



# **PUBLIC DISCLOSURE STATEMENT**

**NDEVR ENVIRONMENTAL PTY LTD**


**ORGANISATION CERTIFICATION**

**FY2022 - 23**

Australian Government

# Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Ndevr Environmental Pty Ltd
REPORTING PERIOD	1 July 2022 – 30 June 2023
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>Matt Drum Managing Director Ndevr Environmental Pty Ltd 12 October 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	257 tCO <sub>2</sub> -e
OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	44.21%
CARBON ACCOUNT	Prepared by: Ndevr Environmental Pty Ltd
TECHNICAL ASSESSMENT	Prepared by: Ndevr Environmental Pty Ltd Renata Ulloa 23/10/2023

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

Ndevr Environmental Pty Ltd (ABN 83 165 080 179) (Ndevr Environmental) has been a carbon neutral member of the Climate Active program since 1 July 2017. Our certification covers our operations as an organisation and the services we deliver. Similar to other professional services companies, the boundaries of these two certifications overlap, and therefore all emissions from the service certification are offset by the organisation (parent) certification.

This public disclosure statement covers our **organisational certification** using an operational approach. Refer to our Service Public Disclosure Summary for further information on our Climate Active Service certification.

Ndevr Environmental has physical offices across Australia, in Melbourne, Adelaide, Sydney, Perth and Brisbane, and a virtual office in Singapore.

### Organisation description

We're a specialist climate change and human rights advisory firm dedicated to accelerating the transition to a net zero future. For over a decade we have forged partnerships with companies and government entities to design innovative business-led solutions to meet the planet's emerging challenges and ensure the sustainability and prosperity of Australian businesses.

Skillfully transforming commitment into action, our expert team has a long track record of delivering excellence and helping organisations understand and strategically reduce their emissions, adhere to sustainability frameworks and regulation, address human rights issues and understand and plan for climate related risks and opportunities.

In the transition to a decarbonized economy, we embed meaningful and measurable impact for clients operating medium to large businesses, including some of Australia's most well-known organisations. Our expertise traverses a wide range of industries — including Energy, Finance, FMGC, Health, Infrastructure, Travel & Tourism, Automotive, Manufacturing, and Government — powering the transition to an equitable, sustainable and regenerative future.

We have been a proudly certified B Corporation® since 2017 and we have voluntarily measured and offset our operational emissions since our founding in 2010 (offset without certification). Since the FY2017 reporting period, we have certified our carbon neutrality under the former **National Carbon Offset Standard** and now under the **Climate Active Carbon Neutral Standard**.

Our services include:

- Carbon and energy accounting
- Greenhouse Gas (GHG) inventories and Emissions Reduction Plans
- Net zero strategies and science-based targets trajectory modelling

- Nature-based carbon offset and inset project feasibility studies.
- Nature-based co-benefit evaluation (Accounting for Nature and TFND)
- Climate change strategy, policy, and commitments
- Auditing, compliance, and reporting to state and federal climate change policies
- Climate risk assessment, management, and climate risk reporting
- Sustainability and ESG advisory, strategy and reporting
- Human rights and modern slavery advisory, training, and reporting

Our team of specialist consultants have a unique mix of skills and experience, including engineering, accounting, finance, IT, legal and the sciences, and abide by the following core values:

**Positive Impact on the Environment:** We are mitigating climate change by influencing sustainable business practices.

**Quality:** We deliver excellence in all that we do.

**Integrity:** We are transparent and provide honest advice so that we can do right by our clients and the environment.

**Leadership:** We are future facing and relentlessly pursue solutions for our clients and the environment.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
N/A		

The following entities are excluded from this certification:

Legal entity name	ABN	ACN
N/A		

## 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 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  
Electricity  
Food  
ICT services and equipment  
Office equipment & supplies  
Postage, courier, and freight  
Professional Services  
Transport (Air)  
Transport (Land and Sea)  
Waste  
Water  
Working from home

### Non-quantified

Taxi Travel

### Optionally included

N/A

## Outside emission boundary

### Excluded

Legal Services

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Ndevr Environmental is committed to reducing its impact on climate change. Ndevr Environmental has proudly submitted a Science Based Target (SBT) under the small and medium-sized enterprises (SME) pathway. This target covers our scope 2 emissions (as we don't have scope 1 emissions) and limits global warming to a 1.5°C increase by 2030 through a 42% reduction from our base year of 2020. It also commits us to measure and reduce our full value chain scope 3 emissions.

Ndevr Environmental is in a period of business growth. Due to this, we may naturally see our overall carbon footprint increase. However, we are committed to reducing our impact on the climate and are therefore actively looking to implement emission reduction initiatives and reduce our business-as-usual activities.

The following activities form part of our emissions reduction strategy:

- Achieving a transition to 100% renewable energy from FY2023 for our main office, located in Melbourne, through sourcing electricity from 100% Green Power.
- Using cloud-based systems to reduce electricity usage.
- Improvements to internal IT systems and purchasing new conferencing technology, to facilitate internal and external meetings without the need to travel.
- Prioritise the procurement of goods and services from carbon neutral suppliers by FY2025 (e.g., carbon neutral services for postage, courier, and freight).
- Elimination of printing and paper sources.

### Emissions reduction actions

Continuing to seek Climate Active carbon neutral certification annually is one of the primary steps to achieving this.

- Encouraging video calls to minimise business travel and continue reduced travel as interstate travel restrictions lift.
- Continued encouraging flexible working from home arrangements to reduce emissions from commuting.
- Fully paperless office.
- Achieving a transition to 100% renewable energy from FY2023 for our main office, located in Melbourne, through sourcing electricity from 100% Green Power.
- Installing bicycle racks in our Melbourne Head Office to encourage cycling as employee commute.

## 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:	2016–17	54	54
Year 1:	2017–18	64	64
Year 2:	2018–19	100	100
Year 3:	2019-20	120	120
Year 4:	2020-2021	97	101
Year 5:	2021-2022	173	173
Current Year:	2022 - 2023	252	257

### Significant changes in emissions

FY2022-23 saw an overall emissions increase for Ndevr Environmental. This was mainly driven by business growth, headcount increase, and business travel increase post-COVID-19.

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
Electricity (market-based method, scope 2)	31.4	26.3	Change over to Greenpower for one of the offices (VIC)
Accounting Services	20.3	28.2	Increased usage of external accounting services to support business growth
Short Economy Class Flights	8.0	54.0	Increased business travel where required (post COVID-19)

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

Certified brand name	Product/Service/Building/Precinct used
N/A	N/A

## Emissions summary

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

Emission category	Scope 1 emissions (tCO <sub>2</sub> -e)	Scope 2 emissions (tCO <sub>2</sub> -e)	Scope 3 emissions (tCO <sub>2</sub> -e)	Sum of total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	5.02	5.02
Cleaning and Chemicals	0.00	0.00	0.30	0.30
Electricity	0.00	26.27	3.48	29.74
Food	0.00	0.00	13.78	13.78
ICT services and equipment	0.00	0.00	25.66	25.66
Office equipment and supplies	0.00	0.00	2.40	2.40
Postage, courier and freight	0.00	0.00	1.18	1.18
Professional Services	0.00	0.00	69.49	69.49
Transport (Air)	0.00	0.00	65.79	65.79
Transport (Land and Sea)	0.00	0.00	12.12	12.12
Waste	0.00	0.00	10.83	10.83
Water	0.00	0.00	0.14	0.14
Working from home	0.00	0.00	15.53	15.53
<b>Total emissions</b>				<b>251.98</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
Unavailability of Taxi Travel data, therefore applied a 2% uplift.	5.0
Total of all uplift factors	5.0
<b>Total emissions footprint to offset</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>257.0</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emission to offset is 257 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 257. Of the total eligible offsets used, 9 were previously banked and 248 were newly purchased and retired. 0 are remaining and have been banked for future use.

### Co-benefits

EXTRAORDINARY IMPACT

## OFFSET PROJECT CATEGORY OVERVIEW

Arnhem Land in the Northern Territory is prone to extreme, devastating wildfires that affect the landscape, people, plants and animals. These projects are owned exclusively by Aboriginal people with custodial responsibility for those parts of Arnhem Land under active bushfire management. Local rangers conduct controlled burns early in the dry season to reduce fuel on the ground and establish a mosaic of natural firebreaks, preventing bigger, hotter and uncontrolled wildfires later in the season.

The projects provide employment and training opportunities for local rangers while supporting Aboriginal people in returning to, remaining on and managing their country. Communities are supported in the preservation and transfer of knowledge, the maintenance of Aboriginal languages and the wellbeing of traditional custodians.

*The projects meet the following Sustainable Development 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 (%)
North Arnhem Land Fire Abatement (NEALFA)	KACCU	ANREU	21 June 2023	<a href="#">8,344,167,085 - 8,344,167,115</a>	2022	N/A	31	22	0	9	4%
North Arnhem Land Fire Abatement (NEALFA)	KACCU	ANREU	30 November 2023	<a href="#">8,344,175,168 - 8,344,175,324</a>	2022	N/A	157	0	0	157	61%
North Arnhem Land Fire Abatement (NEALFA)	KACCU	ANREU	30 November 2023	<a href="#">8,343,698,294 - 8,343,698,384</a>	2022	N/A	91	0	0	91	35%
Total eligible offsets retired and used for this report										257	
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				
Kyoto Australian Carbon Credit Units (ACCUs)		257					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)*	0
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\* 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									0

## APPENDIX A: ADDITIONAL INFORMATION



### Australian National Registry of Emissions Units

ANREU Home

Account Holders

Accounts

Unit Position Summary

Projects

Transaction Log

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#### Transaction Details

Transaction details appear below.

Transaction ID	AU28071
Current Status	Completed (4)
Status Date	21/06/2023 13:39:22 (AEST) 21/06/2023 03:39:22 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	
Transaction Approver	
Comment	Retired on behalf of Ndevr Environmental Pty Ltd for its organisational Climate Active carbon neutral certification for FY22.

##### Transferring Account

Account Number	AU-3255
Account Name	Tasman Environmental Markets Australia Pty Ltd
Account Holder	Tasman Environmental Markets Australia Pty Ltd

##### Acquiring Account

Account Number	AU-1088
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

##### Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">ERF106185</a>					2021-22		8,344,162,273 - 8,344,162,274	2
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">ERF106185</a>					2021-22		8,344,167,085 - 8,344,167,115	31
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">ERF106185</a>					2020-21		8,328,925,321 - 8,328,925,469	149

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## Transaction Details

Transaction details appear below:

Transaction ID	AU31015
Current Status	Completed (4)
Status Date	30/11/2023 13:57:37 (AEDT) 30/11/2023 02:57:37 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Chandra, Kristie
Transaction Approver	Dobbs, Ian Alexander
Comment	Retired on behalf of Ndevr Environmental to meet its Climate Active certification requirements for FY2022-23.

### Transferring Account

Account Number	AU-3255
Account Name	Tasman Environmental Markets Australia Pty Ltd
Account Holder	Tasman Environmental Markets Australia Pty Ltd

### Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

### Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">EOP100947</a>					2021-22		8,343,698,294 - 8,343,698,384	91
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">EOP106185</a>					2021-22		8,344,175,168 - 8,344,175,324	157

## 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 <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	14,187	0	25%
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)	10,496	0	19%
Residual Electricity	31,144	29,743	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>24,683</b>	<b>0</b>	<b>44%</b>
<b>Total grid electricity</b>	<b>55,827</b>	<b>29,743</b>	<b>44%</b>
<b>Total electricity (grid + non grid)</b>	<b>55,827</b>	<b>29,743</b>	<b>44%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>31,144</b>	<b>29,743</b>	
Scope 2	27,504	26,266	
Scope 3 (includes T&D emissions from consumption under operational control)	3,640	3,476	
<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>44.21%</b>
<b>Mandatory</b>	<b>18.80%</b>
<b>Voluntary</b>	<b>25.41%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>26.27</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>3.48</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>26.27</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>3.48</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>29.74</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	0	0	0	0	0	0
NSW	6,080	6,080	4,439	365	0	0
SA	4,421	4,421	1,105	354	0	0
VIC	29,514	29,514	25,087	2,066	0	0
QLD	7,993	7,993	5,835	1,199	0	0
NT	0	0	0	0	0	0
WA	7,820	7,820	3,988	313	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>55,827</b>	<b>55,827</b>	<b>40,453</b>	<b>4,296</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		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	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>55,827</b>					
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>						<b>40.45</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>						<b>4.30</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>						<b>40.45</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>						<b>4.30</b>
<b>Total emissions liability</b>						<b>44.75</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)
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 <sub>2</sub> -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
Taxi Travel	Data unavailable

### Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

We will integrate a system where all employee-booked taxi rides are recorded in the company's general ledger through collaborative efforts with the finance team. This process will ensure the automatic capture of taxi travel expenses, providing accurate and comprehensive data for our carbon footprint calculations. By centralizing this information within our financial records, we aim to streamline the data collection process for precise carbon footprint assessment.

## 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 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
Legal Services	N	N	N	Y	N	Emissions from Legal Services have been excluded from this inventory as they have been estimated to be minimal to the size of the inventory.



An Australian Government Initiative

