

# PUBLIC DISCLOSURE STATEMENT

**NINETWOFIVE INTERIORS** 

ORGANISATION CERTIFICATION FY2022-23

#### Australian Government

# Climate Active Public Disclosure Statement

# ninetwofive interiors.





| NAME OF CERTIFIED ENTITY | Ninetwofive Interiors Pty Ltd   |
|--------------------------|---|
| REPORTING PERIOD         | Financial year 2022: 1 July 2022 – 30 June 2023<br>Arrears Report   |
| DECLARATION              | To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.  Name of signatory: Ilea Buffier Position of signatory: Managing Director |
|                          | Date: 4/3/24  |



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Version August 2023.



# 1.CERTIFICATION SUMMARY

| TOTAL EMISSIONS OFFSET | 247 tCO <sub>2</sub> -e             |
|------------------------|-------------------------------------|
| OFFSETS BOUGHT         | 100% CERs                           |
| RENEWABLE ELECTRICITY  | 100% renewables                     |
| CARBON ACCOUNT         | Prepared by: Evalue8 Sustainability |
| TECHNICAL ASSESSMENT   | n/a                                 |
| THIRD PARTY VALIDATION | n/a                                 |

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### 2. CARBON NEUTRAL INFORMATION

### **Description of certification**

This certification includes all staff and operations of Ninetwofive Interiors ABN 22 106 912 574.

### **Organisation description**

Ninetwofive Interiors was established in the Australian Capital Territory in 1986 and under the current ownership since 2003.

Ninetwofive interiors provides products which are not are not included in this certification.

Ninetwofive has evolved into a leading commercial furniture supplier both locally and nationally offering contemporary products from all over the globe.

They are the Authorised Steelcase and Meta Collective dealer in the ACT as well as representing exclusive Scandinavia brands such as Flokk, Framery, +Halle and Martela. Their local Australian portfolio includes Dowel Jones, Nomi & GoHome. Their office is located at Studio 4, Building 3.3, 1 Dairy Rd, Fyshwick, ACT.

"Operating in an environmentally sustainable manner is everyone's responsibility and we are committed to decreasing our impact on the environment to benefit our clients, our employees and future generations."

**Table 1. Company information** 

Number of employees (Full-time and part-time) 6

| Legal entity name             | ABN            | ACN         |
|-------------------------------|----------------|-------------|
| Ninetwofive Interiors Pty Ltd | 22 106 912 574 | 106 912 574 |
|                               |                |             |



### **3.EMISSIONS BOUNDARY**

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary. Emission sources can be excluded if they do not occur.

### 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

Furniture, end-of-life treatment of sold products and downstream leased assets are outside the emissions boundary of Ninetwofive Interiors.

**Excluded emissions** are those that have been assessed as not relevant to an organisation's or precinct'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

stationary energy and fuels

electricity

accommodation

air transport

carbon neutral products and services

cleaning and chemicals

food

ICT services and equipment

professional services

land and sea transport

office equipment and supplies

postage, courier and freight

refrigerants

waste

water

work from home

#### Non-quantified

**Employee Commute** 

# Outside emission boundary

### **Excluded**

**Furniture** 

End-of-life treatment of sold products

Downstream leased assets



### Data management plan for non-quantified sources

Employee commute is non-quantified sources for Ninetwofive Interiors which require a data management plan.

### Data management plan

Survey employee commute habits.

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

- Send out the survey by September 2024 with a clear explanation of its purpose, how the data will be used, including the importance of employee participation.
- Analyse the data to identify patterns and trends in commuting habits, preferences, and challenges.
- Look for areas where changes could improve commuting conditions or reduce carbon emissions,
   such as implementing a carpool program or enhancing remote work options.
- Based on the survey results, develop a list of actionable items to address key issues. This might include:
  - Alternative Transportation Options: Introducing bike racks, providing transit subsidies, or establishing a carpool program.
  - Flexible Work Arrangements: Expanding remote work options or offering flexible hours to reduce peak-time commuting.
- Provide a summary of the survey results and the planned actions with employees. Transparency
  helps in gaining buy-in and demonstrates that their input is valued.
- Implement the proposed initiatives and monitor their effectiveness. Ensure that changes are communicated clearly and provide support where needed.
- Schedule the survey periodically to stay updated on commuting patterns and continuously improve commuting habits.



### **4.EMISSIONS REDUCTIONS**

### **Emissions reduction strategy**

Ninetwofive commits to reduce all emissions in our value chain by 5%, from a 2021 base year in the next 5 years.

Operating in an environmentally sustainable manner is everyone's responsibility and we are committed to decreasing our impact on the environment to benefit our clients, our employees and future generations.

#### Being sustainable ourselves

We use Evalue8 Sustainability's software for our carbon accounting, so we can focus our efforts on implementing energy efficiency measures.

We are implementing an Environmental Management System under the internationally recognised environmental management standard ISO 14001:2004. Through this we will:

- regularly review our environmental impacts and set ambitious objectives and targets to improve upon our sustainability;
- monitor, analyse and continually enhance our business processes to generate a better outcome for the environment and our clients;
- work to reduce our greenhouse gas emissions and help to reduce those of our suppliers and clients;
- comply with all Australian Government and Australian Capital Territory legislation as well as industry standards and guidelines
- reduce our waste generation, improve the working environment of our employees, provide a greener service to our clients, and contribute to the effective management of the earth's natural resources.

We actively seek out and work with suppliers and manufacturers who are ISO 14001 certified.

We aim to remain carbon neutral through minimising our emissions. We need to purchase carbon offsets to be carbon neutral, but we want to engage in practices that keep the number required as small as possible.

We work with carbon neutral businesses where possible. We optimise the use of our floorspace to increase our energy efficiency. We use light-emitting diode (LED) lighting and efficient appliances and airconditioning, use sensors to light and heat just those spaces being used, and use video conferencing instead of travelling where this meets the needs of our clients. We educate our staff to minimise waste and promote recycling of packing materials.

We will undertake a review of our emissions annually to look for new opportunities to reduce our emissions.

As we have already implemented many initiatives to reduce emissions, we recognise that achieving further reductions will be more difficult. We also hope to grow our business over time, and increased business activity can lead to a rise in emissions. Our goal is to reduce our emissions by 1% every two years as a function of revenue. If our revenue was unchanged in 2030, our emissions target would be 0.99<sup>4</sup> of our current emissions. or around 96% of our current emissions.

In addition we will work on reducing our largest source of emissions -freight with the following target.

Currently, freight makes up 75.85% of our total emissions (177.88 tonnes). This equates to 7.2 tonnes of CO2-e per \$100,000 of revenue.

Our target is to reduce this emissions source as a portion of revenue by 5% per annum with the goal of achieving under 5 tonnes of CO2-e per \$100,000 of revenue within 5 years.

We plan to do this by being more efficient in the deliveries reducing the amount of transport space each one requires.



#### We assist our clients to be more sustainable

We provide sustainable office furniture so our clients can reduce their environmental impact.

As part of our ongoing commitment to environmental sustainability, Ninetwofive Interiors has worked closely with suppliers to achieve Good Environment Choice Australia (GECA) status for Wendelbo and Steelcase.

While not all of our products are GECA certified, they still contribute to a Green Star-rated fit out.

Key environmental features of our products include:

- · cradle to grave designed products
- · waste minimisation
- decreased use of polyvinyl chloride (PVC)
- decreased presence of volatile organic compounds (VOCs)
- long warranties
- product Stewardship
- Life Cycle Assessment
- Reconfiguration and refurbishment of products.

We pride ourselves in selling well designed, environmentally friendly products of the highest quality.

#### **Emissions reduction actions**

Our emissions have increased in line with revenue. Our emissions intensity, including transport has remained consistent. Emissions from transport has reduced to 75.84% of total emissions, indicating some improvement in this area.

For instance, because we are now focusing more on Australian made products, we have been able to reduce our marine shipping by 24%. This shift has led to a temporary increase in our road freight which we intend to reduce by focusing on:

- Combining multiple shipments into one to maximize vehicle capacity and reduce the number of trips.
- Sourcing more products and materials locally to cut down on transportation distance.



# 5.EMISSIONS SUMMARY

### **Emissions over time**

| Emissions since base year |         |  |   |  |  |
|---------------------------|---------|--|---|--|--|
|                           |         | Total tCO <sub>2</sub> -e (without uplift) | Total tCO <sub>2</sub> -e (with uplift) |  |  |
| Base year/<br>Year 1:     | 2021–22 | 207.50                                     | 218                                     |  |  |
| Year 2:                   | 2022–23 | 234.52                                     | 247                                     |  |  |

### Significant changes in emissions

| Emission source name            | Previous year<br>emissions<br>(kg CO <sub>2</sub> -e) | Current year emissions (kg CO <sub>2</sub> -e) | Detailed reason for change   |
|---------------------------------|---|--|--|
| Marine freight (\$)             | 156925  | 118914.71                                      | Decreased due to more Australian made content.   |
| Road freight (\$)               | 10071   | 58839.07                                       | Increase in sales/customer orders requiring larger shipments.  |
| Petrol / Gasoline post-<br>2004 | 18216   | 39654.54                                       | More customer requests<br>for in-person meetings<br>(post-COVID) leading to<br>increase in business<br>travel. |

### Use of Climate Active carbon neutral products and services

N/A



### Organisation emissions summary

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

| Emission category                                   | Sum of scope<br>1 (tCO <sub>2</sub> -e) | Sum of scope<br>2 (tCO <sub>2</sub> -e) | Sum of scope<br>3 (tCO <sub>2</sub> -e) | Sum of total<br>emissions<br>(t CO <sub>2</sub> -e) |
|---|---|---|---|---|
| Accommodation and facilities                        | 0.00                                    | 0.00                                    | 7.64                                    | 7.64  |
| Cleaning and chemicals                              | 0.00                                    | 0.00                                    | 0.00                                    | 0.00  |
| Climate Active carbon neutral products and services | 0.00                                    | 0.00                                    | 0.00                                    | 0.00  |
| Construction materials and services                 | 0.00                                    | 0.00                                    | 0.01                                    | 0.01  |
| Electricity   | 0.00                                    | 0.13                                    | 0.02                                    | 0.15  |
| Food  | 0.00                                    | 0.00                                    | 0.96                                    | 0.96  |
| ICT services and equipment                          | 0.00                                    | 0.00                                    | 1.95                                    | 1.95  |
| Machinery and vehicles                              | 0.00                                    | 0.00                                    | 0.32                                    | 0.32  |
| Postage, courier and freight                        | 0.00                                    | 0.00                                    | 177.88                                  | 177.88  |
| Professional services                               | 0.00                                    | 0.00                                    | 5.51                                    | 5.51  |
| Refrigerants  | 0.00                                    | 0.00                                    | 0.00                                    | 0.00  |
| Roads and landscape                                 | 0.00                                    | 0.00                                    | 0.00                                    | 0.00  |
| Stationary energy (gaseous fuels)                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00  |
| Transport (air)                                     | 0.00                                    | 0.00                                    | 0.00                                    | 0.00  |
| Transport (land and sea)                            | 31.61                                   | 0.00                                    | 8.04                                    | 39.65   |
| Waste   | 0.00                                    | 0.00                                    | 0.42                                    | 0.42  |
| Water   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00  |
| Working from home                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00  |
| Office equipment and supplies                       | 0.00                                    | 0.00                                    | 0.19                                    | 0.19  |
| Total   | 31.61                                   | 0.13                                    | 202.93                                  | 234.67  |

### **Uplift factors**

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

| Reason for uplift factor   | tCO₂-e |  |  |
|--|--------|--|--|
| Uplift to account for non-quantified sources where data is unavailable             |        |  |  |
| Compulsory additional 5% of the total to be added for small organisations          |        |  |  |
| Total of all uplift factors  |        |  |  |
| Total footprint to offset (total net emissions from summary table + total uplifts) | 246.41 |  |  |



# 6.CARBON OFFSETS

### Offsets retirement approach

| In a | arrears  |     |
|------|--|-----|
| 1.   | Total emissions footprint to offset for this report            | 247 |
| 2.   | Total eligible offsets purchased and retired for this report   | 247 |
| 3.   | Total eligible offsets banked to use toward next year's report | 0   |



#### Co-benefits

The objective of the CDM Africa Wind and Solar Programme of Activities (PoA) for South Africa is to develop a multi-track platform for overcoming regulatory, institutional, financial and structural hurdles for the roll-out of wind and solar power in South Africa by providing access to carbon finance and to overcome the barriers to implementation that renewable energy power plants face in South Africa. In the case of solar thermal applications, only power plants that do not use fossil fuels as a backup energy source to generate electricity into the grid are allowed to participate under the PoA. The crediting period of the project will be 10 years.



### Eligible offsets retirement summary

These units were retired on behalf of Ninetwofive Interiors Pty Ltd to support its carbon neutral claim against the Climate Active Carbon Neutral Standard in the Financial Year 2022-2023. CDM Africa Wind and Solar Programme of Activities for South Africa.

| Type of offset units                  | Quantity (used for this reporting period claim) | Percentage of total |
|---------------------------------------|---|---------------------|
| Certified Emissions Reductions (CERs) | 247   | 100%                |

| Offsets cancelled for Climate Active Carbon Neutral Certification              |                               |          |                 |  |         |                     |   |  |  |   |                            |
|--|-------------------------------|----------|-----------------|--|---------|---------------------|---|--|--|---|----------------------------|
| Project description  | Type<br>of<br>offset<br>units | Registry | Date<br>retired | Serial number (and hyperlink to registry transaction record) | Vintage | Stapled<br>quantity | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Eligible<br>quantity<br>used for<br>previous<br>reporting<br>periods | Eligible<br>quantity<br>banked for<br>future<br>reporting<br>periods | Eligible<br>quantity<br>used for<br>this<br>reporting<br>period | Percentage of<br>total (%) |
| CDM Africa Wind<br>and Solar<br>Programme of<br>Activities for South<br>Africa | CERs                          | CDM      | 11/03/2024      | ZA-5-24068364-2-2-0-8260<br>ZA-5-24068610-2-2-0-8260         | 2019    | 247                 | 247   | 0  | 0  | 247   | 100                        |
| Total offsets retired this report and used in this report                      |                               |          |                 |  |         | 247                 |   |  |  |   |                            |
| Total offsets retired this report and banked for future reports                |                               |          |                 |  |         |                     | 0   |  |  |   |                            |



## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A



### APPENDIX A: ADDITIONAL INFORMATION

United Nations
Framework Convention on
Climate Change

Date: 11 March 2024 Reference: VC/0211/2024

### VOLUNTARY CANCELLATION CERTIFICATE

#### Presented to:

CDM Project 8260: CDM Africa Wind and Solar Programme of Activities for South Africa

#### Reason for cancellation:

These units were retired on behalf of Ninetwofive Interiors Pty Ltd to support its carbon neutral claim against the Climate Active Carbon Neutral Standard in Financial Year 2022-2023. CDM Africa Wind and Solar Programme of Activities for South Africa.



### Number and type of units cancelled

Start serial number: ZA-5-24068364-2-2-0-8260 End serial number: ZA-5-24068610-2-2-0-8260

#### **247 CERs**

Equivalent to 247 tonne(s) of CO2

The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason for cancellation included in this certificate is provided by the canceller.



### 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   | Activity Data<br>(kWh) | Emissions<br>(kg CO2-e) | Renewable<br>Percentage of<br>total |
|---|------------------------|-------------------------|-------------------------------------|
|   | 0                      | 0                       | 0%                                  |
| Behind the meter consumption of electricity generated   | U                      | U                       | 0 70                                |
| Total non-grid electricity  | 0                      | 0                       | 0%                                  |
| LGC Purchased and retired (kWh) (including PPAs)  | 0                      | 0                       | 0%                                  |
|   | 0                      | 0                       | 0%                                  |
| GreenPower  | ^                      |                         | 00/                                 |
| Climate Active precinct/building (voluntary renewables)                                       | 0                      | 0                       | 0%                                  |
| Precinct/Building (LRET)  | 0                      | 0                       | 0%                                  |
| Precinct/Building jurisdictional renewables (LGCs surrendered)                                | 0                      | 0                       | 0%                                  |
| Electricity products (voluntary renewables)   | 0                      | 0                       | 0%                                  |
| Electricity products (LRET)   | 0                      | 0                       | 0%                                  |
| Electricity products (ERET) Electricity products jurisdictional renewables (LGCs surrendered) | 0                      | 0                       | 0%                                  |
| Jurisdictional renewables (LGCs surrendered)  | 1,594                  | 0                       | 74%                                 |
| Jurisdictional renewables (LRET) (applied to ACT grid electricity)                            | 404                    | 0                       | 19%                                 |
| Large Scale Renewable Energy Target (applied to grid electricity only)                        | 0                      | 0                       | 0%                                  |
| Residual Electricity  | 152                    | 145                     | 0%                                  |
| Total renewable electricity (grid + non grid)   | 1,998                  | 0                       | 93%                                 |
| Total grid electricity  | 2,150                  | 145                     | 93%                                 |
| Total electricity (grid + non grid)   | 2,150                  | 145                     | 93%                                 |
| Percentage of residual electricity consumption under operational control                      | 100%                   |                         |                                     |
| Residual electricity consumption under operational control                                    | 152                    | 145                     |                                     |
| Scope 2   | 134                    | 128                     |                                     |
| Scope 3 (includes T&D emissions from consumption under operational control)                   | 18                     | 17                      |                                     |
| Residual electricity consumption not under operational control                                | 0                      | 0                       |                                     |
| Scope 3   | 0                      | 0                       |                                     |

| Total renewables (grid and non-grid)   | 92.93% |
|--|--------|
| Mandatory  | 18.80% |
| Voluntary  | 74.13% |
| Behind the meter   | 0.00%  |
| Residual scope 2 emissions (t CO2-e)   | 0.13   |
| Residual scope 3 emissions (t CO2-e)   | 0.02   |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 0.13   |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 0.02   |
| Total emissions liability (t CO2-e)  | 0.15   |
| Figures may not sum due to rounding. Renewable percentage can be above 100%                    |        |



| Location Based Approach Summary                                      |                              |                           |                                    |                                    |                               |                                    |
|--|------------------------------|---------------------------|------------------------------------|------------------------------------|-------------------------------|------------------------------------|
| Location Based Approach  | Activity Data<br>(kWh) total | Under operational control |                                    |                                    | Not under operational control |                                    |
| Percentage of grid electricity consumption under operational control | 100%                         | (kWh)                     | Scope 2<br>Emissions (kg<br>CO2-e) | Scope 3<br>Emissions<br>(kg CO2-e) | (kWh)                         | Scope 3<br>Emissions<br>(kg CO2-e) |
| ACT  | 2,150                        | 2,150                     | 1,570                              | 129                                | 0                             | 0                                  |
| NSW  | 0                            | 0                         | 0                                  | 0                                  | 0                             | 0                                  |
| SA   | 0                            | 0                         | 0                                  | 0                                  | 0                             | 0                                  |
| VIC  | 0                            | 0                         | 0                                  | 0                                  | 0                             | 0                                  |
| QLD  | 0                            | 0                         | 0                                  | 0                                  | 0                             | 0                                  |
| NT   | 0                            | 0                         | 0                                  | 0                                  | 0                             | 0                                  |
| WA   | 0                            | 0                         | 0                                  | 0                                  | 0                             | 0                                  |
| TAS  | 0                            | 0                         | 0                                  | 0                                  | 0                             | 0                                  |
| Grid electricity (scope 2 and 3)                                     | 2,150                        | 2,150                     | 1,570                              | 129                                | 0                             | 0                                  |
| ACT  | 0                            | 0                         | 0                                  | 0                                  |                               |                                    |
| NSW  | 0                            | 0                         | 0                                  | 0                                  |                               |                                    |
| SA   | 0                            | 0                         | 0                                  | 0                                  |                               |                                    |
| VIC  | 0                            | 0                         | 0                                  | 0                                  |                               |                                    |
| QLD  | 0                            | 0                         | 0                                  | 0                                  |                               |                                    |
| NT   | 0                            | 0                         | 0                                  | 0                                  |                               |                                    |
| WA   | 0                            | 0                         | 0                                  | 0                                  |                               |                                    |
| TAS  | 0                            | 0                         | 0                                  | 0                                  |                               |                                    |
| Non-grid electricity (behind the meter)                              | 0                            | 0                         | 0                                  | 0                                  |                               |                                    |
| Total electricity (grid + non grid)                                  | 2,150                        |                           |                                    |                                    |                               |                                    |

| Residual scope 2 emissions (t CO2-e)   | 1.57 |
|--|------|
| Residual scope 3 emissions (t CO2-e)   | 0.13 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 1.57 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 0.13 |
| Total emissions liability (t CO2-e)  | 1.70 |



### APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

The following sources emissions have been assessed as relevant, 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 <u>one</u> of the following reasons:

- 1. **Immaterial** <1% for individual items and no more than 5% collectively
- 2. <u>Cost effective</u> Quantification is not cost effective relative to the size of the emission but uplift applied.
- 3. <u>Data unavailable</u> 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-<br>quantified<br>emission sources | (1) Immaterial | (2) Cost effective<br>(but uplift applied) | (3) Data unavailable<br>(but uplift applied &<br>data plan in place) | (4) Maintenance |
|---|----------------|--|--|-----------------|
| Employee commute                                | Yes            | No   | No (uplift applied & data plan in place) / No                        | No              |



### APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

#### **Excluded emission sources**

The below emission sources have been assessed as not relevant to an organisation's or precinct'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:

- <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions
- 2. <u>Influence</u> 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.
- 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.

| Emission sources tested for relevance  | (1)<br>Size | (2)<br>Influence | (3)<br>Risk | (4)<br>Stakeholders | (5)<br>Outsourcing | Included in boundary? |
|--|-------------|------------------|-------------|---------------------|--------------------|-----------------------|
| Purchased furniture                    | No          | No               | No          | No                  | No                 | No                    |
| End-of-life treatment of sold products | No          | No               | No          | No                  | No                 | No                    |
| Downstream leased assets               | No          | No               | No          | No                  | No                 | No                    |





