



# **PUBLIC DISCLOSURE STATEMENT**

PERSPEKTIV AUSTRALIA

SERVICE CERTIFICATION

FY2023–24

Australian Government

# Climate Active Public Disclosure Statement



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> Patrick Illott (Aug 18, 2025 13:49:32 GMT+8)</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	Organisation 47 tCO <sub>2</sub> -e Service 0 tCO <sub>2</sub> -e (100% overlap with Organisation Certification emissions)
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

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## 2.CERTIFICATION INFORMATION

### Description of service certification

This service certification is for the consultancy services provided by Perspektiv Australia Pty Ltd ("Perspektiv").

- Functional unit: kgCO<sub>2</sub>-e per one hour of billable consultancy service [kgCO<sub>2</sub>-e/h].provided by Perspektiv.
- Offered as: full coverage service
- Life cycle: cradle-to-gate. Note cradle-to-grave is not appropriate as the services emissions assessment does not track the downstream consequences of the advisory service delivered. This is because the responsibility for decision and funding to adopt any of the company's recommendations remain with the clients.

The responsible entity for this service certification is Perspektiv Australia Pty Ltd, ABN 82 646 627 643.

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

### Description of business

Perspektiv's sole business offer is a simple, hourly rates-based consultancy service focused at helping customers assess, verify, and improve sustainability outcomes on their built environment projects, products and services or within their organisation.

The simple services' carbon impact is reported in the functional unit (or reference unit) of kgCO<sub>2</sub>-e per one hour of billable consultancy service [kgCO<sub>2</sub>-e/h]. The carbon-neutral certification of the Perspektiv service encompasses all consultancy services delivered by Perspektiv employees within the financial year that are billable to other companies (Full Coverage). The carbon neutral claim for the service is closely associated with the organisational carbon-neutrality and the credential is made available to all clients by default – there is no need for clients to opt-in and pay an extra, it is already included in the standard rate for billable work. The revenue from these billable services forms all the company's reportable sales.

Since the scope of assessment for the simple service aligns with the emissions boundaries defined for the organisational carbon neutral assessment, it is important to note that this only represents a cradle-to-gate approach: The services emissions assessment doesn't track the downstream consequences of the advisory service delivered because the responsibility for decision and funding to adopt any of the company's recommendations remain with the clients. Also, the assessment excludes potential emission impacts resulting from the spend of wages, superannuation contributions, profits and tax generated by the business but paid out to staff, owners, and government bodies because decision on use of such funds is outside of the company's 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 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

**Non-quantified** emissions have been assessed as attributable 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

**Non-attributable** emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore 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

Climate Active 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

### Non-attributable

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

**Capital goods**  
(amortisation, small business asset write off)

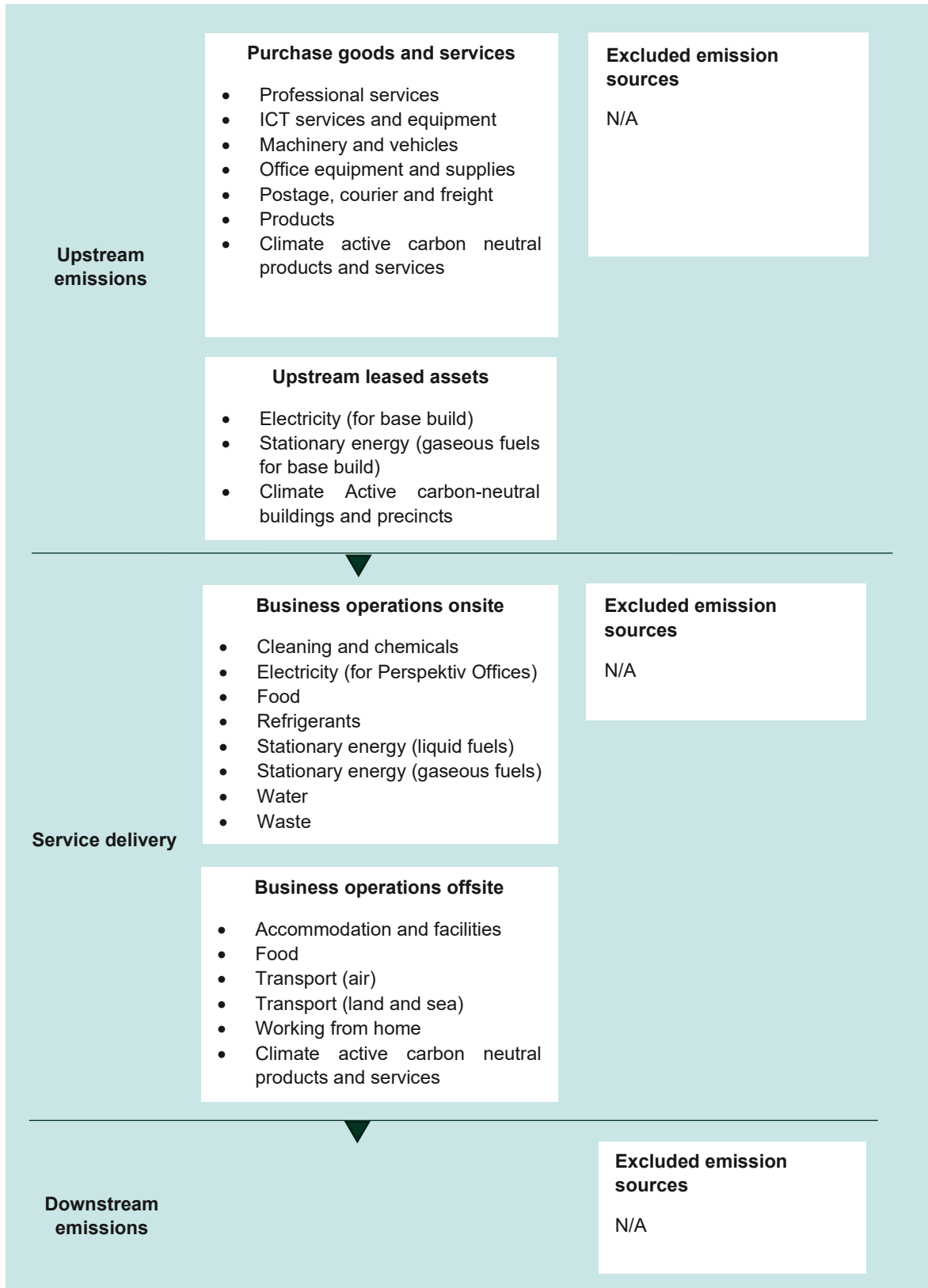
### **Investments**

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

## Service process diagram

Cradle-to-gate boundary



## 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: 8.10tCO2-e)</i>	0.161 kgCO2-e/h  <i>(absolute emission: 3.23tCo2-e)</i>	50% Reduction (relative to kgCO2-e per billed hour)	<ul style="list-style-type: none"> <li>• Increase Renewable Electricity %</li> <li>• Increase low-carbon private/hired vehicles for business travel</li> </ul>	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"> <li>• Adopt carbon management (engage, monitor and improve) across top 50% by value of all purchased goods and services</li> <li>• Minimise air travel impacts</li> <li>• Support all staff to improve their</li> </ul>	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
<b>Near Term Scope 1 and 2</b>	Electricity: 5.151E-04 tCO <sub>2</sub> <sup>e</sup> /hour  Absolute emissions: 7.694 tCO <sub>2</sub> <sup>e</sup>	Purchased Electricity reduce 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 <sub>2</sub> <sup>e</sup> /hour  Absolute emissions: 7.694 tCO <sub>2</sub> <sup>e</sup>	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 <sub>2</sub> <sup>e</sup> /hour  Absolute emissions: 2.613 tCO <sub>2</sub> <sup>e</sup>	Mobile combustion reduce through lower-carbon private/hired vehicles	Minor reductions in directly purchased fuel achieved compared to base year.
<b>Near Term Scope 3</b>	Purchased Goods & Services: 2.281E-03 tCO <sub>2</sub> <sup>e</sup> /hour  Absolute emissions: 34.076 tCO <sub>2</sub> <sup>e</sup>	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 <sub>2</sub> <sup>e</sup> /hour  Absolute emissions: 7.631 tCO <sub>2</sub> <sup>e</sup>	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 <sub>2</sub> <sup>e</sup>
			Normalised by billed hours of consultancy, this equate to 3.57E-04 tCO <sub>2</sub> <sup>e</sup> /hour which is a <b>30.12%</b> decrease compared to baseline.

	<p>Transport (land and sea): 3.606E-04 tCO<sub>2</sub><sup>e</sup>/hour</p> <p>Absolute emissions: 5.386 tCO<sub>2</sub><sup>e</sup></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 tCO<sub>2</sub><sup>e</sup>. After normalisation by billed hours of consultancy, the intensity is still up by 22.8% (4.428E-04 tCO<sub>2</sub><sup>e</sup>/hour).</p>
	<p>Waste: 7.565E-05 tCO<sub>2</sub><sup>e</sup>/hour</p> <p>Absolute emissions: 1.130 tCO<sub>2</sub><sup>e</sup></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 tCO<sub>2</sub><sup>e</sup>/hour (absolute emissions 0.35 tCO<sub>2</sub><sup>e</sup>)</p> <p>This corresponds to a <b>76.62%</b> decrease compared to baseline (tCO<sub>2</sub><sup>e</sup>/hour)</p>
<p><b>Long Term Scope 1 and 2</b></p>	<p>6.900E-04 tCO<sub>2</sub><sup>e</sup>/hour</p> <p>Absolute emissions: 10.306 tCO<sub>2</sub><sup>e</sup></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>
<p><b>Long Term Scope 3</b></p>	<p>3.853E-03 tCO<sub>2</sub><sup>e</sup>/hour</p> <p>Absolute emissions: 57.557 tCO<sub>2</sub><sup>e</sup></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 tCO<sub>2</sub>-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 child certification to Perspektiv's organisation certification for the same reporting period FY23-24, with 100% emissions shared between both certifications. Over the course of four years, the functional unit in terms of quantity of billed consultancy hours has increased from 14,937 to 20,121 hours. The resulting emission intensity has thus decreased by 50% in Year 4 over the Base year.

Emissions since base year			
		Total tCO <sub>2</sub> -e (without uplift)	Emissions intensity of the functional unit
Base year / Year 1:	2020-2021	67.864	4.543 kgCO <sub>2</sub> -e/h
Year 2:	2021-2022	81.301	3.634 kgCO <sub>2</sub> -e/h
Year 3:	2022-2023	56.442	2.647 kgCO <sub>2</sub> -e/h
Year 4:	2023-2024	46.142	2.293 kgCO <sub>2</sub> -e/h

### 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			
Attributable process	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -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 emissions have been determined as part of the organisational emissions inventory and the impacts of the assessed emission sources have been allocated to the life cycle stages and attributable processes.

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

Life cycle stage / Attributable process / Emission source	tCO <sub>2</sub> -e
Upstream emissions – purchased goods and services	20.650
Upstream emissions – upstream leased assets	0.256
Service delivery – business operations onsite	4.758
Service delivery – business operations offsite	20.478
Downstream emissions	Excluded (cradle to gate)
<b>Attributable emissions (tCO<sub>2</sub>-e)</b>	<b>46.142</b>

No uplift factors have been adopted.

Service offset liability	
Emissions intensity per functional unit	2.293 kgCO <sub>2</sub> -e/h
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	20,121.5 hours
<b>Total emissions (tCO<sub>2</sub>-e) to be offset*</b>	<b>0</b>

\*All offsets retired under the Organisational certification (parent certification) for same reporting year cover Perspektiv's Service certification which has the identical footprint. Both certifications share 100% of the emissions.

## 6. CARBON OFFSETS

### Eligible offsets retirement summary

This certification has taken an in-arrears offsetting approach. Note that this is a child certification to Perspektiv's organisation certification for the same reporting period FY23-24, with 100% emissions shared between both certifications. As such, the total emission to offset is 0 t CO<sub>2</sub>-e. All offsets retired under the Organisational certification (parent certification) for same reporting year cover Perspektiv's Service certification, which has the identical footprint. Both certifications share 100% of the emissions.

## 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.

Note that these LGCs have been retired under Perspektiv's organisation certification.

<b>1. Large-scale Generation certificates (LGCs)*</b>	<b>20</b>
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\* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Galipo Foods Dry Creek – Solar – SA	SA, Australia	LGC	REC Registry	29 Oct 2024	SRPV SAR9	153-172	2023	Solar	20
<b>Total LGCs surrendered this report and used in this report</b>									<b>20</b>

## APPENDIX A: ADDITIONAL INFORMATION

N/A

## APPENDIX B: ELECTRICITY SUMMARY

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

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

### Location-based method

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

### Market-based method

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

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

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO <sub>2</sub> -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
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%
<b>Total renewable electricity (grid + non grid)</b>	<b>26,001</b>	<b>0</b>	<b>97%</b>
<b>Total grid electricity</b>	<b>26,779</b>	<b>708</b>	<b>97%</b>
<b>Total electricity (grid + non grid)</b>	<b>26,779</b>	<b>708</b>	<b>97%</b>
Percentage of residual electricity consumption under operational control	0%		
<b>Residual electricity consumption under operational control</b>	<b>0</b>	<b>0</b>	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
<b>Residual electricity consumption not under operational control</b>	<b>778</b>	<b>708</b>	
Scope 3	778	708	

<b>Total renewables (grid and non-grid)</b>	<b>97.09%</b>
<b>Mandatory</b>	<b>18.73%</b>
<b>Voluntary</b>	<b>78.37%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>0.71</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.26</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>0.26</b>
<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	34%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
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
<b>Grid electricity (scope 2 and 3)</b>	<b>26,779</b>	<b>9,193</b>	<b>4,100</b>	<b>320</b>	<b>17,586</b>	<b>8,454</b>
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		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>26,779</b>					

<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>4.10</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>8.77</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>3.82</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>8.17</b>
<b>Total emissions liability</b>	<b>11.99</b>

### Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO <sub>2</sub> -e)
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 <sub>2</sub> -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 attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. 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

### Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

Emissions Source	No actual data	No projected data	Immaterial
N/A	N/A	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.

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

## APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

## Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Upstream leased assets (office lease, rent expenses, hire cars)	N	Y	N	N	N	<p><b>Size:</b> Significant emissions associated with office lease are already captured within other quantified emission categories (ie base build energy, water, waste).</p> <p><b>Influence:</b> 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><b>Risk:</b> There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Capital goods (amortisation, small business asset write off)	N	N	N	Y	N	<p><b>Size:</b> Emissions associated with capital goods are unlikely to be significant</p> <p><b>Influence:</b> Amortization and small business asset write offs fall under the jurisdiction of financial governing bodies.</p> <p><b>Risk:</b> There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are likely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Investments	N	Y	N	N	N	<p><b>Size:</b> Emissions associated with investments are unlikely to be significant.</p> <p><b>Influence:</b> There is capacity for Perspektiv as a company to manage financial resources and investments.</p>

						<p><b>Risk:</b> There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Downstream emissions impacts by clients associated with advice provided by the company	Y	N	N	N	N	<p><b>Size:</b> Consequential emissions associated with Perspektiv's advisory services are likely to be material.</p> <p><b>Influence:</b> 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><b>Risk:</b> There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit, tax, and donations paid by the company	Y	N	N	N	N	<p><b>Size:</b> 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><b>Influence:</b> 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><b>Risk:</b> There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



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Final Audit Report

2025-08-18

Created:	2025-08-18
By:	Gloria Ccallo (gloria.ccallo@perspektiv.com.au)
Status:	Signed
Transaction ID:	CBJCHBCAABAA84WbiSdcokub5uRc3g5icj_9rZ17GmtZ

## "PDS - Product or Service (v9)\_Perspektiv\_FY23-24\_20241210" History

-  Document created by Gloria Ccallo (gloria.ccallo@perspektiv.com.au)  
2025-08-18 - 4:00:56 AM GMT
-  Document emailed to Patrick Ilott (patrick.ilott@perspektiv.com.au) for signature  
2025-08-18 - 4:01:47 AM GMT
-  Email viewed by Patrick Ilott (patrick.ilott@perspektiv.com.au)  
2025-08-18 - 5:49:21 AM GMT
-  Document e-signed by Patrick Ilott (patrick.ilott@perspektiv.com.au)  
Signature Date: 2025-08-18 - 5:49:32 AM GMT - Time Source: server
-  Agreement completed.  
2025-08-18 - 5:49:32 AM GMT