PUBLIC DISCLOSURE STATEMENT

SG FLEET AUSTRALIA

ORGANISATION CERTIFICATION
FY2023 - 2024

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	SG Fleet Australia
REPORTING PERIOD	Financial year 1 July 2023 – 30 June 2024
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.* 
	Yves Noldus Corporate Services and Investor Relations Executive Date 14/7/2025

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

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	6910 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	59.48%
CARBON ACCOUNT	Prepared by: Pangolin Associates Pty Ltd
TECHNICAL ASSESSMENT	Date: 15/11/2022 Pangolin Associates Pty Ltd Next technical assessment due: FY2025

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This inventory has been prepared for FY2024 and covers the Australian business operations of SG Fleet Group, ABN: 15 003 429 356.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following locations and facilities:

Sydney - Pymble	Level 2, Building 3, 20 Bridge Street, Pymble, 2073, NSW
Sydney - North Strathfield	Level 1, 13 George Street, North Strathfield, 2137, NSW
Sydney - Homebush	Campus Business Park, Building F, Unit 3/350 Parramatta Road, Homebush West, 2140, NSW
Preston	3/13 Albert Street, Preston, 3072, VIC
Melbourne - South Wharf	Level 7, South Wharf Tower, 30 Convention Centre Place, South Wharf, 3006, VIC
Adelaide - Kent Town	Level 1, 81 King William Street, Kent Town, 5067, SA
Brisbane - Virginia	57 Radley Street, Virginia, 4014, QLD
Canberra	2/1 Dairy Road, Fyshwick, 2609, ACT
Hobart	Level 1, 81 Salamance Place, Battery Point, 7004, TAS
Perth - Balcatta	14 Gibberd Road, Balcatta, 6021, WA
Sydney - CBD	Suite 3 Floor 12 167 Macquarie Street, Sydney, 2000, NSW

International offices in New Zealand and the UK have been excluded from this inventory, and the following offices were no longer operational during FY2023. Additionally, fuel use from customer-leased vehicles and SG Fleet's investments has been excluded from the scope of certification.

Melbourne - South	Level 3, 102 Albert Road, South Melbourne 3205 VIC
Adelaide - Norwood	4/39 Clarke Street, Norwood 5067 SA
Brisbane - Eight Mile Plains	Suite 3, Level 1, 29 Brandl Street, Eight Mile Plains 4113 QLD
Perth - Osbourne Park	Building C, Level 4, 355 Scarborough Beach Road, Osbourne Park 6017 WA
Hobart LP	Level 1B, 199 Colins Street, Hobart 7000 TAS

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- Climate Active Standards
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). These have been expressed as carbon dioxide equivalents (CO_2-e) using relative global warming potentials (GWPs).

Organisation description

SG Fleet (ABN: 15 003 429 356) is a leading provider of integrated mobility solutions, including fleet management, vehicle leasing, and salary packaging services. The company has a presence across Australia, New Zealand, and the United Kingdom. Its offices are located in Sydney, Melbourne, Canberra, Brisbane, Perth, Adelaide and Hobart (Australia), Auckland, Wellington and Christchurch (New Zealand), and Solihull and Stoke (UK). SG Fleet employs over 1,200 staff worldwide and has approximately 270,000 vehicles under management. The company currently operates under the SG Fleet (Australia, New Zealand, and UK) and LeasePlan (Australia and New Zealand) brands across corporate and consumer business segments. SG Fleet is listed on the Australian Securities Exchange.

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
- Electricity
- Food
- Horticulture and agriculture
- ICT services and equipment
- Office equipment and supplies
- Postage, courier and freight
- Products
- Professional services
- Stationary energy
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

Non-quantified

Refrigerants

Optionally included

N/A

Outside emission boundary

Excluded

Fuel usage from customer leased vehicles

International offices in New Zealand (NZ) and United Kingdom (UK)

Investments

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

The Company's Environmental Policy outlines its approach to continually improve its overall environmental performance and management, and reduce the Scope 1, 2, and 3 emissions that fall within the boundaries of its environmental impact assessment. The Policy has set an emission intensity reduction target of 33% in total, across Scopes 1, 2, and 3. This target takes into account the growth of the business as expressed in full time equivalent employment terms. This target is to be achieved by the end of the 2030 financial year and is using the 2022 financial year (first year of Climate Active certification) as its baseline.

SG Fleet's emission reduction strategy is executed via a dedicated Emission Reduction Action Plan ('ERAP'), which is a component of the Company's overall ESG Action Plan. Action Plans are reviewed and amended on a yearly basis.

To achieve the above target, the Company operates an Environmental Management System ('EMS'), which is based on global and local standards, including ISO 14001:2018, and all applicable regulations and laws. The EMS has a particular focus on the emission sources identified as the main contributors to the Company's total emissions. As these emission sources are generated across areas of the business that are an integral to the Company's day-to-day operations, the execution of the Policy and the EMS involve the implementation of adjustments to a range of ongoing business practices.

Execution and progress of the Emission Reduction Action Plan against the Environmental Policy's target are managed by a dedicated resource and reviewed by the Company's ESG Committee on a quarterly basis.

During the period to which this document applies (FY2023-24), SG Fleet's Emission Reduction Action drove initiatives across the following key areas:

1. General
2. Emissions
3. Energy Consumption
4. Waste
5. Other (residual activities that form the remaining total of emissions across our organisation)

Principal areas targeted included:

- Computer and technical services
- Electricity both tenancy and third-party (e.g. base building)
- Employee commute
- IT equipment
- Controlled petrol and diesel (i.e. Scope 1)
- Telecommunications
- Landfill

- Residual activities that form the remaining total of emissions across our organisation

Emissions reduction actions

- The emission reduction measures implemented in FY2024 as part of the Emission Reduction Action Plan included the following:
- Adoption of ‘smart working’ set-ups and sensor/timed lighting and air conditioning systems
- Continued phase-out of printed/laminated staff awards (Scope 3)
- Expanded capacity for free EV charging for staff (Scope 3)
- Ongoing provision of a free shuttle bus service to and from train stations to encourage public transport use (Scope 3)
- Ongoing discussions with landlords about environmental initiatives, including solar panel installations (Scope 2/3)
- Additional efforts to reduce office printing (Scope 3)
- Ongoing initiatives to source lower-emission IT equipment, services, and telecommunications (Scope 3)
- Efforts to achieve 100% renewable electricity sourcing (Scope 2)
- LED lighting and green energy arrangements implemented across all offices (Scope 2)
- Increased recycling of IT assets, including desk and data center hardware (Scope 3)
- Implementation of plastic water bottle phase-out in meeting rooms (Scope 3)
- Continued recycling of business and personal mobile phones (Scope 3)
- Continued sale of unused business laptops to staff (Scope 3)
- Increased paper recycling and a 58% reduction in paper use across the Group.

The initiatives mentioned above contributed to the reduction in emissions in FY2024 compared to FY2023, with the most significant reductions achieved in the professional services category.

SG Fleet successfully implemented its Emission Reduction Action Plan throughout the 2024 financial year, with a focus on reducing environmental impacts, emissions, energy consumption, waste, and other residual activities contributing to the organization's total emissions. The Emission Reduction Action Plan for the 2025 financial year will be finalized by June 2024.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	Total tCO_2-e (with uplift)
Base year:	FY2021-22	6,916.35	6,916.35
Year 1:	FY2022-23	7805.77	7805.77
Year 2:	FY2023-24	6909.87	6909.87

Net emissions decreased by 11.5% in FY2024 compared to FY2023. This reduction was primarily driven by the use of carbon-neutral locations, resulting in net emissions of 6909.87 tCO_2-e.

Significant changes in emissions

Significant changes in emissions			
Emission source	**Previous year emissions** ($t CO_2$-e)	**Current year emissions** ($t CO_2$-e)	**Reason for change**
Computer and technical services	767.63	2,165.80	I.T. licensing and consulting fees for software's that were procured in FY 2024 but not in FY2023.

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

Certified brand name	Product/Service/Building/Precinct used
30 Convention Centre Place, South Wharf VIC 3006	Building
Pangolin Associates	Consulting

Emissions summary

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

Emission category	Scope 1 emissions (tCO_2-e)	Scope 2 emissions (tCO_2-e)	Scope 3 emissions (tCO_2-e)	Total emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	39.34	39.34
Cleaning and chemicals	0.00	0.00	28.52	28.52
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	683.27	683.27
Food	0.00	0.00	161.23	161.23
Horticulture and agriculture	0.00	0.00	2.58	2.58
ICT services and equipment	0.00	0.00	2,367.75	2,367.75
Office equipment and supplies	0.00	0.00	36.04	36.04
Postage, courier and freight	0.00	0.00	77.56	77.56
Products	0.00	0.00	1.73	1.73
Professional services	0.00	0.00	1,111.39	1,111.39
Stationary energy (gaseous fuels)	20.46	0.00	5.20	25.66
Stationary energy (liquid fuels)	9.04	0.00	2.23	11.27
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	222.24	222.24
Transport (land and sea)	358.39	0.00	1,376.85	1,735.24
Waste	0.00	0.00	173.66	173.66
Water	0.00	0.00	12.35	12.35
Working from home	0.00	0.00	220.03	220.03
Total emissions (tCO_2-e)	387.90	0.00	6,521.97	6,909.87

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 Carbon Units (VCUs)	6910	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
Rimba Raya Biodiversity Reserve Project	VCU	Verra	30/11/2024	9900-157943515-157944044-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1	2018	530	0	0	530	7.67%
Rimba Raya Biodiversity Reserve Project	VCU	Verra	1/12/2024	9900-157945456-157946103-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1	2018	648	0	0	648	9.38%
Rimba Raya Biodiversity Reserve Project	VCU	Verra	2/12/2024	9900-157294451-157294591-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1	2018	141	0	0	141	2.04%
Rimba Raya Biodiversity Reserve Project	VCU	Verra	2/12/2024	9900-157305561-157306160-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1	2018	600	0	0	600	8.68%
Rimba Raya Biodiversity Reserve Project	VCU	Verra	2/12/2024	9900-157295788-157296103-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1	2018	316	0	0	316	4.57%
Bundled Solar Power Project by Solararise India Projects PVT. LTD.	VCU	Verra	2/12/2024	10730-245132054-245135388-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0	2018	3335	0	0	3335	48.26%
Bundled Wind Power Project in Tamilnadu, India, co-ordinated by Tamilnadu Spinning Mills Association (TASMA-II)	VCU	Verra	3/6/2025	9064-64853657-64853959-VCS-VCU-508-VER-IN-1-1353-01012017-31122017-0	2017	303	0	63	240	3.47%
Bundled Wind Power Project in Tamilnadu, India (TASMA-V2)	VCU	Verra	2/12/2024	9064-64801020-64802119-VCS-VCU-508-VER-IN-1-1353-01012017-31122017-0	2017	1100	0	0	1100	15.93%

Co-benefits

Bundled Solar Project by SolarArise India VCS Project

The project activity involves the installation of Solar PV project. The total installed capacity of the project is 120 MW of Solar PV plant located at different states in India. The project is promoted by SolarArise India Projects Pvt. Ltd.

Co-benefits:

- Social well-being: The project would help in generating employment opportunities during the construction and operation phases. The project activity will lead to development in infrastructure in the region like development of roads and also may promote business with improved power generation.
- Economic well-being: The project is a clean technology investment in the region, which would not have been taken place in the absence of the VCS benefits the project activity will also help to reduce the demand supply gap in the state. The project activity will generate power using zero emissions Solar PV based power generation which helps to reduce GHG emissions and specific pollutants like SOx, NOx, and SPM associated with the conventional thermal power generation facilities.
- Technological well-being: The successful operation of project activity would lead to promotion of Solar based power generation and would encourage other entrepreneurs to participate in similar projects.

Rimba Raya Biodiversity Reserve Project

The Rimba Raya peat swamp forests are located in Central Kalimantan province on the island of Borneo in Indonesia. Before the project was established, these immensely biodiverse tropical peatlands were scheduled for conversion into four palm oil estates by the provincial government.

The project also provides the following co-benefits.

Employment opportunities:

- Developing a sustainable income as an alternative to illegal logging and burning.
- Funding projects such as community farms.
- Providing employment such as field patrols, fire brigades and forest guides.

Medical services:

- Providing immunisations.
- Building a floating clinic to serve remote areas.

Education:

- Funding scholarships.
- Supplying technology and solar lighting for schools.

Living standards:

- Providing clean water systems and solar energy for every household.

Gender equality:

- Creating funding to empower women in enterprise.
- Ensuring inclusivity in decision processes and at community meetings.

Industry and innovation:

- Building local capacity through knowledge of agriculture and aquaculture.
- Providing electricity to off grid communities.

Sustainability and consumption:

- Promoting local food production to eliminate the exchange of imported goods for illegal timber.
- Supporting income based recycling programs

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.

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	0	0	0%
Total non-grid electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	813,388	0	35%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	41,183	0	2%
Precinct/Buildingjurisdictional 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)	121,776	0	5%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	30,752	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	357,562	0	16%
Residual Electricity	929,659	845,990	0%
Total renewable electricity (grid + non grid)	1,364,661	0	59%
Total grid electricity	2,294,320	845,990	59%
Total electricity (grid + non grid)	2,294,320	845,990	59%
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	929,659	845,990	
Scope 3	929,659	845,990	

Total renewables (grid and non-grid)	59.48%
Mandatory	18.72%
Voluntary	40.76%
Behind the meter	0.00%
Residual scope 2 emissions (t CO_2-e)	0.00
Residual scope 3 emissions (t CO_2-e)	845.99
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)	683.27
Total emissions liability (t CO_2-e)	683.27

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	**40%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	164,274	65,483	44,528	3,274	98,791	72,117
NSW	990,845	394,971	268,580	19,749	595,874	434,988
SA	41,249	16,443	4,111	1,315	24,806	8,186
VIC	775,969	309,317	244,360	21,652	466,652	401,321
QLD	167,392	66,726	48,710	10,009	100,666	88,586
NT	0	0	0	0	0	0
WA	91,311	36,399	19,291	1,456	54,913	31,300
TAS	63,279	25,224	3,027	252	38,055	4,947
Grid electricity (scope 2 and 3)	2,294,320	914,563	632,608	57,707	1,379,757	1,041,446
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	2,294,320					

Residual scope 2 emissions (t CO_2-e)	632.61
Residual scope 3 emissions (t CO_2-e)	1,099.15
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	563.33
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	979.24
Total emissions liability	1,542.57

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)
30 Convention Centre Place	**219,995**	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market-based summary table.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

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

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

Relevant non-quantified emission sources	Justification reason
Refrigerants	Immaterial

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.

2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.

3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.

4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.

5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Fuel usage from customer leased vehicles	Y	N	N	N	N	**Influence:** SG Fleet do not have the ability to influence the operations of vehicles it has leased. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source and these emissions ae not considered attributable under NGER. **Stakeholders:** Due to independent operation of leased vehicles, stakeholders do not consider these emissions to be relevant . **Outsourcing:** As a leasing business this is not an activity that would be considered as part of SG Fleets operational boundary.
International offices	N	Y	N	N	N	**Size:** Not applicable, as they are international offices and therefore outside the geographical scope, because they are not considered Australian operations. **Influence:** Yes, but not applicable, as they are international offices and therefore outside the geographical scope, because they are not considered Australian operations. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source. **Stakeholders:** This certification is for Australian operations only and therefore international emissions are not considered to be relevant. **Outsourcing:** These activities would not be considered as part of SG Fleets Australian operational boundary.
Investments	Y	N	N	N	N	**Influence:** SG Fleet does not have the capacity to influence the operations of the investees. **Risk:** There are no applicable laws or regulations limiting emissions specifically from this source, and these emissions are not considered attributable under NGER. **Stakeholders:** Due to the independent operations of the investees, stakeholders do not deem these emissions relevant. **Outsourcing:** This activity falls outside SG Fleet's operational boundary, so SG Fleet does not have operational control over these activities.

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