PUBLIC DISCLOSURE STATEMENT

NETTZERO PTY LTD

ORGANISATION CERTIFICATION
FY2023–24

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	NettZero Pty Ltd
REPORTING PERIOD	1 July 2023 – 30 June 2024 Arrears report
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.* Matthew Greening Principal

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	45 tCO_2-e
CARBON OFFSETS USED	68.9% ACCUS, 31.1% VCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: NettZero Pty Ltd
TECHNICAL ASSESSMENT	Next technical assessment due: Not Required

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the Australian business operations of NettZero Pty Ltd, ABN 52 127 569 340, including the business units listed in the table below. This is for the reporting period FY2023-24.

- NettZero Buildings
- NettZero Carbon
- NettZero ESG

All emissions associated with the above business units have been included in this submission. These fall under the NettZero ABN. NettZero's services are not a part of this certification, however this will be completed in the future.

Organisation description

NettZero is a leading provider of built environment and sustainability services, with experienced engineers operating across Australia. Established in 2008, NettZero has had a long-standing history in providing clients with exceptional knowledge and expertise on NABERS assessments and sustainability initiatives, empowering them to make well-informed decisions concerning sustainability ambitions and sustainable development goals. In addition to the above, NettZero also offers consultancy-based services for organizations to fulfil their ESG commitments by providing decarbonization plans as well as emissions benchmarking and carbon footprint calculations. Our dedicated team of engineers specialize in improving the environmental performance of commercial property assets, from energy and water auditing, de-carbonisation plans and indoor air quality assessment.

NettZero is a 100% Australian owned and operated sustainability consultancy which caters to a wide variety of sustainability demands within the general business community and the built environment sector. Our services go above and beyond, giving stakeholders and organisations the opportunity to engage with the right people, at the right time, with the right information to meet their sustainability goals.

Our mission is to make a positive impact on the existing commercial building sector, their tenants, and the broader business community by assisting them to effectively measure, manage, and reduce their energy and water consumption as well as their carbon footprint as a whole.

The following offices are included in the submission.

- L7, Suite 9 , 1 Margaret Street, Sydney, NSW 2000
- Unit 8, 121 Newmarket Road, Newmarket, QLD 4051

All calculation methods used in collecting data, calculating emissions and preparing the carbon account are adhering to the following standards:

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

We have used the operational control to form the basis of all calculations. 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).

This Public Disclosure Statement includes information for FY2023-24 reporting period.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
N/A		

3. EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary.

Inside the emissions boundary

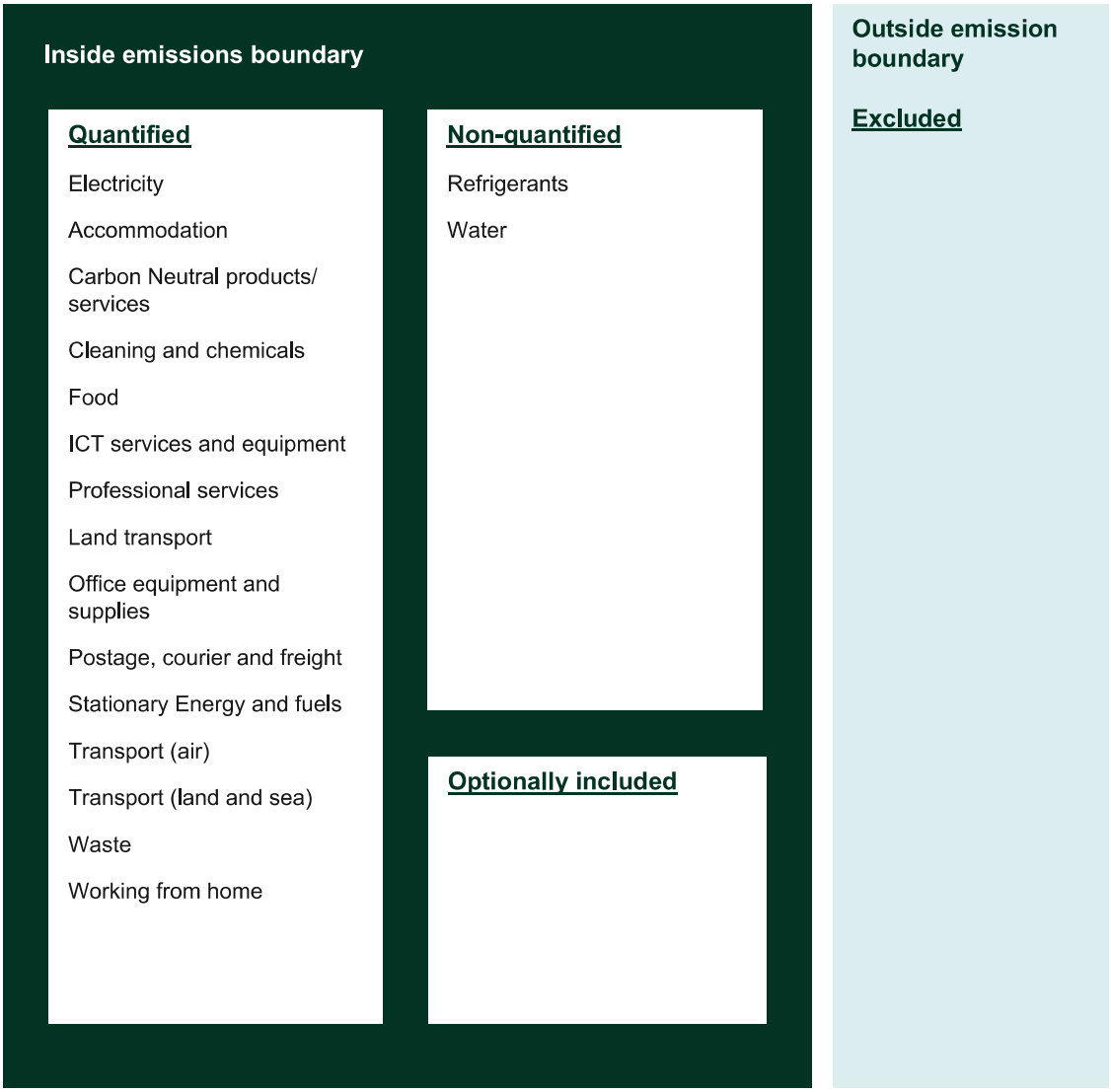
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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 detail is available at Appendix D.


Inside emissions boundary
Quantified
Electricity
Accommodation
Carbon Neutral products/ services
Cleaning and chemicals
Food
ICT services and equipment
Professional services
Land transport
Office equipment and supplies
Postage, courier and freight
Stationary Energy and fuels
Transport (air)
Transport (land and sea)
Waste
Working from home
Non-quantified
Refrigerants
Water
Optionally included
Outside emission boundary
Excluded

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

NettZero is committed to reducing their emissions over the next 10 years. The incentive to rate their organization as Carbon Neutral is one of the many steps undertaken by NettZero to place an emissions benchmark on themselves, and to work towards reducing those emissions year on year.

Public Statement

Initiatives

NettZero is a growing consulting business with a relatively small carbon footprint as we have focused on minimising our emissions since our first day of operations in 2008. Our current total emissions are 50 tonnes (with uplift), however with an attitude of continuous improvement we have identified several initiatives that can be implemented at our office locations and some changes to our business procedures that will help reduce our emissions. As such, we make the following commitment:

NettZero commits to further reducing our GHG emissions by 20% from our FY2021/22 Benchmark year by 2032. This represents a straight 2% reduction each year for 10 years.

Our reductions will include scope 2 emissions from energy as well as scope 3 emissions from both energy and waste.

The following initiatives are to be developed and implemented at each office location.

1) Engaging with our landlords and their waste contractors to obtain actual bin weights so accurate waste data can be obtained. This will lead to a reduction in emissions for our waste as we had to allocate full default bin size amounts in the carbon inventory in our benchmark year.
2) Installing LED lighting in our Brisbane office.
3) Minimising air travel where possible.

Targets and Missions:

1) By June 2024: Conduct a lighting upgrade by installing LED lighting in the Brisbane Office (Scope 2 emissions)
2) By June 2024: Engage with our Landlords so we can obtain actual waste data for the general waste streams and keep an inventory of recyclables, co-mingled and general waste (Scope 3 emissions)
3) June 2025 - Encourage staff to use re-usable cups and cutlery.
4) By June 2025: Reduce reliance on private transport (Scope 1 emissions), set up office travel cards for public transport and minimise dependence on private transport.
5) July 2026: Car rentals – Commit to using hybrid cars/ electric vehicles where available (Scope 1 emissions)
6) June 2026: Consolidate client site visits and meetings to reduce air travel. Expand the use video conferencing for all Client meetings and internal meeting (Scope 1 and 3)
7) June 2026: Procure electronic tablets and commit to a paperless office to minimise printing and paper waste (Scope 3)
8) June 2024-32: Implement a plan to monitor water consumption by staff members.
9) June 2023 – 32: Improve on our existing good operational practices such as encouraging use of public transport/ cycling to work to reduce Scope 1 and 3 emissions.
10) June 2023 – 32: Source sustainable food items for catering events (Scope 3)
11) June 2023 – 32: Reuse packaging when sending off office equipment for maintenance (Scope 3)
12) June 2023 – 32: NettZero is developing a custom software solution that optimises site visits based on staff availability, air travel distances, and skill requirements that has a range of environmental benefits. By reducing the need for long-distance air travel, the program cuts down on businesses' carbon emissions. This helps to protect the environment from the pollutants created by aircraft engines and reduces the effects of climate change. Additionally, it reduces the strain on airports and air traffic control systems which can be overtaxed during peak periods.

Emissions reduction actions

NettZero has implemented several actions during FY24 that have been undertaken as promised in our

emissions reductions strategy and these have delivered a strong reduction across the relevant emissions sources and will continue to do so as we monitor these for ongoing reporting years. These include:

Action 1 - Electricity - ongoing : We have also committed to using 100% renewable electricity through the purchase of LGC's to account for our electricity emissions.

Action 2 - Waste – ongoing : Our waste emissions have seen the strongest reduction in emissions. Our emissions have decreased by 97% compared to FY22. This is because we have engaged with our staff and landlords to weigh our waste generated prior to collection. As a result, we have seen a more accurate depiction of our waste diversion rates and an improvement in the waste figures across the board. It is important to mention our total waste generated accounts for less than 1% of our inventory. For FY23/24, we have continued to monitor our waste and encouraged our staff to continue the sustainable workplace practices we have set in place.

Action 3 and 7- Staff engagement: We have talked to our staff and actively encouraged them to use reusable cutlery, this is specially for our Sydney office almost entirely using keep cups for coffees. Moreover, NettZero made a conscious effort to reduce reliance on print materials with the purchase of IPADs and other electronic aides to assist with the site visits.

Action 9 and 12 – Transport:. NettZero has worked very diligently to reduce our largest source of emissions from the business which results from air travel. Our efforts to consolidate our site visits as well as a policy put in place to offset all commercial air travel with the carriers where possible has yielded an 18% reduction in overall air travel emissions. This is a testament to the strong commitment the organisation has made to tackle the challenging bits of our organisations's emissions.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year

		Total tCO_2-e (without uplift)	Total tCO_2-e (with uplift)
Base year/Year 1:	FY 2021–22	47.16	49.52
Year 2:	FY 2022–23	60.97	64.02
Year 3:	FY 2023–24	42.38	44.49

Significant changes in emissions

Significant changes in emissions			
Emission source	**Previous year emissions** ($t CO_2$-e)	**Current year emissions** ($t CO_2$-e)	**Reason for change**
Short economy class flights (>400km, ≤3,700km)	29.63	20.80	improvements due to air travel and site visit policies

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

Certified brand name	Product/Service/Building/Precinct used
Virgin	Opt-in fly Carbon Neutral Service

Emissions summary

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

Emission category	Scope 1 emissions (tCO_2-e)	Scope 2 emissions (tCO_2-e)	Scope 3 emissions (tCO_2-e)	Total emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	2.52	2.52
Cleaning and Chemicals	0.00	0.00	0.90	0.90
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	2.04	2.04
ICT services and equipment	0.00	0.00	2.00	2.00
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment & supplies	0.00	0.00	0.54	0.54
Postage, courier and freight	0.00	0.00	0.97	0.97
Professional Services	0.00	0.00	2.52	2.52
Stationary Energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary Energy (liquid fuels)	0.00	0.00	0.00	0.00
Stationary Energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	21.58	21.58
Transport (Land and Sea)	0.00	0.00	12.12	12.12
Waste	0.00	0.00	0.29	0.29
Working from home	0.00	0.00	-3.11	-3.11*
Total emissions (tCO_2-e)	**0.00**	**0.00**	**42.38**	**42.38**

*WFH negative emissions represents avoided emissions not accounted for in staff commute net emissions (Transport (land and sea)).

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_2-e
Mandatory 5% uplift for small organisations	2.12
Total of all uplift factors (tCO_2-e)	2.12
Total emissions footprint to offset (tCO_2-e) *(total emissions from summary table + total of all uplift factors)*	**44.49**

6.CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	31	68.89%
Certified Emissions Reductions (CERs)	14	31.11%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
North Kimberley Pastoral Lease Carbon Abatement	ACCU	ANREU	10/10/2024	8343192856 - 8343192869	2021-22	14	0	0	14	31.11%
North Kimberley Pastoral Lease Carbon Abatement	ACCU	ANREU	10/10/2024	8343230158 - 8343230161	2021-22	4	0	0	4	8.89%
Strathburn Station Savannah Burning	ACCU	ANREU	10/10/2024	8345983485 - 8345983497	2021-22	13	0	0	13	28.89%
Ninigxia Wind farm Project	VCU	Verra Registry	10/10/2024	15975-732267389-732267392-VCS-VCU-997-VER-CN-1-1867-01012022-31082022-0	2022	4	0	0	4	8.89%
Ninigxia Wind farm Project	VCU	Verra Registry	10/10/2024	10430-213990356-213990360-VCS-VCU-997-VER-CN-1-1867-01032020-31122020-0	2020	5	0	0	5	11.11%
Ninigxia Wind farm Project	VCU	Verra Registry	21/10/2024	10430-213990361-213990363-VCS-VCU-997-VER-CN-1-1867-01032020-31122020-0	2020	3	0	0	3	6.67%
Ninigxia Wind farm Project	VCU	Verra Registry	11/12/2024	10430-213990437-213990438-VCS-VCU-997-VER-CN-1-1867-01032020-31122020-0	2020	2	0	0	2	4.44%

Co-benefits

Ningxia Xiangshan Wind farm Project (hereafter referred to as the Project) is located in Zhongwei City, Ningxia Hui Autonomous Region, People's Republic of China.

The project owner is Ningxia Zhongwei Aluminum New Energy Co., Ltd. The project started construction on 01/11/2016 and starts commercial operation on 15/04/2017 and fully operation on 20/07/2017.

The proposed project has a total installed capacity of 397.5MW consisting of 265 wind turbines with unit capacity of 1,500kW. The expected annual power delivered to the grid is 948,633.8 MWh. The power generated will be delivered to the Northwest Power Grid (NWPG) via Ningxia Power Grid.

The proposed project will contribute to sustainable development mainly by:

1) Reducing the emission of CO2 and other pollutants compared with fuel-fired power plants.
2) Creating local employment opportunities during the construction (more than 200 people) and operation (200 people) of the proposed project and improving the living standard of local people.
3) With the help of the road, which was constructed due to the proposed project, agriculture and other products could be transported from the mountains of Xiangshan to city by Local farmers. It can reduce poverty, which is very important to Ningxia, a poverty-stricken region.
4) The implementation of the proposed project will help to change the energy structure and thereby contribute to the development of the local economy.

North Kimberley Pastoral Lease Carbon Abatement

The North Kimberley Pastoral Lease Carbon Abatement is a partnership between the Kimberley Land Council and Wunambal Gaambera, Balanggarra, Wilinggin and Dambimangari Native Title corporations that represent the Traditional Owners responsible for looking after and managing the country in the far North West Kimberley.

Native Title holders have undertaken the project to provide a sustainable means of looking after the natural and cultural values of their country while achieving real progress towards the objectives of economic independence and improving livelihoods.

The project involves Indigenous rangers conducting strategic burns on the country in the early dry season, in order to avoid and control big late season wildfires. By reducing greenhouse gas emissions, Native Title holders have been able to generate carbon credits from their native title lands.

The fire project enables Indigenous rangers and cultural elders to spend more time on country, take care of important cultural sites, share traditional knowledge across generations and complement the work undertaken on Indigenous Protected Areas. This project has already successfully abated over 400,000 tonnes of carbon dioxide equivalent.

Indigenous fire management presents a win-win opportunity for Traditional Owners, government and businesses as it reduces carbon emissions, delivers positive healthy country outcomes and supports the development of sustainable business opportunities in remote Indigenous communities.

Strathburn Station Cape York Savanna burning

The Strathburn Station Savanna Burning project involves the strategic and planned burning of savanna areas during the early dry season to reduce the risk of late dry season wild fires. This project is in the Cook local government area and supports the implementation of indigenous land practices to limit the impacts of wild fires.

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)*	18

* 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)
Robinvale Solar – Solar Energy VIC	VIC, Australia	LGC	REC Registry	18/10/2024	SRPVVCW0	129-146	2024	Solar	18
								Total LGCs surrendered this report and used in this report	**18**

APPENDIX A: ADDITIONAL INFORMATION

Transaction Details

Transaction details appear below.

Transaction ID	AU36455
Current Status	Completed (4)
Status Date	10/10/2024 15:21:12 (AEDT) 10/10/2024 04:21:12 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Greening, Zachary Walter
Transaction Approver	Greening, Zachary Walter
Comment	Voluntary surrender for NettZero PTY LTD Climate Active certification FY 2023/24.

Transferring Account

Account Number	AU-3443
Account Name	NettZero Pty Ltd
Account Holder	NettZero 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			EOP100894					2021-22		8,343,192,856 - 8,343,192,869	14
AU	KACCU	Voluntary ACCU Cancellation			EOP100894					2021-22		8,343,230,158 - 8,343,230,161	4
AU	KACCU	Voluntary ACCU Cancellation			EOP100917					2021-22		8,345,983,485 - 8,345,983,497	13

Transaction Status History

Status Date	Status Code
10/10/2024 15:21:12 (AEDT) 10/10/2024 04:21:12 (GMT)	Completed (4)
10/10/2024 15:21:12 (AEDT) 10/10/2024 04:21:12 (GMT)	Proposed (1)
10/10/2024 15:21:12 (AEDT) 10/10/2024 04:21:12 (GMT)	Account Holder Approved (97)
10/10/2024 15:19:53 (AEDT) 10/10/2024 04:19:53 (GMT)	Awaiting Account Holder Approval (95)

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)	18,000	0	83%
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)	4,042	0	19%
Residual Electricity	-448	-408	0%
Total renewable electricity (grid + non grid)	22,042	0	102%
Total grid electricity	21,594	0	102%
Total electricity (grid + non grid)	21,594	0	102%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-448	-408	
Scope 2	-399	-363	
Scope 3 (includes T&D emissions from consumption under operational control)	-49	-45	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	**102.08%**
Mandatory	**18.72%**
Voluntary	**83.36%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**-0.36**
Residual scope 3 emissions (t CO_2-e)	**-0.04**
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)	**0.00**
Total emissions liability (t CO_2-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	16,012	16,012	10,888	801	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	5,582	5,582	4,075	837	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**21,594**	**21,594**	**14,963**	**1,638**	**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)	**21,594**					

Residual scope 2 emissions (t CO_2-e)	**14.96**
Residual scope 3 emissions (t CO_2-e)	**1.64**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**14.96**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.64**
Total emissions liability	**16.60**

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 electricity 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
Water	Immaterial
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
N/A						**Size:** **Influence:**. **Risk:** **Stakeholders:** **Outsourcing:**

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