



# **PUBLIC DISCLOSURE STATEMENT**

**AUSTRALIAN PHARMACY SALES PTY LTD  
(TRADING AS AP GROUP)**

**ORGANISATION CERTIFICATION  
FY2023–24**


Australian Government

# Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Australian Pharmacy Sales Pty Ltd (trading as AP Group)
REPORTING PERIOD	Financial year 1 July 2023 – 30 June 2024 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> <a href="#">Rob Whelan (Oct 31, 2024 15:08 GMT+11)</a></p> <p>Robert Whelan Managing Director Date: 31/10/2024</p>



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

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Version 9.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	93 tCO <sub>2</sub> -e
CARBON OFFSETS USED	100% VCU's
RENEWABLE ELECTRICITY	Total renewables 112.69%
CARBON ACCOUNT	Prepared by: Green Moves Aust Pty Ltd
TECHNICAL ASSESSMENT	Not applicable – Small Organisation

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## 2.CERTIFICATION INFORMATION

### Description of organisation certification

This organisation is for business operations of Australian Pharmacy Sales Pty Ltd trading as AP Group and subsidiaries. Australian Pharmacy Sales Pty Ltd ABN 83 146 986 432 is the primary trading entity. Australian Pharmacy Legal Pty Ltd operates through ABN 21 610 253 417 but is owned by Australian Pharmacy Sales Pty Ltd. These two ABNs form the operation of AP Group.

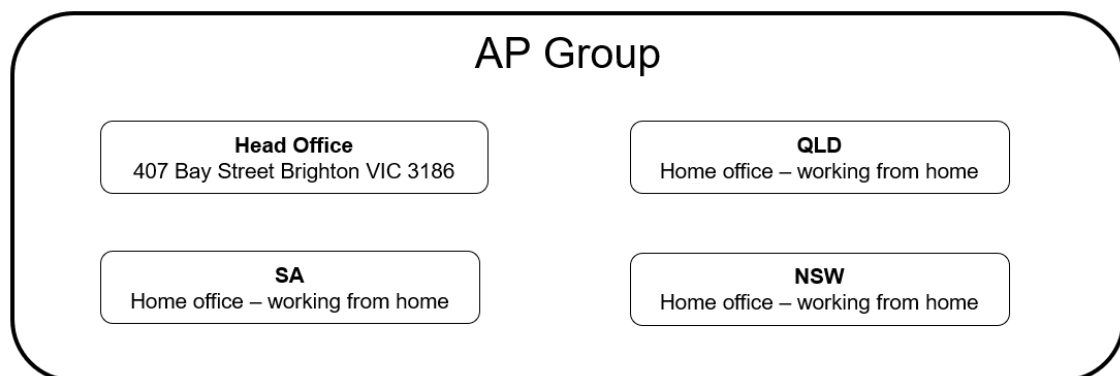
The operational boundary of the carbon account has been defined based on the operational control approach. This Public Disclosure Statement is for reporting period 1 July 2023 to 30 June 2024.

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

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 21 610 253 417), 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 subsidiaries are also included within this certification:

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

## 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 detail is available at Appendix D.

## Inside emissions boundary

### Quantified

Accommodation  
Carbon neutral products and services  
Cleaning and chemicals  
Electricity  
Food  
ICT services and equipment  
Machinery and vehicles  
Professional services  
Office equipment and supplies  
Postage, courier and freight  
Refrigerants  
Stationary energy and fuels  
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).

This FY 2024 AP Group have reduced emissions by a further 1% (from FY 2023).

We aim to continue to strive for further reductions by taking the following actions and continuing to look for opportunities to reduce emissions by 2030.

Due Date	Emission Source	Emission reduction measure	Scope	Status
TRAVEL				
30 June 2025	Air Travel	Move towards a 10% reduction in air travel per employee	1	In progress
30 June 2025	Air Travel	Move to state based events to minimise air travel for staff and clients	1	In progress
30 June 2025	Travel	Strengthen EV policies to encourage more staff to switch to EVs – to be explored	1	In progress
30 June 2025	Paper	Look to source higher % of recycled paper	3	In progress
30 June 2025	Travel	Update fuel allowance policy to reward staff for driving more fuel-efficient or EV vehicles – to be explored	1	In progress
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
PROFESSIONAL SERVICES				
30 June 2025	General	Explore and prioritise carbon friendly sourcing from Professional Services suppliers – to be explored	3	In progress
30 June 2025	Paper	Look to source higher % of recycled paper	3	In progress
2026	General	Review products and services for sustainability credentials on an ongoing basis and include in purchasing policy	3	In progress
COMMUNICATION				
30 June 2025	General	Continue to communicate emissions reduction strategy to the AP Group team to build awareness and buy-in	1	In progress

## Emissions reduction actions

The following actions have been completed.

Year Done	Emission Source	Emission reduction measure	Scope	Status
Ongoing	Air Travel	Carbon offset any necessary air travel where possible in line with carbon offset air travel policy.	3	Complete
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	Complete
30 June 2024	Policies	Review all organisation policies and update to preference carbon neutral products or those with reputable environmental credibility	n/a	Complete
30 June 2024	ICT	Transition to Climate Active carbon neutral service provider	3	Complete
FY 2023	Energy	Gas – move to certified carbon neutral gas	1	Complete
FY 2023	Air Travel	Carbon offsetting of some flights. Policy updated to book carbon offset flights only where possible.	3	Complete
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
FY 2023	Travel	Transitioned four company vehicles to EV's	1	Complete
FY 2023	Paper	Carbon neutral paper purchased	3	Complete
FY 2022	Paper	Transitioned to digital contracts	3	Complete
FY 2022	Energy	Electricity - 100% Green Power	2 & 3	Complete
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/Year 1:	2021-22	94.43	99.15
Year 2:	2022-23	88.43	92.85
Year 3:	2023-24	87.74	92.13

### Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Diesel oil post-2004	20.97	15.36	Transition from diesel to petrol hybrid and electric vehicles.
Petrol / Gasoline post-2004	9.73	12.58	Transition from diesel to hybrid petrol has increased petrol.

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

Certified brand name	Product/Service/Building/Precinct used
Powershop	Gas product
Qantas	Opt-in flights
Virgin	Opt-in flights
Winc / Opal	Carbon neutral paper

## Emissions summary

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

	Sum of Scope 1 emissions (tCO <sub>2</sub> -e)	Sum of Scope 2 emissions (tCO <sub>2</sub> -e)	Sum of 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	2.99	2.99
Cleaning and chemicals	0.00	0.00	0.38	0.38
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	7.93	7.93
ICT services and equipment	0.00	0.00	6.04	6.04
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment and supplies	0.00	0.00	0.39	0.39
Postage, courier and freight	0.00	0.00	0.00	0.00
Products	0.00	0.00	0.00	0.00
Professional services	0.00	0.00	20.75	20.75
Refrigerants	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	0.02	0.00	0.00	0.02
Transport (air)	0.00	0.00	7.65	7.65
Transport (land and sea)	22.36	0.00	12.92	35.28
Waste	0.00	0.00	2.18	2.18
Water	0.00	0.00	0.14	0.14
Working from home	0.00	0.00	4.09	4.09
<b>Grand Total</b>	<b>22.38</b>	<b>0.00</b>	<b>65.36</b>	<b>87.74</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	4.39
Total of all uplift factors (tCO <sub>2</sub> -e)	4.39
<b>Total emissions footprint to offset (tCO<sub>2</sub>-e)</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>92.13</b>

## 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
Verified Carbon Units (VCUs)	93	100%

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
Biodiverse Reforestation Carbon Offsets - Yarra Yarra Biodiversity Corridor project, Australia <sup>1</sup>	-	-	29/10/2024	NWSA-B1-24PS/0011721-0011813	0	0	0	0	0	0.00%
<b>Stapled to</b> Theparak Wind in Thailand	VCU	Verra Registry	29/10/2024	<a href="#">8144-460978335-460978427-VCU-1491-VER-TH-1-2002-01012019-31102019-1</a>	2019	93	0	0	93	100.00%

<sup>1</sup> Biodiverse Reforestation Carbon Offset units are not Eligible Offset Units under Climate Active so have been stapled with an equal number of Eligible Offset Units.



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 FY24 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 483004

Dr Phil Ireland | Chief Executive Officer

**Issue Date:** 29 October 2024 | **Emissions Period:** 1 July 2023 - 30 June 2024

**Serial numbers (inclusive):** NWSA-B1-24PS/0011721-0011813.

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):** 8144-460978335-460978427-VCU-1491-VER-TH-1-2002-01012019-31102019-1

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RETIRED UNITS																
From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/01/2019	31/10/2019	8144-460978335-460978427-VCU-1491-VER-TH-1-2002-01012019-31102019-1	93	VCU	2002	THEPARAK WIND IN THAILAND	Energy industries (renewable/non-renewable sources)	CORSIA – Pilot Phase, 2021-2023 Eligible		Nakhon Ratchasima	Thailand (TH)	Carbon Neutral Pty Ltd	Retirement for Person or Organization	Australian Pharmacy Group	Retired on behalf of Australian Pharmacy Group to support its FY2023-2024 carbon neutral claim against the Climate Active Carbon Neutral Standard.	29/10/2024
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## Co-benefits










Australian Yarra Yarra Biodiversity Project: Co-Benefits - Biodiversity Reforestation Carbon Offsets (BRCOs)

Biodiverse Reforestation Carbon Offsets are from the Yarra Yarra Biodiversity Corridor, a native reforestation project located in Southwest Australia ecoregion. Yarra Yarra Biodiversity Corridor aims to link small patches of remnant vegetation and nature reserves. This is achieved by planting mixed native tree, plant and shrub species on degraded ex-agricultural land. So far over 30 million shrubs and trees have been planted. Through planting species highly adapted to the region, the revegetation project encourages the reintroduction of endangered species and combats desertification in this global biodiversity hotspot. In addition to capturing carbon, these plantings provide crucial habitat for hundreds of species of unique flora and fauna.

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. The following table indicates the independently reviewed co-benefits of this project and how this project contributes to the United Nation SDGs.

**Table: Co-benefits of the Yarra Yarra Biodiversity Corridor, Australia**

(based on an independent study conducted by Point Advisory, a leading sustainability consulting firm, in 2020)

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. Ground-water 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  

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### **Renewable Energy Certificate (REC) summary**

N/A.

## APPENDIX A: ADDITIONAL INFORMATION

N/A



## APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **market-based approach**.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO <sub>2</sub> -e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	6,422	0	32%
<b>Total non-grid electricity</b>	<b>6,422</b>	<b>0</b>	<b>32%</b>
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	13,513	0	68%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - 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)	2,530	0	13%
Residual electricity	-2,530	-2,302	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>22,465</b>	<b>0</b>	<b>113%</b>
<b>Total grid electricity</b>	<b>13,513</b>	<b>0</b>	<b>80%</b>
<b>Total electricity (grid + non grid)</b>	<b>19,935</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>-2,530</b>	<b>-2,302</b>	
Scope 2	-2,252	-2,049	
Scope 3 (includes T&D emissions from consumption under operational control)	-278	-253	
<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>112.69%</b>
<b>Mandatory</b>	<b>12.69%</b>
<b>Voluntary</b>	<b>67.78%</b>
<b>Behind the meter</b>	<b>32.22%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>-2.05</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>-0.25</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>0.00</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 (kg CO <sub>2</sub> -e)	Scope 3 Emissions (kg CO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kg CO <sub>2</sub> -e)
VIC	13,513	13,513	10,675	946	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>13,513</b>	<b>13,513</b>	<b>10,675</b>	<b>946</b>	<b>0</b>	<b>0</b>
VIC	6,422	6,422	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>6,422</b>	<b>6,422</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>19,935</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	10.68
Residual scope 3 emissions (t CO <sub>2</sub> -e)	0.95
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	10.68
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	0.95
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>11.62</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
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 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						<p><b>Size:</b> N/A</p> <p><b>Influence:</b> N/A.</p> <p><b>Risk:</b> N/A</p> <p><b>Stakeholders:</b> N/A</p> <p><b>Outsourcing:</b> N/A</p>



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