



# **PUBLIC DISCLOSURE STATEMENT**

**EMM CONSULTING PTY LIMITED**

**ORGANISATION CERTIFICATION**

**FY2022-23**


Australian Government

# Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	EMM Consulting Pty Limited
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>Elizabeth Webb Chief Executive Officer 5 December 2023</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	1,482.50 t CO <sub>2</sub> -e
OFFSETS USED	100% CERs
RENEWABLE ELECTRICITY	Not applicable
CARBON ACCOUNT	Prepared by: Heidi Fog, Carbon Neutral Pty Ltd
TECHNICAL ASSESSMENT	Next technical assessment due: FY2024-25

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

The Climate Active Carbon Neutral certification covers the Australian business operations of EMM Consulting Pty Limited, trading as EMM Consulting Pty Limited (EMM), ABN 28 141 736 558. 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 second 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 (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These gasses are expressed in carbon dioxide equivalents (CO<sub>2</sub>-e), providing the ability to present greenhouse gas emissions as one unit.

### Organisation description

ABN/ACN: ABN – 28 141 736 558, ACN – 141 736 558

Description of the organisation: At EMM we combine our technical expertise with a deep understanding of big picture sustainable business strategy to deliver solutions that drive positive environmental, economic, and social impact while creating long-term value for our clients. We are a team of dedicated environmental professionals: scientists, engineers, planners, and strategic advisors who place innovation, collaboration and out-of-the-box thinking at the core of our approach.

EMM is dedicated to environmental sustainability and is committed to protecting and improving the environment in all areas of our operations. We aim to make a positive contribution by promoting sustainable development and the continued prevention and reduction of adverse environmental impacts. Our team is committed to protecting the environment by conducting our operations in an ecologically sustainable manner and minimising environmental impacts.

Creating opportunities is not just what we do but how we do it - it is a mindset and part of the culture of who we are. It's challenging the norm to innovate and solve important and complex challenges our clients and communities face today and into the future.

EMM is an employee-owned business operating from nine offices and various satellite locations across Australia and Canada.

All trading names: EMM Consulting Pty Limited (EMM)

Child companies: EMM has a wholly owned subsidiary company operating in Canada also as EMM Consulting Pty Limited. EMM's Canadian offices are not included in the operational boundary of this certification.

We have offices located in: Brisbane, Newcastle, Sydney, Canberra, Melbourne, Adelaide, Perth, Calgary, Vancouver and Toronto.

EMM has extensive experience successfully delivering often complex, high-profile projects with large teams across a range of geographic, operational and climatic conditions. With a large and diverse resource base of over 300+ people, we apply a unique international delivery approach to projects whereby resources from across our network are placed to support a project based on capability and best for project outcomes.

## 3.EMISSIONS BOUNDARY

### Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

**Quantified emissions** have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

**Non-quantified emissions** have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

### Outside the emissions boundary

**Excluded emissions** are those that have been assessed as not relevant to an organisation's 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  
Cleaning  
Electricity  
Food, catering and entertainment  
ICT services and equipment  
Machinery and equipment repair and maintenance  
Office equipment (incl hire leasing, repair and maintenance) and office paper  
Postage, courier and freight  
Clothing  
Training and development  
Subscriptions and periodicals  
Marketing and advertising  
Business services  
Accounting services  
Insurance services  
Legal services  
Parking  
Stationary energy  
Fuel  
Air travel  
Landfill and water  
Taxi / rideshare / car hire  
Staff commute to and from work  
Staff working from home

### Non-quantified

All activities have been quantified

## Outside emission boundary

### Excluded

International offices

## 4.EMISSIONS REDUCTIONS

### Emissions reduction strategy

EMM Consulting is committed to reducing our carbon footprint by at least 30% by full-time equivalent number of employees (FTEs) compared to our FY2021-22 base year, evident when our Climate Active FY2029-30 carbon account is produced and submitted to Climate Active by 31 October 2029.

This translates into:

Reporting Period	FTE	Emissions (t CO <sub>2</sub> -e)	Emissions Intensity (t CO <sub>2</sub> -e/FTE)
FY2021-22	231.67	1,077.68	4.65
FY2022-23	273.00	1,482.50	5.43
FY2029-30 - Target			3.26

Having a FY2021-22 (COVID-19) base year on which our ability to carbon reduce is going to be measured against between now and FY2029-30 is a challenge. After a number of years being unable to travel, our business-related travel associated emissions have grown over the most recent reporting period due to the nature of our work which requires us to work on site with our clients. We are therefore now further from our FY2029-30 target, compared to when EMM set out on this journey. A challenge we have to take and a challenge we will own.

#### **Actions we have commenced implementing into our Business as Usual and to be fully implemented by 31/12/2024 (More actions to come once implemented):**

- As our top priority, investigate and action the transition of our purchased electricity for our tenancies to 100% renewable electricity. We aim for Net Zero across scope 2 for our tenancy electricity usage. This would have the ability to save an annual 53 t CO<sub>2</sub>-e or 3.6% of our total carbon footprint based on our FY23 carbon inventory.
- Investigate and action to reduce our energy consumption after hours to eliminate avoidable demand.
- Review and reduce our requirements for refrigeration.
- Finalise our Climate Conscious Procurement Policy, to include processes for, for example:
  - Reducing the number of deliveries.
  - Preference for Climate Active certified carbon neutral product(s) or service(s).
  - Locations for future offices not connected to natural gas and buildings with a low energy base building consumption will be prioritised.
  - Locations for future offices using 100% renewable electricity to run the base building will be prioritised.



- Only purchasing whitegoods with the highest possible energy rating and never to invest in glass fridges or vending machines due to their energy inefficiencies.
- Use of electrical or hybrid vehicles where possible for car hire and rideshare trips.
- Where possible, flights are purchased as carbon neutral at the time of booking. From this initiative we aim to cut 50% of our air travel emissions (on our carbon inventory) saving an annual 143 t CO<sub>2</sub>-e based on our FY23 inventory.
- Holding further events and education pieces to continue encouraging staff to reduce landfill waste through education and other possible avenues (e.g. composting). Our target is zero uncontaminated paper and cardboard going to landfill and reduce contamination rate by 100% of materials going to recycling from 1 June 2024. From these initiatives we aim to save 30% of our landfill volume going to landfill equating to saving an annual 22 t CO<sub>2</sub>-e based on our FY23 inventory.
- Update our [Community Hub page](#) in line with our Sustainability Policy.
- Uphold our status as a Climate Active carbon neutral certified organisation.
- Our Management Team and Board of Directors will visualise and build commitment, engagement and action amongst all colleagues, clients and supply chain to ensure all understand what is expected of them and the direction we are taking. Finalising, endorsing and publicising our Sustainability Policy internally and on our website.

**We pledge to action by July 2027:**

- Uphold the absolute emissions savings we have been able to achieve across FY23 – FY27.
- A plan and process for how we reduce emissions by 30-35% across our scope 3 emissions from January 2028.
- Encourage staff to take up 100% renewables as their home electricity product as well as reduce electricity usage, resource disposal and to take public transport, walk and bike where they can.

## **Emissions reduction actions**

Actions we have already implemented into our business as usual:

- In September 2021, we commenced investing in carbon offsetting by offsetting our estimated FY21 emissions.
- In November 2021 we started purchasing our electricity carbon neutral for our Sydney, Adelaide and Newcastle offices on an ongoing basis.
- We purchase trees to be planted up to a nominated amount by Carbon Neutral Pty Ltd every year.

## 5.EMISSIONS SUMMARY

### Emissions over time

		Emissions since base year	
		Total t CO <sub>2</sub> -e (without uplift)	Total t CO <sub>2</sub> -e (with uplift)
Base year / Year 1:	2021-22	1,077.68	1,077.68
Year 2:	2022-23	1,482.50	1,482.50

### Significant changes in emissions

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
Short economy class flights (>400km ≤3,700km)	83.44	255.97	Flights increased when more staff began travelling for work (meetings and field trips) and between offices following COVID shutdowns in FY22.
Diesel oil post-2004	99.59	187.55	Diesel use in private, hire and work vehicles increased when more staff began travelling for work (meetings and field trips) and between offices following COVID shutdowns in FY22.

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

Certified brand name	Product/Service/Building/Precinct used
Powershop	106,991.37 kWh
Opal: Reflex	12.5 kg of office paper
Qantas	5,236 passenger kilometers

## 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 (tCO <sub>2</sub> -e)	Sum of scope 2 (tCO <sub>2</sub> -e)	Sum of scope 3 (tCO <sub>2</sub> -e)	Sum of total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	112.37	112.37
Cleaning and chemicals	0.00	0.00	8.76	8.76
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	112.94	11.56	124.50
Food	0.00	0.00	31.36	31.36
ICT services and equipment	0.00	0.00	107.37	107.37
Machinery and vehicles	0.00	0.00	40.94	40.94
Office equipment and supplies	0.00	0.00	17.22	17.22
Postage, courier and freight	0.00	0.00	0.39	0.39
Products	0.00	0.00	3.76	3.76
Professional services	0.00	0.00	175.23	175.23
Stationary energy (gaseous fuels)	3.63	0.00	0.57	4.20
Transport (air)	0.00	0.00	287.59	287.59
Transport (land and sea)	150.55	0.00	217.29	367.84
Waste	0.00	0.00	73.82	73.82
Water	0.00	0.00	4.25	4.25
Working from home	0.00	0.00	122.89	122.89
<b>Total emissions</b>	<b>154.18</b>	<b>112.94</b>	<b>1,215.38</b>	<b>1,482.50</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	t CO <sub>2</sub> -e
Not applicable	
Total of all uplift factors	0.00
<b>Total emissions footprint to offset</b> (total emissions from summary table + total of all uplift factors)	<b>1,482.50</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 1,482.50 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 1,483. Of the total eligible offsets used, 0 were previously banked and 1,558 were newly purchased and retired. 75 are remaining and have been banked for future use.

### Co-benefits

*Project 8071: Shangyi Wanshigou Wind Farm Project, China*

This windfarm project involves a total capacity of 49.5MW. The electricity feeds the North China National Grid, displacing energy provided largely by fossil fuels. The project will reduce emissions estimated to be on average 90,932 tonnes of CO<sub>2</sub>-e per year and 636,524 tonnes of CO<sub>2</sub>-e over the crediting period. The co-benefits of the chosen carbon offset project deliver consideration and engagement with the local community, employment opportunities and avoided pollutants improves air quality.

The table indicates how this project contributes to the United Nation Sustainability Development Goals.

UN Sustainable Development Goals				
Goal 3: Good Health and Well-being	3	GOOD HEALTH AND WELL-BEING	7	AFFORDABLE AND CLEAN ENERGY
Goal 7: Affordable and clean energy				
Goal 8: Decent Work and Economic Growth			8	DECENT WORK AND ECONOMIC GROWTH
Goal 13: Climate action			13	CLIMATE ACTION

## 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 (%)
Project 8071: Shangyi Wanshigou 49.5MW Wind Farm project	CER	ANREU	31 October 2023	<u>1,137,481,999 – 1,137,483,556</u> (please see retirement notice on page 15)	CP2 (2015-2019)	-	1,558	0	75	1,483	100%
Total eligible offsets retired and used for this report										1,483	
Total eligible offsets retired this report and banked for use in future reports									75		
Type of offset units		Eligible quantity (used for this reporting period)					Percentage of total				
Certified Emissions Reductions (CERs)		1,483					100%				

## 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.

<b>1. Large-scale Generation certificates (LGCs)*</b>	<b>0</b>
-------------------------------------------------------	----------

\* 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



**Australian  
National Registry  
of Emissions Units**

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**Transaction Details**

Transaction details appear below:

Transaction ID	AU30462
Current Status	Completed (4)
Status Date	31/10/2023 13:42:28 (AEDT) 31/10/2023 02:42:28 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Wilson, Raymond Glen
Transaction Approver	Rogers, Georgiana S A
Comment	Refined on behalf of EMM Consulting Pty Limited to support its FY2022-23 carbon neutral claim 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-2764
Account Name	Voluntary Cancellation – CP2
Account Holder	Commonwealth of Australia

**Transaction Blocks**

Party	Type	Transaction Type	Original CP	Current CP	ESF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Unitclass	Expiry Date	Serial Range	Quantity
CN	CER	Kyoto Voluntary Cancellation	2	2					CN-8071			1,137,481,999 - 1,137,483,556	1,95

**Transaction Status History**

Status Date	Status Code
31/10/2023 13:42:28 (AEDT) 31/10/2023 02:42:28 (GMT)	Completed (4)

## 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)	8,439	0	3%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	2,140	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	28,960	0	11%
Residual Electricity	232,878	222,398	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>39,539</b>	<b>0</b>	<b>15%</b>
<b>Total grid electricity</b>	<b>272,417</b>	<b>222,398</b>	<b>15%</b>
<b>Total electricity (grid + non grid)</b>	<b>272,417</b>	<b>222,398</b>	<b>15%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>232,878</b>	<b>222,398</b>	
Scope 2	205,658	196,404	
Scope 3 (includes T&D emissions from consumption under operational control)	27,219	25,995	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	.

<b>Total renewables (grid and non-grid)</b>	<b>14.51%</b>
<b>Mandatory</b>	<b>11.42%</b>
<b>Voluntary</b>	<b>3.10%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>196.40</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>25.99</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>106.17</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>14.05</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>120.22</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	100%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
ACT	11,384	11,384	8,310	683	0	0
NSW	178,871	178,871	130,576	10,732	0	0
SA	29,354	29,354	7,338	2,348	0	0
VIC	9,534	9,534	8,104	667	0	0
QLD	20,391	20,391	14,885	3,059	0	0
WA	22,883	22,883	11,670	915	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>272,417</b>	<b>272,417</b>	<b>180,884</b>	<b>18,405</b>	<b>0</b>	<b>0</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		
WA	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>272,417</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	180.88
Residual scope 3 emissions (t CO <sub>2</sub> -e)	18.40
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	112.94
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	11.56
<b>Total emissions liability</b>	<b>124.50</b>

### 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 <sub>2</sub> -e)
Not applicable	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 <sub>2</sub> -e)
Powershop	106,991.37	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
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
International offices	N	N	N	N	N	<b>Size:</b> Outside the Climate Active standard <b>Influence:</b> Outside the Climate Active standard <b>Risk:</b> Outside the Climate Active standard <b>Stakeholders:</b> Outside the Climate Active standard <b>Outsourcing:</b> Outside the Climate Active standard



An Australian Government Initiative

