PUBLIC DISCLOSURE STATEMENT

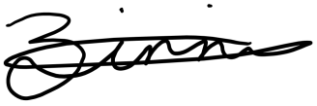
GREENING AUSTRALIA LIMITED

ORGANISATION CERTIFICATION
FY2023–24

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Greening Australia Limited
REPORTING PERIOD	Financial year 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.* 
	Zoe Birnie Technical Specialist, Impact 29/11/2024

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	871 tCO_2-e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	33%
CARBON ACCOUNT	Prepared by: Greening Australia Limited
TECHNICAL ASSESSMENT	15/11/2024 100% Renewables Pty Ltd Next technical assessment due: FY 2028

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Greening Australia Limited ABN 40 002 963 788, including the subsidiaries listed in the table below.

The Greening Australia emissions boundary definition includes Scope 1 and 2 emissions and Scope 3 emissions that have been assessed as relevant. Emissions arising from purchased plants and seed, nursery planting supplies, professional services, upstream transportation and distribution and investments are excluded from this boundary, and refrigerants are non-quantified. These exclusions are typically due to the following reasons: the emissions are not directly controlled or significantly influenced by our operations, they represent a minor contribution to our total emissions, or they are not feasible to measure accurately with current methodologies. By focusing on the most significant and manageable sources of emissions, we ensure that our carbon neutral certification remains both credible and effective in driving meaningful environmental improvements.

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

Organisation description

Greening Australia Limited is an independent not-for-profit environmental organisation that aims to deliver collaborative, science-based and innovative ecological restoration programs across Australia. Greening Australia has been restoring landscapes across Australia since 1982. We think big and live by our vision to create healthy and productive landscapes where people and nature thrive. From the Great Barrier Reef to the Tasmanian midlands, we work to restore life to landscapes and enhance biodiversity in ways that work for people, nature and economies. We tackle global challenges of climate change and biodiversity loss by developing and implementing Nature-based Solutions that focus on delivering *impact.*

To support an impact-centric approach, Greening Australia has developed an Impact Framework which is a logic model comprising three key pillars Environment, Communities and Economies and associated Impact Themes and Performance Measures. This Framework will help us to effectively plan, measure and evaluate the outcomes of our ecological restoration activities.

Greening Australia has adopted an Operational Control approach to determine the emissions boundary and measure and report on the greenhouse gas emissions created by our operations. Greening Australia's subsidiary companies included in this certification include:

- Canopy Nature Based Solutions Pty Ltd, specializes in environmental credit markets (carbon, biodiversity and water) and innovative finance models to scale investment available for large-scale restoration projects across Australia.
- Nindethana Seed Service Pty Ltd, one of Australia's largest seed merchants and provides high-quality Australian native seed to a diverse range of customers including the restoration sector.

Greening Australia (including subsidiary companies) lease office space in almost all major cities in Australia including Melbourne, Adelaide, Sydney, Canberra, Brisbane, Hobart and Perth.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
Canopy Nature Based Solutions Pty Ltd	50 611 480 767	611 480 767
Nindethana Seed Service Pty Ltd	69 138 511 690	138 511 690

The following entities are excluded from this certification:

Legal entity name	ABN	ACN
Seedx Pty Ltd		656 765 221
Greening Australia – Sandalwood Australia Co Pty Ltd		123 406 100

3.EMISSIONS BOUNDARY

Greening Australia is a medium-sized organisation and has adopted an Operational Control approach to determine the emissions boundary. Within that boundary, activities have been assessed for relevance as per Climate Active Carbon Neutral Standard for Organisations and Climate Active Technical Guidance Manual. Scope 1 and Scope 2 emissions and relevant Scope 3 emissions are reported in line with the Climate Active Technical Guidance Manual.

Inside the emissions boundary

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

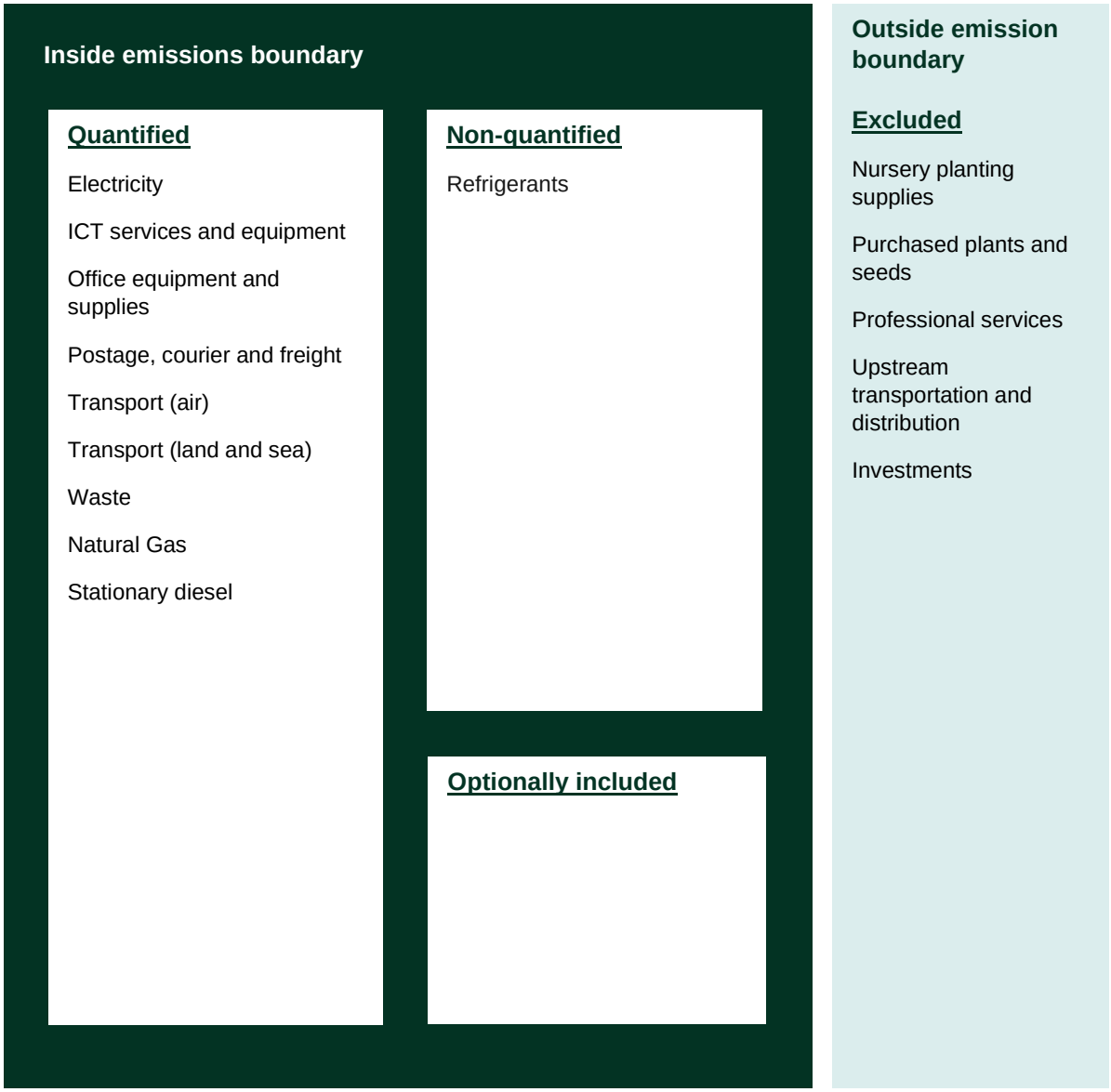
Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

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 emission sources in the boundary diagram below are as per the emissions categories in the emission summary table. Emissions sources listed in the boundary diagram below as 'Non-quantified' are noted in Appendix C and emissions sources listed as 'Excluded' are noted in Appendix D.


Inside emissions boundary
Quantified
Electricity
ICT services and equipment
Office equipment and supplies
Postage, courier and freight
Transport (air)
Transport (land and sea)
Waste
Natural Gas
Stationary diesel
Non-quantified
Refrigerants
Optionally included
Outside emission boundary
Excluded
Nursery planting supplies
Purchased plants and seeds
Professional services
Upstream transportation and distribution
Investments

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Greening Australia's operations have a material impact on climate change. To demonstrate our commitment to addressing this global challenge, and to walk the talk, we will address the impacts associated with the delivery of our business on climate change by implementing an Emissions Reduction Plan (ERP).

In 2022, Greening Australia developed its first ERP 2022-25, which aims to outline Greening Australia's pathway to reducing greenhouse gas emissions (GHG) to 2025 guided by long term goals to 2030 and 2040. As described in Figure 1 below, Greening Australia aims to reduce emissions 53% below FY2020- 21 (base year) levels by 2030 and be Climate Positive by 2040.

Greening Australia's ERP describes the priority action areas for GHG emissions reductions and associated goals, milestones, activity targets, and performance measures to reduce Greening Australia's impact. The overarching impact goals, milestones and activity targets are summarised below.

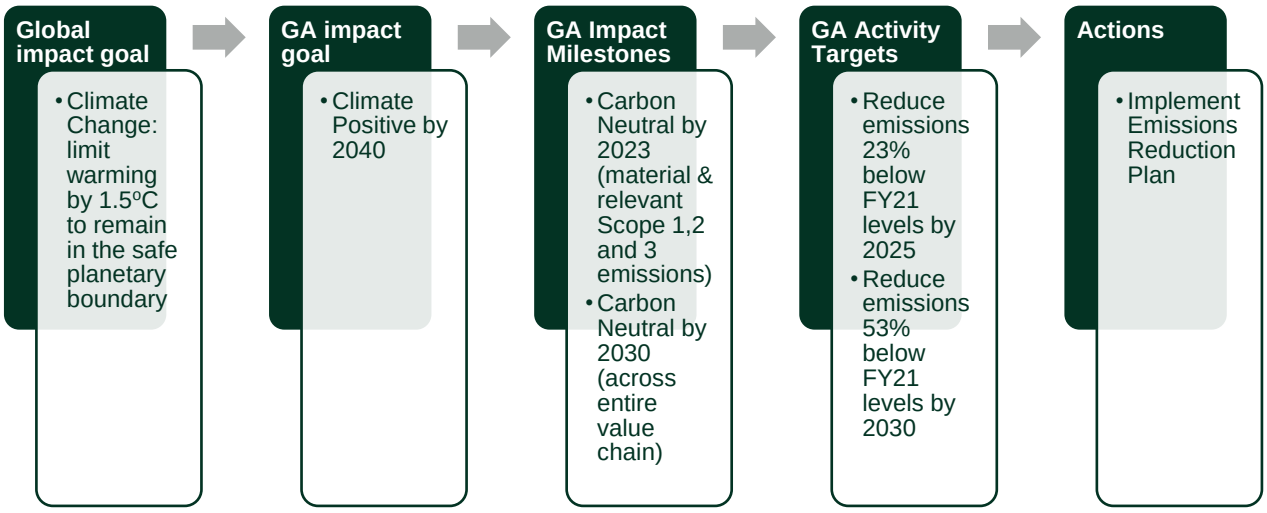


Figure 1: Diagram outlining Greening Australia Emissions Reduction Targets to 2030

Greening Australia has identified five emission reduction priority action areas:

1. Fuel (Scope 1),
2. Purchased electricity (Scope 2),
3. Waste (Scope 3),
4. Business travel (Scope 3) and
5. Other supply chain emissions (Scope 3).

For each action area, we have developed time-bound objectives, targets, activities, and metrics to reduce and measure emissions reductions. To support the implementation of the ERP 2022-25, Greening Australia has established an internal advisory body known as the Green Team which consists of four employees from across the business. The Green Team are instrumental in influencing sustainable

attitudes and behaviours at Greening Australia and embedding emissions reduction actions into organisation processes. Please note that the objectives, targets, activities, and metrics to reduce and measure emissions reductions described in Table 1 below are due for review and updating in 2025. Future actions will consider the learnings to date and available resources.

Table 1: Objectives, targets, activities and metrics to reduce emissions for Electricity (Scope 2) and Waste (Scope 3) arising from Greening Australia's operations.

Actions	Objective	Target	Activity	Year	Metric
Electricity usage	We understand where our energy consumption is coming from	TBD	Undertake an energy audit at a sample of GA offices	2022	Number #of audits completed
	We reduce our energy consumption	TBD	Develop and implement behaviour change initiatives to reduce electricity consumption	2023	Percentage (%) reduction in kWh consumption
Renewable energy	We increase our mix of renewable electricity in line with our targets	Increase the mix of renewable electricity within its electricity portfolio from 32.29% in FY21 to 80% by FY25, and 100% by FY30	Undertake review of current electricity suppliers to identify opportunities to increase renewable electricity	2022	cost-benefit analysis complete
			Create action plan to switch plans and suppliers to meet renewable electricity targets	2023	Action plan produced
			Implement action plan	2023/24	Percentage (%) increase in renewable energy and percentage (%) reduction in CO_2-e against our FY21 base year.
			Conduct cost benefit analysis to identify opportunities to invest in on-site solar for GA owned facilities (e.g. SPA's)	2023	Cost-benefit analysis
			Create action plan to increase renewable generation (e.g. solar photovoltaic systems and off-site renewable electricity consumption through power purchase agreements);	2023	Action plan produced
			Implement action plan	2024	TBD
Waste data	Better understand our waste volumes to guide waste reduction	Waste audit process implemented	Undertake quarterly waste audit in a sample of GA offices	2022/23	#audits completed
Waste reduction	Encourage staff to reduce waste	Zero waste to landfill by 2030	Increase staff awareness of waste and implement	2023/24	%reduction in general waste

Actions	Objective	Target	Activity	Year	Metric
			behaviour change initiatives		
Waste separation and recycling	Improve waste separation and recycling	Zero waste to landfill by 2030	Improve bin systems in GA offices/depots and increase education on correct recycling	2023/24	%reduction in general waste %increase in recycling
Composting	Increase composting at GA offices	TBD	Undertake feasibility of increasing composting in GA offices	2023/24	Feasibility report complete
Plastic	Eliminate plastic waste	Eliminate plastic waste by 2030	Investigate circular economy approaches and develop an action plan on how to eliminate plastic waste	2023/24	Action plan complete
Paper	Reduce use of paper at GA	Become a paperless organisation by 2025	Develop action plan to phase out the use of paper (ensuring electronic tools are sufficient and in place)	2023/24	% reduction in tonnes CO2-e created from paper waste Reduction in paper spend $

Emissions reduction actions

Greening Australia experienced resourcing constraints across the business during the FY2023-24 period. Due to this, we were unable to commit sufficient resources to emissions reduction activities during this period.

However, some actions taken in FY2023-24 to reduce operating costs had co-benefits for reductions in emissions such as reduced air travel (business travel). The internal Green Team aims to leverage this to demonstrate the benefits of more conscious business travel decisions with respect to the emissions footprint of this behaviour.

Key activities undertaken in FY2023-24 included:

- Finalisation of the organisation waste audit procedure to obtain more accurate waste data for leased commercial office spaces and identify opportunities to reduce different waste types.
- Continued roll out of contractor reporting process to capture actual data for this emissions source (land and sea transport emissions) as per our data management plan for non-quantified emissions sources. This roll out meant that we were able to use actual data to report on this emission source for the FY2023-24 reporting period.

5.EMISSIONS SUMMARY

Emissions over time

The table below outlines Greening Australia's overall emission change since Base year/Year 1 Climate Active carbon neutral certification was achieved.

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base year/Year 1:	2020-21	996	1,016
Year 2:	2021-22	952	971
Year 3:	2022-23	970	989
Year 4:	2023-24	871	871

Significant changes in emissions

As shown above, Greening Australia's experienced a minor overall reduction in emissions in Year 2 from the base year/Year 1 (~0.04%). Subsequently, in Year 3 emissions have increased but not to the level of the base year/year 1. This fluctuation is not due to any single source of emissions and is likely to be influenced by a variety of factors including but not limited to changes in the accuracy of data used for reporting purposes (e.g. actual data versus Climate Active calculators), a return to post-covid normal business operations and business growth (e.g. increased number of FTE employees in FY2022-23). This three-year fluctuation suggests that significant action is required to remain on track to meet Greening Australia emissions reduction targets to reduce emissions 23% below base year levels by 2025 and 53% by 2030.

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)	173.60	117.74	In FY2023-24 (this report), Greening Australia imposed business travel restrictions to reduce operating costs. This had unintended but beneficial impacts to the emissions created from air travel.

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

N/A

Emissions summary

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

Emission Category	Sum of Scope 1 emissions (tCO2-e)	Sum of Scope 2 emissions (tCO2-e)	Sum of Scope 3 emissions (tCO2-e)	Sum of Total emissions (t CO2-e)
Electricity	0.00	109.97	13.58	123.54
ICT services and equipment	0.00	0.00	38.19	38.19
Office equipment and supplies	0.00	0.00	11.51	11.51
Postage, courier and freight	0.00	0.00	39.22	39.22
Transport (air)	0.00	0.00	128.03	128.03
Transport (land and sea)	247.20	0.00	158.63	405.83
Stationary energy (gaseous fuels) – natural gas	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels) – stationary diesel	0.00	0.00	0.00	0.00
Waste	0.00	0.00	105.88	105.88
Working from home	0.00	0.00	18.52	18.52
Grand Total	**247.20**	**109.97**	**513.55**	**870.71**

Uplift factors

N/A

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)	871	100.00%

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
New Leaf Carbon Project	ACCU	ANREU	28/11/2024	8999219594 - 8999220243	2023-24	650	0	0	650	74.63%
Biodiverse Carbon Conservation Morella	ACCU	ANREU	28/11/2024	9007572612 - 9007572832	2023-24	221	0	0	221	25.37%

Co-benefits

Project Name: Morella Watervalley Wetlands

Location: South Australia

Scale: 1,100 hectares

Proponent: Canopy Nature Based Solutions (formerly Biodiverse Carbon Conservation Pty Ltd)

A project to revegetate 1,100 hectares of retired grazing land with native species. Completed in 2014, the planting helped to connect 13,000 hectares of habitat near the Coorong National Park, Martin Washpool Conservation Park and Bonney's Camp.

Biodiversity monitoring at the site has observed native bird species returning to the site, including the nationally threatened Malleefowl.

The ERF registered project also includes additional areas of restoration on the South Australian Government's conservation estate including Lawari Conservation Park, Noora Basin and Mantung Conservation Park.

Project Name: New Leaf Carbon Project

Location: Tasmania

Scale: 23,948 hectares

Proponent: Tasmanian Land Conservancy

The ERF registered project has converted over 12,000 ha of previously logable forest to a protected forest under separate management. The project area is made up of several separate properties all collectively declared as Private Timber Reserves which contain significant conservation values. New Leaf estate provides habitat for native species including woodland birds and reptiles, and protection of potential habitat for local populations including Tasmanian Devil, Spotted-Tailed Quoll, Eastern Barred Bandicoot, and Swift Parrot.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	

* 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)
								Total LGCs surrendered this report and used in this report	

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_2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	8,237	0	4%
Total non-grid electricity	**8,237**	**0**	**4%**
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	12,123	0	6%
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)	10,573	0	5%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	2,670	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	33,825	0	17%
Residual electricity	135,761	123,542	0%
Total renewable electricity (grid + non grid)	**67,427**	**0**	**33%**
Total grid electricity	**194,951**	**123,542**	**29%**
Total electricity (grid + non grid)	**203,188**	**123,542**	**33%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**135,761**	**123,542**	
Scope 2	120,842	109,966	
Scope 3 (includes T&D emissions from consumption under operational control)	14,919	13,576	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**33.18%**
Mandatory	**17.96%**
Voluntary	**11.17%**
Behind the meter	**4.05%**
Residual scope 2 emissions (t CO_2-e)	**109.97**
Residual scope 3 emissions (t CO_2-e)	**13.58**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**109.97**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**13.58**
Total emissions liability (t CO_2-e)	**123.54**

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 ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	14,262	14,262	9,698	713	0	0
NSW	63,459	63,459	43,152	3,173	0	0
SA	18,790	18,790	4,698	1,503	0	0
VIC	13,645	13,645	10,779	955	0	0
QLD	28,959	28,959	21,140	4,344	0	0
NT	0	0	0	0	0	0
WA	55,735	55,735	29,539	2,229	0	0
TAS	101	101	12	1	0	0
Grid electricity (scope 2 and 3)	**194,951**	**194,951**	**119,019**	**12,919**	**0**	**0**
ACT	0	0	0	0		
NSW	8,237	8,237	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)	**8,237**	**8,237**	**0**	**0**		
Total electricity (grid + non grid)	**203,188**					

Residual scope 2 emissions (t CO_2-e)	**119.02**
Residual scope 3 emissions (t CO_2-e)	**12.92**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**119.02**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**12.92**
Total emissions liability (t CO_2-e)	**131.94**

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

The emissions arising from refrigerants have been non-quantified. The emissions from this source are believed to be low (immaterial) in relation to scope 1 and 2 sources. No uplift has been applied for this source as it has been deemed immaterial. Emissions arising from transport fuels – subcontractors has previously been included as a non-quantified emissions source with an uplift applied due to unavailability of data. However, following the data management plan put in place has allowed for this emissions source to be quantified in our FY2023-24 reporting under transport (land and sea), Scope 3, Purchased goods and services.

Non-quantified emission sources

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

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

Relevant non-quantified emission sources	Justification reason
Refrigerants	Immaterial

Data management plan for non-quantified sources

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

The data management plan below has been included to highlight the successful completion of activities to collect data for the emissions source – transport fuels for subcontractors.

Non quantified emissions sources	Data management plan to quantify these sources	To be completed by	Progress during FY 2023-24
Transport fuels – sub contractors	Seek to expand data collected from relevant contractors (fuel and km) to determine fuel emissions that can be attributed to Greening Australia's operations.	2023-2024	Complete. Process to collect subcontractor travel data was embedded in contractor reporting platform and data collected for the FY2023-24 period. Emissions from this source included under: transport (land and sea), Scope 3, Purchased goods and services.

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
Nursery planting supplies	N	N	N	N	N	**Size:** This emission source is believed to be more appropriate to a product or service certification rather than organisation. **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. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
Purchased plants and seeds	N	N	N	N	N	**Size:** From LCA on seedlings in other countries, there is a net benefit of plants and seeds that are planted into the landscape. Therefore, the size of this emissions source is low in comparison to Scope 1 and 2 emissions (365.72 t CO_2-e in FY23). Further, this emission source is believed to be more appropriate to a product or service certification rather than organisation. **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. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest given the net benefit of planting trees (sequester and store carbon). **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business given the net benefit of planting trees (sequester and store carbon)**.** **Outsourcing:** We have not previously undertaken this activity within our emissions boundary at a comparable scale. The nursery activities we do undertake within our emissions boundary is recognised in other emission sources such as vehicle fuel to collect seeds (Scope 1) and electricity (Scope 2).
Professional services	N	N	N	N	N	**Size:** We have included the larger professional service that was deemed relevant to our organisation (ICT services) and core operating. Other professional services are believed to be more appropriate to a product or service certification. **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 due to the size of the restoration sector.

						Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary.
Upstream transportation and distribution	N	N	N	N	N	**Size:** Using postage, courier and freight as a proxy (21.37 t CO_2-e in FY23), the size of this source is likely to be small in comparison to Scope 1 emissions (365.72 t CO_2-e in FY23). **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. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest (Tier 1 suppliers are majority local to operations). **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Tier 1 suppliers are majority local to operations). **Outsourcing:** We have not previously undertaken this activity within our emissions boundary.
Investments	N	Y	N	N	N	**Size:** The emissions associated with investments such as land purchase for restoration are accounted for under Scope 1, 2 and 3 emissions sources. **Influence:** We do have influence over investment decisions. **Risk:** Investments that do occur are done in the interest of environmental benefit therefore the source is not considered to create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary.

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