



# **PUBLIC DISCLOSURE STATEMENT**

**ZOOS VICTORIA**

**ORGANISATION**

**FY2023-24**


Australian Government

# Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Zoos Victoria
REPORTING PERIOD	Financial year 1 July 2023 – 30 June 2024 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Kiam Yoong Senior Manager Environmental Sustainability 29/11/2024</p>



Australian Government

Department of Climate Change, Energy,  
the Environment and Water

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Version 9.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	4422 tCO <sub>2</sub> -e
CARBON OFFSETS USED	20.35% ACCUs, 79.65% VCU
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Zoos Victoria
TECHNICAL ASSESSMENT	16 February 2023 Ndevr Environmental Pty Ltd Next technical assessment due: FY 2025

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## 2. CERTIFICATION INFORMATION

### Description of organisation certification

This organisation certification is for the business operations of Zoos Victoria, ABN 96-913-959-053, covering our zoos listed below.

- Melbourne Zoo,
- Healesville Sanctuary,
- Werribee Open Range Zoo and
- Kyabram Fauna Park.

Scope of this certification includes the operations of the four zoos in Victoria, Australia. Emissions boundaries include physical boundaries of our four zoos and operational impacts from staff travel between our zoos and project areas in Australia and overseas.

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

### Organisation description

Zoological Parks and Garden Board (ABN: 96-913-959-053), trading as Zoos Victoria, is a not-for-profit conservation organisation aimed at saving endangered wildlife from extinction. Zoos Victoria's carbon neutral certification boundary uses the operational control approach for Melbourne Zoo, Healesville Sanctuary (formally known as the Sir Colin MacKenzie Sanctuary), Werribee Open Range Zoo and Kyabram Fauna Park. We have offices across our four zoos with the corporate headquarters located in Melbourne Zoo. Our emissions boundary includes activities within and between our zoos and all business travel emissions.

In FY2023-24 we welcomed 2.8 million visitors with 359,358 members. Zoos Victoria is dedicated to connecting these visitors to wildlife and providing them with actions they can take to help save species in the wild. Zoos Victoria sees first-hand the impact of climate change and other human-induced threats to wildlife, and this has spurred the organisation to take great lengths to decrease its environmental footprint.

As a voice for wildlife, Zoos Victoria considers any impact or threat to species as firmly within the scope of our purpose and our work. Climate change is claimed to be the most significant and immediate threat to the survival of people, habitats and wildlife globally. Zoos Victoria supports the United Nation's Intergovernmental Panel on Climate Change (IPCC) and the urgent call to slow global warming through achieving net zero CO2 emissions, along with strong reductions in other greenhouse gas emissions. As the first certified carbon neutral zoo in the world, we are doing everything we can to tackle this threat. We have been certified ISO14001 from 2012, providing us with a robust management framework for environmental performance. Our carbon reduction measures include 100% renewable energy from 2021 onwards, a waste minimisation program, resource efficiency and an Environmental, Social and Governance Procurement program. In FY2023-24 we have reduced our carbon emissions by 70% since becoming certified carbon neutral in 2013. It is our duty to wildlife to call out climate change as a critical threat to the survival of all species, and one which must be addressed as a priority so we can secure a future where wildlife, the environment and people thrive together.

## 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

Fuel for vehicles  
Refrigerant losses  
Natural gas  
Liquified petroleum gas  
Acetylene  
Organics waste composting  
Greases and lubricants  
Electricity  
Municipal and Construction & Demolition waste  
Air travel  
Business accommodation  
Taxi  
Office paper  
Potable water  
Staff commute to work  
Purchased animal food  
Staff working from home

### Non-quantified

### Optionally included

None

## Outside emission boundary

### Excluded

Transport of animals  
Rental vehicles  
Telecommunications  
Chemicals and cleaning supplies  
Vet supplies  
Animal emissions  
Mechanical maintenance  
Industrial gasses  
Horticulture supplies  
Professional and trade services  
Print services  
Building construction  
Catering services  
Merchandise  
Capital goods

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Zoos Victoria uses the ISO 14001:2015 Environmental Management System (EMS) to manage its environmental performance and minimise environmental impacts including its carbon emissions. Zoos Victoria has an Environmental Policy and plans that assist in guiding the organisation towards its environmental goals.

Zoos Victoria Corporate Plan 2024-27 for Sustainability includes:

**Communication:** Improve communications plan to better showcase sustainability initiatives to our community. Actions include:

- Promoting awareness and education, encouraging our visitors, and influencing other organisations to make positive changes to reduce their impacts on the environment.
- Engaging our staff and contractors to improve our overall environmental performance by providing environmental training and awareness; and
- Encouraging partnerships and collaboration through our Environmental Sustainability Investment Prospectus or plans to expedite projects to achieve our goals.

**Net zero emissions:** Deliver Climate Active certification for carbon neutrality or net zero emissions and explore Nature Positive certification. Actions include:

- Maintaining our carbon neutral certification as part of our Net Zero Emissions pathway through the purchase of carbon offsets with social and biodiversity co-benefits that align with our conservation goals.
- By 2024 reduce the ZV Carbon Footprint by 20% from FY2020-21. Achieved 44% reduction from 2020-21.
- Zoos Victoria have now reduced its greenhouse gas emissions by 70% from baseline year.

**Strategy Development:** Decarbonisation strategy, including annual assessments. Actions include:

- Develop a decarbonisation strategy and sustainability action plans in 2025.
- Include staff and contractor awareness and training.
- Monitoring, reports and communication on sustainability performance.

**Renewable energy:** Develop additional onsite solar PV systems and other sustainable power opportunities. Actions include:

- Maintaining the use of 100% renewable energy.
- Develop on-site solar PV with battery storage considering demand management.

**Electrification of vehicles:** Improve number of new low emissions passenger and light commercial vehicle fleet. Actions include:

- Werribee Open Range Zoo – Research and planning into the Safari Prime Mover Fleet Replacement program that will involve replacement of the current fleet of six diesel powered units with up to eight new electric units.
- Werribee Open Range Zoo - Replacement of petrol and diesel all-terrain vehicles to electric all-terrain vehicles.
- Public and in-house EV charging business case and implementation at our zoos especially at Werribee Open Range Zoo

**Building efficiency:** Improve building efficiency through electrification and reduction in gas consumption. Actions include:

- Energy monitoring using sub-metering to uncover efficiency opportunities.
- Energy audits leading to efficiency upgrades in areas such as lighting, HVAC, hot water and pumps.
- Werribee Open Range Zoo – Minimise Potable Water Standing Load – target 6.4ML/yr

*Waste management:* Explore alternative resource recovery measures to increase waste diversion rates. Actions include:

- Continue our zero waste to landfill program with a target diversion rate of 90% and the implementation of our Single-Use Plastics Policy.
- Achieve 90% waste diversion rate by 2027.
- Werribee Open Range Zoo and Melbourne Zoo - Divert 85% Waste from landfill by 2024.

*ESG procurement:* Improve supplier use of ESG (Environmental, Social and Governance) management software to enhance analysis of supply chains. Actions include:

- Zoos Victoria's first Environmental Social and Governance (ESG) Procurement Framework was implemented in June 2021 and will include an updated strategy in FY24-25 that will align with the new Corporate Plan. Strengthening our ESG procurement framework product standards and procurement processes will continue to be developed or improved to support our vision and alignment with the Sustainable Development Goals. This will include:
  - Continuous improvement of existing product standards – Wood, Seafood, Palm Oil
  - Develop new standards for carbon reduction and sustainability – Environmentally Sustainable Development, meat and poultry products by end of 2025.

## Emissions reduction actions

Zoos Victoria have now reduced its greenhouse gas emissions by 70% from baseline year. Some key actions include:

### Renewable energy:

- Achieved 44% reduction from 2020-21. Key actions include 100% renewable energy for Melbourne Zoo, Werribee Open Range Zoo. Healesville was powered by 100% renewable energy through a PPA with the Crowlands Wind farm in 2019. Others include waste diversion from landfill through recycling of materials and composting of organics waste.
- 675kW of on-site solar PV was installed across Melbourne Zoo, Werribee Open Range Zoo, Healesville Sanctuary and Kyabram Fauna Park reducing scope 2 and 3 emissions by about 730 tonnes CO<sub>2</sub>e/yr.
- Power Purchase Agreement (PPA) in 2019 for electricity and LGCs from the Crowlands Wind farm for Healesville Sanctuary reduces scope 2 and 3 emissions by about 1,000 tonnes CO<sub>2</sub>e/yr.
- GreenPower for Melbourne Zoo, Werribee Open Range Zoo and Kyabram Fauna Park reduces emissions (scope 2 and 3) by about 6,390 tonnes CO<sub>2</sub>e/yr.

### Waste Management:

- Continue our Waste Management program with a target of 90% diversion rate. Diversion rate achieved in 2023/24 is 80%.
- Emissions reduction from this initiative (scope 3) accounts for about 3,400 tonnes CO<sub>2</sub>e/yr. This includes composting using an in-vessel composter at Melbourne Zoo, processing about 1,200 tonnes of organics waste per year. Having an extensive recycling and reuse program for both operations and visitor waste. Our visitor waste bin infrastructure includes organics, comingled and landfill. All takeaway food purchased at Melbourne Zoo, Werribee Open range Zoo and Healesville Sanctuary including its packaging can be disposed into our organics bin for composting. We also have a single-use plastics policy, reducing the amount of plastics waste coming into our zoos. Our ESG procurement processes also ensures waste and life cycle of products are considered to minimise end-of-life landfilling of products.

### Water Efficiency:

- In 2023/24, our water recycling program at Melbourne Zoo recycled 70,707kL of wastewater to Class A recycled water per year. Werribee Open Range Zoo used 33,600kL of recycled water from the Western Treatment Plant. Recycled water is used for reuse in irrigation, refilling water bodies and cleaning exhibits. Total carbon emissions saved in 2023/24 was 235 tonnes CO<sub>2</sub>e.
- We practice sustainable horticulture for both water savings and promotion of biodiversity. We have an extensive irrigation program (with monitoring and irrigation controls) to maximise water efficiency.

### Environmental, Social and Governance (ESG) Procurement:

- We are developing an Environmentally Sustainable Development standard that incorporates emissions reduction, pollution prevention, circularity, resource efficiency, biodiversity and social procurement and inclusion.
- Our ESG processes include product standards, and pathways (business case and procurement forms) that incorporate sustainability consideration including carbon reduction.

## 5.EMISSIONS SUMMARY

### Emissions over time

Emissions since base year			
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year/ Year 1:	2011-12	14,913.8	N/A
Year 2:	2012-13	14,730.8	N/A
Year 3:	2013-14	14,803.1	N/A
Year 4:	2014-15	14,560.3	N/A
Year 5:	2015-16	14,783.3	N/A
Year 6:	2016-17	14,306.5	N/A
Year 7:	2017-18	14,646.9	N/A
Year 8:	2018-19	12,245.3	N/A
Year 9:	2019-20	8,515.8	N/A
Year 10:	2020-21	7,964.8	N/A
Year 11:	2021-22	4,260.0	N/A
Year 12:	2022-23	4,636.6	N/A
Year 13:	2023-24	4,421.4	N/A

### Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
General waste (municipal waste)	1040.56	862.04	Decreased landfill by 111.6 tonnes through improved recycling and reuse of materials.

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

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

## 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 <sub>2</sub> -e)	Scope 2 emissions (tCO <sub>2</sub> -e)	Scope 3 emissions (tCO <sub>2</sub> -e)	Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	19.18	19.18
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	335.99	335.99
Horticulture and agriculture	0.00	0.00	314.16	314.16
Office equipment and supplies	0.00	0.00	4.57	4.57
Refrigerants	249.48	0.00	0.00	249.48
Stationary energy (gaseous fuels)	660.77	0.00	51.29	712.06
Stationary energy (liquid fuels)	20.72	0.00	7.06	27.78
Transport (air)	0.00	0.00	116.52	116.52
Transport (land and sea)	294.90	0.00	1011.35	1306.25
Waste	50.04	0.00	862.04	912.07
Water	0.00	0.00	456.32	456.32
Working from home	0.00	0.00	-32.98	-32.98
<b>Grand Total</b>	<b>1,275.90</b>	<b>0.00</b>	<b>3145.50</b>	<b>4421.40</b>

## 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)	900	20.35%
Verified Carbon Units (VCUs)	3522	79.65%

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
Jawoyn Fire 2	ACCU	ANREU	21/11/2024	8,330,515,325 - 8,330,516,224	2021-22	900	0	0	900	20.35%
Katingan Peatland Restoration and Conservation Project	VCU	Verra Registry	25/11/2024	<a href="#">11721-354034955-354039054-VCS-VCU-263-VER-ID-14-1477-01012018-31122018-1</a>	2018	4100	0	751	3349	75.73%
Katingan Peatland Restoration and Conservation Project	VCU	Verra Registry	7/12/2023	<a href="#">11396-325075294-325075508-VCS-VCU-263-VER-ID-14-1477-01012018-31122018-1</a>	2018	215	42	0	173	3.91%
Kariba REDD+ Project	VCU	Verra Registry	14/11/2022	<a href="#">13714-522756258-522758757-VCS-VCU-352-VER-ZW-14-902-01072014-31122014-1</a>	2014	2500	0	2500	0	0.00%

## Co-benefits

### **Jawoyn Fire 2**

Based in Katherine, the Jawoyn rangers manage 16,000 square kilometres of land including part of the West Arnhem Land plateau. Their work includes land, fire and weed management, as well as cultural management of one the world's largest and most significant bodies of rock art. They also work in collaboration with the Nitmiluk National Park rangers in managing fire, and conducting rock art surveys in the park. All revenue from the sale of credits is reinvested in managing country, supporting jobs and training for land owners and custodians, and connecting people back to country. This Savanna Burning project involves a reduction in late dry season wildfire which helps protect significant fire sensitive ecosystems and the many threatened species in the region. This results in birds, mammals and reptiles returning to country. The employment of old and young people is also facilitating reconnection with cultural values and protection of important cultural sites.

### **Katingan Peatland Restoration and Conservation Project**

The project protects and restores 149,800 hectare peat swamp forest in Central Kalimantan, Indonesia. Peat forest plays a vital role in stabilizing water flows, preventing devastating peat fires, enriching soil nutrients and providing clean water. The project area is rich in biodiversity, being home to large populations of many high conservation value species, including some of the world's most endangered species such as the Bornean Orang-utan (*Pongo pygmaeus*) and Proboscis Monkey (*Nasalis larvatus*). Surrounded by villages, the area supports traditional livelihoods including farming, fishing, and non-timber forest products harvesting.

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

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

<b>1. Large-scale Generation certificates (LGCs)*</b>	<b>1,315</b>
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\* 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)
Crowlands Wind Farm - VIC	VIC, Australia	LGC	REC Registry	14/2/2024	WD00VC32	119408-119750	2023	Wind	343
Crowlands Wind Farm - VIC	VIC, Australia	LGC	REC Registry	14/2/2024	WD00VC32	184780-185110	2023	Wind	331
Crowlands Wind Farm - VIC	VIC, Australia	LGC	REC Registry	12/2/2025	WD00VC32	16680-16980	2024	Wind	301
Crowlands Wind Farm - VIC	VIC, Australia	LGC	REC Registry	12/2/2025	WD00VC32	34914-35253	2024	Wind	340
Total LGCs surrendered this report and used in this report									<b>1,315</b>

## APPENDIX A: ADDITIONAL INFORMATION

N/A.

## APPENDIX B: ELECTRICITY SUMMARY

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

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

Location-based method:

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

Market-based method:

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

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

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO <sub>2</sub> -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	589,938	0	7%
<b>Total non-grid electricity</b>	<b>589,938</b>	<b>0</b>	<b>7%</b>
LGC Purchased and retired (kWh) (including PPAs)	1,315,000	0	15%
GreenPower	6,997,788	0	79%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	1,556,035	0	17%
Residual Electricity	-1,556,670	-1,416,570	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>10,458,761</b>	<b>0</b>	<b>117%</b>
<b>Total grid electricity</b>	<b>8,312,153</b>	<b>0</b>	<b>111%</b>
<b>Total electricity (grid + non grid)</b>	<b>8,902,091</b>	<b>0</b>	<b>117%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>-1,556,670</b>	<b>-1,416,570</b>	
Scope 2	-1,385,607	-1,260,903	
Scope 3 (includes T&D emissions from consumption under operational control)	-171,063	-155,667	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>117.49%</b>
<b>Mandatory</b>	<b>17.48%</b>
<b>Voluntary</b>	<b>93.38%</b>
<b>Behind the meter</b>	<b>6.63%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>-1,260.90</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>-155.67</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>0.00</b>

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location-based approach summary						
Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
VIC	8,312,153	8,312,153	6,566,601	581,851	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>8,312,153</b>	<b>8,312,153</b>	<b>6,566,601</b>	<b>581,851</b>	<b>0</b>	<b>0</b>
VIC	589,938	589,938	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>589,938</b>	<b>589,938</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>8,902,091</b>					

<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>6,566.60</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>581.85</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>6,566.60</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>581.85</b>
<b>Total emissions liability</b>	<b>7,148.45</b>

#### Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO <sub>2</sub> -e)
None	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 <sub>2</sub> -e)
None	0	0
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market-based summary table.		

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

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

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

Relevant non-quantified emission sources	Justification reason
None	

### Data management plan for non-quantified sources

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

## APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

### Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's 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
Transport of Animals	N	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be less than 20 t-CO<sub>2</sub>-e, which is not large compared to the total emissions from stationery energy and fuel emissions (1107 t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Rental vehicle	N	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be less than 2 t-CO<sub>2</sub>-e, which is not large compared to the total emissions from other stationery energy and fuel emissions (1107 t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Telecommunications	N	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be less than 12 t-CO<sub>2</sub>-e, which is not large compared to the total emissions from other stationery energy and fuel emissions (1107 t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p>

						<p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Chemicals and Cleaning Chemicals	N	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be less than 16 t-CO<sub>2</sub>-e, which is not large compared to the total emissions from other stationery energy and fuel emissions (1107 t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Vet Supplies	N	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be less than 15 t-CO<sub>2</sub>-e, which is not large compared to the total emissions from other stationery energy and fuel emissions (1107 t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Animal Emissions	N	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be less than 37 t-CO<sub>2</sub>-e, which is not large compared to the total emissions from other stationery energy and fuel emissions (1107 t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p>

						<p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Mechanical Maintenance	N	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be less than 30 t-CO<sub>2</sub>-e, which is not large compared to the total emissions from other stationary energy and fuel emissions (1107 t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Industrial Gasses	N	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be less than 15 t-CO<sub>2</sub>-e, which is not large compared to the total emissions from other stationary energy and fuel emissions (1107 t-CO<sub>2</sub>-e). Note that we account for acetylene gas as a stationary energy in our greenhouse gas inventory.</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Horticulture Supplies	N	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be less than 24 t-CO<sub>2</sub>-e, which is not large compared to the total emissions from other stationary energy and fuel emissions (1107 t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>

Professional & Trade Services	Y	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be around 100 t-CO<sub>2</sub>-e, compared to the total emissions from stationery energy and fuel emissions (1107 t-CO<sub>2</sub>-e). All contractor services on site use our resources and waste facility which is included in our emissions boundary. Our ESG procurement also favours sustainable professional services in the selection process which reduces potential emissions.</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from suppliers. However, through our ESG procurement, we will select a lower-emissions supplier if available.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Print Services	Y	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be around 275 t-CO<sub>2</sub>-e, compared to the total emissions from stationery energy and fuel emissions (1107 t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from suppliers. However, through our ESG procurement, we will select a lower-emissions supplier if available.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Building Construction	Y	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be varied depending on the works (eg around 38 t-CO<sub>2</sub>-e for exhibit, garden and grounds materials, which is not large compared to the total emissions from stationery energy and fuel emissions (1107 t-CO<sub>2</sub>-e)). All construction activities on site use our resources and waste facility which is included in our emissions boundary. Our ESG procurement also favours sustainable professional services in the selection process which reduces potential emissions.</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source. However, through our ESG procurement, we will select a lower-emissions products and services if available.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Catering Services	Y	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be around 300 t-CO<sub>2</sub>-e, compared to the total emissions from stationery energy and fuel emissions (1107 t-CO<sub>2</sub>-e). All catering services are conducted by contractors on site that use our buildings, resources and waste facility which is</p>

						<p>included in our emissions boundary. Our ESG procurement also favours sustainable professional services in the selection process which reduces potential emissions.</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from suppliers. However, through our ESG procurement, we will select a lower-emissions supplier if available.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Merchandise	N	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be less than 50 t-CO<sub>2</sub>-e, which is not large compared to the total emissions from stationery energy and fuel emissions (1107 t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from suppliers. However, through our ESG procurement, we will select a lower-emissions supplier if available.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Capital Goods	Y	N	N	N	N	<p><b>Size:</b> The emissions source will vary depending on asset replacement (e.g. Low value assets is likely to be around 50 -140 t-CO<sub>2</sub>-e), compared to the total emissions from stationery energy and fuel emissions (1107 t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from suppliers. However, through our ESG procurement, we will select a lower-emissions supplier if available.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



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