



PUBLIC DISCLOSURE STATEMENT

PERSPEKTIV AUSTRALIA

**ORGANISATION CERTIFICATION
FY2023–24**

Australian Government

Climate Active Public Disclosure Statement

Perspektiv

Finding a Better Way



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Perspektiv Australia Pty Ltd (trading as Perspektiv)
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><i>Signature here</i></p> <p><small>Patrick Illott (Aug 18, 2025 13:49:16 GMT+8)</small></p> <p>Name of signatory: Patrick Illott Position of signatory: CEO Date: 18/08/2025</p>



Australian Government

**Department of Climate Change, Energy,
the Environment and Water**

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	47 tCO ₂ -e
CARBON OFFSETS USED	100% VERs
RENEWABLE ELECTRICITY	97.09%
CARBON ACCOUNT	Prepared by: Perspektiv Australia Pty Ltd
TECHNICAL ASSESSMENT	20 November 2024 KREA Consulting Pty Ltd Next technical assessment due: FY 2026-27 report

Contents

1. Certification summary	3
2. Certification information.....	4
3. Emissions boundary	5
4. Emissions reductions.....	7
5. Emissions summary	11
6. Carbon offsets	13
7. Renewable Energy Certificate (REC) Summary	15
Appendix A: Additional Information	16
Appendix B: Electricity summary	17
Appendix C: Inside emissions boundary	20
Appendix D: Outside emissions boundary	21

2.CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the Australian business operations of Perspektiv Australia Pty Ltd ("Perspektiv"). ABN 82 646 627 643.

Perspektiv is a team of qualified, experienced, and passionate consultants who dedicate their time to support private companies and government agencies to better plan, design, build, operate and repurpose their Project's sustainably. In 2021, Perspektiv made a commitment to achieve and maintain carbon-neutrality for its organisation and for all consultancy services it provides to its customers. This Public Disclosure Statement (PDS) is an expression of this continued commitment.

The greenhouse gas footprint assessed includes all Scope 1 and 2 emissions under the company's operational control across Australia. The footprint also includes relevant Scope 3 emissions in the supply chain. Both the footprint assessment and the carbon offsets are conducted and verified under the relevant Climate Active Carbon Neutral standards.

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

Organisation description

Perspektiv Australia Pty Ltd (ABN 82 646 627 643), trading as Perspektiv, is a sustainability consulting firm founded by Patrick Ilott in 2017. During FY23-24, Perspektiv remained an employee-owned company.

In July 2023, the business operated with 23 employees out of four rental offices across Perth, Sydney, Melbourne, and Hobart. Included in this amount is also one work from home employee based in Brisbane. By June 2024, the number of employees increased to 25.

Perspektiv holds no affiliate or child companies. The company owns very minimal assets typical for lean office-work based organisations.

This certification covers Perspektiv's organisational emissions to the extent deemed relevant under an operational control approach. The organisational emissions boundary is also adopted for the calculation of emissions associated with consultancy services offered by Perspektiv. Please refer to separate public disclosure report for services delivered in the same reporting period. Perspektiv's Organisation and Service certifications exist under a parent-child relationship.

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
Climate Active carbon neutral products and services
Construction materials and services
Electricity
Food
Horticulture and agriculture
ICT services and equipment
Machinery and vehicles
Office equipment and supplies
Postage, courier and freight
Products
Professional services
Refrigerants
Roads and landscape
Stationary energy (gaseous fuels)
Stationary energy (liquid fuels)
Stationary energy (solid fuels)
Transport (air)
Transport (land and sea)
Waste
Water
Working from home

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Excluded

Upstream leased assets
(office lease, rent expenses, hire cars)

Capital goods
(amortisation, small business asset write off)

Investments

Downstream emissions impacts by clients associated with advice provided by the company

Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit, tax, and donations paid by the company

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

One of the most urgent targets has been to achieve carbon-neutrality for the organisation and the consultancy services. Perspektiv's Organisation and Service certifications satisfy the initial goal of assessing the footprint and taking responsibility for the emissions by means of offsetting. The next step is to continue renewing the carbon-neutral certification year on year and embark on a continuous improvement journey that also aligns with the Science-Based Targets Initiative and their Net Zero Standard for Organisations. The below targets have been defined to assist with the alignment to SBTi. Due to the fast growth of the company, the GHG reduction targets are indexed with the functional unit and are relative to the hours of billable work delivered.

Key Performance Indicator	Base Year (FY 2020/21)	Year 2 (FY 2021/22)	Year 3 (FY 2022/23)	Year 4 (FY 2023/24)	Target	Actions	Achieve by
Near Term Scope 1 & 2	0.690 kgCO2-e/h <i>(absolute emission: 10.307 tCO2-e)</i>	1.242 kgCO2-e/h <i>(absolute emission: 27.785 tCO2-e)</i>	0.380 kgCO2-e/h <i>(absolute emission: 8.10 tCO2-e)</i>	0.161 kgCO2-e/h <i>(absolute emission: 3.23 tCO2-e)</i>	50% Reduction (relative to kgCO2-e per billed hour)	<ul style="list-style-type: none"> • Increase Renewable Electricity % • Increase low-carbon private/hired vehicles in mobile operations 	FY 25/26
Near Term Scope 3	3.853 kgCO2-e/h <i>(absolute emission: 57.557 tCO2-e)</i>	2.392 kgCO2-e/h <i>(absolute emission: 53.516 tCO2-e)</i>	2.267 kgCO2-e/h <i>(absolute emission: 48.34 tCO2-e)</i>	2.132 kgCO2-e/h <i>(absolute emission: 42.91 tCO2-e)</i>	50% Reduction (relative to kgCO2-e per billed hour)	<ul style="list-style-type: none"> • Adopt carbon management (engage, monitor and improve) across top 50% by value of all purchased goods and services • Minimise air travel impacts • Support all staff to improve their 	FY 25/26

						active commute rates each year • Zero-waste aspiration	
Long Term Scope 1&2	0.690 kgCO2-e/h	1.242 kgCO2-e/h	0.380 kgCO2-e/h	0.161 kgCO2-e/h	90% Reduction	• Achieve 100% renewable electricity across stationary and mobile operations	FY 30/31
Long Term Scope 3	3.853 kgCO2-e/h	2.392 kgCO2-e/h	2.267 kgCO2-e/h	2.132 kgCO2-e/h	90% Reduction	• Identify and procure from low-carbon supplier platforms	FY 35/36

Emissions reduction actions

During this reporting period, Perspektiv undertook the following actions to reduce its emissions.

Key Performance Indicator	Baseline (FY20-21)	Action	Reduction
Near Term Scope 1 and 2	Electricity: 5.151E-04 tCO ₂ ^e /hour Absolute emissions: 7.694 tCO ₂ ^e	Purchased Electricity reduced with onsite solar power (Fremantle Office shared strata complex)	No reduction achieved this reporting period. Feasibility of solar is still being investigated. In the meantime relying on off-grid renewables.
	Electricity: 5.151E-04 tCO ₂ ^e /hour Absolute emissions: 7.694 tCO ₂ ^e	Purchased Electricity substitute with Renewables (Green Power or LGCs)	20 LGCs retired during the reporting period, covering 100% electricity consumed under Perspektiv's direct operational control, plus most of Perspektiv's share of indirect residual electricity emissions from landlord operations.
	Transport Land and Sea (fuel): 1.749E-04 tCO ₂ ^e /hour Absolute emissions: 2.613 tCO ₂ ^e	Mobile combustion reduce through lower-carbon private/hired vehicles	Minor reductions in directly purchased fuel achieved compared to base year.
Near Term Scope 3	Purchased Goods & Services: 2.281E-03 tCO ₂ ^e /hour Absolute emissions: 34.076 tCO ₂ ^e	Adopt carbon management across top 50% by value of all purchased goods and services (engage, monitor and improve)	No direct action taken to date, except for activities listed in other Scope 3 categories below. In year 4, absolute emissions have nonetheless decreased by 33% as a result of cost reductions and industry-wide declines in emissions intensity.
	Transport (air): 5.109E-04 tCO ₂ ^e /hour Absolute emissions: 7.631 tCO ₂ ^e	Business travel minimise air travel impacts	59.5% of all flight legs are evidenced as Climate Active carbon-neutral certified. Year 4 residual emissions after offsets is 7.19 tCO ₂ ^e
			Normalised by billed hours of consultancy, this equate to 3.57E-04 tCO ₂ ^e /hour which is a 30.12% decrease compared to baseline.

	<p>Transport (land and sea): 3.606E-04 tCO₂^e/hour</p> <p>Absolute emissions: 5.386 tCO₂^e</p>	<p>Employee Commute target of 50% of total commute distance to be 'active' and public transport mode.</p>	<p>In Year 4, sustained monitoring and incentivisation of alternative commute solutions resulted in 52 % of all staff commute travel kms associated with 'active' and public transport modes.</p> <p>Despite exceeding the 50% target, Year 4 emissions went up to 8.91 tCO₂^e. After normalisation by billed hours of consultancy, the intensity is still up by 22.8% (4.428E-04 tCO₂^e/hour).</p>
	<p>Waste: 7.565E-05 tCO₂^e/hour</p> <p>Absolute emissions: 1.130 tCO₂^e</p>	<p>Zero Waste Program for offices</p>	<p>Latest period only saw 17.29% of waste sent to landfill, as an average across all office locations.</p> <p>Emissions during this reporting period equate to 1.789E-05 tCO₂^e/hour (absolute emissions 0.35 tCO₂^e)</p> <p>This corresponds to a 76.62% decrease compared to baseline (tCO₂^e/hour)</p>
Long Term Scope 1 and 2	<p>6.900E-04 tCO₂^e/hour</p> <p>Absolute emissions: 10.306 tCO₂^e</p>	<p>100% renewable electricity across stationary and mobile operations</p>	<p>Aside from near-term actions and outcomes described above, no direct action taken to date to lock-in low-carbon outcomes for the longer term.</p>
Long Term Scope 3	<p>3.853E-03 tCO₂^e/hour</p> <p>Absolute emissions: 57.557 tCO₂^e</p>	<p>Identify and procure from low-carbon supplier platforms</p>	<p>No direct action taken to date, low-carbon supplier platforms not yet identified.</p>

5.EMISSIONS SUMMARY

Emissions over time

This reporting year's (Year 4) total emissions (46.142 tCO₂-e) represent an 18.2% decrease over the previous reporting period (Year 3), and a 32.0% decrease over the base year (Year 1). This result aligns with the company's growth over the reporting period. At the start of the financial year, Perspektiv employed 23 employees across five locations. By December 2023, the company had decrease to 21 employees across five locations. By the close of the financial year, 25 staff were employed across five locations.

Note that this is a parent certification to Perspektiv's service certification for the same reporting period FY23-24, with 100% emissions shared between both certifications.

Emissions since base year		
	Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year: 2020-2021	67.864	N/A
Year 2: 2021-2022	81.301	N/A
Year 3: 2022-2023	56.442	N/A
Year 4: 2023-2024	46.142	N/A

Significant changes in emissions

Perspektiv's growth in this period resulted in significant change (+/-10%) for some emission sources when compared to the previous reporting year. These changes are outlined in the table below:

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Subscriptions & periodicals	6.66	8.10	There was a 50% increase in the \$ spent on this category.
Short economy class flights (>400km, <3,700km)	1.35	7.19	Doubled flight activity this year, not all tickets had carbon neutral certified service evidenced.

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

Certified brand name	Product/Service/Building/Precinct used
Barangaroo	Barangaroo Precinct
INVESCO AUSTRALIA LIMITED	321 Exhibition Street
Virgin	Opt-in service (air travel)

Emissions summary

The emissions summary for Perspektiv is included below.

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

	Sum of Scope 1 emissions (tCO ₂ -e)	Sum of Scope 2 emissions (tCO ₂ -e)	Sum of Scope 3 emissions (tCO ₂ -e)	Sum of Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	0.74	0.74
Cleaning and chemicals	0.00	0.00	1.05	1.05
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	0.26	0.26
Food	0.00	0.00	1.56	1.56
Horticulture and agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	1.67	1.67
Machinery and vehicles	0.00	0.00	0.06	0.06
Office equipment and supplies	0.00	0.00	0.53	0.53
Postage, courier and freight	0.00	0.00	0.05	0.05
Products	0.00	0.00	0.06	0.06
Professional services	0.00	0.00	18.28	18.28
Refrigerants	1.39	0.00	0.00	1.39
Roads and landscape	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	7.19	7.19
Transport (land and sea)	1.84	0.00	9.38	11.22
Waste	0.00	0.00	0.36	0.36
Water	0.00	0.00	0.40	0.40
Working from home	0.00	0.00	1.33	1.33
Grand Total	3.23	0.00	42.91	46.14

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
Verified Emissions Reductions (VERs)	47	100%

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
Institutional Improved Cook Stoves for Schools and Institutions in Uganda	VER	Gold Standard Impact Registry	22/11/2024	GS1-1-UG-GS4364-16-2023-26653-2470-2512	2023	43	0	0	43	91.49%
Betulia Hydroelectric project	VER	Gold Standard Impact Registry	22/11/2024	GS1-1-HN-GS1367-14-2018-23072-3250-3253	2018	4	0	0	4	8.51%
						47	0	0	47	

Co-benefits

Our approach to offsets was to ensure they provide benefits not only to the environment, but also to the economy, the society, and the local culture – ensuring sustainable prosperity as per the quadruple bottom line is met. All offsets were purchased from international Gold Standard programs for this reporting period. We believe that our impacts are causing developing countries to experience more severe climate change impacts, as such, helping those countries to become sustainable is paramount.

The co-benefits associated with Perspektiv's retired offsets are outlined below.

Betulia Energy and Biodiversity Restoration Project in Honduras

The Betulia project provides 23,000MWh per year and up to 6.8MW of run-of river hydroelectric power to the national grid in the department of Colon in Honduras. The hydroelectric power has helped to reduce local dependence the dependency on fuel wood, and to relieve deforestation pressures. This project has contributed significantly to the reforestation of 5.613ha of predominantly native tree species in the Betulia Valley since 2014. The Betulia project contributes to the following sustainable development goals.



Institutional Improved Cookstoves for Schools and Institutions in Uganda

In Uganda, the installation of institutional improved cookstoves at schools and institutions reduces deforestation and forest degradation for firewood required to be used as cooking fuel, and deaths to women and children from exposure to indoor and outdoor air pollution. The project installs and maintains 336 institutional improved cookstoves each year, this has benefited 63,000 children and prevented the collection of 11,951 tonnes of firewood. This project has contributed to the following sustainable development goals.



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.

1. Large-scale Generation certificates (LGCs)*	20
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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)
Galipo Foods Dry Creek – Solar – SA	SA, Australia	LGC	REC Registry	29 Oct 2024	SRPV SAR9	153-172	2023	Solar	20
Total LGCs surrendered this report and used in this report									20

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 **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)	20,000	0	75%
GreenPower	578	0	2%
Climate Active precinct/building (voluntary renewables)	408	0	2%
Precinct/Building (LRET)	211	0	1%
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)	4,804	0	18%
Residual Electricity	778	708	0%
Total renewable electricity (grid + non grid)	26,001	0	97%
Total grid electricity	26,779	708	97%
Total electricity (grid + non grid)	26,779	708	97%
Percentage of residual electricity consumption under operational control	0%		
Residual electricity consumption under operational control	0	0	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
Residual electricity consumption not under operational control	778	708	
Scope 3	778	708	

Total renewables (grid and non-grid)	97.09%
Mandatory	18.73%
Voluntary	78.37%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	0.00
Residual scope 3 emissions (t CO₂-e)	0.71
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.26
Total emissions liability (t CO₂-e)	0.26

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	34%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
NSW	6,070	2,084	1,417	104	3,987	2,910
VIC	2,780	954	754	67	1,826	1,570
QLD	0	0	0	0	0	0
WA	8,456	2,903	1,538	116	5,553	3,165
TAS	9,473	3,252	390	33	6,221	809
Grid electricity (scope 2 and 3)	26,779	9,193	4,100	320	17,586	8,454
NSW	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	26,779					

Residual scope 2 emissions (t CO₂-e)	4.10
Residual scope 3 emissions (t CO₂-e)	8.77
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	3.82
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	8.17
Total emissions liability	11.99

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)
Melbourne Office (SV Hub, L12/321 Exhibition Street, Melbourne, 3000)	548	0
Sydney Daramu House (Barangaroo Precinct Building C1, 1 Sussex St, Barangaroo, 2000)	568	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
N/A	N/A

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's 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	Justification				
	Size	Influence	Risk	Stakeholders	Outsourcing
Upstream leased assets (office lease, rent expenses, hire cars)	N	Y	N	N	N
<p>Size: Significant emissions associated with office lease are already captured within other quantified emission categories (ie base build energy, water, waste)</p> <p>Influence: There is capacity for Perspektiv to negotiate lease agreements, collaborate with landlords or switch to alternate providers. By integrating emissions considerations into procurement processes, Perspektiv can influence suppliers by expressing preference for low-emission assets and electric vehicles.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: 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 (amortisation, small business asset write off)	N	N	N	Y	N
<p>Size: Emissions associated with capital goods are unlikely to be significant</p> <p>Influence: Amortization and small business asset write offs fall under the jurisdiction of financial governing bodies.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are likely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>					

Emission sources tested for relevance						Justification
	Size	Influence	Risk	Stakeholders	Outsourcing	
Investments	N	Y	N	N	N	<p>Size: Emissions associated with investments are unlikely to be significant.</p> <p>Influence: There is capacity for Perspektiv as a company to manage financial resources and investments.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Downstream emissions impacts by clients associated with advice provided by the company	Y	N	N	N	N	<p>Size: Consequential emissions associated with Perspektiv's advisory services are likely to be material.</p> <p>Influence: It is noted that the Perspektiv Organisation and associated service aims to guide clients and employees to reduce their emissions, however downstream emissions are ultimately beyond Perspektiv's scope of influence.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit, tax,	Y	N	N	N	N	<p>Size: Emissions associated with the decisions of employee's, owners, and government bodies receiving wages, superannuation contributions, profit, and tax paid by Perspektiv are likely to be material.</p> <p>Influence: The Perspektiv Organisation and associated service aims to guide clients and employees to reduce their emissions. Emissions from downstream use of wages, profits, super or taxes paid are ultimately beyond Perspektiv's scope of influence.</p>

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
and donations paid by the company						<p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: 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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