



PUBLIC DISCLOSURE STATEMENT

PERSPEKTIV AUSTRALIA

ORGANISATION CERTIFICATION

FY2022–23

Australian Government
Climate Active
Public Disclosure Statement

Perspektiv
Finding a Better Way



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Perspektiv Australia Pty Ltd
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><i>J. Bairstow</i></p> <p>Julia Bairstow Sustainability Consultant 25.01.2024</p>



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

Public Disclosure Statement documents are prepared by the submitting organisation. The material in the Public Disclosure Statement document represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement document and disclaims liability for any loss arising from the use of the document for any purpose.

Version August 2023.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	56.44 tCO ₂ -e
OFFSETS USED	100% VERs
RENEWABLE ELECTRICITY	100.18%
CARBON ACCOUNT	Prepared by: Perspektiv Australia Pty Ltd
TECHNICAL ASSESSMENT	Next technical assessment due: FY 23/24

Contents

1. Certification summary.....	3
2. Carbon neutral information	4
3. Emissions boundary	5
4. Emissions reductions.....	7
5. Emissions summary.....	11
6. Carbon offsets	13
7. Renewable Energy Certificate (REC) Summary	15
Appendix A: Additional Information	16
Appendix B: Electricity summary	17
Appendix C: Inside emissions boundary	20
Appendix D: Outside emissions boundary	21

2. CARBON NEUTRAL INFORMATION

Description of certification

This certification covers the Australian business operations of Perspektiv Australia Pty Ltd (“Perspektiv”).

Perspektiv is a team of qualified, experienced, and passionate consultants who dedicate their time to support private companies and government agencies to better plan, design, build, operate and repurpose their Project’s sustainably. In 2021, Perspektiv made a commitment to achieve and maintain carbon-neutrality for its organisation and for all consultancy services it provides to its customers. This Public Disclosure Statement (PDS) is an expression of this continued commitment.

The greenhouse gas footprint assessed includes all Scope 1 and 2 emissions under the company’s operational control across Australia. The footprint also includes relevant Scope 3 emissions in the supply chain. Both the footprint assessment and the carbon offsets are conducted and verified under the relevant Climate Active Carbon Neutral standards.

Organisation description

Perspektiv Australia Pty Ltd (ABN 82 646 627 643), trading as Perspektiv, is a sustainability consulting firm founded by Patrick Ilott in 2017. During FY22-23, Perspektiv remained an employee-owned company. The base year greenhouse gas emissions assessment includes operations included under the Company’s ABN under the organisational approach.

In July 2022, the business operated with 23 employees out of four rental offices across Perth, Sydney, Melbourne, and Hobart. By June 2023, an additional employee had been employed in Brisbane.

Perspektiv holds no affiliate or child companies. Aside from one electric vehicle in WA, the company owns minimal assets.

This certification covers Perspektiv’s organisational emissions. Emissions associated with services offered by Perspektiv are addressed separately under Perspektiv’s service certification. Perspektiv’s Organisation and Service certifications exist under a parent-child relationship.

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 and Facilities
Air Travel
Cleaning and Chemicals
Construction materials and services
Food
Horticulture and Agriculture
ICT services and equipment
Land and Sea transport
Machinery and vehicles
Office equipment and supplies
Postage, courier, and freight
Products
Professional Services
Stationary energy (liquid fuels)
Videoconferencing
Waste
Water
Working from home

Non-quantified

n/a

Optionally included

n/a

Outside emission boundary

Excluded

Upstream leased assets (office lease, rent expenses, hire cars)

Capital goods (amortisation, small business asset write off)

Investments

Downstream emissions impacts by clients associated with advice provided by the company

Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit, tax, and donations paid by the company

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

One of the most urgent targets has been to achieve carbon-neutrality for the organisation and the consultancy services. Perspektiv's Organisation and Service certifications satisfy the initial goal of assessing the footprint and taking responsibility for the emissions by means of offsetting. The next step is to renew the carbon-neutral certification year on year and embark on a continuous improvement journey that also aligns with the Science-based Targets Initiative and their Net Zero Standard for Organisations. The below targets have been defined to assist with the alignment to SBTi. Due to the fast growth of the company, the GHG reduction targets are indexed with the functional unit and are relative to the hours of billable work delivered.

Key Performance Indicator	Base Year (FY 2020/21)	Year 2 (FY2021-2022)	Year 3 (FY 2022/23)	Target	Actions	Achieve by
Near Term Scope 1 & 2	0.690 kgCO ₂ -e/h <i>(absolute emission: 10.307 tCO₂-e)</i>	1.242 kgCO ₂ -e/h <i>(absolute emission: 27.785 tCO₂-e)</i>	0.380 kgCO ₂ -e/h <i>(absolute emission: 8.10)</i>	50% Reduction (relative to kgCO ₂ -e per billed hour)	<ul style="list-style-type: none"> • Increase Green Power % each year • Increase low-carbon private/hired vehicles for business travel 	FY 25/26
Near Term Scope 3	3.853 kgCO ₂ -e/h <i>(absolute emission: 57.557 tCO₂-e)</i>	2.392 kgCO ₂ -e/h <i>(absolute emission: 53.516 tCO₂-e)</i>	2.267 kgCO ₂ -e/h <i>(absolute emission: 48.34 tCO₂-e)</i>	50% Reduction (relative to kgCO ₂ -e per billed hour)	<ul style="list-style-type: none"> • Enforce carbon management across top 50% by value of all purchased goods and services (engage, monitor and improve) • Enforce 100% carbon-neutral air tickets • Support all staff to improve their active commute 	FY 25/26

					rates each year <ul style="list-style-type: none"> Reduce waste to landfill 	
Long Term Scope 1&2	0.690 kgCO2-e/h	1.242 kgCO2-e/h	0.380 kgCO2-e/h	90% Reduction	<ul style="list-style-type: none"> 100% renewable electricity all offices and electric vehicles 	FY 30/31
Long Term Scope 3	3.853 kgCO2-e/h	2.392 kgCO2-e/h	2.267 kgCO2-e/h	90% Reduction	<ul style="list-style-type: none"> Identify and procure from low-carbon supplier platforms 	FY 35/36

It is noted that scope 1 and 2 emissions increased during the FY22-23 reporting period compared to both the base year and year 1. This is attributed to changes in the way the company quantifies its business travel emissions.

Emissions reduction actions

During this reporting period, Perspektiv undertook the following actions to reduce its emissions.

Key Performance Indicator	Baseline (FY20-21)	Action	Reduction
Near Term Scope 1 and 2	Electricity: 5.151E-04 tCO ₂ ^e /hour Absolute emissions: 7.694 tCO ₂ ^e	Install solar PV for the Fremantle Office (strata solution)	No reduction this reporting period, however, initiative was investigated.
	Electricity: 5.151E-04 tCO ₂ ^e /hour Absolute emissions: 7.694 tCO ₂ ^e	Purchase of 50 LGCs	30 LGCs retired during the reporting period, covering 100% of Perspektiv's electricity consumption during the period (which equated to 9.354E-04 tCO ₂ ^e /hour or 19.95 tCO ₂ ^e of absolute emissions)
	Transport Land and Sea (fuel): 1.749E-04	Increase low-carbon private/hired vehicles	No reduction this reporting period.

	tCO ₂ ^e /hour	for business travel	
	Absolute emissions: 2.613 tCO ₂ ^e		
Near Term Scope 3	3.853E-03 tCO ₂ ^e /hour	Enforce carbon management across top 50% by value of all purchased goods and services (engage, monitor and improve)	No reduction this reporting period
	Absolute emissions: 57.557 tCO ₂ ^e		
	Transport (air): 5.109E-04 tCO ₂ ^e /hour	Travel (air): continued promotion of purchase of Climate Active certified flights	73.9% of all flight legs booked with Carbon Offsets. Emissions during this reporting period equate to 6.33E-05 tCO ₂ ^e /hour (absolute emissions 1.35 tCO ₂ ^e) This corresponds to a 87.61% decrease compared to baseline (tCO ₂ ^e /hour)
	Absolute emissions: 7.631 tCO ₂ ^e		
	Transport (land and sea): 3.606E-04 tCO ₂ ^e /hour	Transport (land and sea): Continued promotion and monitoring of 'active' and public transport modes for commutes and business travel.	50.2% of all commute and business travel kms associated with 'active' and public transport modes. Emissions during this reporting period equate to 5.903E-04 tCO ₂ ^e /hour (absolute emissions 12.59 tCO ₂ ^e) Despite achieving its internal active commute target (50% of all staff commutes undertaken using active transport
	Absolute emissions: 5.386 tCO ₂ ^e		

			<p>modes). The method used to quantify staff commute to client offices resulted in a 63.70% increase in travel emissions (tCO₂^e/hour).</p>
	<p>Waste: 7.565E-05 tCO₂^e/hour</p> <p>Absolute emissions: 1.130 tCO₂^e</p>	<p>Waste: Minimise waste to landfill</p>	<p>25.75% of waste sent to landfill across all office locations.</p> <p>Emissions during this reporting period equate to 1.641E-05 (absolute emissions 0.35 tCO₂^e)</p> <p>This corresponds to a 78.31% decrease compared to baseline (tCO₂^e/hour)</p>
Long Term Scope 1 and 2	<p>6.900E-04 tCO₂^e/hour</p> <p>Absolute emissions: 10.306 tCO₂^e</p>	<p>100% renewable electricity across all offices and electric vehicles</p>	<p>30 LGCs retired during the reporting period, covering 100% of Perspektiv's electricity consumption during the period (which equated to 9.354E-04 tCO₂^e/hour or 19.95 tCO₂^e of absolute emissions)</p> <p>Investigation of PV installation at Fremantle Office</p>
Long Term Scope 3	<p>3.853E-03 tCO₂^e/hour</p> <p>Absolute emissions: 57.557 tCO₂^e</p>	<p>Identify and procure from low-carbon supplier platforms</p>	<p>No reduction this reporting period</p>

5. EMISSIONS SUMMARY

Emissions over time

This reporting year's (Year 3) total emissions (95.998 tCO₂e) represent an 18.1% increase over the previous reporting period (Year 2), and a 41.4% increase over the base year (Year 1). This result aligns with the company's growth over the reporting period. At the start of the financial year, Perspektiv employed 23 employees across four locations. By December 2022, the company had grown to 26 employees across 4 locations. By the close of the financial year, 24 staff were employed across five locations.

Note that this is a parent certification to Perspektiv's service certification for the same reporting period FY21-22, with 100% emissions shared between both certifications.

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base Year/Year 1:	2020-2021	67.864	67.864
Year 2:	2021-2022	81.301	81.301
Year 3:	2022-2023	56.442	56.442

Significant changes in emissions

Perspektiv's growth in this period resulted in a significant (+/- 5%) change for some emission sources when compared to the previous reporting year. These changes are outlined in the table below:

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Non-residential building construction and interior finishing	4.703	5.695	Fit out undertaken for new office space within unit 24/210 Queen Victoria Street, Fremantle
Subscriptions and Periodicals	3.188	6.659	Changes in staff numbers drove increase in the purchase of online subscriptions and services (e.g. Adobe Pro and WorkFlowMax)
Petrol/Gasoline post-2004	3.064	9.329	Increase business travel undertaken using petrol vehicles.

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

Certified brand name	Product/Service/Building/Precinct used
Jetstar	Opt-in service
Virgin	Opt-in service

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 (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	0.81	0.81
Cleaning and chemicals	0.00	0.00	1.13	1.13
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	5.70	5.70
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	2.16	2.16
Horticulture and agriculture	0.00	0.00	0.12	0.12
ICT services and equipment	0.00	0.00	3.51	3.51
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment and supplies	0.00	0.00	1.66	1.66
Postage, courier and freight	0.00	0.00	0.02	0.02
Products	0.00	0.00	0.12	0.12
Professional services	0.00	0.00	17.00	17.00
Refrigerants	0.56	0.00	0.00	0.56
Stationary energy (liquid fuels)	0.10	0.00	0.02	0.12
Transport (air)	0.00	0.00	1.35	1.35
Transport (land and sea)	7.44	0.00	12.59	20.03
Waste	0.00	0.00	0.35	0.35
Water	0.00	0.00	0.48	0.48
Working from home	0.00	0.00	1.34	1.34
Total	8.10	0.00	48.34	56.44

Uplift factors

N/A

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 56.442 t CO₂-e. The total number of eligible offsets used in this report is 58. Of the total eligible offsets used, none were previously banked and 58 were newly purchased and retired. None are remaining or have been banked for future use. Offsets purchased under this certification additionally support Perspektiv's service certification under the parent-child relationship.

Co-benefits

Our approach to offsets was to ensure they provide benefits not only to the environment, but also to the economy, the society, and the local culture – ensuring sustainable prosperity as per the quadruple bottom line is met. All offsets were purchased from international Gold Standard programs for this reporting period. We believe that our impacts are causing developing countries to experience more severe climate change impacts, as such, helping those countries to become sustainable is paramount.

The co-benefits associated with Perspektiv's retired offsets are outlined below.

Reforestation Program in the Southeastern Region of Nicaragua on degraded pastureland

The reforestation program aims at establishing managed plantations of teak (*Tectona grandis*) in the Southeastern region of Nicaragua. Available land currently used for cattle grazing is assessed following a land analysis protocol which includes technical criteria, as well as social, infrastructure and legal assessment of the land. Eligible land is divided into both, plantable and conservation areas. The latter consist of watersheds, existing secondary forest, and steep hillsides not eligible for establishing plantations but regeneration of native forest species is allowed through managed regrowth.

CO2OL Tropical Mix

On the project areas of CO2OL Tropical Mix, formerly fallow and degraded pasture land is reforested with mostly native tree species and turned into mixed forests. Parts of the areas are used for the fair production of organic cocoa. Due to its sustainable management, the project combines environmentally friendly timber and cocoa production with biodiversity protection and ecosystem restoration.

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 (%)
Reforestation Program in the Southeastern Region of Nicaragua on degraded pastureland	VER	Gold Standard	20 th October 2023	GS1-1-NI-GS4220-22-2018-24331-158-165	2018	0	8	0	0	8	14.24%
CO2OL Tropical Mix	VER	Gold Standard	20 th October 2023	GS1-1-PA-GS2940-22-2017-21671-38020-38069	2017	0	50	0	0	50	88.98%
Total eligible offsets retired and used for this report										58	
Total eligible offsets retired this report and banked for use in future reports									0		

All offsets retired under the Organisational certification (parent certification) during this reporting year cover [Perspektiv's Service certification](#) (child certification), with 100% emissions shared between both certifications. Additional offset unit has not been banked for future use.

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Emissions Reductions (VERs)	58	100%

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)*	30
---	-----------

* 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)
Galipo Foods Dry Creek - Solar - SA	SA	LGC	REC Registry	24 Oct 2023	SRPV SAR9	123-152	2023	Solar	30
Total LGCs surrendered this report and used in this report									30

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 CO ₂ -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)	30,000	0	81%
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)	6,931	0	19%
Residual Electricity	-65	-62	0%
Total renewable electricity (grid + non grid)	36,931	0	100%
Total grid electricity	36,866	0	100%
Total electricity (grid + non grid)	36,866	0	100%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-65	-62	
Scope 2	-58	-55	
Scope 3 (includes T&D emissions from consumption under operational control)	-8	-7	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	100.18%
Mandatory	18.80%
Voluntary	81.38%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	-0.05
Residual scope 3 emissions (t CO₂-e)	-0.01
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

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 CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
ACT	0	0	0	0	0	0
NSW	14,491	14,491	10,579	869	0	0
SA	0	0	0	0	0	0
VIC	3,651	3,651	3,103	256	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	9,065	9,065	4,623	363	0	0
TAS	9,659	9,659	1,642	97	0	0
Grid electricity (scope 2 and 3)	36,866	36,866	19,947	1,584	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)	36,866					

Residual scope 2 emissions (t CO₂-e)	19.95
Residual scope 3 emissions (t CO₂-e)	1.58
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	19.95
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1.58
Total emissions liability	21.53

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
<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 electricity products (kWh)	Emissions (kg CO ₂ -e)
N/A	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
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

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Upstream leased assets (office lease, rent expenses, hire cars)	N	Y	N	N	N	<p>Size: Significant emissions associated with office lease are captured within other quantified emission categories.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Capital goods (amortisation, small business asset write off)	N	N	N	Y	N	<p>Size: Emissions associated with capital goods are unlikely to be significant.</p> <p>Influence: Amortization and small business asset write offs fall under the jurisdiction of financial governing bodies.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Investments	N	Y	N	N	N	<p>Size: Emissions associated with investments are unlikely to be significant.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Downstream emissions impacts by clients associated with advice provided by the company	Y	N	N	N	N	<p>Influence: It is noted that the Perspektiv Organisation and associated service aims to guide clients and employees to reduce their emissions, however downstream emissions are ultimately beyond Perspektiv's scope of influence.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p>

Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit, tax, and donations paid by the company

Y N N N N

Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.

Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.

Influence: It is noted that the Perspektiv Organisation and associated service aims to guide clients and employees to reduce their emissions, however downstream emissions are ultimately beyond Perspektiv's scope of influence.

Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.

Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.

Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.



An Australian Government Initiative

