



PUBLIC DISCLOSURE STATEMENT

A &CO PTY LTD (TRADING AS ALEXANDER &CO)

ORGANISATION CERTIFICATION

FY2022-23

Australian Government


Climate Active Public Disclosure Statement

ALEXANDER & CO.



An Australian Government Initiative



| | |
|--------------------------|--|
| NAME OF CERTIFIED ENTITY | A &Co Pty Ltd (trading as Alexander &Co) |
| REPORTING PERIOD | Financial year 1 July 2022 – 30 June 2023 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>Amie Frankel General Manager 06 November 23</p> |



Australian Government

Department of Climate Change, Energy,
the Environment and Water

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Version August 2023.



1.CERTIFICATION SUMMARY

| | |
|------------------------|--|
| TOTAL EMISSIONS OFFSET | 211.28 tCO ₂ -e |
| OFFSETS USED | 82% Biodiverse Reforestation Carbon Offsets <i>Yarra Yarra</i> Biodiversity Corridor stapled to VCUs and 18% ACCUs |
| RENEWABLE ELECTRICITY | 100% |
| CARBON ACCOUNT | Prepared by: Heidi Fog, Carbon Neutral Pty Ltd |

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2. CARBON NEUTRAL INFORMATION

Description of certification

The Climate Active Carbon Neutral certification covers the Australian business operations of A &Co Pty Ltd, trading as Alexander &Co, ABN 11 162 041 929. The operational boundary of the carbon account has been defined based on the operational control approach.

This Public Disclosure Statement represents the reporting period 1 July 2022 to 30 June 2023 and is our third year as a Climate Active carbon neutral organisation.

The carbon account has been prepared in accordance with the Climate Active Carbon Neutral Standard for Organisations. This entails using recognised emission factors and methods for carbon accounting published in Australia, such as the National Greenhouse Accounts (NGA) Factors, and the work of the international corporate accounting and reporting standard The Greenhouse Gas Protocol.

The greenhouse gasses included in the carbon account are the seven gasses reported under the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These gasses are expressed in carbon dioxide equivalents (CO₂-e), providing the ability to present greenhouse gas emissions as one unit.

Organisation description

A &CO Pty Ltd (ABN: 11 162 041 929) is an architecture and design practice with 26 employees based in Bondi Junction, Sydney.

- ACN 162 041 929 ABN 11 162 041 929
- An Architecture and Interior Architecture practice with expertise in residential and commercial (hospitality) projects. Our team all works from our studio and in Sydney.
- A &CO Pty Ltd trades as Alexander &CO
- Office is located at 63 Brisbane Street Bondi Junction 2022.

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
Cleaning and chemicals
Climate Active Carbon
Neutral Products and
Services
Fuel (fleet)
Stationary energy
Electricity
Food
ICT services, equipment and
telecommunication
Business machines,
equipment and vehicles
repair and maintenance
Office equipment and
supplies
Postage, courier and freight
Insurance
Education
Entertainment
Subscriptions and periodicals
Accounting services
Advertising services
Banking
Legal services
Photographic services
Parking and tolls
Refrigerants
Air, taxi and rideshare travel
Staff commute and staff
working from home
Waste
Water

Non-quantified

All activities have been
included

Outside emission boundary

Excluded

No exclusions

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Alexander & Co is committed to reduce emissions across scopes 1, 2, and 3 by 20-30% by FY2029-30 from a FY2020-21 base year.

We have no Scope 2 emissions because we generate most of our electricity needs by solar panels and, since half of FY21, procure the remaining through green power electricity. We commit to continue having zero emissions for all our energy requirements in the future.

We would like to recognise that our emissions have increased from our base year of 20-21, due to the fact that, that year of trading was largely in Covid and significantly shifted the way we worked during this time – it was not business as usual. Examples of this are:

1. We were unable to travel to our project sites regularly which as the lead Architect would normally form part of our contract with our clients.
2. Spending generally on our team in the office, such as food and entertainment was reduced due to social distancing and WFH impacts.
3. Staff retention was high, and staff turnover was unusually low during this covid period, so recruitment and training costs were reduced within this period.

All three examples above have since significantly increased to a “normal” level in the FY22, and into the FY23 reporting period and a 60% increase in projects undertaken by our team since our base year has impacted the costs associated with our growing team and a key indicator for our increase in emissions.

We continue to strive for an overall reduction in our carbon footprint annually and we anticipate the capacity to do so with consistency.

Actions we have commenced implementing into our Business as Usual and to be fully implemented prior 1/7/2024 (three more reduction items to come in our FY24 PDS):

Our top three priorities for carbon reduction for the next 12 months are:

1. Reduce our actual requirements for air travel by 20%. Where reduction is not possible, we will purchase flights as carbon neutral at time of purchase. This will reduce emissions (on our carbon inventory) by 27.97 t CO₂-e based on our FY23 carbon account.
2. Reduce our disposal of materials to landfill by 50%. This will reduce actual emissions by 2.82 t CO₂-e based on our FY23 carbon account.
3. Should we require a new vehicle in the next 12 months, we procure an electric vehicle which is able to run on renewable electricity generated from our own location.

We pledge to action by July 2026:

- Uphold the absolute emissions savings we have been able to achieve across FY24 – FY26.
- Uphold our Net Zero claim for scope 2 emissions

- Avoiding electricity usage after hours by 50%
- Procure a small sized electric vehicle in place of our current fossil fuel combustion car and reducing our scope 1 emissions to Net Zero as well as an overall 1.67 t CO₂-e based on our FY2020-21 base year
- Encourage staff to take up 100% renewables as their home electricity product as well as reduce electricity usage, resource disposal and take public transport or walk-bike where they can.
- Being prepared to reduce emissions by 20-30% across our scope 3 emissions between 2026 and 2030.
- Commit to employing a resource within our team to champion the specification of environmentally sustainable building products in our projects, as the emissions A &CO impact reach further than only our workplace, but in the industry and projects we work within.

Emissions reduction actions

Initiatives we have implemented to reduce our impact on the environment as a company and as individuals have been:

- Successfully achieved B Corp Certification
- We repurpose all outdated electronic devices for the community (currently all devices are repurposed to WAGEC)
- We compost all organic material in our workplace in our backyard compost system
- Further to reduce our organic waste, two chickens now reside in the backyard of our Alexander House
- We only use eco-friendly cleaning products and supply our cleaners with these products to use (<https://koala.eco>)
- We only purchase Who Gives a Crap bathroom products (<https://www.googleadservices.com>)
- We have zip taps installed and a no bottled water policy in our office
- Our office tea is 100% carbon neutral and BCorp certified – (<https://www.t2tea.com>)
- We supplied all of our team with keep cups and implemented a no disposable coffee cup office policy.
- All plastic has been removed from our office kitchen.

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: | 2020-21 | 111.73 | 117.32 |
| Year 2: | 2021-22 | 167.08 | 175.44 |
| Year 3: | 2022-23 | 201.22 | 211.28 |

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 |
|----------------------|--|---|--|
| Advertising services | 27.39 | 40.84 | In early 2023 we commissioned a new website and rebranding which continued across the year. This project will be completed early 2024. |

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

| Certified brand name | Product/Service/Building/Precinct used |
|----------------------|--|
| AGL | Natural Gas |

Emissions summary

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

| Emission category | Sum of scope 1 (tCO ₂ -e) | Sum of scope 2 (tCO ₂ -e) | Sum of scope 3 (tCO ₂ -e) | Sum of total emissions (t CO ₂ -e) |
|---|--------------------------------------|--------------------------------------|--------------------------------------|---|
| Accommodation and facilities | 0.00 | 0.00 | 0.99 | 0.99 |
| Cleaning and chemicals | 0.00 | 0.00 | 4.42 | 4.42 |
| Climate Active carbon neutral products and services | 0.00 | 0.00 | 0.00 | 0.00 |
| Electricity | 0.00 | 0.00 | 0.00 | 0.00 |
| Food | 0.00 | 0.00 | 10.87 | 10.87 |
| ICT services and equipment | 0.00 | 0.00 | 31.53 | 31.53 |
| Machinery and vehicles | 0.00 | 0.00 | 4.85 | 4.85 |
| Office equipment and supplies | 0.00 | 0.00 | 12.54 | 12.54 |
| Postage, courier and freight | 0.00 | 0.00 | 0.39 | 0.39 |
| Professional services | 0.00 | 0.00 | 78.93 | 78.93 |
| Refrigerants | 0.00 | 0.00 | 0.00 | 0.00 |
| Stationary energy (gaseous fuels) | 0.00 | 0.00 | 0.00 | 0.00 |
| Transport (air) | 0.00 | 0.00 | 27.97 | 27.97 |
| Transport (land and sea) | 7.56 | 0.00 | 14.84 | 22.40 |
| Waste | 0.00 | 0.00 | 5.64 | 5.64 |
| Water | 0.00 | 0.00 | 0.69 | 0.69 |
| Working from home | 0.00 | 0.00 | 0.00 | 0.00 |
| Total emissions | 7.56 | 0.00 | 193.66 | 201.22 |

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 | t CO ₂ -e |
|--|----------------------|
| Mandatory 5% uplift for small organisations | 10.06 |
| Total of all uplift factors | 10.06 |
| Total emissions footprint to offset (total emissions from summary table + total of all uplift factors) | 211.28 |

6. CARBON OFFSETS

Offsets retirement approach






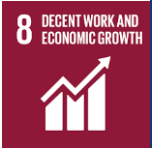

This certification has taken an in-arrears offsetting approach. The total emission to offset is 211.28 t CO₂-e. The total number of eligible offsets used in this report is 212. Of the total eligible offsets used, 212 were previously banked and 0 were newly purchased and retired. 0 are remaining and have been banked for future use.



Co-benefits

Yarra Yarra Biodiversity Corridor. Biodiverse Reforestation Carbon Offsets.

The *Yarra Yarra Biodiversity Corridor* is a native reforestation project located in Southwest Australia. The table indicates the co-benefits of this project and how this project contributes to the United Nation SDGs.

As land use and forestry activities are recognised as requiring high levels of upfront finance to source land, to plant and to manage, we have supplemented local biodiverse reforestation carbon offsets from the *Yarra Yarra Biodiversity Corridor* with Climate Active eligible offset units.

| Co-benefits category | Core co-benefit | Co-benefit description/nature of potential co-benefit | UN Sustainable Development Goals |
|----------------------|-----------------------------------|---|--|
| Environment | Biodiversity / ecosystem services | The Yarra Yarra project reconnects and restores fragmented and declining (remnant) woodland and shrubland which provides habitat for threatened flora and fauna. | Goal 15: Life on land  |
| | Water Quality | Water quality is assumed to improve due to reduced surface runoff and reduction in sediment and nutrient loads in water catchments. Groundwater levels and salt concentrations are also expected to reduce over time. | Goal 6: Clean Water and Sanitation  |
| | Soil Quality | Soil quality of the Yarra Yarra project area is expected to improve over time with soil organic matter increasing and salt concentrations declining. | Goal 15: Life on land  |
| Economic | Local Employment and Skills | The establishment of plantations and conservation areas creates employment opportunities and skills development during the preparation, planting, management of the Yarra Yarra project. | Goal 3: Good Health and Well-being Goal 4: Quality Education Goal 8: Decent Work and Economic Growth Goal 17: Partnerships for the goals     |
| | | | |

| | | | | |
|--------|------------------------------|---|---|---|
| Social | Indigenous cultural heritage | The Yarra Yarra project recognises and continues to protect significant cultural heritage sites that are located in the project area. This is assumed to strengthen cultural heritage and support spiritual re-connection to country which potentially has positive impacts on mental health and wellbeing of indigenous communities. | Goal 3: Good Health and Well-being Goal 17: Partnerships for the goals |   |
|--------|------------------------------|---|---|---|

(Stapled Unit) - VCUs - Solar Energy Project(s) by SB Energy Private Limited, India

The purpose of this project is to generate a clean form of electricity through renewable solar energy sources. The project activity involves a total capacity of 2,250MW. The project is in support of the UN Sustainable Development Goal 13: Climate Action. The project's other co-benefits include social and economic well-being in the local region.

ACCUs - Batavia Traditional Owners Aboriginal Corporation, Savannah Burning Project, Northern Queensland

Supporting reduction in risk of wildfire and increased protection of key pastoral and ecological assets.

Aboriginal savannah burning, often referred to as cultural or traditional fire management, is a land management practice employed by Indigenous Australian communities, particularly those in the northern regions of the country where savannah ecosystems are prevalent. This approach involves deliberately setting controlled fires during specific times of the year to achieve a range of ecological, cultural, and land management objective. The total abatement volume for the project is 72,458 tonnes.

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 (%) |
| Biodiverse Reforestation Carbon Offsets Yarra Yarra Biodiversity Corridor project, Australia ¹ Stapled to Solar Energy Project(s) by SB Energy Private Limited, India | VCU | Verra | 14 November 2023 | 12PWA369653B - 12PWA369963B (Please see retirement notice on page 15) <u>8423-15976309-15976619-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0</u> | 2018 | 311 | 311 | 137 | 0 | 174 | 82% |
| Batavia Savannah Burning Carbon project, Australia ERF102099 | ACCU | ANREU | 14 November 2023 | 3,800,374,832 - 3,800,374,908 (Please see retirement notice on page 15) | 2019-2020 | - | 77 | 39 | 0 | 38 | 18% |
| Total eligible offsets retired and used for this report | | | | | | | | | | 212 | |
| 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 (ACCU) | | 38 | | | | | 18% | | | | |
| Verified Carbon Units (VCUs) | | 174 | | | | | 82% | | | | |

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

Not applicable.

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

| | |
|--|---|
| 1. Large-scale Generation certificates (LGCs)* | 0 |
|--|---|

* 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) |
|--|------------------|--------------------|----------|----------------|--------------------|---------------------------|-----------------|-------------|----------------|
| Total LGCs surrendered this report and used in this report | | | | | | | | | 0 |

APPENDIX A: ADDITIONAL INFORMATION



This is to certify that

Alexander & Co

has permanently surrendered

388 tonnes

of

Biodiverse Reforestation Carbon Offsets - Yarra Yarra
Biodiversity Corridor, Australia and
Savannah Burning ACCUs - Australia

for its FY22 and FY23 Climate Active Carbon Neutral Certification.

Thank you for taking action to combat climate change.



Encouraging positive social, environmental and economic change with solutions that help overcome the effects of the climate crisis.

Carbon Neutral Pty Ltd is regulated by the Australian Securities and Investments Commission and holds Australian Financial Services Licence Number 45004.




Dr Phil Ireland | Chief Executive Officer

Issue Date: 14 November 2023 | **Emissions Period:** 1 July 2021 - 30 June 2023

Serial numbers (inclusive): 12PWA369653B - 12PWA369963B
Serial numbers (inclusive): ERF102099 3,800,374,832 - 3,800,374,908

Carbon Neutral retires an equal number of verified carbon credits from an international project for all Biodiverse Reforestation Carbon Offsets to satisfy claims of carbon offsetting (and carbon neutrality where applicable).

Serial numbers (inclusive): 8423-15960144-15960215-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0



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Transaction Details

Transaction details appear below.

Transaction Successfully Approved

| | |
|-----------------------|--|
| Transaction ID | AU30695 |
| Current Status | Completed (4) |
| Status Date | 14/11/2023 15:48:31 (AEDT) |
| | 14/11/2023 04:48:31 (GMT) |
| Transaction Type | Cancellation (4) |
| Transaction Initiator | Wilson, Raymond Glen |
| Transaction Approver | Rogers, Georgiana S A |
| Comment | Retired on behalf of A & Co Pty Ltd trading as Alexander & Co to support its FY2021-22 and FY2022-23 carbon neutral claims against the Climate Active Carbon Neutral Standard. |

Transferring Account

Account Number: AU-2545

Account Name: Carbon Neutral Pty Ltd

Account Holder: Carbon Neutral Pty Ltd

Acquiring Account

Account Number: AU-1058

Account Name: Australia Voluntary Cancellation Account

Account Holder: Commonwealth of Australia

| Party | Type | Transaction Type | Original CP | Current CP | ERF_Project_ID | NGER Facility ID | NGER Facility Name | Safeguard | Kyoto Project # | Yintage | Expiry Date | Serial Range | Qty |
|-------|-------|-----------------------------|-------------|------------|----------------|------------------|--------------------|-----------|-----------------|---------|-------------|-------------------------------|-----|
| AU | SAACU | Voluntary ACCU Cancellation | | | ERF102099 | | | | | 2019-20 | | 3,800,374,832 - 3,800,374,908 | 77 |

Transaction Status History

| Status Date | Status Code |
|----------------------------|---------------|
| 14/11/2023 15:48:31 (AEDT) | Completed (4) |
| 14/11/2023 04:48:31 (GMT) | |

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 CO ₂ -e) | Renewable percentage of total |
| Behind the meter consumption of electricity generated | 5,891 | 0 | 27% |
| Total non-grid electricity | 5,891 | 0 | 27% |
| LGC Purchased and retired (kWh) (including PPAs) | 0 | 0 | 0% |
| GreenPower | 15,744 | 0 | 73% |
| 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) | 2,960 | 0 | 14% |
| Residual Electricity | -2,960 | -2,827 | 0% |
| Total renewable electricity (grid + non grid) | 24,594 | 0 | 114% |
| Total grid electricity | 15,744 | 0 | 86% |
| Total electricity (grid + non grid) | 21,634 | 0 | 114% |
| Percentage of residual electricity consumption under operational control | 100% | | |
| Residual electricity consumption under operational control | -2,960 | -2,827 | |
| Scope 2 | -2,614 | -2,496 | |
| Scope 3 (includes T&D emissions from consumption under operational control) | -346 | -330 | |
| Residual electricity consumption not under operational control | 0 | 0 | |
| Scope 3 | 0 | 0 | |

| | |
|--|----------------|
| Total renewables (grid and non-grid) | 113.68% |
| Mandatory | 13.68% |
| Voluntary | 72.77% |
| Behind the meter | 27.23% |
| Residual scope 2 emissions (t CO₂-e) | -2.50 |
| Residual scope 3 emissions (t CO₂-e) | -0.33 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) | 0.00 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) | 0.00 |
| Total emissions liability (t CO₂-e) | 0.00 |
| <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) total | Under operational control | | | Not under operational control | |
| Percentage of grid electricity consumption under operational control | 100% | (kWh) | Scope 2 Emissions (kgCO ₂ -e) | Scope 3 Emissions (kgCO ₂ -e) | (kWh) | Scope 3 Emissions (kgCO ₂ -e) |
| NSW | 15,744 | 15,744 | 11,493 | 945 | 0 | 0 |
| Grid electricity (scope 2 and 3) | 15,744 | 15,744 | 11,493 | 945 | 0 | 0 |
| NSW | 5,891 | 5,891 | 0 | 0 | | |
| Non-grid electricity (behind the meter) | 5,891 | 5,891 | 0 | 0 | | |
| Total electricity (grid + non grid) | 21,634 | | | | | |

| | |
|---|--------------|
| Residual scope 2 emissions (t CO ₂ -e) | 11.49 |
| Residual scope 3 emissions (t CO ₂ -e) | 0.94 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e) | 11.49 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e) | 0.94 |
| Total emissions liability | 12.44 |

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) |
|--|--|-----------------------------------|
| Not applicable | 0 | 0 |
| <i>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.</i> | | |

Climate Active carbon neutral electricity products

| Climate Active carbon neutral product used | Electricity claimed from Climate Active certified products (kWh) | Emissions (kg CO ₂ -e) |
|---|--|-----------------------------------|
| Not applicable. | 0 | 0 |
| <i>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.</i> | | |

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 |
|--|----------------------|
| Not applicable | |

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

Emissions tested for relevance are detailed below against each of the 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 |
|---------------------------------------|------|-----------|------|--------------|-------------|---------------|
| Not applicable | | | | | | |



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