, and aid efforts in achieving the Paris Agreement.

## Eligible offsets retirement summary

| Offsets retired 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 retired (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 (%) |
| Catalytic N <sub>2</sub> O Abatement Project in the Tail Gas of the Nitric Acid Plant of the Pakarab Fertilizer Ltd (PVT) in Multan, Pakistan | CER                  | CDM      | 24 April 2023 | <a href="#">PK-5-6922952-2-2-0-557 -</a><br><a href="#">PK-5-6922967-2-2-0-557</a>        | CP2     | -                | 16                                              | 0                                                     | 3*                                                    | 3                                                | 60%                     |
| Biomass Energy Conservation Programme                                                                                                         | CER                  | CDM      | 18 May 2022   | <a href="#">MW-5-1665958-2-2-0-10182</a><br>=<br><a href="#">MW-5-1665967-2-2-0-10182</a> | CP2     | -                | 10                                              | 8                                                     | 0                                                     | 2                                                | 40%                     |
| Total eligible offsets retired and used for this report                                                                                       |                      |          |               |                                                                                           |         |                  |                                                 |                                                       |                                                       | 5                                                |                         |
| Total eligible offsets retired this report and banked for use in future reports                                                               |                      |          |               |                                                                                           |         |                  |                                                 |                                                       |                                                       | 3                                                |                         |
| Type of offset units                                                                                                                          |                      |          |               | Eligible quantity (used for this reporting period)                                        |         |                  |                                                 | Percentage of total                                   |                                                       |                                                  |                         |
| Certified Emissions Reductions (CERs)                                                                                                         |                      |          |               | 5                                                                                         |         |                  |                                                 | 100%                                                  |                                                       |                                                  |                         |

\*See Appendix A.

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

## APPENDIX A: ADDITIONAL INFORMATION

| Additional offsets retired 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 retirement                                                                                                                                                                                                                                                                               |
| Catalytic N <sub>2</sub> O Abatement Project in the Tail Gas of the Nitric Acid Plant of the Pakarab Fertilizer Ltd (PVT) in Multan, Pakistan | CER                  | CDM      | 24 April 2023 | PK-5-6922958-2-2-0-557<br>-<br>PK-5-6922967-2-2-0-557        | CP2     | 10                                      | Nitrous oxide has a Global Warming Potential 273 times that of carbon dioxide over a 100-year timescale. As such, Tandem Energy has purchased and retired an additional 10 tonnes of Carbon Offsets for this project to support the reduction of nitrous oxide greenhouse gases from the atmosphere |

## APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **location-based approach**.

| Market-based approach summary                                               |                     |                                   |                               |
|-----------------------------------------------------------------------------|---------------------|-----------------------------------|-------------------------------|
| Market-based approach                                                       | Activity Data (kWh) | Emissions (kg CO <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)                            | 0                   | 0                                 | 0%                            |
| GreenPower                                                                  | 0                   | 0                                 | 0%                            |
| Climate Active precinct/building (voluntary renewables)                     | 0                   | 0                                 | 0%                            |
| Precinct/Building (LRET)                                                    | 0                   | 0                                 | 0%                            |
| Precinct/Building jurisdictional renewables (LGCS surrendered)              | 0                   | 0                                 | 0%                            |
| Electricity products (voluntary renewables)                                 | 0                   | 0                                 | 0%                            |
| Electricity products (LRET)                                                 | 0                   | 0                                 | 0%                            |
| Electricity products jurisdictional renewables (LGCs surrendered)           | 0                   | 0                                 | 0%                            |
| Jurisdictional renewables (LGCs surrendered)                                | 0                   | 0                                 | 0%                            |
| Jurisdictional renewables (LRET) (applied to ACT grid electricity)          | 0                   | 0                                 | 0%                            |
| Large Scale Renewable Energy Target (applied to grid electricity only)      | 413                 | 0                                 | 19%                           |
| Residual Electricity                                                        | 1,802               | 1,721                             | 0%                            |
| <b>Total renewable electricity (grid + non grid)</b>                        | <b>413</b>          | <b>0</b>                          | <b>19%</b>                    |
| <b>Total grid electricity</b>                                               | <b>2,215</b>        | <b>1,721</b>                      | <b>19%</b>                    |
| <b>Total electricity (grid + non grid)</b>                                  | <b>2,215</b>        | <b>1,721</b>                      | <b>19%</b>                    |
| Percentage of residual electricity consumption under operational control    | 5%                  |                                   |                               |
| <b>Residual electricity consumption under operational control</b>           | <b>90</b>           | <b>86</b>                         |                               |
| Scope 2                                                                     | 80                  | 76                                |                               |
| Scope 3 (includes T&D emissions from consumption under operational control) | 11                  | 10                                |                               |
| <b>Residual electricity consumption not under operational control</b>       | <b>1,712</b>        | <b>1,635</b>                      |                               |
| Scope 3                                                                     | 1,712               | 1,635                             | .                             |

|                                                                                                                  |               |
|------------------------------------------------------------------------------------------------------------------|---------------|
| <b>Total renewables (grid and non-grid)</b>                                                                      | <b>18.64%</b> |
| <b>Mandatory</b>                                                                                                 | <b>18.64%</b> |
| <b>Voluntary</b>                                                                                                 | <b>0.00%</b>  |
| <b>Behind the meter</b>                                                                                          | <b>0.00%</b>  |
| <b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>                                                           | <b>0.08</b>   |
| <b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>                                                           | <b>1.65</b>   |
| <b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>0.08</b>   |
| <b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>1.65</b>   |
| <b>Total emissions liability (t CO<sub>2</sub>-e)</b>                                                            | <b>1.72</b>   |

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

| Location-based approach summary                                      |                           |                           |                                           |                                           |                               |                                           |
|----------------------------------------------------------------------|---------------------------|---------------------------|-------------------------------------------|-------------------------------------------|-------------------------------|-------------------------------------------|
| Location-based approach                                              | Activity Data (kWh) total | Under operational control |                                           |                                           | Not under operational control |                                           |
| Percentage of grid electricity consumption under operational control | 5%                        | (kWh)                     | Scope 2 Emissions (kg CO <sub>2</sub> -e) | Scope 3 Emissions (kg CO <sub>2</sub> -e) | (kWh)                         | Scope 3 Emissions (kg CO <sub>2</sub> -e) |
| ACT                                                                  | 0                         | 0                         | 0                                         | 0                                         | 0                             | 0                                         |
| NSW                                                                  | 0                         | 0                         | 0                                         | 0                                         | 0                             | 0                                         |
| SA                                                                   | 2,215                     | 111                       | 28                                        | 9                                         | 2,104                         | 694                                       |
| VIC                                                                  | 0                         | 0                         | 0                                         | 0                                         | 0                             | 0                                         |
| QLD                                                                  | 0                         | 0                         | 0                                         | 0                                         | 0                             | 0                                         |
| NT                                                                   | 0                         | 0                         | 0                                         | 0                                         | 0                             | 0                                         |
| WA                                                                   | 0                         | 0                         | 0                                         | 0                                         | 0                             | 0                                         |
| TAS                                                                  | 0                         | 0                         | 0                                         | 0                                         | 0                             | 0                                         |
| <b>Grid electricity (scope 2 and 3)</b>                              | <b>2,215</b>              | <b>111</b>                | <b>28</b>                                 | <b>9</b>                                  | <b>2,104</b>                  | <b>694</b>                                |
| ACT                                                                  | 0                         | 0                         | 0                                         | 0                                         |                               |                                           |
| NSW                                                                  | 0                         | 0                         | 0                                         | 0                                         |                               |                                           |
| SA                                                                   | 0                         | 0                         | 0                                         | 0                                         |                               |                                           |
| VIC                                                                  | 0                         | 0                         | 0                                         | 0                                         |                               |                                           |
| QLD                                                                  | 0                         | 0                         | 0                                         | 0                                         |                               |                                           |
| NT                                                                   | 0                         | 0                         | 0                                         | 0                                         |                               |                                           |
| WA                                                                   | 0                         | 0                         | 0                                         | 0                                         |                               |                                           |
| TAS                                                                  | 0                         | 0                         | 0                                         | 0                                         |                               |                                           |
| <b>Non-grid electricity (behind the meter)</b>                       | <b>0</b>                  | <b>0</b>                  | <b>0</b>                                  | <b>0</b>                                  |                               |                                           |
| <b>Total electricity (grid + non grid)</b>                           | <b>2,215</b>              |                           |                                           |                                           |                               |                                           |

|                                                                                                             |             |
|-------------------------------------------------------------------------------------------------------------|-------------|
| Residual scope 2 emissions (t CO <sub>2</sub> -e)                                                           | 0.03        |
| Residual scope 3 emissions (t CO <sub>2</sub> -e)                                                           | 0.70        |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 0.03        |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 0.70        |
| <b>Total emissions liability</b>                                                                            | <b>0.73</b> |

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

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

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

| Relevant non-quantified emission sources | Justification reason |
|------------------------------------------|----------------------|
| N/A                                      | N/A                  |

### Data management plan for non-quantified sources

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

## APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

### Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

## Excluded emissions sources summary

[Add additional entries as needed.](#)

| Emission sources tested for relevance | Size | Influence | Risk | Stakeholders | Outsourcing | Justification |
|---------------------------------------|------|-----------|------|--------------|-------------|---------------|
| N/A                                   |      |           |      |              |             |               |



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