PUBLIC DISCLOSURE STATEMENT

TODAY STRATEGIC DESIGN PTY LTD

ORGANISATION CERTIFICATION
FY2023–24

Climate Active
Public Disclosure Statement

TODAY An Australian Government Initiative | Climate Active

NAME OF CERTIFIED ENTITY	TODAY STRATEGIC DESIGN PTY LTD
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.* Name of signatory: Damon O'Sullivan Position of signatory: CEO & Co-Founder Date: 30 October 2024

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

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	137 tCO$_2$-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	Total renewables 100% using the market-based method
CARBON ACCOUNT	Prepared by: Today Strategic Design Pty Ltd
TECHNICAL ASSESSMENT	09 December 2023 KREA Consulting Pty Ltd Next technical assessment due: FY 2026

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Today Strategic Design Pty Ltd, ABN 69 154 560 657. This Public Disclosure Statement includes information for FY2024: 01 July 2023 to 30 June 2024 reporting period.

Organisation description

Today Strategic Design Pty Ltd (ABN 69 154 560 657) is a 100% Australian-owned, purpose-driven, strategic design agency with a team of 60+ people across Naarm (Melbourne) and Eora (Sydney).

Today's social and environmental challenges must be met with bolder ambition and urgent action. It's time to think bigger, explore possibilities and work together to create just futures. Our work with our client partners centres on delivering more effective, inclusive and sustainable products and services.

Our key service areas are:
- Research and insights
- Innovation
- Digital, brand and communications
- Transformation

The emissions inventory in this Public Disclosure Statement has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations. In determining the emissions boundary, we have adopted an operational control approach that accounts for the various business circumstances changes in FY2024, including the sales downturn, organisational restructuring, implementation of a hybrid work model, and settling down in the new office at Level 8, 54 Wellington Street Collingwood VIC 3066 in July 2023.

Today Strategic Design Pty Ltd has no child companies or subsidiaries. To facilitate our national growth and maximise our impact, we set up a new entity in NSW in July 2024: Today Sydney Pty Ltd (ABN 87 676 510 553). Since this new entity was established in FY2025, it has not been included in the FY2024 Climate Active Certification, but the new structure will be reflected next year.

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 services
- Climate Active Carbon Neutral Products
- Electricity (Market based)
- ICT Services and equipment
- Office equipment and supplies
- Professional services
- Stationary energy
- Transport (air)
- Transport (land and sea)
- Staff commuting
- Waste
- Water

Non-quantified

- Relocation costs
- Freight & Couriers
- Filing fees
- Security
- Refrigerants

Optionally included
None

Outside emission boundary

Excluded

- Natural gas

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4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Today Strategic Design Pty Ltd commits to reducing emissions across its value chain (scope 1, 2 and 3) by at least 15% by 2025, and 30% by 2030, compared to a FY2020 base year. We aim to achieve this by implementing the following emission reduction plan, which will be reviewed, updated and improved yearly.

Scope 1 emissions will be reduced by:

- Transitioning to hybrid electric fleet vehicles in the next 2-4 years and fully electric fleet vehicles by 2030.

Scope 2 emissions have been nil since September 2019 after the switch to 100% renewable and carbon-neutral energy.

- Since September 2019, we have utilised the Powershop 100% Carbon Neutral business plan, procuring 100% GreenPower.
- In FY2023, we optimised energy efficiency in our new office by installing sensors and timer-controlled lighting and implementing sleep mode for digital screens. Energy-saving measures already included energy-efficient devices, switches, and light fittings throughout the studio. Office lighting, music, and LED screens are managed by automated timer controls that shut off during non-business hours.

Scope 3 emissions, which account for over 90% of total business carbon inventory, will be reduced by:

- Reviewing and implementing approval processes and sustainable travel policies that encourage the team to consider the environmental impact, so that only necessary business travel is undertaken.
- Encouraging meetings via video/teleconference, making more sustainable choices to reduce corporate travel emissions.
- When business travel is unavoidable, we will choose the accommodation with low emission intensity options and purchase carbon emission offsets along with any flight booking.
    o This action would reduce Transport (air) emission scope 3, which will make an impactful contribution through a 10% reduction to the whole emission.
- Promoting reduced carbon solutions and undertaking internal communications educating employees to support modified commuting behaviours, reducing waste going to landfills, reducing printing, and reducing single-use plastic. This includes:
    o Reducing employee commute emissions by encouraging low-emission modes of transport, i.e. public transportation and biking in lieu of taxis or vehicles.
    o Encouraging carpooling when booking taxis.
    o Educating staff on waste separation
    o Encouraging staff to use containers for take-away food and coffee by joining Returnr Workplace Micropool Membership in June 2023.

- Supply chain and procurement: to use environmentally friendly, recycled, biodegradable products wherever possible for office equipment, products, and supplies. Achievements are:
    o Our new studio has low-energy-intensity refrigeration units (air-conditioning and fridge).
    o Our new studio has office furniture made of recycled materials (e.g. recycled Aluminium)
- Entertainment: Engagement in more sustainable entertainment options.
- Sustainability Committee: Establish an internal workplace sustainability committee to identify emission reduction opportunities, monitor progress, and facilitate knowledge sharing with other industry peers. This initiative was launched in FY2024 and will be further expanded to ensure we remain steadfast in our sustainability commitments and continue making measurable progress.

Emissions reduction actions

While we commit to measuring and offsetting our carbon emissions annually, we aspire to discover and implement innovative, eco-friendly practices that transform our business operations and educate and empower our team members.

Through this holistic approach, we aim to reduce our carbon emissions to an absolute minimum.

Working environment: Office building and furniture

In 2023, we entered a 10-year lease at 54 Wellington Street, Collingwood. This exceptional building holds multiple environmentally friendly certifications and ratings, including:

- 6-star Green Star Design and As-Built v1.1
- WELL Health-safety rating
- Platinum level WELL core and Shell certification

54 Wellington Street is currently in the process of also becoming Climate Active certified. Being housed in a Climate Active certified building as a Climate Active certified organisation demonstrates our united dedication to reducing our environmental impact.

Regarding the NABERS Energy and Water ratings:

- The NABERS Energy Rating is pending the standard Level One government audit, with an anticipated result of 5.0 Stars. This aligns with the committed target for the building.
- The NABERS Water Rating is also pending the Level One government audit, with an expected increase to 5.0 Stars. This represents a +0.5 Star improvement from the latest tracking report.

Business Operations

- Sustainability Committee:
    o In FY2024, we established an internal committee to monitor Climate Active guideline updates, review internal policies related to environmental and social responsibility, assess current emission reduction strategies, reflect on performance, and share insights with team members through Quarterly Impact Reviews. Those initiatives encourage team members to support and improve overall performance.

- We also have quarterly meetings with other industry peers to share sustainability initiatives and facilitate knowledge sharing, fostering a collaborative approach to environmental stewardship.
- Business Travel:
  - In FY2024, we partnered with Flight Centre to manage business travel bookings, including flights and accommodations. Our primary focus is selecting a carbon-neutral flight program to offset the carbon emissions attributable to the flight. We will continue collaborating and aim to implement a company-wide policy for purchasing carbon emission offsets when booking business-related flights.
  - Statistics show a 34% decrease in flight activities and a 45% reduction in accommodation activities in FY2024 compared to FY2023.
- Office Waste Management:
  - We will continue to enhance our waste management practices by educating employees on the various waste streams. This includes properly utilising the five office waste bins for mixed recycling, organics (food waste), e-waste and batteries, empty printer and toner cartridges, and other recyclable materials such as coffee cups, clothing, material, and coffee grounds.
  - In FY2024, carbon emissions from waste generated in operations were reduced by 73% compared to FY2023.
- Printing Management:
  - Our printing cartridges are collected and recycled by Cartridges 4 Planet Ark in partnership with Close the Loop, ensuring minimum waste to landfill.
  - In FY2024, carbon emissions from printing and stationery were reduced by 63% compared to FY2023.
- IT equipment recycling:
  - When our ICT equipment reaches the end of its life at our studio but remains functional, we donate it to not-for-profit organisations, such as 'Code Club,' 'St Mary's House of Welcome,' and the REACH Siem Reap education program in Cambodia. These donations include laptops, monitors, and supporting equipment.
  - For those broken devices and equipment, we recycle through 'Tech Collect,' the not-for-profit industry-backed e-waste recycling service approved under the Federal Government's National Television and Computer Recycling Scheme (NTCRS).
- Office materials recycling
  - We recycle office materials through the TerraCycle program instead of sending them to landfills.

Staff commute

In FY2024, we continued to embrace the hybrid working model's flexibility, proactively reducing operational emissions and commuter travel. 80% of our staff chose to walk, bike, or use public transportation for their daily commute in FY2024, up from 74% in FY2023.

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We incentivise our staff to use public transportation or walk to meetings rather than relying on cabs, rideshare apps, or personal vehicles. To better accommodate employees who opt for walking or public transportation, we provide shared office MYKI cards to meet their commuting needs to visit clients.

We organised campaigns to recognise Earth Day and participated in the Black Dog fundraising event, encouraging staff to walk, run, or roll to the office to support mental health and the environment.

We promoted the adoption of electric vehicles among our staff by facilitating novated leases. One staff member has already signed up for an EV novated lease in June 2024.

Supply chain

In FY2024, we emphasised procuring local, sustainable goods and services to help minimise our operational footprint. Our efforts to support eco-conscious businesses, such as Who Gives A Crap and Leif Products, have enabled us to achieve our 100% local purchasing target while promoting circular packaging options and reducing freight across our supply chain.

- Carbon-neutral Electricity Plan:
    - We remain committed to a 100% carbon-neutral electricity plan.
    - Electricity claimed from Powershop (kWh) was reduced by 2% from FY2023 to FY2024 under the Market-based approach.
- Food & Catering:
    - We prioritise sourcing local food options and minimise delivery footprints by walking to pick up catering whenever possible.
- Telecommunications:
    - We keep Telstra's carbon-neutral mobile phone plans & mobile broadband plans including SIM kits, certified by Climate Active. 27% cost savings in FY2024 compared to FY2023.
- Stationery order:
    - Our environmentally friendly product procurement policy has led us to collaborate with suppliers like Angleton's, who work diligently to minimize adverse environmental impacts.
- Sustainable Paper Products:
    - We source 100% recycled toilet paper and tissue paper from Who Gives a Crap, a social enterprise that donates 50% of its profits to support water and sanitation initiatives in developing countries.
- Socially Responsible Floral Purchases:
    - We purchase our flowers from The Beautiful Bunch, a floral delivery service that empowers young women from refugee backgrounds by providing training and employment opportunities.
- Socially Conscious Fruit Orders:
    - We order fruits from Fruit2Work, an organisation that goes beyond being just a food delivery service. Fruit2Work provides employment opportunities for individuals impacted by the justice system, facilitating their reintegration into society post-sentence.

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5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO$_2$-e (without uplift)	Total tCO$_2$-e (with uplift)
Base year / Year 1	FY 2019-20	144.40	145.84
Year 2:	FY 2020-21	115.11	116.26
Year 3:	FY 2021-22	123.39	124.62
Year 4:	FY 2022-23	235.89	238.25
Year 5:	FY 2023-24	134.95	136.30

Significant changes in emissions

During FY2024, significant changes in carbon emissions led to a 42.79% decrease compared to FY2023 and a 6.5% reduction from the Base Year FY2020. These changes were primarily influenced by the following factors:

1. Sales hardship.
    -   Revenue declined by 23% compared to FY2023, resulting in a 14% decrease in total operating expenditures.
    -   Cost-saving measures were implemented to navigate the challenging economic environment.
        o   Advertising expenses, including marketing campaigns, photography, and business travel were reduced. Overnight accommodation activities decreased by 45% in FY2024 compared to FY2023.
        o   Business consulting and entertainment expenses were decreased.
2. New office and equipment:
    -   In July 2023, we relocated to a new office at Level 8, 54 Wellington Street Collingwood VIC 3066, after operating in a co-working space during FY2023.
    -   Computers, monitors and other hardware were upgraded in FY2023, substantially reducing computer and IT service expenditures in FY2024.
3. Hybrid work mode and climate awareness campaigns:
    -   Climate awareness initiatives have encouraged staff to adopt more environmentally friendly transit options.
    -   Carbon emissions from car use decreased by 15% compared to FY2023, with 20% of staff driving to the office in FY2024 versus 26% in FY2023.

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Significant changes in emissions			
Emission source	**Previous year emissions** (t CO$_2$-e)	**Current year emissions** (t CO$_2$-e)	**Reason for change**
Computer and technical services	29.57	17.05	No IT equipment investment required in FY2024 due to upgrades made in the previous year.
Advertising services	27.21	15.56	Sales downturn, cost control in marketing campaign spending.
Short economy class flights (>400km, ≤3,700km)	22.89	15.07	Declining sales require tightened budget for business travel.

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

Certified brand name	Product/Service/Building/Precinct used
Powershop 100% Carbon Neutral	Climate Active Purchased Electricity

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Emissions summary

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

Emission category	Scope 1 emissions (tCO$_2$-e)	Scope 2 emissions (tCO$_2$-e)	Scope 3 emissions (tCO$_2$-e)	Total emissions (t CO$_2$-e)
Accommodation and facilities	0.00	0.00	1.60	1.60
Cleaning and chemicals	0.00	0.00	3.48	3.48
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	0.00	0.00
Horticulture and agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	17.53	17.53
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment and supplies	0.00	0.00	7.57	7.57
Postage, courier and freight	0.00	0.00	0.00	0.00
Products	0.00	0.00	0.00	0.00
Professional services	0.00	0.00	66.28	66.28
Roads and landscape	0.00	0.00	0.00	0.00
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	15.07	15.07
Transport (land and sea)	6.98	0.00	15.45	22.43
Waste	0.00	0.00	0.47	0.47
Water	0.00	0.00	0.51	0.51
Working from home	0.00	0.00	0.00	0.00
Total emissions (tCO$_2$-e)	**6.98**	**0.00**	**127.97**	**134.95**

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Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	$tCO_2\text{-e}$
1% to account for refrigerants Emissions from refrigerants non-quantified due to quantification is not cost effective relative to the size of the emission, hence an uplift factor has been applied	1.35
Total of all uplift factors (tCO_2-e)	1.35
Total emissions footprint to offset *(total emissions from summary table + total of all uplift factors)*	**137**

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6.CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Verified Carbon Units (VCUs)	137	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
April Salumei REDD Project	VCU	Verra Registry	30/11/2023	15806-719967881-719968402-VCS-VCU-352-VER-PG-14-1122-01012013-31122013-0	2013	522	239	146	137	100.00%

Co-benefits

We purchased Climate Active approved carbon offset credits through TEM on 30 November 2023, supporting the April Salumei Rainforest Conservation project.

The April Salumei Project—located in one of the most ecologically distinct areas on the planet—protects virgin rainforest against documented planned deforestation. The project is located in the East Sepik province of Papua New Guinea, our Pacific neighbour, where ~7% of the world's biodiversity is found in less than 1% of the world's total land area.

The project protects 603,712 h.a. of virgin tropical rainforest, and many endangered species including the palm cockatoo, the bird of paradise, and the southern crowned pigeon. The area is thriving with both traditional culture and extraordinary levels of biodiversity.

Located within a Forest Management Area (FMA) designated for timber production by the Papua New Guinean Forest Authority, the project area was facing a material threat of deforestation. However, the carbon finance attracted through verified carbon unit (VCU) revenues provides Indigenous landowners with a form of income based on the carbon and ecosystem services provided by the forest.

164 distinct clan groups and 9,000 Indigenous people live in the project area, covered by the Sustainable Development Plan (SDP). The SDP is driven by a team of local and international specialists, who work with local communities and stakeholders to identify a long-term suite of local investments that attend to local needs and aspirations, encompassing health, education, training, economic development (including sustainable agriculture) and local employment, all while preserving the rich cultural traditions and customs of the Indigenous landholders.

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7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.

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APPENDIX A: ADDITIONAL INFORMATION

N/A.

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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	0	0	0%
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)	26,971	0	100%
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)	0	0	0%
Residual electricity	0	0	0%
Total renewable electricity (grid + non grid)	**26,971**	**0**	**100%**
Total grid electricity	**26,971**	**0**	**100%**
Total electricity (grid + non grid)	**26,971**	**0**	**100%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**0**	**0**	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**100.00%**
Mandatory	**0.00%**
Voluntary	**100.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO$_2$-e)	**0.00**
Residual scope 3 emissions (t CO$_2$-e)	**0.00**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO$_2$-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO$_2$-e)	**0.00**
Total emissions liability (t CO$_2$-e)	**0.00**

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ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	26,971	26,971	21,307	1,888	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)	**26,971**	**26,971**	**21,307**	**1,888**	**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)	**26,971**					

Residual scope 2 emissions (t CO_2-e)	**21.31**
Residual scope 3 emissions (t CO_2-e)	**1.89**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Total emissions liability (t CO_2-e)	**0.00**

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)
Powershop electricity	**26,971**	**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.		

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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 <u>one</u> 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
Relocation costs	Immaterial
Freight & Couriers	Immaterial
Filing fees	Immaterial
Security	Immaterial
Refrigerants	Cost effective but uplift applied.

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.

2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.

3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.

4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.

5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

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Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Natural Gas	N	N	N	N	N	**Size:** Not significant. Natural gas is not used at the site. **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.