PUBLIC DISCLOSURE STATEMENT

THE COUNCIL OF THE CITY OF SYDNEY

ORGANISATION CERTIFICATION

FY2023-24

Australian Government

Climate Active
Public Disclosure Statement

CITY OF SYDNEY

An Australian Government Initiative

Climate Active

NAME OF CERTIFIED ENTITY	The Council of the City of Sydney trading as City of Sydney
REPORTING PERIOD	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.* 
	Kate Deacon Executive Director - Strategic Development and Engagement 18 July 2025

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	12,554 tCO_2-e
CARBON OFFSETS USED	27.48% ACCUs, 72.52% VCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Energetics Pty Ltd
TECHNICAL ASSESSMENT	11 December 2024 Pangolin Associates Pty Ltd
THIRD PARTY VALIDATION	Type 1 9 December 2024 Pangolin Associates Pty Ltd

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This carbon neutral certification is for the operations of the Council of the City of Sydney with ABN 22 636 550 790.

In 2007 the City of Sydney resolved to become carbon neutral for its operations. Since 2008 the organisation has been measuring and reducing emissions through energy efficiency, fuel switching, installing solar PV, and purchasing carbon offsets.

In November 2011, the City's carbon neutrality was officially recognised under the National Carbon Offset Standard (now Climate Active), and this has been retained annually.

Emissions avoidance is our top priority. Our target is 80% reduction in emissions by June 2025 - to be achieved with absolute reductions and not offsets. The City's FY24 emissions have reduced 76 per cent since our 2006 baseline. Switching to 100% renewable electricity in July 2020 made a significant contribution.

Through our Environmental Strategy 2021 - 2025, the City of Sydney is committed to maintaining carbon neutral operations in perpetuity.

Being carbon neutral can lead to benefits beyond the carbon savings. Each year we have been buying an increasing share of offsets from Aboriginal and Torres Strait Islander carbon farming projects which have social, economic, cultural, and environmental benefits. For FY24, the share was 27.48 per cent of our emissions.

This inventory covers emissions from City of Sydney operations in the period of 1-July 2023 to 30-June 2024 based on the Climate Active Carbon Neutral Standard for Organisations.

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

Organisation description

City of Sydney
456 Kent Street, Sydney NSW 2000
ABN 22 636 550 790

The City of Sydney is the local government authority responsible for the city centre and more than 30 suburbs. The City's role is to provide services for our residents as well as for the daily influx of workers and visitors. The core functions of the City are defined by the Local Government Act 1993, the City of Sydney Act 1988 and other legislation.

The City owns approximately 250 properties, many of which are tenanted. The City also owns over 8,500 streetlights and there are a further 13,000 streetlights owned by the electricity network provider but deemed to be within the City's financial control (pays for energy and maintenance). The City's operations mostly run out of its administration building, depots, parks, libraries, venues, and community centres.

The City of Sydney organisational boundary includes emissions sources where the City is considered to have operational control, as defined by the National Greenhouse and Energy Reporting Act 2007 and the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard guidance for emissions resulting in the delivery of services. For the City of Sydney, this means services required under the Local Government Act 1993 and Sustainable Sydney 2030–2050 Continuing the Vision Community Strategic Plan and includes core business, statutory responsibilities, service provision, Council facilities, services and other assets. The City includes all Scope-1 and Scope-2 emissions based on aggregated data for facilities and core activities. In addition, there are a range of Scope-3 emissions sources, including the emissions of fuel combusted by the major contractors delivering services for the City which is considered to be within the City's financial control.

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
Contractor fuel (diesel, petrol, ethanol, LPG)
Contractor waste
Council waste
Electricity
Fleet fuel (diesel, biodiesel, petrol, ethanol)
Flights
Food
Fossil gas
NYE event
Paper
Postal services
Refrigerants
Staff commute
Stationary energy
Taxis
Water
Work from home

Non-quantified

Business travel by public transport or rental vehicles

City of Sydney Events (other than NYE)

ICT equipment, consumables, repairs, maintenance and communications

Minor outsourced activities

Freight and transportation of purchased materials or goods

Optionally included

Contractor fuel

Outside emission boundary

Excluded

Embodied energy of road and building materials

Third party events at City of Sydney facilities

Waste from tenancies not serviced by City of Sydney

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

The City's Environmental Strategy 2021-2025 outlines the following targets that apply to City of Sydney operations:

- 80% reduction in emissions generation by end June 2025, from 2006 baseline.
- Maintain emissions from the City's fleet below 2014 levels and aim to achieve zero fleet emissions by 2035 or sooner.

Action 1 is to deliver energy, water and resilience outcomes through City asset design and management in its operations through to 2025, including:

- The City will continue to **electrify its fleet** to achieve zero emissions before 2035. We aim to trial an electric version of most vehicle and plant types while expanding our electric passenger fleet.
- We will continue to power many of our facilities with **onsite renewable electricity**. Building on the 2MW already installed, we will add solar to new properties that have a strong business case.
- The City aims to phase out natural gas from our operations. We will develop a plan to electrify gas-using assets.
- We will also focus on continuously improving the sustainability **performance of our properties**.
- Continue to improve **Sustainable Design Technical Guidelines** that define the sustainability requirements for our capital works and upgrade projects.

Action 3 is to regenerate the environment through the City's carbon neutral commitment, including:

- The City is committed to maintaining **carbon-neutral operations in perpetuity**.
- By 2025, we aim to transition away from purchasing overseas offsets and instead use 100 per cent high quality **Australian regenerative offsets**.
- We will continue to **work with Indigenous organisations** to help strengthen the local regenerative offset market and support expansion of traditional land management practices.

Other related actions that the City is committed to deliver by 2025 include:

- Action 4 is to ensure the City's **programs and services** use resources efficiently.
- Action 5 is to **reduce operational waste** through avoidance and resource recovery.
- Action 6 is to **reduce embodied carbon** in our supply chain and support circular economy outcomes.

Progress toward our targets is publicly disclosed in the City's annual Green Report.

Emissions reduction actions

Our operational target is to cut emissions by 80% from 2006 levels by June 2025. This target doesn't include offsets. Our 2023-24 operational emissions have dropped 76% since the baseline year.

We continue to take action to reduce our emissions through electrification of our buildings and fleet, efficiency upgrades, using renewable electricity, and other initiatives.

Our emissions reduction activities are complemented by actions to restore nature which includes additional park space, tree canopy growth, and an increase in the number of high-quality regenerative offsets.

Avoid and reduce

We achieve energy and emissions savings in our buildings, plant and equipment, and public lighting through efficiency upgrades and electrification. We have a dedicated fund for facility and equipment upgrades, and we're transitioning our parks maintenance equipment to electric options.

Our new building electrification plan targets emissions reduction. The plan sets out when we'll transition gas hot water units to heat pumps or electric storage tanks. We'll replace gas appliances in our kitchens, in line with our pledge to the Global Cooksafe Coalition.

Where available we'll use lower global warming potential refrigerants in our heating and cooling systems, and all our new buildings will be fully electric with no new fossil fuel connections.

Reducing travel-related emissions

Our travel policy requires employees to prioritise walking, cycling and public transport for work trips. Employees use our fleet of e-bikes, e-cargo bikes and pedal bikes at Town Hall House and Alexandra Canal Depot. We offer training to build confidence and improve safety.

We prioritise use of our electric vehicles when employees require a car. We ensure our trucks and utes are the right size for the job. We carry out trials of new electric vehicles and watch the market closely, so we're ready to transition our vehicles. We encourage our contractors to do the same.

This year we replaced 20 internal combustion passenger vehicles with new electric vehicles. This is our largest deployment of electric vehicles to date, lifting the electric proportion of our fleet to just over 15%

Renewable energy

We've installed more than 2 megawatts of solar panels, supplying electricity directly where it's used. We purchase 100% renewable electricity through a power purchase agreement. While our long-term agreement to purchase 100% renewable electricity contributes to environmental savings it has also protected us from recent electricity price increases. In the past 5 years this contract has saved $5 million and is expected to bring further savings in the next 5 years.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		
		Total tCO_2-e (without uplift)
Base year:	2005-06	52,972
Year 1:	2009-10	50,030
Year 2:	2010-11	48,336
Year 3:	2011-12	46,701
Year 4:	2012-13	43,945
Year 5:	2013-14	40,769
Year 6:	2014-15	40,204
Year 7:	2015-16	39,566
Year 8:	2016-17	39,600
Year 9:	2017-18	39,653
Year 10:	2018-19	39,354
Year 11:	2019-20	36,459
Year 12:	2020-21	12,666
Year 13:	2021-22	12,144
Year 14:	2022-23	13,515
Year 15:	2023-24	12,554

Significant changes in emissions

Emission source	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Reason for change
Natural Gas NSW/ACT (metro) (GJ)	5465.59	4577.26	Natural gas usage has been reduced within the council's portfolio due to both a concentrated effort to electrifying city assets and temporary closures experienced at some of the larger gas consuming sites.
Refrigerants	818.24	582.53	Improved asset register.

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

Certified brand name	Product/Service/Building/Precinct used
Opal	Paper (Winc)

Emissions summary

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

Emission Category	Sum of Scope 1 emissions (tCO2-e)	Sum of Scope 2 emissions (tCO2-e)	Sum of Scope 3 emissions (tCO2-e)	Sum of Total emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	6.55	6.55
Cleaning and chemicals	0.00	0.00	0.00	0.00
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	130.41	130.41
Horticulture and agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	0.00	0.00
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment and supplies	0.00	0.00	22.94	22.94
Postage, courier and freight	0.00	0.00	56.30	56.30
Products	0.00	0.00	0.00	0.00
Professional services	0.00	0.00	662.00	662.00
Refrigerants	582.53	0.00	0.00	582.53
Roads and landscape	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	3,649.49	0.00	927.78	4577.26
Stationary energy (liquid fuels)	13.61	0.00	3.35	16.96
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	66.37	66.37
Transport (land and sea)	3,805.85	0.00	1900.43	5706.28
Waste	0.00	0.00	312.88	312.88
Water	0.00	0.00	684.30	684.02
Working from home	0.00	0.00	-270.60	-270.60[1]
Grand Total	**8,051.47**	**0.00**	**4,502.43**	**12553.90**

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-e
Total of all uplift factors (tCO_2-e)	**n/a**
Total emissions footprint to offset (tCO_2-e) *(total emissions from summary table + total of all uplift factors)*	**12,553.90**

[1] WFH negative emissions represents avoided emissions not accounted for in staff commute net emissions (Transport (land and sea))

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)	3450	27.48%
Verified Carbon Units (VCUs)	9104	72.52%

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	7/11/2024	16206-749156847-749160846-VCS-VCU-352-VER-PG-14-1122-01012017-31122017-0	2017	4000	0	0	4000	31.86%
April Salumei REDD Project	VCU	Verra	7/11/2024	17332-825524058-825528942-VCS-VCU-352-VER-PG-14-1122-01012018-31122018-0	2018	4885	0	0	4885	38.91%
Sumatra Merang Peatland Project (SMPP)	VCU	Verra	7/11/2024	8130-459036176-459036394-VCU-016-MER-ID-14-1899-01012017-31122017-1	2017	219	0	0	219	1.74%
Wulburjubur Cultural Fire Project	ACCU	ANREU	31/10/2024	9,018,921,532 - 9,018,924,981	2024-25	3450	0	0	3450	27.48%

Co-benefits

- 3,450 Australian Carbon Credit Units (ACCUs) were purchased from the Wulburjubur Cultural Fire Project that supports rangers and Traditional Owners manage country; take action on climate change; and strengthened the Australian economy. The offsets were supplied through the not for profit Aboriginal Carbon Foundation that has developed a Core Benefits Verification Framework to support diverse cultural, environmental, social, health and wellbeing, educational, and economic benefits for Aboriginal people. These offsets equate to 27 per cent of the City's emissions (87 per cent of the budget) for this reporting period.

- 9,104 Verified Carbon Units (VCU) were also purchased from two international offset projects including 98% from April Salumei Rainforest Conservation and 2% from Sumatra Merang Peatland Project. The co-benefits from these projects include income for Indigenous people, local employment, ecosystem services, health care, education, infrastructure, fire protection, water and sanitation. These offsets equate to 73 per cent of the emissions (13 per cent of the budget) for this reporting period.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The City of Sydney purchases RECs (LGCs) under a ten-year Power Purchase Agreement (PPA) contract that commenced in July 2020. The following RECs have been surrendered to reduce electricity emissions under the market-based method for the reporting year.

1. Large-scale Generation certificates (LGCs)*	23,009
2. Other RECs	0

LGCs in this table only include those surrendered voluntarily (including PPA arrangements) and does not include those surrendered in relation to the LRET, GreenPower, or 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)
Bomen Solar	Wagga Wagga NSW	LGC	REC Registry	3/10/2024	SRPVNSR0	123257-127862	2023	Solar	4,606
Sapphire Wind	Glen Innes NSW	LGC	REC Registry	3/10/2024	WD00NS13	182773-189046	2023	Wind	6,274
Sapphire Wind	Glen Innes NSW	LGC	REC Registry	3/10/2024	WD00NS13	369548-369587	2023	Wind	40
Bomen Solar	Wagga Wagga NSW	LGC	REC Registry	10/7/2025	SRPVNSR0	58507-62110	2024	Solar	3,604
Sapphire Wind	Glen Innes NSW	LGC	REC Registry	10/7/2025	WD00NS13	279789-284872	2024	Wind	5,084
Sapphire Wind	Glen Innes NSW	LGC	REC Registry	10/7/2025	WD00NS13	398286-401686	2024	Wind	3,401
						Total LGCs surrendered this report and used in this report			**23,009**

True-up for previous reporting period

Under its Power Purchase Agreement, the City of Sydney settles LGC acquisitions in March each year for certificates created in the prior calendar year i.e. January to December. Climate Active reporting is due in October each year, based on emissions for the preceding financial year i.e. July to June. The mismatch between LGC settlement and Climate Active reporting is managed by providing LGC details to Climate Active in two batches: LGCs that have been retired are provided within the PDS for a reporting year. The remaining LGCs are subsequently reported to Climate Active as a 'true-up'.

The following table shows details of the 11,686 LGCs that were surrendered for the FY2022-23 report.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Sapphire Wind	Glen Innes NSW	LGC	REC Registry	3/10/2024	WD00NS13	369588-381273	2023	Wind	11,686
								Total LGCs surrendered as 'true-up' for the FY2022-23 report	**11,686**

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

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

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

Location-based method:

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

Market-based method:

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

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

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions (kg CO_2-e)	Renewable percentage of total
Behind the meter consumption of electricity generated	450,882	0	1%
Total non-grid electricity	450,882	0	1%
LGC Purchased and retired (kWh) (including PPAs)	23,009,000	0	74%
GreenPower	1,758,000	0	6%
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)	5,704,067	0	18%
Residual Electricity	-622	-566	0%
Total renewable electricity (grid + non grid)	30,921,950	0	100%
Total grid electricity	30,470,446	0	99%
Total electricity (grid + non grid)	30,921,328	0	100%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-622	-566	
Scope 2	-553	-504	
Scope 3 (includes T&D emissions from consumption under operational control)	-68	-62	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	.

Total renewables (grid and non-grid)	100.00%
Mandatory	18.45%
Voluntary	80.10%
Behind the meter	1.46%
Residual scope 2 emissions (t CO_2-e)	-0.50
Residual scope 3 emissions (t CO_2-e)	-0.06
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

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

Location-based approach summary

Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	0	0	0	0	0	0
NSW	30,470,446	30,470,446	20,719,903	1,523,522	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	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)	30,470,446	30,470,446	20,719,903	1,523,522	**0**	**0**
ACT	0	0	0	0		
NSW	450,882	450,882	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)	450,882	450,882	0	0		
Total electricity (grid + non grid)	30,921,328					

Residual scope 2 emissions (t CO_2-e)	20,719.90
Residual scope 3 emissions (t CO_2-e)	1,523.52
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	20,719.90
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	1,523.52
Total emissions liability	22,243.43

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
Business travel by public transport or rental vehicles	Immaterial
City of Sydney Events (other than NYE)	Immaterial
ICT equipment, consumables, repairs, maintenance, and Communications	Immaterial
Minor outsourced activities	Immaterial
Freight and transportation of purchased materials or goods.	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 organisation's

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Embodied energy of road and building material	Y	N	N	N	N	**Size:** The size of embodied energy of road and building materials might be material to the City's emissions. The City works to reduce this source of emissions by renovating and reusing structures rather than demolishing them; considering options to reduce the amount of concrete we use; choosing low carbon concrete where available; and including recycled content in our asphalt. We also advocate and participation in groups like the Materials Embodied Carbon Leadership Alliance (MECLA). **Influence:** The City procures significantly lower volumes of materials compared to major developers and infrastructure providers who have far greater market influence. **Risk:** At present there are no relevant laws or regulations that apply to limit emissions specifically from this source. **Stakeholders:** No stakeholder feedback has been received in relation to this emissions source. Accurately quantifying this emissions source is also challenging. **Outsourcing:** The City has not previously included this activity within our emissions boundary and comparable organisations do not typically include this activity on the basis that it is scope 3 (i.e. these are scope 1 emissions of suppliers).
Third party events at City of Sydney facilities	N	N	N	N	N	**Size:** The emissions from third party events at the City's facilities are immaterial especially given that City venues use 100 per cent renewable electricity. **Influence:** The City does not have operational control and the potential to greatly influence the emissions from this source. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a material source of emissions for our operations. **Outsourcing:** The City has not previously included this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Waste from tenancies not serviced by City of Sydney	N	N	N	N	N	**Size:** The emissions from waste produced by tenants at the City properties that is not serviced by the City is considered to be immaterial to the City's operational emissions. **Influence:** The City does not have operational control and the potential to influence the emissions from this source. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** The City has not previously included this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.

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Climate Active