PUBLIC DISCLOSURE STATEMENT

NETTZERO PTY LTD

ORGANISATION CERTIFICATION
FY2022-23

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	NettZero Pty Ltd
REPORTING PERIOD	1 July 2022 – 30 June 2023 Arrears report
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.* *Matthew Greening*
	Matthew Greening, Principal, 20/10/2023

Australian Government
Department of Climate Change, Energy, the Environment and Water

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	65 tCO_2-e
OFFSETS USED	73.8% ACCU and 26.2% VCUs
RENEWABLE ELECTRICITY	106.5% renewables
CARBON ACCOUNT	Prepared by: Atif Mansoor - NettZero
TECHNICAL ASSESSMENT	Not Required

Contents

2.CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the Financial year from 01 July 2022 to 30 June 2023

The organization is classed as a small organization.

The certification covers the business operations of NettZero Pty Ltd Australia ABN 52 127 569 340 which will be offset and certified. This includes the following facilities and offices:

- L6 Suite 2, 46 Market Street, Sydney, NSW 2000
- Unit 8, 121 Newmarket Road, Newmarket, QLD 4051

All calculation methods used in collecting data, calculating emissions and preparing the carbon account are adhering to the following standards:

- Climate Active Standard for Organizations
- The Greenhouse Gas 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_2), methane (CH_4), nitrous oxide (N_2O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). These have been expressed as carbon dioxide equivalents (CO_2-e) using relative global warming potentials (GWPs).

"At NettZero, we understand that sustainability and carbon neutrality are essential for a prosperous future. We are aware that climate change is a global phenomenon, with the potential to cause significant economic, social, and environmental damage. By becoming carbon neutral, we aim to help reduce our contributions to climate change, while also bringing positive co-benefits, such as improved public health, better air quality, and increased biodiversity.

We also believe that sustainability and carbon neutrality are essential for the long-term success of our business. By being carbon neutral, we can ensure that our operations are aligned with the sustainable development goals set out by the United Nations. This will enable us to remain competitive and grow our business, while also making a positive contribution to the environment. We are committed to the reduction of our carbon footprint and the development of a carbon neutral business."

Organisation description

NettZero is a leading provider of built environment and sustainability services, with experienced engineers operating across Australia. Established in 2008, NettZero has had a long-standing history in providing clients with exceptional knowledge and expertise on NABERS assessments and sustainability initiatives, empowering them to make well-informed decisions concerning sustainability ambitions and sustainable development goals. In addition to the above, NettZero also offers consultancy-based services for organizations to fulfil their ESG commitments by providing decarbonization plans as well as emissions benchmarking and carbon footprint calculations. Our dedicated team of engineers specialize in improving the environmental performance of commercial property assets, from energy and water auditing, de-carbonisation plans and indoor air quality assessment.

NettZero is a 100% Australian owned and operated sustainability consultancy which caters to a wide variety of sustainability demands within the general business community and the built environment sector. Our services go above and beyond, giving stakeholders and organisations the opportunity to engage with the right people, at the right time, with the right information to meet their sustainability goals.

Our mission is to make a positive impact on the existing commercial building sector, their tenants, and the broader business community by assisting them to effectively measure, manage, and reduce their energy and water consumption as well as their carbon footprint as a whole.

3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary. Emission sources can be excluded if they do not occur.

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

Electricity

Accommodation

Cleaning and chemicals

Food

ICT services and equipment

Professional services

Land transport

Office equipment and supplies

Postage, courier and freight

Transport (air)

Transport (land and sea)

Waste

Non-quantified

Water

Refrigerants

Carbon Neutral products/ services

Optionally included

Outside emission boundary

Excluded

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

NettZero is committed to reducing their emissions over the next 10 years. The incentive to rate their organization as Carbon Neutral is one of the many steps undertaken by NettZero to place an emissions benchmark on themselves, and to work towards reducing those emissions year on year.

Public Statement

Initiatives

NettZero is a growing consulting business with a relatively small carbon footprint as we have focused on minimising our emissions since our first day of operations in 2008. Our current total emissions are 50 tonnes (with uplift), however with an attitude of continuous improvement we have identified several initiatives that can be implemented at our office locations and some changes to our business procedures that will help reduce our emissions. As such, we make the following commitment:

NettZero commits to further reducing our GHG emissions by 20% from our FY2021/22 Benchmark year by 2032. This represents a straight 2% reduction each year for 10 years.

Our reductions will include scope 2 emissions from energy as well as scope 3 emissions from both energy and waste.

The following initiatives are to be developed and implemented at each office location.

1) Engaging with our landlords and their waste contractors to obtain actual bin weights so accurate waste data can be obtained. This will lead to a reduction in emissions for our waste as we had to allocate full default bin size amounts in the carbon inventory in our benchmark year.
2) Installing LED lighting in our Brisbane office.
3) Minimising air travel where possible.

Targets and Missions:

1) By June 2024: Conduct a lighting upgrade by installing LED lighting in the Brisbane Office (Scope 2 emissions)
2) By June 2024: Engage with our Landlords so we can obtain actual waste data for the general waste streams and keep an inventory of recyclables, co-mingled and general waste (Scope 3 emissions)
3) June 2025 - Encourage staff to use re-usable cups and cutlery.
4) By June 2025: Reduce reliance on private transport (Scope 1 emissions), set up office travel cards for public transport and minimise dependence on private transport.
5) July 2026: Car rentals – Commit to using hybrid cars/ electric vehicles where available (Scope 1 emissions)
6) June 2026: Consolidate client site visits and meetings to reduce air travel. Expand the use video conferencing for all Client meetings and internal meeting (Scope 1 and 3)
7) June 2026: Procure electronic tablets and commit to a paperless office to minimise printing and paper waste (Scope 3)
8) June 2024-32: Implement a plan to monitor water consumption by staff members.
9) June 2023 – 32: Improve on our existing good operational practices such as encouraging use of public transport/ cycling to work to reduce Scope 1 and 3 emissions.
10) June 2023 – 32: Source sustainable food items for catering events (Scope 3)
11) June 2023 – 32: Reuse packaging when sending off office equipment for maintenance (Scope 3)
12) June 2023 – 32: NettZero is developing a custom software solution that optimises site visits based on staff availability, air travel distances, and skill requirements that has a range of environmental benefits. By reducing the need for long-distance air travel, the program cuts down on businesses' carbon emissions. This helps to protect the environment from the pollutants created by aircraft engines and reduces the effects of climate change. Additionally, it reduces the strain on airports and air traffic control systems which can be overtaxed during peak periods.

Emissions reduction actions

NettZero has undergone a substantial increase in staff numbers during FY23. Our staff growth rate has been 40% compared to FY22 - a total across all states. We acknowledge this has caused an increase in emissions across some sectors such as stationary supplies, expenditure on office furniture as well as transport emissions. Moreover, due to the nature of our business and to comply with the rules set out by the government departments we work with, our assessors have to physically attend sites to complete audits. This is more so applicable for regional sites and areas that are hard to reach, unless travelled to through flights. During our initial reporting FY22 period, NettZero was conducting virtual site visits as part of an 'exemption to travel' laid out by the relevant government departments. As the COVID lockdowns have eased, we have resumed physical site inspections, and this has had an impact in terms of an increase in the transport emissions.

That being said, several actions have been undertaken as promised in our emissions reductions strategy and these have delivered a strong reduction across the relevant emissions sources and will continue to do so as we monitor these for ongoing reporting years. These include:

Action 1 - Electricity: Our lighting upgrade across the Brisbane office has been completed and will deliver a considerable reduction in electricity emissions. We have also committed to using 100% renewable electricity through the purchase of LGC's to account for our electricity emissions.

Action 2 - Waste: Our waste emissions have seen the strongest reduction in emissions. Our emissions have decreased by 97% compared to FY22. This is because we have engaged with our staff and landlords to weigh our waste generated prior to collection. As a result, we have seen a more accurate depiction of our waste diversion rates and an improvement in the waste figures across the board. It is important to mention our total waste generated accounts for less than 1% of our inventory.

Action 3 and 7- Staff engagement: We have talked to our staff and actively encouraged them to use reusable cutlery, this is specially for our Sydney office almost entirely using keep cups for coffees. Moreover, NettZero made a conscious effort to reduce reliance on print materials with the purchase of IPADs and other electronic aides to assist with the site visits.

Action 9 and 12 - Transport : Whilst our figures across air and land transport have increased due to the reasons mentioned above, we have made progress on consolidating our site visits better in order to minimise the carbon footprint generated by each site visit. We will continue these good practices and are in the process of developing a tool to help us assist with this.

Moreover, our staff has reduced the reliance on using private cars and strive to use public transport where available. This is applicable to both staff commuting to work as well as travelling for site visits.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO_2-e (without uplift)	Total tCO_2-e (with uplift)
Base year/Year 1:	FY 2021–22	47.16	49.52
Year 2:	FY 2022–23	60.97	64.02

Significant changes in emissions

Emission source name	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Detailed reason for change
Transport (Air)	12.34	30.18	Increased business activity post-COVID, enabling us to visit our customer's sites and growth in business

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

Certified brand name	Product/Service/Building/Precinct used
NA	

Emissions summary

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

Emission category	Sum of Scope 1 (t CO2-e)	Sum of Scope 2 (t CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of Total Emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	8.00	8.00
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Cleaning and chemicals	0.00	0.00	0.38	0.38
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	1.46	1.46
ICT services and equipment	0.00	0.00	3.26	3.26
Postage, courier and freight	0.00	0.00	0.05	0.05
Professional services	0.00	0.00	1.02	1.02
Refrigerants	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	30.18	30.18
Transport (land and sea)	1.86	0.00	8.41	10.27
Waste	0.00	0.00	0.30	0.30
Water	0.00	0.00	0.00	0.00
Working from home	0.00	0.00	1.06	1.06
Office equipment and supplies	0.00	0.00	4.99	4.99
Total	**1.86**	**0.00**	**59.10**	**60.97**

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_2-e
Mandatory 5% uplift for small organisations	3.048
Total of all uplift factors	3.048
Total emissions footprint to offset *(total emissions from summary table + total of all uplift factors)*	64.02

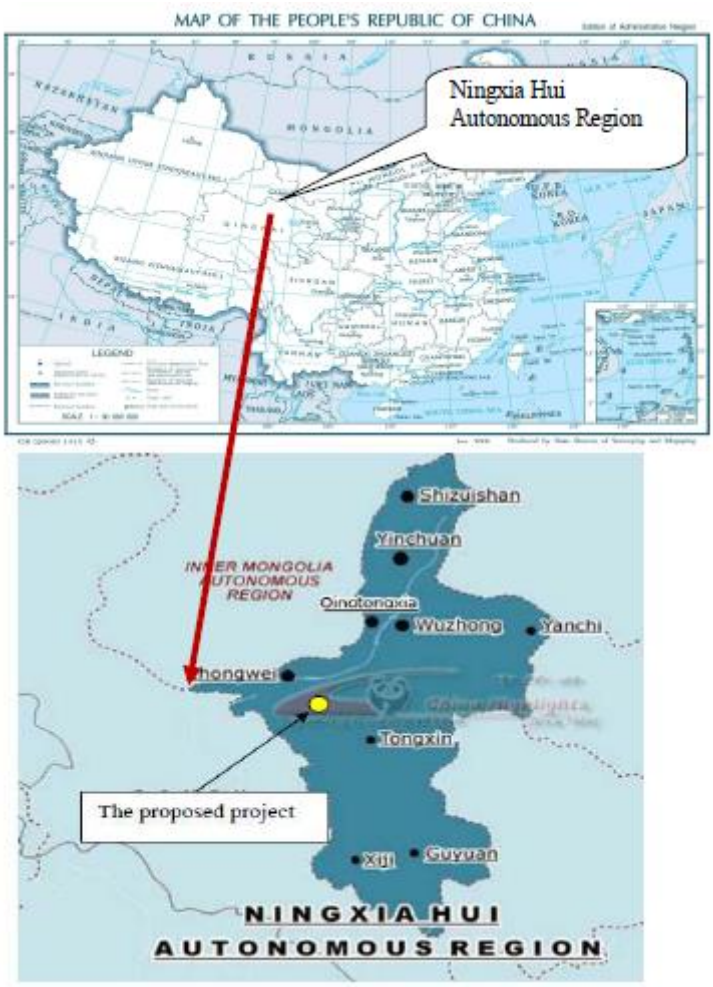
6.CARBON OFFSETS

Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emission to offset is 65 t CO_2-e. The total number of eligible offsets used in this report is 65. Of the total eligible offsets used, 0 were previously banked and 65 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

Ningxia Xiangshan Wind farm Project (hereafter referred to as the Project) is located in Zhongwei City, Ningxia Hui Autonomous Region, People's Republic of China.



The project owner is Ningxia Zhongwei Aluminum New Energy Co., Ltd. The project started construction on 01/11/2016 and starts commercial operation on 15/04/2017 and fully operation on 20/07/2017.

The proposed project has a total installed capacity of 397.5MW consisting of 265 wind turbines with unit capacity of 1,500kW. The expected annual power delivered to the grid is 948,633.8 MWh. The power generated will be delivered to the Northwest Power Grid (NWPG) via Ningxia Power Grid.

The proposed project will contribute to sustainable development mainly by:

1) Reducing the emission of CO2 and other pollutants compared with fuel-fired power plants.
2) Creating local employment opportunities during the construction (more than 200 people) and operation (200 people) of the proposed project and improving the living standard of local people.
3) With the help of the road, which was constructed due to the proposed project, agriculture and other products could be transported from the mountains of Xiangshan to city by Local farmers. It can reduce poverty, which is very important to Ningxia, a poverty-stricken region.
4) The implementation of the proposed project will help to change the energy structure and thereby contribute to the development of the local economy.

North Kimberley Pastoral Lease Carbon Abatement

The North Kimberley Pastoral Lease Carbon Abatement is a partnership between the Kimberley Land Council and Wunambal Gaambera, Balanggarra, Wilinggin and Dambimangari Native Title corporations that represent the Traditional Owners responsible for looking after and managing the country in the far North West Kimberley.

Native Title holders have undertaken the project to provide a sustainable means of looking after the natural and cultural values of their country while achieving real progress towards the objectives of economic independence and improving livelihoods.

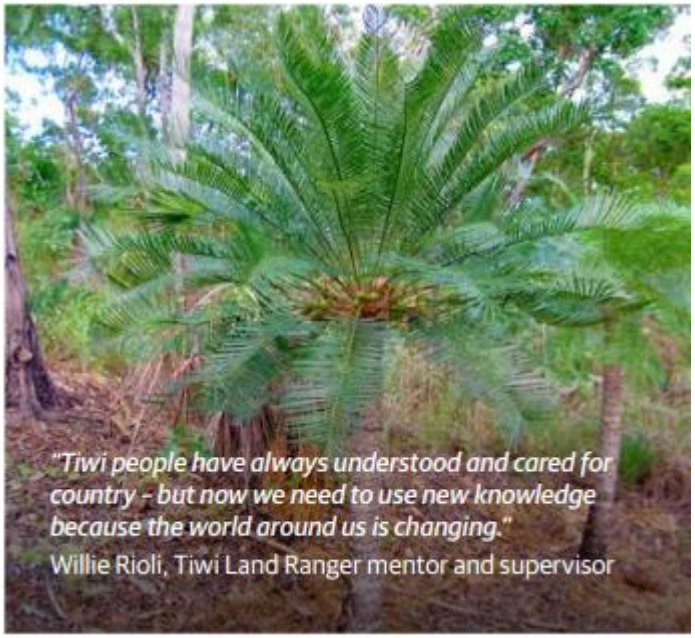
The project involves Indigenous rangers conducting strategic burns on the country in the early dry season, in order to avoid and control big late season wildfires. By reducing greenhouse gas emissions, Native Title holders have been able to generate carbon credits from their native title lands.

The fire project enables Indigenous rangers and cultural elders to spend more time on country, take care of important cultural sites, share traditional knowledge across generations and complement the work undertaken on Indigenous Protected Areas. This project has already successfully abated over 400,000 tonnes of carbon dioxide equivalent.

Indigenous fire management presents a win-win opportunity for Traditional Owners, government and businesses as it reduces carbon emissions, delivers positive healthy country outcomes and supports the development of sustainable business opportunities in remote Indigenous communities.

Tiwi Islands Savanna Burning for Greenhouse Gas Abatement

In 2009, the Tiwi Land Council commenced the Tiwi Carbon Study to understand Tropical savanna greenhouse gas emissions, above ground and below ground carbon storage, effects of fire management practises on the islands, and how fire abatement might support the Tiwi Islands, environmentally, socially, economically and culturally. This study led to the creation of the Tiwi Islands Savanna Burning for Greenhouse Gas Abatement project which was registered in 2016 with the Australian Government's Emissions Reduction Fund, allowing Tiwi people to earn carbon credits from their fire management.
Tiwi Island rangers conduct the burns as fire is an important land management tool for the Traditional Owners. Tiwi cultural values and knowledge relating to fire practice such as where, how and when to burn guide the project. As a result, the project involves strategic and planned burning of savanna areas in the
high rainfall zones during the early dry season to reduce the risk of late dry season wild fires that emit large amounts of greenhouse gases.



Specific activities include:

- Ground based burning supported by helicopter early in the dry season to reduce fuel loads and provide patches of burnt country that stop late fires from spreading; and
- Grading firebreaks and early roadside burning around assets such as plantations, outstations and sacred sites

Co-benefits

- The income from the project helps provide support to develop sustainable livelihood opportunities for Tiwi people that meet their economic, environmental, and cultural needs.
- Income from carbon sales contributes to the continued employment of Tiwi Rangers (Traditional Owners).
- The project protects Tiwi Islands' exceptional biodiversity values, which are of national significance and remain an integral part of the cultural heritage of Tiwi people.
- Tiwi College students join the Tiwi Rangers in fire management activities, continuing important transfer of Traditional Ecological Knowledge by senior rangers.
- Active fire management protects important Tiwi assets such as plantation forests and cultural and sacred sites of significance.
- Protection of local flora and fauna through removal of weeds that replace native vegetation and produce high fuel loads. These altered landscapes promote high intensity, late dry season fires leading to ecosystem degradation, habitat loss and species decline.

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_2-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 (%)**
North Kimberley Pastoral Lease Carbon Abatement	KACCU	ANREU	25/10/2023	8,343,230,127-8,343,230,144	2021-22		18	0	0	18	27.7%
Ningxia Xiangshan Wind Farm Project	VCU	Verra	26/10/23	14760-627231738-627231754-VCS-VCU-997-VER-CN-1-1867-01012022-31082022-0	2022		17	0	0	17	26.1%
Tiwi Islands Savanna Burning for Greenhouse Gas Abatement	KACCU	ANREU	27/10/2023	3,772,999,861-3,772,999,890	2018-19		30	0	0	30	46.2%
									Total eligible offsets retired and used for this report	65	
									Total eligible offsets retired this report and banked for use in future reports	0	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	48	73.9%
Verified Carbon Units (VCUs)	17	26.1%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

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

1. Large-scale Generation certificates (LGCs)*	5

* 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	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Y.E.S. Energy S.A. Pty Ltd	South Australia	LGC	REC Registry	27-10-2023	SRPVSAD4	723-727	2023	Solar	5
Total LGCs surrendered this report and used in this report									**5**

APPENDIX A: ADDITIONAL INFORMATION

N/A.

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 **market-based approach**

Market Based Approach Summary

Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-e)	Renewable Percentage 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)	5,000	0	63%
GreenPower	1,971	0	25%
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)	1,494	0	19%
Residual Electricity	-516	-493	0%
Total renewable electricity (grid + non grid)	**8,465**	**0**	**106%**
Total grid electricity	**7,949**	**0**	**106%**
Total electricity (grid + non grid)	**7,949**	**0**	**106%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**-516**	**-493**	
Scope 2	-456	-436	
Scope 3 (includes T&D emissions from consumption under operational control)	-60	-58	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**106.50%**
Mandatory	**18.80%**
Voluntary	**87.70%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**-0.44**
Residual scope 3 emissions (t CO_2-e)	**-0.06**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Total emissions liability (t CO_2-e)	**0.00**

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	**100%**	**(kWh)**	**Scope 2 Emissions (kg CO2-e)**	**Scope 3 Emissions (kg CO2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO2-e)**
ACT	0	0	0	0	0	0
NSW	1,971	1,971	1,439	118	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	5,978	5,978	4,364	897	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**7,949**	**7,949**	**5,803**	**1,015**	**0**	**0**
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		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**7,949**					

Residual scope 2 emissions (t CO2-e)	**5.80**
Residual scope 3 emissions (t CO2-e)	**1.01**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**5.80**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**1.01**
Total emissions liability (t CO2-e)	**6.82**

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table.		

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.		

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
Water	Immaterial
Refrigerants	Immaterial
Carbon Neutral Products	Immaterial

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

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						**Size:** **Influence:** **Risk:** **Stakeholders:** **Outsourcing:**

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