PUBLIC DISCLOSURE STATEMENT

SG FLEET AUSTRALIA

ORGANISATION CERTIFICATION
FY2022 - 2023

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	SG Fleet Australia
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.* Yves P. L. Noldus
	Yves Noldus Corporate Services and Investor Relations Executive Date: 1/05/2024

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

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	7,806 tCO_2-e
OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	Total renewables: 62.54%
CARBON ACCOUNT	Prepared by: Pangolin Associates Pty Ltd
TECHNICAL ASSESSMENT	Date: 15/11/2022 Mylene Turban – Pangolin Associates Pty Ltd Next technical assessment due: FY2025

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year 2022/23 and covers the Australian business operations of SG Fleet Group, ABN: 15 003 429 356.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following locations and facilities in operations during FY2023:

Sydney - Pymble	Level 2, Building 3, 20 Bridge Street, Pymble, 2073, NSW
Sydney - North Strathfield	Level 1, 13 George Street, North Strathfield , 2137, NSW
Sydney - Homebush	Campus Business Park, Building F, Unit 3/350 Parramatta Road, Homebush West, 2140, NSW
Sydney - CBD	Suite 3 Floor 12 167 Macquarie Street, Sydney, 2000, NSW
Preston	3/13 Albert Street, Preston, 3072, VIC
Melbourne - South Wharf	Level 7, South Wharf Tower, 30 Convention Centre Place, South Wharf, 3006, VIC
Adelaide - Kent Town	Level 1, 81 King William Street, Kent Town, 5067, SA
Brisbane - Eight Mile Plains	Suite 3, Level 1, 29 Brandl Street, Eight Mile Plains 4113 QLD
Brisbane - Virginia	57 Radley Street, Virginia, 4014, QLD
Canberra	2/1 Dairy Road, Fyshwick, 2609, ACT
Hobart	Level 1, 81 Salamance Place, Battery Point, 7004, TAS
Perth - Osbourne Park	Building C, Level 4, 355 Scarborough Beach Road, Osbourne Park 6017 WA
Perth - Balcatta	14 Gibberd Road, Balcatta, 6021, WA

International offices in New Zealand and the UK have been excluded from this inventory and the following offices are no longer in operation during FY 2023:

Melbourne - South	Level 3, 102 Albert Road, South Melbourne 3205 VIC
Adelaide - Norwood	4/39 Clarke Street, Norwood 5067 SA
Hobart LP	Level 1B, 199 Colins Street, Hobart 7000 TAS

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- Climate Active Standards
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). These have been expressed as carbon dioxide equivalents (CO_2-e) using relative global warming potentials (GWPs).

Organisation description

SG Fleet (ABN: 15 003 429 356) is a leading provider of integrated mobility solutions, including fleet management, vehicle leasing, and salary packaging services. The company has a presence across Australia, New Zealand, and the United Kingdom. Its offices are located in Sydney, Melbourne, Canberra, Brisbane, Perth, Adelaide and Hobart (Australia), Auckland, Wellington and Christchurch (New Zealand), and Solihull and Stoke (UK). SG Fleet employs over 1,200 staff worldwide and has approximately 270,000 vehicles under management. The company currently operates under the SG Fleet (Australia, New Zealand, and UK) and LeasePlan (Australia and New Zealand) brands across corporate and consumer business segments. SG Fleet is listed on the Australian Securities Exchange.

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

Cleaning and chemicals

Climate Active carbon neutral products and services

Construction materials and services

Electricity

Employee Commute

Food & Catering

ICT services and equipment

Postage, courier and freight

Printing & Stationery

Products

Professional services

Transport (air)

Transport (land and sea)

Office equipment and supplies

Waste (Landfill & Recycling)

Water

Working From Home

Non-quantified

Refrigerants

Optionally included

N/A

Outside emission boundary

Excluded

Fuel usage from customer leased vehicles

International offices in New Zealand (NZ) and United Kingdom (UK)

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

The Company's Environmental Policy outlines its approach to continually improve its overall environmental performance and management, and reduce the Scope 1, 2, and 3 emissions that fall within the boundaries of its environmental impact assessment. The Policy has set an emission intensity reduction target of 33% in total, across Scopes 1, 2, and 3. This target takes into account the growth of the business as expressed in full time equivalent employment terms. This target is to be achieved by the end of the 2030 financial year and is using the 2022 financial year as its baseline.

SG Fleet's emission reduction strategy is executed via a dedicated Emission Reduction Action Plan ('ERAP'), which is a component of the Company's overall ESG Action Plan. Action Plans are reviewed and amended on a yearly basis.

To achieve the above target, the Company operates an Environmental Management System ('EMS'), which is based on global and local standards, including ISO 14001:2018, and all applicable regulations and laws. The EMS has a particular focus on the emission sources identified as the main contributors to the Company's total emissions. As these emission sources are generated across areas of the business that are an integral to the Company's day-to-day operations, the execution of the Policy and the EMS involve the implementation of adjustments to a range of ongoing business practices.

Execution and progress of the Emission Reduction Action Plan against the Environmental Policy's target are managed by a dedicated resource and reviewed by the Company's ESG Committee on a quarterly basis.

During the period to which this document applies (FY23), SG Fleet's Emission Reduction Action drove initiatives across the following key areas:

1. General
2. Emissions
3. Energy Consumption
4. Waste
5. Other (residual activities that form the remaining total of emissions across our organisation)

Principal areas targeted included:

- Computer and technical services
- Electricity both tenancy and third-party (e.g. base building)
- employee commute
- IT equipment
- Controlled petrol and diesel (i.e. Scope 1)
- Telecommunications

- Landfill
- Residual activities that form the remaining total of emissions across our organisation

Emissions reduction actions

The execution and/or assessment of 37 initiatives started during the period.

Completed were:

- Phase-out of printed/laminated staff awards (Scope 3)
- Increase in capacity for free EV-charging for staff (Scope 3)
- Introduction eBikes for staff CBD travel (Scope 1/3)
- Free staff shuttle bus to and from train stations to encourage use of public transport (Scope 3)
- Installation of office bike sheds to promote bicycle commuting (Scope 3)
- Discussion of environmental initiatives, including solar panels, with landlords (Scope 2/3) – ongoing
- Additional measures to reduce office printing (Scope 3)
- Sourcing of lower emission IT equipment and services, and telecommunication services (Scope 3) – ongoing
- Initiatives to obtain 100% of electricity from renewable sources (Scope 2)
- LED lighting in all offices (Scope 2)
- Recycling bins in all offices (Scope 3)
- Phase-out of plastic water bottles in meeting rooms (Scope 3)
- Improved disposal of IT assets (Scope 3)
- Recycling of business and personal mobile phones (Scope 3)
- Sale of unused business laptops to staff (Scope 3)

The initiatives contributed to lower emission equivalent intensity in a number of areas. While staff numbers increased by 6% during the period and business activity continued to recover post-COVID, emission equivalent totals declined year-on-year in the following areas: cleaning and chemicals, electricity, ICT services and equipment, postage, courier, and freight, and waste.

SG Fleet is currently executing the Emission Reduction Action Plan for the 2024 Financial Year, which continues to focus on general environmental impacts, emissions, energy consumption, waste, and other residual activities that form the remaining total of emissions across the organisation. The Emission Reduction Action for the 2025 Financial Year will be finalised in June 2024.

5.EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO_2-e (without uplift)	Total tCO_2-e (with uplift)
Year 1 (Base Year):	2021-2022	6,916.35	6,916.35
Year 2:	2022-2023	7,805.77	7,805.77

Emissions increased by 13%, which is mostly explained by the increase of employee commute activities and business flights increase and the inclusion of consulting activities.

Significant changes in emissions

Emission source name	Current year (tCO_2-e)	Previous year (tCO_2-e)	Detailed reason for change
Electricity (market-based method, scope 3)	1,026.70	1,055.24	Some offices were closed reducing Scope 3 electricity usage

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

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates	Professional services
COS Carbon neutral paper	Paper product

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	83.61	83.61
Cleaning and chemicals	0.00	0.00	31.67	31.67
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	156.87	156.87
Electricity	0.00	0.00	1,055.24	1055.24
Food	0.00	0.00	117.67	117.67
ICT services and equipment	0.00	0.00	1,071.95	1,071.95
Postage, courier and freight	0.00	0.00	66.02	66.02
Products	0.00	0.00	2.94	2.94
Professional services	0.00	0.00	2,601.03	2,601.03
Transport (air)	0.00	0.00	336.74	336.74
Transport (land and sea)	366.06	0.00	1,374.78	1,740.84
Office equipment and supplies	0.00	0.00	75.85	75.85
Waste	0.00	0.00	193.42	193.42
Water	0.00	0.00	78.38	78.38
Working from home	0.00	0.00	193.53	193.53
Total emissions	**366.06**	**0.00**	**7439.71**	**7805.77**

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 7,806 t CO_2-e. The total number of eligible offsets used in this report is 7,806. Of the total eligible offsets used, 1 was previously banked and 7,805 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

Rimba Raya Biodiversity Reserve Project

The Rimba Raya peat swamp forests are located in Central Kalimantan province on the island of Borneo in Indonesia. Before the project was established, these immensely biodiverse tropical peatlands were scheduled for conversion into four palm oil estates by the provincial government.

The project also provides the following co-benefits.

Employment opportunities:

- Developing a sustainable income as an alternative to illegal logging and burning.
- Funding projects such as community farms.
- Providing employment such as field patrols, fire brigades and forest guides.

Medical services:

- Providing immunisations.
- Building a floating clinic to serve remote areas.

Education:

- Funding scholarships.
- Supplying technology and solar lighting for schools.

Living standards:

- Providing clean water systems and solar energy for every household.

Gender equality:

- Creating funding to empower women in enterprise.
- Ensuring inclusivity in decision processes and at community meetings.

Industry and innovation:

- Building local capacity through knowledge of agriculture and aquaculture.
- Providing electricity to off grid communities.

Sustainability and consumption:

- Promoting local food production to eliminate the exchange of imported goods for illegal timber.
- Supporting income based recycling programs.

Renewable Solar Power Project by Mahindra Renewables Private Limited

The proposed project activity is a step towards supporting the implementation and installation of grid connected renewable solar energy power plants in India. The implementation of project activity ensures energy security, diversification of the grid generation mix and sustainable growth of the electricity generation sector in India. The main goal of project activity is to implement renewable energy projects in the country and the significant importance of revenues from sale of Verified Carbon Units (VCUs) to achieve this goal forms the basis of the implementation of this project activity. The project proponent for this Project activity is M/s Mahindra Renewables Private Limited. There are no mandatory laws or regulations existing in India requiring PP or any other party to develop a programme for renewable generation plants.

Renewable Solar Power Project by Shapoorji Pallonji

Community benefits

The construction and operations of the solar project sites, as well as more reliable power generation overall, creates direct and indirect employment opportunities and boosts economic activity at every level of the communities in the project regions.

The Shapoorji Pallonji investment into the communities also results in better education and improved infrastructure such as roads. At a granular level, the organisation provides updated technology such as LED lighting and computers for local schools.

The Shapoorji Pallonji project contributes to two UN Sustainable Development Goals. These goals are designed to achieve a better and more sustainable future for all people across the globe.

- SDG 7 – Affordable and clean energy
- SDG 13 – Climate Action

Bundled Solar Project by SolarArise India VCS Project

The project activity involves the installation of Solar PV project. The total installed capacity of the project is 120 MW of Solar PV plant located at different states in India. The project is promoted by SolarArise India Projects Pvt. Ltd.

Co-benefits:

- Social well-being: The project would help in generating employment opportunities during the construction and operation phases. The project activity will lead to development in infrastructure in the region like development of roads and also may promote business with improved power generation.
- Economic well-being: The project is a clean technology investment in the region, which would not have been taken place in the absence of the VCS benefits the project activity will also help to reduce the demand supply gap in the state. The project activity will generate power using zero emissions Solar PV based power generation which helps to reduce GHG emissions and specific pollutants like SOx, NOx, and SPM associated with the conventional thermal power generation facilities.
- Technological well-being: The successful operation of project activity would lead to promotion of Solar based power generation and would encourage other entrepreneurs to participate in similar projects.

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 (%)**
Shapoorji Pallonji Solar Project	VCU	Verra	30/01/2024	13275-487658515-487659069-VCS-VCU-1491-VER-IN-1-1976-01012020-31122020-0	2020	0	555	0	0	555	7.1%
Bundled Solar Power Project by SolarArise	VCU	Verra	30/01/2024	10730-245052403-245054735-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0	2018	0	2,333	0	0	2,333	30.0%
Shapoorji Pallonji Solar Project stapled with **Greenfleet**	VCU	Verra	30/01/2024	13275-487656970-487658460-VCS-VCU-1491-VER-IN-1-1976-01012020-31122020-0	2020	1,491	1,491	0	0	1,491	19.2%
Shapoorji Pallonji Solar Project stapled with **Greenfleet**	VCU	Verra	30/01/2024	13275-487656970-487658460-VCS-VCU-1491-VER-IN-1-1976-01012020-31122020-0	2020	156	156	0	0	156	2.0%
Shapoorji Pallonji Solar Project stapled with **Greenfleet**	VCU	Verra	30/01/2024	13275-487656970-487658460-VCS-VCU-1491-VER-IN-1-1976-01012020-31122020-0	2020	908	908	0	0	908	11.7%
Rimba Raya Biodiversity Reserve	VCU	Verra	30/01/2024	9900-157313948-157314744-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1	2018	0	797	0	0	797	10.3%
Rimba Raya Biodiversity Reserve	VCU	Verra	30/01/2024	9900-157292624-157293365-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1	2018	0	742	0	0	742	9.5%
Rimba Raya Biodiversity Reserve	VCU	Verra	30/01/2024	9900-157296462-157296477-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1	2018	0	16	0	0	16	0.2%
Rimba Raya Biodiversity Reserve stapled with Greenfleet	VCU	Verra	30/01/2024	9900-157291608-157292382-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1	2018	775	775	0	0	775	10.0%
Rimba Raya Biodiversity Reserve	VCU	Verra	13/4/2024	9900-157942545-157942576-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1	2018	0	32	0	0	32	0.0%

Renewable Solar Power Project by Mahindra Renewables Private Limited	VCU	Verra	18/04/2023	14214-563275775-563276352-VCS-VCU-1491-VER-IN-1-2059-01042021-30092021-0	2021	0	578	577	0	1	0.0%
									Total eligible offsets retired and used for this report	7,806	
									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)	7,806	100%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Greenfleet

This is to certify

SG Fleet Australia Pty Limited

offset 2,555.00 tonnes of CO_2-e with Greenfleet.

Your support will help us restore native forests and ecosystems, which provide crucial habitat for endangered wildlife, help counter the devastating impact of the bushfires, and reduce the impacts of climate change.

Greenfleet will plant enough biodiverse native trees on your behalf to offset these emissions.

Thank you for helping us grow our forests and grow climate hope.

Wayne

Wayne Wescott | Greenfleet CEO

22/01/2024

Greenfleet

This is to certify

SG Fleet Australia Pty Limited

offset 775.00 tonnes of CO_2-e with Greenfleet.

Your support will help us restore native forests and ecosystems, which provide crucial habitat for endangered wildlife, help counter the devastating impact of the bushfires, and reduce the impacts of climate change.

Greenfleet will plant enough biodiverse native trees on your behalf to offset these emissions.

Thank you for helping us grow our forests and grow climate hope.

Wayne

Wayne Wescott | Greenfleet CEO

24/01/2024

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)	0	0	0%
GreenPower	874,014	0	30%
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)	415,911	0	14%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	105,479	0	4%
Large Scale Renewable Energy Target (applied to grid electricity only)	449,003	0	15%
Residual Electricity	1,104,964	1,055,241	0%
Total renewable electricity (grid + non grid)	**1,844,407**	**0**	**63%**
Total grid electricity	**2,949,372**	**1,055,241**	**63%**
Total electricity (grid + non grid)	**2,949,372**	**1,055,241**	**63%**
Percentage of residual electricity consumption under operational control	0%		
Residual electricity consumption under operational control	**0**	**0**	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
Residual electricity consumption not under operational control	**1,104,964**	**1,055,241**	
Scope 3	1,104,964	1,055,241	

Total renewables (grid and non-grid)	**62.54%**
Mandatory	**18.80%**
Voluntary	**43.74%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**0.00**
Residual scope 3 emissions (t CO_2-e)	**1,055.24**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1,055.24**
Total emissions liability (t CO_2-e)	**1,055.24**

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	**31%**	**(kWh)**	**Scope 2 Emissions (kg CO2-e)**	**Scope 3 Emissions (kg CO2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO2-e)**
ACT	561,056	173,277	126,492	10,397	387,779	306,346
NSW	1,044,920	322,713	235,581	19,363	722,206	570,543
SA	45,019	13,904	3,476	1,112	31,116	10,268
VIC	1,120,429	346,034	294,129	24,222	774,396	712,444
QLD	67,615	20,882	15,244	3,132	46,733	41,125
WA	53,663	16,573	8,452	663	37,090	20,399
TAS	56,670	17,502	2,975	175	39,168	7,050
Grid electricity (scope 2 and 3)	**2,949,372**	**910,885**	**686,349**	**59,064**	**2,038,487**	**1,668,175**
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		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**2,949,372**					

Residual scope 2 emissions (t CO_2-e)	**686.35**
Residual scope 3 emissions (t CO^2-e)	**1,727.24**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**686.35**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1,727.24**
Total emissions liability	**2,413.59**

Operations in Climate Active buildings and precincts

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

Climate Active carbon neutral electricity products

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

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

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

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

Relevant non-quantified emission sources	Justification reason
Refrigerants	Immaterial

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

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

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.

2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.

3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.

4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.

5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Fuel usage from customer leased vehicles	Y	N	N	N	N	**Influence:** SG Fleet do not have the ability to influence the operations of vehicles it has leased. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source and these emissions ae not considered attributable under NGER. **Stakeholders:** Due to independent operation of leased vehicles stakeholders do not consider these emissions to be relevant . **Outsourcing:** As a leasing business this is not an activity that would be considered as part of SG Fleets operational boundary.
International offices	N	Y	N	N	N	**Influence:** NZ emissions are offset under the Toitu scheme and the UK office is not part of Australian operations **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source **Stakeholders:** This certification is for Australian operations only and therefore international emissions are not considered to be relevant . **Outsourcing:** These activities would not be considered as part of SG Fleets Australian operational boundary.

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