



# **PUBLIC DISCLOSURE STATEMENT**

**AUSTRALIAN PHARMACY GROUP**

**ORGANISATION CERTIFICATION**

**FY2022–23**

Australian Government

# Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Australian Pharmacy Group 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><b><i>Andrew Whelan</i></b></p> <p><a href="#">Andrew Whelan (Dec 15, 2023 11:24 GMT+11)</a></p> <hr/> <p>Andrew Whelan General Manager 15/12/2023</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	93 tCO <sub>2</sub> -e
OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	113.27%
CARBON ACCOUNT	Prepared by: Green Moves (Aust) Pty Ltd
TECHNICAL ASSESSMENT	Not applicable

## Contents

1. Certification summary.....	3
2. Carbon neutral information.....	4
3. Emissions boundary .....	5
4. Emissions reductions.....	7
5. Emissions summary .....	9
6. Carbon offsets .....	11
7. Renewable Energy Certificate (REC) Summary .....	14
Appendix A: Additional Information.....	15
Appendix B: Electricity summary .....	16
Appendix C: Inside emissions boundary .....	19
Appendix D: Outside emissions boundary .....	20

## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This carbon neutral certification is for the Australian business operations of Australian Pharmacy Group Pty Ltd and subsidiaries. Australian Pharmacy Sales Pty Ltd ABN 83 146 986 432 is the primary trading entity. Australian Pharmacy Legal operates through ABN 21610253417 but is owned by Australian Pharmacy Sales Pty Ltd. These two ABNs form the operation of Australian Pharmacy Group.

The operational boundary of the carbon account has been defined based on the operational control approach. This Public Disclosure Statement is for reporting period 1 July 2021 to 30 June 2022.

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

### Organisation description

Australian Pharmacy (AP) Group is a specialist pharmacy brokerage business operating from Melbourne, and with representation across four states across Australia. The group has two subsidiaries, Finance Broking and Legal Services which operate under separate ABNs (ABN 83 146 986 432 and ABN 216 102 253 417), both controlled by the Group.

This carbon account covers all our organisation's operations from our office based at 407 Bay Street Brighton Melbourne Victoria, and home office workers.



The following are included in this certification.

Legal entity name	ABN	ACN
Australian Pharmacy Group Pty Ltd	83 146 876 432	146 986 432
Australian Pharmacy Sales Pty Ltd	21 610 253 417	610 243 417

## 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 details are available at Appendix D.

## Inside emissions boundary

### Quantified

Stationary energy and fuels  
Electricity  
Accommodation  
Carbon neutral products and services  
Cleaning and chemicals  
Food  
ICT services and equipment  
Professional services  
Land and sea transport  
Office equipment and supplies  
Postage, courier and freight  
Refrigerants  
Transport (air)  
Transport (land and sea)  
Waste  
Water  
Working from home

### Non-quantified

None

## Outside emission boundary

### Excluded

None

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

AP Group commits to reduce emissions across its value chain (scope 1, 2 and 3) by at least 15% by 2025, and 30% by 2030 from our FY2022 base year.

For FY 2023 AP group have reduced emissions by 8.51% (from the FY 2022 base year).

We aim to achieve further reductions by taking the following actions and continuing to look for opportunities to reduce emissions further over the next 5 years.

Due Date	Emission Source	Emission reduction measure	Scope	Status	Estimated Reduction t CO2-e pa
30 June 2024	Air Travel	Carbon offset any necessary air travel where possible in line with carbon offset air travel policy.	3	In progress	17.523
30 June 2024	Travel	Implement travel policy including flight offsets and booking EV / Hybrid vehicles for car hire, or using Uber Green for taxi requirements	3	In Progress	n/a
30 June 2024	Paper	Investigate implementing secure print function on office printer.	3	In progress	n/a
30 June 2024	Policies	Review all organisation policies and update to preference carbon neutral products or those with reputable environmental credibility	n/a	In progress	TBA
30 June 2024	ICT	Transition to Climate Active carbon neutral service provider	3	In progress	2.579
2026	General	Review products and services for sustainability credentials on an ongoing basis and include in purchasing policy	3	In progress	TBA
2027	Energy	Explore potential to expand onsite solar PV	2	Planned	TBA
2030	Travel	Transition all company vehicles to electric, and encourage majority of staff to transition to electric vehicles through offering free onsite EV charging and monthly subsidies contributing to cost of vehicle	3	In progress	TBA

## Emissions reduction actions

The following actions have already been taken.

Year Done	Emission Source	Emission reduction measure	Scope	Status	Reduction t CO2-e pa
FY 2023	Energy	Gas – move to certified carbon neutral gas	1	Complete	0.0478
FY 2023	Air Travel	Carbon offsetting of some flights. Policy updated to book carbon offset flights only where possible.	3	Complete	n/a
FY 2023	Air Travel	Video conferencing implemented and priority for meetings. Air travel budgets put in place and mission critical travel only approved.	3	Complete	n/a
FY 2023	Travel	Transitioned four company vehicles to EV's	1	Complete	n/a
FY 2023	Paper	Carbon neutral paper purchased	3	Complete	0.028
FY 2022	Paper	Transitioned to digital contracts	3	Complete	n/a
FY 2022	Energy	Electricity - 100% Green Power	2 & 3	Complete	5.244
FY 2022	Energy	Installed Solar PV onsite	2 & 3	Complete	
FY 2021	Waste	Implemented extended recycling facilities and waste management processes reducing waste to landfill	3	Complete	



## 5.EMISSIONS SUMMARY

### Emissions over time

		Emissions since base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year:	2022-22	94.43	99.15
Year 1:	2022-23	88.43	92.85

### Significant changes in emissions

The FY2022-23 +/- 10% changes by emission source category, where the emission category accounts for more than 10% of our total carbon footprint, are:

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
Diesel post 2004	18089.28	25002.70	Increase in business travel and changes in scope 3 emission factor

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

Certified brand name	Product/Service/Building/Precinct used
Powershop	Carbon neutral gas
Qantas & Virgin	Flight offsets
Winc/Opal	Carbon neutral paper

## Emissions summary

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

Emission category	Sum of Total Emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	3.30
Cleaning and chemicals	0.46
Climate Active carbon neutral products and services	0.00
Construction materials and services	2.93
Electricity	0.00
Food	8.64
ICT services and equipment	6.72
Office equipment and supplies	1.02
Professional services	18.13
Stationary energy (gaseous fuels)	0.05
Transport (air)	1.78
Transport (land and sea)	39.53
Waste	0.82
Water	0.09
Working from home	4.96
<b>Total</b>	<b>88.43</b>

## Uplift factors

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

Reason for uplift factor	tCO <sub>2</sub> -e
Mandatory 5% uplift for small organisations	4.42
Total of all uplift factors	4.42
<b>Total emissions footprint to offset</b> (total emissions from summary table + total of all uplift factors)	<b>92.85</b>

## CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 93 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 93. Of the total eligible offsets used, none were previously banked and 93 were newly purchased and retired. None are remaining and have been banked for future use.










### Co-benefits

#### Co-Benefits - Biodiversity Reforestation Carbon Offsets (BRCO) - Australian Yarra Yarra

##### Biodiversity Project

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 from Solar Energy Project(s) by *SB Energy Private Limited*, India, Verra.

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  

## 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 (%)
<b>Biodiverse Reforestation Carbon Offsets Yarra Yarra Biodiversity Corridor project, Australia<sup>1</sup></b>	Sequestration		28 November 2023	<a href="#">12PWA370602B</a> - <a href="#">12PWA370694B</a>	-	93	-	0	0	93	-
<b>Stapled to</b>  Solar Energy Project(s) by <i>SB Energy Private Limited</i> , India	VCU	Verra	28 November 2023	<a href="#">8423-15960364-15960456-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0</a>	2018	-	93	0	0	93	100%
Total eligible offsets retired and used for this report										93	
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				
Verified Carbon Units (VCUs)		93					100				



This is to certify that

## Australian Pharmacy Group

has permanently surrendered

**93 tonnes**

of

**Biodiverse Reforestation Carbon Offsets - Yarra Yarra**

*Biodiversity Corridor, Australia*

for its 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 402004

Dr Phil Ireland | Chief Executive Officer

**Issue Date:** 28 November 2023 | **Emissions Period:** 1 July 2022 - 30 June 2023

**Serial numbers (inclusive):** 12PWA370602B - 12PWA370694B

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):** 8423-15960364-15960456-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

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

1. Large-scale Generation certificates (LGCs)*	0
2.	

\* 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)
N/A									
Total LGCs surrendered this report and used in this report									

## APPENDIX A: ADDITIONAL INFORMATION

None

## 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	Activity Data (kWh)	Emissions (kg CO <sub>2</sub> -e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	3,530	0	29%
<b>Total non-grid electricity</b>	<b>3,530</b>	<b>0</b>	<b>29%</b>
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	8,473	0	71%
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)	1,593	0	13%
Residual Electricity	-1,593	-1,521	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>13,596</b>	<b>0</b>	<b>113%</b>
<b>Total grid electricity</b>	<b>8,473</b>	<b>0</b>	<b>84%</b>



<b>Total electricity (grid + non grid)</b>	<b>12,003</b>	<b>0</b>	<b>113%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>-1,593</b>	<b>-1,521</b>	
Scope 2	-1,407	-1,343	
Scope 3 (includes T&D emissions from consumption under operational control)	-186	-178	
<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>113.27%</b>
<b>Mandatory</b>	<b>13.27%</b>
<b>Voluntary</b>	<b>70.59%</b>
<b>Behind the meter</b>	<b>29.41%</b>
<b>Residual scope 2 emissions (t CO2-e)</b>	<b>-1.34</b>
<b>Residual scope 3 emissions (t CO2-e)</b>	<b>-0.18</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>0.00</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>0.00</b>
<b>Total emissions liability (t CO2-e)</b>	<b>0.00</b>

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

## Operations in Climate Active buildings and precincts

<b>Operations in Climate Active buildings and precincts</b>	<b>Electricity consumed in Climate Active certified building/precinct (kWh)</b>	<b>Emissions (kg CO2-e)</b>
<i>Enter name or address of Climate Active certified building/precinct</i>	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

<b>Climate Active carbon neutral product used</b>	<b>Electricity claimed from Climate Active electricity products (kWh)</b>	<b>Emissions (kg CO2-e)</b>
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	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.		

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	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	8,473	8,473	7,202	593	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>8,473</b>	<b>8,473</b>	<b>7,202</b>	<b>593</b>	<b>0</b>	<b>0</b>
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	3,530	3,530	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>3,530</b>	<b>3,530</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>12,003</b>					

Residual scope 2 emissions (t CO2-e)	7.20
Residual scope 3 emissions (t CO2-e)	0.59
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	7.20
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.59
<b>Total emissions liability (t CO2-e)</b>	<b>7.80</b>

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

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

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

Relevant non-quantified emission sources	Justification reason
None	

### 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
None	Y / N	Y / N	Y / N	Y / N	Y / N	<p><b>Size:</b> e.g., The emissions source is likely to be between X and Y t-CO<sub>2</sub>-e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (Z t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> e.g., We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> e.g., 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><b>Stakeholders:</b> e.g., Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> e.g., We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>




An Australian Government Initiative




# AP Group-FY23-Public Disclosure Statement-DRAFT[24]


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