



PUBLIC DISCLOSURE STATEMENT

**SMARTWAYS LOGISTICS HOLDINGS PTY
LTD (TRADING AS SMARTWAYS LOGISTICS)**

**ORGANISATION CERTIFICATION
FY2023-24**

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Smartways Logistics Holdings Pty Ltd (trading as Smartways Logistics)
REPORTING PERIOD	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 style="text-align: center;"><i>Allan Bonifacio</i></p> <p>Allan Bonifacio Chief Technology Officer 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	1,117 tCO ₂ -e
CARBON OFFSETS USED	99.19% CERs, 0.81% ACCUs
RENEWABLE ELECTRICITY	96.68%
CARBON ACCOUNT	Prepared by: Mariana Rezende Ayroza for RSM
TECHNICAL ASSESSMENT	Date 14/10/2024 Prepared by: RSM Next technical assessment due: FY 2026-27 report
THIRD PARTY VALIDATION	Next third-party validation due: FY 2024-25 report

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2. CERTIFICATION INFORMATION

Description of organisation certification

This inventory has been prepared for the financial year from 1 July 2023 to 30 Jun 2024. It covers all operations of Smartways Logistics Holdings Pty Ltd (ABN 25 169 615 525) and its subsidiaries (together, "Smartways") in Australia and New Zealand.

Smartways has two certification types under the Climate Active Carbon Neutral Standard – organisation and service certifications. This PDS relates to Smartways' organisation certification and the emissions associated with their corporate activities. Please refer to the Emissions Boundary section below for included emissions activities in this organisation certification. Note that in relation to Smartways' service certification, the organisational emissions footprint is small (approximately 5% of the total combined organisation and service emissions footprint).

For us, achieving Organisation and Service carbon neutrality is considered mission critical and an inclusive rather than 'Opt-In' solution was important to us. Being a logistics company, we are conscious of the emissions associated with our activities. We only service clients in the healthcare sector – a sector committed to improving the health of living beings – and as such, we are committed to offering a logistics solution that allows the healthcare ecosystem to balance out the carbon footprint of healthcare freight and logistics.

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

It is important to note that in September 2023, Smartways acquired MFL Logistics, which has had an impact on the company's total emissions, increasing them by at least 10% compared to a scenario without the acquisition. As a result, in line with Climate Active guidance, the previous base year no longer provides a meaningful reference point for tracking emissions reduction progress. Therefore, the base year has been reset to FY2023-24. This adjustment did not require the recalculation of historical emissions; however, Smartways has reviewed any emissions reduction targets that used prior years as a baseline. For this FY2024 period, a technical assessment was completed for both Smartways certifications (organisation and services). Additionally, a third-party validation procedure will be required for the FY2024-25 report, once Smartways has fully integrated MFL Logistics data collection processes with its operation.

Organisation description

Smartways was founded in 2004, focusing on delivering tailored, high-value-added logistics services and solutions to the global healthcare industry. We take great pride in our infrastructure, technology, vehicle fleet, extensive network, and dedicated team, all of which work together to deliver top-tier services to our diverse clients.

Our commitment to exceptional customer service, facilitated by our local team and easy access to decision-makers, positions us as an invaluable extension of our clients' teams.

Operating with a focused business-to-business (B2B) healthcare model, we avoid competing in unrelated freight sectors. This focus enables us to assist medical and healthcare clients in optimising stock turnover,

enhancing inventory management, and achieving superior returns on capital investments.

At Smartways, we genuinely "care" about providing the best possible logistics services to the medical and healthcare sectors, knowing that each service we deliver contributes to positive patient outcomes. Moreover, we are committed to operating environmentally responsibly, proudly maintaining carbon neutrality across our corporate and service operations.

This certification includes Smartways Logistics Holdings Pty Ltd (ABN 25 169 615 525) trading as "Smartways Logistics," "Blue Cross Transport," "MFL Group," "MFL Creative" and "KJ Distribution" along with its subsidiaries in Australia and New Zealand, which are as follows:

Legal entity name	ABN	ACN
Medi-Freight Logistics Pty Ltd	14 151 320 713	151 320 713
Medi-Freight Employment Services Pty Ltd	13 624 995 937	624 995 937
Smartways New Zealand Limited	942 904 595 930 1 (NZBN)	NA

The organisation boundary approach taken is operational control. Our activities are distributed across various locations, including offices in Sydney and Newcastle (New South Wales), Brisbane, Townsville and Cairns (Queensland), Melbourne (Victoria), Perth (Western Australia), Adelaide (South Australia), Christchurch (New Zealand) and Auckland (New Zealand). The Smartways warehouses considered for the carbon account are located at the addresses below:

- **Sydney, Australia**
 - 7/5 Talavera Road Macquarie Park NSW 2113 (from May 2023)
 - 5 Nello PL, Wetherill Park, NSW 2164 (from February 2023)
- **Newcastle, Australia**
 - U 10, SHED 2,218 Macquarie RD, Warners Bay, NSW 2282 (from May 2023)
 - U 8, SHED 2,218 Macquarie RD Warners Bay, NSW 2282 (from September 2023)
- **Brisbane, Australia**
 - 5/88 Lavarack Avenue, Eagle Farm Brisbane 4009
 - 1/17-19 Steet St, Capalaba, QLD 4157 (from September 2023)
- **Queensland, Australia**
 - WE 12 24 28 Greg Jabs Dr Garbutt QLD 4814 (from November 2023)
 - U 6 214 Mulgrave Rd, Westcourt QLD 4870
- **Melbourne, Australia**
 - 11/170 Forster Rd, Mount Waverley VIC, Australia, 3149
 - FCTY 10,349 Ingles St, Port Melbourne, VIC 3207 (from November 2022)
- **Perth, Australia**
 - U2 7 Collingwood St, Osborne Park, Perth, WA
- **Adelaide, Australia**
 - 28 Holland Street, Thebarton, SA, 5031
- **Auckland, New Zealand**
 - 378 Neilson Street, Penrose, Auckland, New Zealand (from November 2022)

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.

Inside emissions boundary

Quantified

Accommodation and facilities
Cleaning and chemicals
Electricity
Food
ICT Services and equipment
Office equipment and supplies
Professional services (except advertising)
Refrigerants
Stationary energy
Transport (air)
Transport (land and sea)
Waste
Water
Working from home

Non-quantified

N/A

Outside emission boundary

Excluded

Consultancy Services
Equipment rental
Insurance
Legal fees
Rent
Training and seminars

Freight-flights (Bespoke)*
Freight-Land (Bespoke)*
Machinery and vehicles*
Products (Uniforms and Packaging)*
Professional services (Advertising)*

*included in the boundary of Smartways' Climate Active Service Certification

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Over the past fiscal year, we were dedicated to reducing our environmental impact by lowering our greenhouse gas emissions from our business operations.

As noted in the “Description of organisation certification” section above, due to the incorporation of MFL Logistics, the emissions reduction targets have been reviewed to align with the new FY2023-24 baseline. We are pursuing the new targets below to achieve this goal.

Target O1: Transition to 100% renewable energy by 2025. In locations where a GreenPower provider is not available, we will evaluate the acquisition of Renewable Energy Certificates (RECs).

Actions:

- For FY25, our goal is to achieve 100% renewable energy. Currently, 78% of our energy consumption across Smartways sites is voluntarily sourced from GreenPower. With an additional 18.72% Mandatory sourced GreenPower, we currently have 96.68% of our electricity across Smartways sites sourced from renewable electricity. We will continue to work with electricity providers to increase this percentage where GreenPower is available.
- For the remaining sites where GreenPower is not available, we will assess the option to purchase Renewable Energy Certificates (RECs).

Target O2: Best efforts to source at least 20% of new assets and IT equipment purchased from carbon-neutral sources by 2029, if available in the Australian market-place

Actions:

- Replace outdated equipment with energy-efficient devices where appropriate.
- Prioritise sourcing carbon-neutral products and services to replace current ones.
- By FY25, we aim to develop and implement a more comprehensive sustainability policy. This policy will enable us to evaluate not only the overall environmental benefits of green products and services from our suppliers but also conduct in-depth assessments of the ecological impact of the equipment and assets we purchase.

Target O3: In light of the newly announced government support, Smartways aims to re-engage with the landlords of our warehouse leases to secure a viable commercial agreement for the provision and installation of solar panels

Actions:

- For FY25, Smartways plans to re-engage with the landlords of our warehouse leases to secure a viable commercial agreement for the provision and installation of solar panels

Emissions reduction actions

The actions undertaken in FY23-24 for each of our organisational targets listed in the FY22-23 report, are summarised below:

Target O1: Transition to 100% GreenPower by 2024

Currently, 77.96% of our energy consumption across all Smartways sites is voluntarily sourced from GreenPower.

Actions:

- In FY24, we evaluated both new and existing Smartways operational sites to:
 - Assess the availability of GreenPower at locations where Smartways operates.
 - Initiate negotiations with landlords and suppliers to secure GreenPower for sites where it is available.

Target O2: Reduce the emissions intensity of ICT services and equipment emissions by 20% of 2022 levels by 2027

Actions:

- In FY24, we have implemented a Sustainable Procurement Policy in alignment with our goal to increase the sustainability of our portfolio.
- This policy establishes a commitment to sustainability and sets out clear objectives for the procurement of goods and services, when we enter into agreements with our supply chain, and for our customers entering into agreements with us as the supplier.
- We hope to continue developing clearer criteria for the selection of suppliers and a framework by which we can better assess their sustainability performance.
- Engaging with suppliers to collaboratively approach sustainability, including leveraging synergies to achieve their goals as well as those of Smartways.
- We have replaced older equipment where appropriate with energy-efficient devices.

Target O3: Analyse all Smartways facilities for the potential for on-site renewable energy by December 2023

Actions:

- Smartways is a tenant at all its sites, many of which are small, privately owned warehouses. While Smartways has engaged with its landlords to explore the possibility of installing solar panels, these discussions have not yet resulted in a commercially viable agreement.

5. EMISSIONS SUMMARY

Emissions over time

As noted in the “Description of organisation certification” section above, due to the incorporation of MFL Logistics, the baseline was reset for FY2023-24.

Emissions since base year

		Total tCO₂-e (without uplift)	Total tCO₂-e (with uplift)
Previous Base/Year 1	2020-21	252	N/A
Year 2	2021-22	320	N/A
Year 3	2022-23	951	N/A
Base year Re-calculation/Year 4:	2023-24	1,117	N/A

Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO₂-e)	Current year emissions (t CO₂-e)	Reason for change
Computer and technical services	497.29	323.34	Driver Devices bought in FY2023 are in use and no need to replace the devices and same for Computers.
Architectural services	135.56	193.22	This number pertains to furniture and fittings, which are linked to the company's organic growth.
Medium Car: unknown fuel	81.26	222.37	This number was estimated based on the average commuting distance of employees. The increase is due to the company's organic growth, which has led to a rise in the number of employees commuting.

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

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

Emissions summary

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

Emission category	Sum of Scope 1 emissions (tCO ₂ -e)	Sum of Scope 2 emissions (tCO ₂ -e)	Sum of Scope 3 emissions (tCO ₂ -e)	Sum of Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	31.64	31.64
Cleaning and chemicals	0.00	0.00	9.61	9.61
Electricity*	0.00	13.92	1.65	15.57
Food	0.00	0.00	35.16	35.16
ICT services and equipment	0.00	0.00	406.73	406.73
Office equipment and supplies	0.00	0.00	4.63	4.63
Professional services	0.00	0.00	270.98	270.98
Refrigerants	7.06	0.00	0.00	7.06
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	73.39	73.39
Transport (land and sea)	0.00	0.00	229.87	229.87
Waste	0.00	0.00	11.73	11.73
Water	0.00	0.02	18.09	18.11
Working from home	0.00	0.00	1.99	1.99
Grand Total	7.06	13.94	1095.48	1116.48

*The electricity emissions calculated in the market-based summary table in Appendix B do not include MFL emissions. MFL's emissions have been modelled based on the number of employees, representing a percentage of Smartways' workforce, and have been added to the electricity emissions category reported in the emissions summary table.

Uplift factors

N/A

Reason for uplift factor	tCO ₂ -e
N/A	
Total of all uplift factors (tCO ₂ -e)	
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity allocated to this certification	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	9	0.81%
Certified Emissions Reductions (CERs)	1108	99.19%

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
Paroo River South Environmental Project	ACCUs	ANREU	29/11/2023	SN-3,779,598,141-3,779,598,172	2018-19	32	19 *	4	9	0.81%
Khe Bo Hydropower Project	CERs	ANREU	25/10/2024	SN-30,462,265-30,467,280	CP2	5,016	3,908 *	-	1,108	99.19%

*Note that this quantity of 3,908 units was used in the FY24 service certification.

*The 19 offsets used in previous reports includes both the service and organisation certification

Co-benefits

Smartways has been looking for a balance of carbon offset projects that match our operations, values and stakeholders. We are proud to be supporting the [Khe Bo Hydropower Project](#), contributing to hydropower initiatives in Vietnam, outlined below. In conjunction with Australian domestic carbon farming projects in Queensland and New South Wales, regenerating and protecting native vegetation like the [Nulla Carbon Project](#). Which is focused on assisted regeneration from in-situ seed sources, including rootstock and lignotubers. This effort is concentrated on land that had been previously cleared of vegetation, with regrowth suppression for a minimum of 10 years prior to the commencement of the project. These projects reduce carbon emissions and provide a range of positive externalities for our planet, community and future.

EXTRAORDINARY IMPACT OFFSET PROJECT CATEGORY OVERVIEW

Over the past 20 years demand for electricity in Vietnam has grown significantly, averaging 12.4% growth per annum. During this time period, fossil fuels have been responsible for the majority of new production with average annual growth of 15.1%. This has grown the percentage of generation from fossil fuel sources from 44% in 2000 to 69% in 2020.

Hydropower stations in Vietnam displace some of this growth in fossil-fuel power plants by generating power using dams and diversion structures to alter the flow of a river or other body of water. This alternative source of electricity generates power (hydroelectricity) by passing water through turbines. As these turbines spin they convert motion into electricity energy. The use of hydroelectricity reduces the dependence on resource intensive coal and gas fired power plants.



The projects meet the following Sustainable Development Goals



PROJECT DATA SHEET | ID ERF101849

Nulla Carbon



Project registry link: <https://cleanenergyregulator.gov.au/schemes/australian-carbon-credit-unit-scheme/accu-project-and-contract-register/project/ERF101849>

Project description

This project is located in Queensland and was registered on 15/09/2015. It 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.

Sustainable Development Goals



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: RETIRED CERTIFICATES & OFFSETS

Australian National Registry of Emissions Units

Logged in as: Kristie Chandra / Industry User

Transaction Details
Transaction details appear below:

Transaction ID: AU30980
 Current Status: Completed (4)
 Status Date: 25/11/2023 14:01:27 (AEDT)
 25/11/2023 03:01:27 (GMT)
 Transaction Type: Cancellation (4)
 Transaction Initiator: Chandra, Kristie
 Transaction Approver: Gurney, Annabelle
 Comment: Retired on behalf of Smartways Logistics Pty Limited to meet its Carbon Active carbon neutral claim for Financial Year 2022-23.

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

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

Party	Type	Transaction Type	Original CP	Current CP	EBF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACU Cancellation			EBF30552					2018-19		3,779,598,141 - 3,779,598,172	32

Australian National Registry of Emissions Units

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Logged in as: Kristie Chandra / Industry User

Transaction Details
Transaction details appear below:

Transaction ID: AU30791
 Current Status: Completed (4)
 Status Date: 25/10/2024 16:15:09 (AEDT)
 25/10/2024 05:15:09 (GMT)
 Transaction Type: Cancellation (4)
 Transaction Initiator: Chandra, Kristie
 Transaction Approver: Gurney, Annabelle
 Comment: Retired on behalf of Smartways Logistics Pty Limited to meet its Carbon Active carbon neutral claim for Quarter 4 Financial Year 2024.

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

Acquiring Account
 Account Number: AU-2754
 Account Name: Voluntary Cancellation - CF2
 Account Holder: Commonwealth of Australia

Party	Type	Transaction Type	Original CP	Current CP	EBF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
VN	CER	Kyoto Voluntary Cancellation	2	2						VN-9936		30,140,820 - 30,144,724	1,895
VN	CER	Kyoto Voluntary Cancellation	2	2						VN-9936		30,462,285 - 30,467,280	5,018

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)	0	0	0%
GreenPower	319,542	0	78%
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)	76,727	0	19%
Residual electricity	13,597	12,374	0%
Total renewable electricity (grid + non grid)	396,269	0	97%
Total grid electricity	409,867	12,374	97%
Total electricity (grid + non grid)	409,867	12,374	97%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	13,597	12,374	
Scope 2	12,103	11,014	
Scope 3 (includes T&D emissions from consumption under operational control)	1,494	1,360	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	96.68%
Mandatory	18.72%
Voluntary	77.96%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	11.01
Residual scope 3 emissions (t CO₂-e)	1.36
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	11.01
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1.36
Total emissions liability (t CO₂-e)	12.37

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	218,565	218,565	148,624	10,928	0	0
SA	12,482	12,482	3,120	999	0	0
VIC	99,660	99,660	78,731	6,976	0	0
QLD	67,844	67,844	49,526	10,177	0	0
NT	0	0	0	0	0	0
WA	11,316	11,316	5,997	453	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	409,867	409,867	285,999	29,532	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)	409,867					

Residual scope 2 emissions (t CO₂-e)	286.00
Residual scope 3 emissions (t CO₂-e)	29.53
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	286.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	29.53
Total emissions liability (t CO₂-e)	315.53

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.

Relevant non-quantified emission sources	Justification reason
N/A	N/A

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.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Consultancy Services	N	N	N	N	N	<p>Size: The emissions from this source are expected to be immaterial, representing a minor portion of our overall emissions</p> <p>Influence: We do not have the ability to exercise control over the emissions from this source</p> <p>Risk: No applicable laws or regulations are in place to restrict emissions from this source, it poses no supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the general public, are unlikely to consider this source of emissions as significant to our business</p> <p>Outsourcing: Historically, we have not engaged in this activity within our emissions boundary, and this practice is atypical among organisations like ours</p>
Equipment rental	N	N	N	N	N	<p>Size: The emissions from this source are expected to be immaterial, representing a minor portion of our overall emissions</p> <p>Influence: We do not have the ability to exercise control over the emissions from this source</p> <p>Risk: No applicable laws or regulations are in place to restrict emissions from this source, it poses no supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the general public, are unlikely to consider this source of emissions as significant to our business</p> <p>Outsourcing: Historically, we have not engaged in this activity within our emissions boundary, and this practice is atypical among organisations like ours</p>
Insurance	N	N	N	N	N	<p>Size: The emissions from this source are expected to be immaterial, representing a minor portion of our overall emissions</p> <p>Influence: We do not have the ability to exercise control over the emissions from this source</p> <p>Risk: No applicable laws or regulations are in place to restrict emissions from this source, it poses no supply chain risks, and it is unlikely to be of significant public interest</p>

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
						<p>Stakeholders: Key stakeholders, including the general public, are unlikely to consider this source of emissions as significant to our business</p> <p>Outsourcing: Historically, we have not engaged in this activity within our emissions boundary, and this practice is atypical among organisations like ours</p>
Legal fees	N	N	N	N	N	<p>Size: The emissions from this source are expected to be immaterial, representing a minor portion of our overall emissions</p> <p>Influence: We do not have the ability to exercise control over the emissions from this source</p> <p>Risk: No applicable laws or regulations are in place to restrict emissions from this source, it poses no supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the general public, are unlikely to consider this source of emissions as significant to our business</p> <p>Outsourcing: Historically, we have not engaged in this activity within our emissions boundary, and this practice is atypical among organisations like ours</p>
Rent	N	N	N	N	N	<p>Size: The emissions from this source are expected to be immaterial, representing a minor portion of our overall emissions</p> <p>Influence: We do not have the ability to exercise control over the emissions from this source</p> <p>Risk: No applicable laws or regulations are in place to restrict emissions from this source, it poses no supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the general public, are unlikely to consider this source of emissions as significant to our business</p> <p>Outsourcing: Historically, we have not engaged in this activity within our emissions boundary, and this practice is atypical among organisations like ours</p>
Training and seminars	N	N	N	N	N	<p>Size: The emissions from this source are expected to be immaterial, representing a minor portion of our overall emissions</p>

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
						<p>Influence: We do not have the ability to exercise control over the emissions from this source</p> <p>Risk: No applicable laws or regulations are in place to restrict emissions from this source, it poses no supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the general public, are unlikely to consider this source of emissions as significant to our business</p> <p>Outsourcing: Historically, we have not engaged in this activity within our emissions boundary, and this practice is atypical among organisations like ours</p>

APPENDIX E: USE OF TRADEMARK

Description where trademark used	Logo type
Website	Certified organisation
Corporate documents and marketing material	Certified organisation
Freight labels	Certified organisation
Emails	Certified organisation
Mail	Certified organisation



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