



PUBLIC DISCLOSURE STATEMENT

ACTEWAGL RETAIL PTY LTD

ORGANISATION CERTIFICATION

TRUE-UP: CY2023


PROJECTION: CY2024

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Icon Retail Investment Limited and ActewAGL Retail Pty Ltd
REPORTING PERIOD	True-up: CY23 1 January 2023 – 31 December 2023 Projection: CY24 1 January 2024 – 31 December 2024
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>Name of signatory: Rachael Turner Position of signatory: General Manager, ActewAGL Retail Date: 6 February 2025</p>



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

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Version January 2024.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	True-up: 1931.88 tCO ₂ -e Projection: 1931.88 tCO ₂ -e (CY24 projection)
CARBON OFFSETS USED	23% ACCUs, 77% VERs
RENEWABLE ELECTRICITY	100.00%
CARBON ACCOUNT	Prepared by: ERM Consultants Australia Pty Ltd
TECHNICAL ASSESSMENT	20 th June 2024 ERM Consultants Australia Pty Ltd Next technical assessment due: CY 2027

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2. CERTIFICATION INFORMATION

Description of organisation certification

This carbon neutral certification is for the Australian business operations of ActewAGL Retail Pty Ltd, ABN 46 221 314 841.

Any emissions associated with the use of sold products (electricity and natural gas) are not included in this certification. ActewAGL does however offer a Climate Active certified product, an opt-in carbon neutral gas product available to residential, small business (SME) and commercial and industrial (C&I) customers.

Organisation description

This certification covers the whole of ActewAGL Retail (“ActewAGL”) business operations. This is both a true-up report for CY2023 and a projected report for CY2024.

For the business operations emissions inventory in this public disclosure (PDS), the organisational boundary has been defined based on an operational control approach. The following facilities are included in the emissions boundary:

- Office – 40 Bunda St, Canberra ACT 2600
- Office – 16 Lithgow St, Fyshwick ACT 2609

ActewAGL is a multi-utility joint venture company comprising partnerships between Icon Water Ltd and AGL Energy. ActewAGL sells and distributes electricity and natural gas to homes and businesses throughout the Australian Capital Territory and south-east New South Wales.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
SolarHub Holdings Pty Ltd	32 168 981 780	168 981 780

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.

The following emissions sources are included in ActewAGL's organisational greenhouse gas inventory, which includes all direct (scope 1) and indirect (Scope 2) emissions sources as well as all applicable other indirect (Scope 3 – upstream) emissions sources.

This is a medium organisations certification.

The diagram following show the emissions sources considered (quantified and non-quantified) and emissions sources that were excluded.

Inside emissions boundary

Quantified

Base building services
Business travel
Electricity
ICT services and equipment
Paper
Postage
Professional Services
(including advertising and
fleet management services)
Staff commute to work
Waste
Water/ wastewater
Working from home

Non-quantified

N/A

Outside emission boundary

Excluded

Non-relevant
professional services
Capital goods
Business travel (taxi &
rideshare)

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

ActewAGL is committed to reducing its greenhouse gas emissions footprint and delivering a more sustainable future. ActewAGL's commitment to reducing emissions and providing responsible energy solutions is demonstrated through existing actions that underpin its Sustainability Strategy, including:

- Customer energy efficiency and appliance upgrade schemes.
- Supporting the transition to zero emissions transport through initiatives to encourage the uptake of Electric Vehicles (EVs).
- Supporting the transition to full electrification – for homes and businesses, through partnerships, and the offering of innovative products, bundles and tailored advice and support.
- Specialised Virtual Power Plan (VPP) offerings for battery customers that help customers harness and increase the benefits of stationary storage.
- Strategic partnerships with key organisations focused on delivering a more sustainable future.
- Emissions reduction roadmap including actions across ActewAGL's own business operations.

As a carbon neutral organisation, ActewAGL recognises the importance of targeting scope 3 (downstream) emissions reductions, addressed through its long-term goals to:

- Remove customer barriers to electrification and support and advocate for energy equity.
- Prioritise sustainability-driven growth at the heart of all products and services.
- Lead in sustainability and enablement of local emissions reductions.

Sustainability Strategy and Community Goals

In the short-term ActewAGL has established 2025 decarbonisation targets that will strengthen the pathway to achieving longer-term goals. These include:

- Ensuring there are affordable sustainable energy options for all customers.
- Carbon neutral choices for all products and services.
- Enabling the reduction of 200kt tCO₂-e reductions in the community.

ActewAGL is committed to bringing the ACT and surrounds good energy by offering sustainable energy solutions now and into the future – ActewAGL's '[Sustainability Promise](#)'. This is underpinned by ActewAGL's community goals aimed at achieving:

- 30% of ACT homes to be powered by solar by 2025.
- 1 in 4 ACT households to drive an electric vehicle by 2030.
- Increasing the number of renewable homes by helping customers transition from gas to renewable electricity with a range of products and services designed to make the switch as seamless as possible.

ActewAGL expects organisational emissions to be stable for the 2024 calendar year, considering current year to date emissions and return to work arrangements returning to pre-COVID norms. ActewAGL will

continuously review its overarching Sustainability Strategy and emissions reduction actions to ensure they are technologically innovative, aligned with scientific best practices and providing meaningful, measurable emission reductions for customers and the greater community.

ActewAGL has set short-term organisational emission reduction targets compared to the 2021 baseline, targeting 20% emissions reduction by 2027 and 30% emissions reduction by 2030. Achieved through the below initiatives.

- 100% electric vehicle fleet (where fit-for-purpose) – December 2022
- Implement compost waste facilities – December 2023
- Implement policy to minimise flights and offset (as available) – December 2023
- Only purchase sustainably-sourced merchandise – December 2023
- Implement sustainability assessment for all consultants, contractors and software providers, to preference carbon neutral/sustainable vendors as contracts expire – December 2024
- Implement active transport incentive scheme – December 2025
- Implement policy to reduce all communication to electronic (only using postage as required) – December 2025
- Procure 100% carbon neutral paper and office supplies – December 2026

Emissions reduction actions

The ActewAGL Sustainability Strategy which guides the emission reduction actions was established during June 2022. The initial phase focused on actions that increase employee engagement and awareness, critical to workplace culture and employee value proposition (EVP). During the 2023 CY and 2024 CY to date there has been an increased focus of more specific emissions reduction actions, while continuing internal engagement and awareness activities.

Strategy and Governance

- Reviewed and revised ActewAGL Sustainability Strategy.
- Integrated Environmental Social Governance (ESG) framework into internal Sustainability framework.

Direct operational emissions

- Maintained a fully electric fleet of corporate vehicles (where fit for purpose).
- Maintained virtual-first engagement preference and reducing business travel (e.g., flights, taxis).
- Established ongoing office composting facilities after initial trial period.
- Sustainable events – switched several customer and promotional events to an online forum.
- Dedicated campaign to switch customers to online billing.

Engagement and awareness

- Maintained year-round sustainability engagement and awareness activities through the ActewAGL safety and sustainability working group.
- Established a monthly series of internal ESG related communications.
- Established an internal dialogue between business functions to better integrate sustainability into the business.
- Commenced development of Community Engagement and Awareness Action Plan as part of a series of ESG related improvements.

5. EMISSIONS SUMMARY

Emissions over time

Emissions over time			
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year/Year 1:	CY2021	1880.84	N/A
Year 2:	CY2022	2188.96	N/A
Year 3:	CY2023	1931.88	N/A
Year 4:	CY2024	1931.88 (projected)	N/A

Significant changes in emissions

During the CY23 period ActewAGL Retail reduced their spend associated with Purchased Goods and Services.

Significant changes in emissions			
Emission source	Projected emissions (t CO ₂ -e)	Actual emissions (t CO ₂ -e)	Reason for change
Purchased Goods & Services	1,749.00	1,621.01	Decreased spend on marketing related activities.

Use of Climate Active carbon neutral products, services, buildings, or precincts for CY2023 (true-up)

N/A

Emissions summary

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

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between projected emissions and actual emissions.

Emission category	Projection		True-up		
	Total emissions (t CO ₂ -e)	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	2.06	0.00	0.00	1.86	1.86
Domestic Letters	63.13	0.00	0.00	63.16	63.16
ICT services and equipment	825.77	0.00	0.00	692.86	692.86
Postage, courier and freight	57.62	0.00	0.00	0.00	0.00
Professional services	865.24	0.00	0.00	775.82	775.82
Stationary energy (gaseous fuels)	9.98	3.70	0.00	1.00	4.70
Transport (air)	1.81	0.00	0.00	6.08	6.08
Transport (land and sea)	389.11	185.41	0.00	170.64	356.05
Waste	8.45	0.00	0.00	0.47	0.47
Water	15.08	0.00	0.00	11.35	11.35
Working from home	12.75	0.00	0.00	18.32	18.32
Office equipment and supplies	1.05	0.00	0.00	1.20	1.20
Total emissions (tCO₂-e)	2189.00	189.11	0.00	1742.78	1931.88
Difference between projected and actual emissions (tCO₂-e)	-257.12				

Uplift factors

N/A

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	438	23%
Verified Emissions Reductions (VERs)	1494	77%

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 (%)
GS1005 Qori Q'oncha - Improved cookstoves diffusion programme in Peru - VPA2	VERs	GSR	13 June 2023	GS1-1-PE-GS1049-16-2013-5308-110473-115399	2013	-	4,927	194	257 ¹	1,494	77%
GS1005 Qori Q'oncha - Improved cookstoves diffusion programme in Peru - VPA2	VERs	GSR	25 June 2024	GS1-1-PE-GS1049-16-2013-5308-115400-120962	2013	-	5,563	0	1,777 ²	0	-

¹ 2,364 units have been used in ActewAGL's opt-in product certification for CY2023; an additional 618 units have been allocated to cover the CY2024 projected emissions for the opt-in product certification.

² 3,786 units have been allocated to cover the CY2024 projected emissions for this opt-in product 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 (%)
Darling River Eco Corridor 3 (ERF 103005)	ACCU	ANREU	13 June 2023	<u>8,327,857,820 – 8,327,859,528</u>	2020-2021	-	1,709	308	0 ³	438	23%
Total eligible offsets retired and used for this report										1,932	
Total eligible offsets retired this report and banked for use in future reports									2,034		

³ 724 units have been used in ActewAGL's opt-in product certification for CY2023; an additional 239 units have been allocated to cover the CY2024 projected emissions for the opt-in product certification.

Co-benefits

ActewAGL has purchased a mix of carbon offset certificates including Australian Carbon Credit Units (ACCUs) and Gold Standard Verified Emission (GS VER) Units supporting both local and international projects. These certificates were purchased after accounting for ActewAGL's Sustainability Strategy, to offset the remaining emissions. In choosing the projects, ActewAGL has considered its role in supporting both local and global communities and the associated co-benefits of the individual projects. Projects have been selected for their environmental, social and economic benefits to the community and their alignment with the United Nations Sustainable Development Goals (SDGs).

Project	Location	Description
Darling River Eco Corridor 3 and Darling River Eco Corridor 9	New South Wales, Australia	The project establishes permanent native forests through assisted regeneration from in-situ seed sources (including rootstock and lignotubers) on land that was cleared of vegetation and where regrowth was suppressed for at least 10 years prior to the project having commenced. The benefits include increased carbon sequestration, land and native vegetation regeneration, stronger ecosystem and improved livestock and land management.
Mugga Lane Landfill Gas-to-Energy	Australian Capital Territory, Australia	This project encompasses landfill gas capture and processing technology within the ACT - transforming waste into electricity. The gas collected and processed at the Mugga Lane landfill site can power up to 5,700 homes. The facility provides a significant source of renewable energy through the four power generators which have the capacity to produce 37,000 megawatts per year. It is also estimated that the conversion process results in 120,000 tonnes of greenhouse gas abatement per year.
Production and Dissemination of Ceramic Water Purifiers	Cambodia	This project involves the production and distribution of Ceramic Water Purifiers (CWPs) manufactured locally in Cambodia using local skills. By using CWPs, communities reduce indoor and outdoor air pollution from burning wood to boiling water and greenhouse gas emission from typical non-renewable biomass energy usage. It is anticipated the project will provide access to adequate levels of clean drinking water to an estimated 1.7 million people across 312,000 households over seven years.
Cookstove Diffusion Program	Lima, Peru	The project activity is primarily designed for the long-term improvement of the living conditions for local people, occurring through the use of improved stoves in their household. The project activities involved the dissemination and transfer of improved cook-stoves in rural regions of Peru. It is estimated that the project will deliver 45,000 improved cook-stoves.
Burn Stoves Project	Nairobi, Kenya	The burn stoves project in Kenya seeks to improve health and incomes throughout Kenya by reducing time and money spent acquiring fuel for household cooking. In order to reach a wide range of Kenyans with the most appropriate technology, the project leverages carbon finance to supports the sale and distribution of stoves to households. Burn Manufacturing has built a factory in Ruiru, north of Nairobi, to make very efficient charcoal burning stoves. The project is estimated to contribute to approximately 900,000 t/CO ₂ -e with a crediting period of 7 years.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

NA

APPENDIX A: ADDITIONAL INFORMATION

Darling River Eco Corridor 3 Project (ERF103005) – ACCU Registry transaction record

Transaction Details

Transaction details appear below:

Transaction ID	AU27856
Current Status	Completed (4)
Status Date	13/06/2023 16:57:01 (AEST) 13/06/2023 06:57:01 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Lao, Ly Kheng
Transaction Approver	Merrington, Jane
Comment	These units were cancelled on behalf of ActewAGL Retail to support its carbon neutral claim against the Climate Active Carbon Neutral Standard (Organisation and Product) for the reporting period CY2023

Transferring Account

Account Number	AU-2680
Account Name	AGL Hydro Partnership
Account Holder	AGL HP1 Pty Limited

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			ERF103005					2020-21		8,327,857,820 - 8,327,859,528	1,709

Transaction Status History

Status Date	Status Code
13/06/2023 16:57:01 (AEST) 13/06/2023 06:57:01 (GMT)	Completed (4)
13/06/2023 16:57:01 (AEST) 13/06/2023 06:57:01 (GMT)	Proposed (1)
13/06/2023 16:57:01 (AEST) 13/06/2023 06:57:01 (GMT)	Account Holder Approved (97)
13/06/2023 16:49:04 (AEST) 13/06/2023 06:49:04 (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 the true-up reporting year, 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	402,736	0	100%
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)	298,548	0	74%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	76,359	0	19%
Large Scale Renewable Energy Target (applied to grid electricity only)	0	0	0%
Residual Electricity	-374,906	-341,165	0%
Total renewable electricity (grid + non grid)	777,642	0	193%
Total grid electricity	402,736	0	193%
Total electricity (grid + non grid)	402,736	0	193%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-374,906	-341,165	
Scope 2	-333,708	-303,674	
Scope 3 (includes T&D emissions from consumption under operational control)	-41,199	-37,491	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	193.09%
Mandatory	18.96%
Voluntary	174.13%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	-303.67
Residual scope 3 emissions (t CO₂-e)	-37.49
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Total emissions liability (t CO₂-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	
		(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
Percentage of grid electricity consumption under operational control	100%					
ACT	402,736	402,736	273,860	20,137	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	402,736	402,736	273,860	20,137	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)	402,736					

Residual scope 2 emissions (t CO ₂ -e)	273.86
Residual scope 3 emissions (t CO ₂ -e)	20.14
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	273.86
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	20.14
Total emissions liability	294.00

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
<p><i>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.</i></p>		

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
<p><i>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.</i></p>		

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.

N/A – no non-qualified sources in the emissions boundary.

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 or precinct'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 or precinct'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
Professional services (Including accounting, banking and legal services)	N	N	N	N	Y	<p>Size: The emissions source is likely to be between 50 and 60 t-CO₂-e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions.</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity; however comparable organisations may undertake this activity within their boundary.</p>
Capital Goods	N	N	N	Y	N	<p>Size: The emissions source is likely to be between 10 and 15 t-CO₂-e, which is not large compared to the total emissions from electricity, stationary energy and fuel emission.).</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Business travel – Taxi & rideshare	N	N	N	Y	N	<p>Size: The emissions source is likely to be between 1 and 5 t-CO₂-e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions.</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders are likely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



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