



PUBLIC DISCLOSURE STATEMENT

MYOB AUSTRALIA PTY LTD (TRADING AS MYOB)

**ORGANISATION CERTIFICATION
CY2023**

Australian Government

Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	MYOB AUSTRALIA PTY LTD (trading as MYOB)
REPORTING PERIOD	Calendar year 1 January 2023 – 31 December 2023 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>Graeme Scannell General Manager, Real Estate & Workplace 12 June 2025</p>



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

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Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	13,360 tCO ₂ -e
CARBON OFFSETS USED	100% CERs
RENEWABLE ELECTRICITY	45.73% (Australian operations only)
CARBON ACCOUNT	Prepared by: Energylink Services Pty Ltd
TECHNICAL ASSESSMENT	07/10/2024 Energylink Services Pty Ltd Next technical assessment due: CY 2026 report
THIRD PARTY VALIDATION	Type 1 10/12/2024 RSM Australia

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of MYOB Australia Pty Ltd (trading as MYOB), ABN 13 086 760 198. This Public Disclosure Statement includes information for CY2023 reporting period for all of MYOB's owned and operated business operations in Australia (ABN 13 086 760 198). We apply the operational control approach to define our organisational boundary and identify emissions sources. In addition, MYOB has international operations in New Zealand (NZBN 942 903 787 5046), and emissions related to these operations have been fully captured and offset under this Climate Active Organisation Certification. The following office locations are covered under this certification:

- 309 Kent Street, Sydney, 2000, NSW, Australia
- L7 (part), 300 Ann Street, Brisbane, QLD, 4000, Australia
- Unit 4, Murarrie, QLD, Australia
- Unit 16, Murarrie, QLD, Australia
- L2 (part), 151 South Terrace, SA, 5000, Australia
- L3, 333 King William St, Adelaide, SA, 5000, Australia
- Part 137 Harrington St, Hobart, TAS, Australia
- Level 3-8, 168 Cremorne St, Cremorne, VIC, Australia
- Unit 10/663 Victoria Street, Abbotsford VIC 3067, Australia
- Ground Floor (part), St Georges Square, 225 St Georges Terrace, Perth, WA, 6000, Australia
- Unit 15, 162 Colin St, West Perth, WA, Australia
- 211 Market Street South, Hastings, 4122, New Zealand
- Level 5, 18 Normanby Road, Mt Eden, Auckland, 1024, New Zealand
- LG, 1 & 2, 17 Sir William Pickering Drive, Burnside, Christchurch, 8053, New Zealand

Additionally, MYOB holds a Climate Active Service Certification, covering the majority of services provided under the MYOB brand. For more details, please refer to MYOB's Service Public Disclosure Summary.

Organisation description

MYOB is a leading business management platform in Australia (ABN 13 086 760 198) and New Zealand (NZBN 942 903 787 5046).

Having started life as an accounting software company 33 years ago, MYOB has made significant progress in becoming a leading cloud-based business management platform, enabling small and medium sized enterprises (SMEs) to manage people, finance, tax, supply chains, projects, employees, and customers.

With a core purpose of helping more businesses with zero to 1,000 employees in Australia and New Zealand start, survive and succeed, MYOB is designed to meet the needs of local businesses through its integrated and flexible platform that enables businesses to make better decisions & unlock their full potential.

MYOB has strong connections with SMEs across Australia, developing a deep understanding of the priorities & needs. With its expansion into diverse business management needs, including financing and employee onboarding, MYOB now facilitates the digital onboarding of one in three Australian new employees.

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
Horticulture and Agriculture
ICT services and equipment
Machinery and vehicles
Office equipment & supplies
Postage, courier and freight
Professional Services
Transport (Air)
Transport (Land and Sea)
Waste
Water
Working from home
AWS services
Microsoft 365 services
Azure services

Non-quantified

Refrigerants

Stationary energy - Gas consumed in base building (indirect activities, e.g., toilets and end-of-trip amenities)

Optionally included

N/A

Outside emission boundary

Excluded

N/A

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

At MYOB, we take our environmental responsibility seriously. We understand that our success as a business is intertwined with the health of the global economy and environment. Furthermore, we understand that how we respond to the impact we have on the environment has consequences for our people, our customers, and the communities we are a part of.

Our growth and success require the continuous provision, hosting and innovation of our products and services for our customers, and this results in Carbon emissions. To negate our environmental impact, we take proactive and positive steps to reduce our Carbon Footprint by minimising consumption, changing purchasing behaviours to favour lower impact products, minimising packaging and waste, and purchasing carbon credits to offset 100% of our unavoidable GHG emissions. To achieve this, we set stretching, yet achievable emissions reduction targets, and ensure that all our people operate within a culture of involvement and obligation. We understand that to deliver our sustainability ambitions requires all our employees, partners and suppliers to be engaged in our journey to net zero.

In 2020, MYOB calculated our scope 1, 2 and 3 carbon emissions for the first time and offset 100% of our estimated emissions for CY 2019. This exercise demonstrated where MYOB had data collection gaps, and identified which emission categories contributed the most to our emissions. Since 2020, MYOB has progressively improved our systems and processes to accurately calculate our emissions and we have responded with effective initiatives and actions to reduce them. Since 2020 we have estimated our GHG emissions annually and offset 100% of our carbon footprint aligned to the GHG Protocol. The actions taken to date have already reduced MYOB's scope 1 and 2 emissions and seen reductions and improvements in our accounting of our scope 3 emissions.

In 2024, MYOB publicly committed to emissions reduction targets, including:

- 100% reduction in Scope 1 and 2 emissions by CY30 from a base-year of CY23.
- 30% reduction in Scope 3 emissions by CY30 from a base-year of CY23.
- 60% reduction in Scope 3 emissions by CY35 from a base-year of CY23.
- Net zero emissions no later than CY50.

These targets provide a north star for MYOB to reduce its greenhouse gas emissions and contribute to exceeding the Paris Agreement's goal of limiting global warming to below 2°C, with efforts to achieve 1.5°C. In order to realise these targets, MYOB has already taken numerous steps and planned future actions to achieve our near-term and long-term emissions reduction targets.

Scope 2 Emissions Reduction Actions

- Over the last three years MYOB has been working diligently to transition our offices to 100% GreenPower. Where we have control of the retail contract, we have successfully transitioned all offices to 100% GreenPower. These actions reduced our scope 2 emissions by 49% in this reporting year.
- In offices where the landlord owns the retail contract for electricity, during CY24 we undertook a landlord survey to determine which existing retailers they used so we could determine if we could work with them to find ways for them to move to a Climate Active Carbon Neutral Product. Additionally, we have indicated our preference for them to transition to GreenPower. MYOB is still receiving responses to this survey which will determine our next steps, however MYOB will undertake annual surveys in which we will stress our preference to move towards GreenPower.
- While we are committed to incentivising the installation and uptake of renewable electricity, we understand that MYOB needs to do its part to reduce its electricity consumption. As such, we are looking to actively promote and implement energy efficiency within our offices. We will track the outcomes of this by monitoring the energy intensity per square meter (kWh/m²). We aim to achieve this target by undertaking the following activities:
 - Developing and promoting a switch-off campaign. Our Real Estate & Workplace team is already working on how to implement a campaign to incentivise employees to engage with the initiatives.
 - As part of our engagement with our landlords, where not already resolved, we will request our lighting to be updated to energy efficient LEDs. This action may take time but through consistent messaging, and collaboration with other tenants in the buildings in question, this should be achieved over the next five years.
 - We have completed an assessment of our HVAC timers and have scheduled AC supply to ensure that we optimise supply to align to office hours, and that employees must push an “after hours” button to run the HVAC for short periods outside of normal office hours. Additionally, we will work with our landlords to minimise the air conditioning and heating hours considering the season / time of year. This initiative is ongoing.

Scope 3 Emissions Reduction Actions

More than 90% of our overall emissions are Scope 3, so MYOB's efforts over the last few years have been focused on how to improve our ability to capture scope 3 emissions data and determine how we may best engage with our supply chain to incentivise change. While we have drastically improved how we capture Scope 3 data to improve its accuracy, we acknowledge that we now need to actively engage with our supply chain, as well as build in climate conscious procurement into our everyday purchasing habits to promote reductions. MYOB has identified the following opportunities to reduce our Scope 3 emissions:

- To actively promote that employees use public transport to commute to the office. Additionally, we are promoting that they transition their personal vehicles to hybrids or EVs via the use of novated leasing. As part of our emissions evaluation process, MYOB undertakes an annual employee survey to evaluate employees' approach to commuting and is thereby able to capture changes over time. We are targeting a 40% increase in the use of public transport through the following actions:
 - Through the reduction and removal of parking from our lease agreements. Aligned to our initial calculation of our CY 2019 emissions, we started to actively remove employee parking from our lease agreements and by Q2 2025, excluding Christchurch (NZ), across our entire Real Estate portfolio we will only hold five parking bays (minimum requirement within the lease) in Auckland (NZ). This is the result of successfully removing more than 450 parking bays across Perth, Adelaide, Brisbane, Hobart, Auckland and two offices in Melbourne. The intended plan for the five compulsory parking bays in Auckland is to charge employees for their use to fund the planting of trees. Christchurch's lease is up for renewal in late 2025 and, although public transport is limited in Christchurch, we will be seeking ways to reduce our overall parking commitment.
 - MYOB offers novated leasing (via Flare, which is part of MYOB) to promote both the environmental and financial benefits of leasing an EV/Hybrid vehicle over a standard petrol or diesel vehicle.
 - Internal marketing campaigns to promote the environmental benefits of employees switching to public transport.
- Reducing business travel emissions by 20% through the following actions:
 - MYOB has escalated the approvals required for employees to travel which ensures that employees are only travelling when absolutely necessary. Our target is to reduce the number of hotel nights for business travel by 25% per full-time employee (FTE).
 - We have restricted domestic business travel and travel between Australia and New Zealand to economy class flights.
 - We are updating our procurement policy to ensure that hybrid cars are provided as a priority by our travel agents, taxis and Uber.
- We will continue to procure our large software and cloud-based services from organisations that share our values. For example, we currently work with AWS and Microsoft who have both made public commitments to reduce GHG emissions. This will ensure all cloud hosting services use and report on 100% verified renewable electricity.
- We are working closely with our largest service providers, who are all significant scope 3 emission sources, to provide us with GHG emission reports for their services.

- All our offices have been equipped with organics bins to redirect 70% of office-generated organic waste away from landfill. Our Real Estate & Workplace team, along with our supply chain will conduct monthly checks of our bins to provide oversight and monitoring that will further incentivise employees to divert their organics from the general waste bins. Additionally, coffee grounds from our coffee machines are collected into containers so that our employees can take them home to use as compost.
- We are working with our procurement team to establish green procurement policies, such as:
 - Prioritising the use of Climate Active certified products and services when acquiring products and services.
 - Utilising video conference technology to avoid travel emissions.
 - Further develop proactive electronic sustainability questionnaires to further build awareness into our supply chain.
 - Buying recycled products to prevent waste-to-landfill.
 - Further improve waste management options with e-waste option for employees to utilise.
 - Developing a mechanism to set an internal price on carbon for the identified G/L account numbers that have an associated emissions source. The hope here is to incentivise changes in purchasing habits towards organisations that share our values.

These targets consider the ambitious growth of MYOB's sustainability programme and, where possible, consider our supplier base. MYOB will track and report progress against these targets annually.

5.EMISSIONS SUMMARY

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

Certified brand name	Product/Service/Building/Precinct used
EnergyLink Services	Consulting Services

Emissions summary

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

Emission category	Sum of Scope 1 (t CO2-e)	Sum of Scope 2 (t CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of Total Emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	100.21	100.21
Cleaning and chemicals	0.00	0.00	79.99	79.99
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	688.30	84.97	773.27
Food	0.00	0.00	284.12	284.12
Horticulture and agriculture	0.00	0.00	13.10	13.10
ICT services and equipment	0.00	0.00	3670.50	3670.50
Machinery and vehicles	0.00	0.00	2.27	2.27
Postage, courier and freight	0.00	0.00	27.40	27.40
Products	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	5260.14	5260.14
Refrigerants	0.00	0.00	0.00	0.00
Roads and landscape	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	899.61	899.61
Transport (land and sea)	0.00	0.00	600.14	600.14
Waste	0.00	0.00	68.46	68.46
Water	0.00	0.00	20.55	20.55
Working from home	0.00	0.00	396.95	396.95
Office equipment and supplies	0.00	0.00	41.49	41.49
Bespoke professional services - AWS	0.00	0.00	484.29	484.29
Bespoke professional services - Microsoft 365	0.00	0.00	9.42	9.42
Bespoke professional services - Azure	0.00	0.00	453.19	453.19
Electricity (New Zealand operations)	0.00	0.00	41.83	41.83
Total	0.00	688.30	12538.64	13226.94

Uplift factors

Reason for uplift factor	tCO ₂ -e
Refrigerants	132.27
Total of all uplift factors (tCO ₂ -e)	132.27
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	13,359.21

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Certified Emissions Reductions (CERs)	13,360	100%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO ₂ -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Darajat Unit III Geothermal Project	CER	ANREU	21 May 2024	20,457,391 - 20,470,990	CP2	-	13,600	-	240	13,360*	100%
Total eligible offsets retired and used for this report										13,360	
Total eligible offsets retired this report and banked for use in future reports									240		

Please note that 10,707 out of the total 13,360 offsets retired for MYOB Australia Pty Ltd's organisational emissions for CY 2023 are also attributable to the services certified under the Climate Active Service Certification. As there is a 100% overlap between the Service Certification and the Organisation Certification, all emissions associated with the Service Certification are fully captured and offset under the Organisation Certification. For more details, please refer to MYOB's Service Public Disclosure Summary.

Co-benefits

Darajat Unit III Geothermal Project

Located on the volcanic island of Java, 150km from Jakarta, this project avoids greenhouse gas emissions associated with electricity generation from fossil fuels by tapping into Indonesia's vast geothermal resources to generate electricity for the JAMALI grid. Recognised as one of the most efficient geothermal plants in the world, Darajat Unit III is helping to displace coal and oil in Indonesia's electricity infrastructure and supporting the Nation's transition to renewable energy.

Sitting within an area known for its biodiversity, Darajat Unit III has helped improve infrastructure in the region, and supports the local community through job creation and investment in schools, helping to address high illiteracy rates in the area.

Key Benefits

- Reduces greenhouse gas emissions and air pollutants by displacing energy from fossil fuel plants.
- Supports Indonesia's transition to renewables.
- Taps into natural resources to supply clean, renewable energy to the JAMALI grid.
- Supports the local community through improved education and job opportunities.

United Nation Sustainability Development Goals:



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

OFFICIAL



Australian Government
Clean Energy Regulator



23 May 2024

VC202324-00481

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, Terra Carbon Pty Limited (account number AU-1117).

The details of the cancellation are as follows:

Date of transaction	21 May 2024
Transaction ID	AU33734
Type of units	CER
Total Number of units	13,600
Serial number range	20,457,391 - 20,470,990
Kyoto Project	ID-673
Transaction comment	These units are cancelled by GreenCollar on behalf of MYOB Australia Pty Ltd to support its Climate Active carbon neutral claims for calendar year 2023.

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, [Voluntary cancellations register | Clean Energy Regulator \(cer.gov.au\)](#).

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division



OFFICIAL

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	419,056	0	27%
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)	296,848	0	19%
Residual Electricity	849,749	773,272	0%
Total renewable electricity (grid + non grid)	715,904	0	46%
Total grid electricity	1,565,653	773,272	46%
Total electricity (grid + non grid)	1,565,653	773,272	46%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	849,749	773,272	
Scope 2	756,370	688,297	
Scope 3 (includes T&D emissions from consumption under operational control)	93,379	84,975	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	45.73%
Mandatory	18.96%
Voluntary	26.77%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	688.30
Residual scope 3 emissions (t CO₂-e)	84.97
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	688.30
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	84.97
Total emissions liability (t CO₂-e)	773.27
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>	

Location-based approach summary						
Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	0	0	0	0	0	0
NSW	360,511	360,511	245,148	18,026	0	0
SA	67,403	67,403	16,851	5,392	0	0
VIC	810,280	810,280	640,121	56,720	0	0
QLD	190,280	190,280	138,904	28,542	0	0
NT	0	0	0	0	0	0
WA	86,857	86,857	46,034	3,474	0	0
TAS	50,322	50,322	6,039	503	0	0
Grid electricity (scope 2 and 3)	1,565,653	1,565,653	1,093,096	112,657	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)	1,565,653					

Residual scope 2 emissions (t CO ₂ -e)	1,093.10
Residual scope 3 emissions (t CO ₂ -e)	112.66
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	1,093.10
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	112.66
Total emissions liability	1,205.75

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.		

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market-based summary table.		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

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

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

Relevant non-quantified emission sources	Justification reason
Refrigerants	Cost effective
Stationary Energy - Gas consumed in base building (indirect activities, e.g., toilets and end-of-trip amenities)	Immaterial

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.

There are no excluded emission sources in the emission boundary.



An Australian Government Initiative

