



PUBLIC DISCLOSURE STATEMENT

POPULOUS DESIGN PTY LTD
ORGANISATION CERTIFICATION
FY2023–24


Australian Government

Climate Active Public Disclosure Statement

POPULOUS®

An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Populous Design Pty Ltd
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>Dr. Kavita Gonsalves Associate Principal Sustainability Design Lead – APAC 11 December 2024</p>



Australian Government

Department of Climate Change, Energy,
the Environment and Water

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1,289 tCO ₂ -e
CARBON OFFSETS USED	ACCU 9.31%, CER 20.95%, VCU 69.74%
RENEWABLE ELECTRICITY	Total renewables 18.72%
CARBON ACCOUNT	Prepared by: Earthed Consulting Pty Ltd
TECHNICAL ASSESSMENT	06.06.2023 Pangolin Associates Next technical assessment due: FY 2024-25

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2. CERTIFICATION INFORMATION

Description of organisation certification

The company is a strong international brand, and the climate active certification is for Australian operations only. The Climate Active Carbon Neutral certification covers the Australian business operations of Populous Design Pty Ltd (Populous); ABN, 55 072 891 993. 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:

- Collin House, 469 Adelaide St, Brisbane, QLD
- Level 2, 78-84 Kippax St, Surry Hills, NSW
- Level 1, 561 Church St, Richmond, Vic

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 (CO₂), methane (CH₄), nitrous oxide (N₂O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These have been expressed as carbon dioxide equivalents (CO₂-e) using relative global warming potentials (GWPs).

Description of Organisation

Populous (ABN: 55 072 891 993) is a global architecture and design firm that designs the places where people love to be together, like Suncorp Stadium, Yankee Stadium, the London Olympics and the Super Bowl. Over the last 35 years, the firm has designed more than 3,000 projects worth \$40 billion across emerging and established markets.

Populous' comprehensive services include architecture, interior design, event planning and overlay, environmental graphics and wayfinding, master planning, landscape design, urban planning and sustainable design consulting.

With regional headquarters in Brisbane, Kansas City, and London, Populous has 21 offices on four continents. All work in the Asia Pacific Region is managed from the Populous regional headquarters

located in Brisbane at Collin House, 469 Adelaide St, with satellite Australian studios in Sydney (Level 2, 78-84 Kippax St, Surry Hills) and Melbourne (Level 1, 561 Church St, Richmond)

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.

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
- Cleaning and chemicals
- Climate Active carbon neutral products and services
- Electricity
- Food
- Horticulture & agriculture
- ICT services and equipment
- Office equipment and supplies
- Postage, courier and freight
- Products
- Professional services
- Refrigerants
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from Home

Non-quantified

N/A

Outside emission boundary

Excluded

N/A

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

We have updated our emissions reduction target to better reflect both the nature of our business operations today compared to our initial certification year (FY22) where we were still emerging from the impacts of COVID, as well as current decarbonisation options available.

We are now targeting a 20% reduction in emissions by FY28, from FY23 (1,409 tCO₂-e). This represents bringing down the emissions to 1127 tCO₂-e with an emissions reduction of 282 tonnes by FY2028.

- The key contributor will be our transition to 100% GreenPower electricity, which we are targeting implementation throughout FY25. This will provide us with an 18% emissions reduction from FY23, with savings of 257 tonnes.
- The principal activity contributing to GHG emissions during FY24 audit was business flights, at 51% of GHG Protocol emissions. As a difficult-to-abate emissions source, our focus is:
 - Encouraging & enabling staff to use virtual meetings where possible to replace work related travel.
 - Where travel is essential, encouraging staff to make the trip more impactful by including additional meetings or purposes.
 - Continuing to review new fuel decarbonisation offerings as they become available
- Employee commute and working from home represent 3.6% of the total footprint. In FY25 we will update our employee commute survey to identify carbon-intensive contributors and consider specific incentives to address these. We will also
 - Encourage & enable staff to use less carbon intensive forms of transport in their daily commute (public transport, cycling, walking, co sharing, electric vehicles).
 - Encourage & enable staff to use less carbon intensive forms of transport in work hours in meeting clients and travelling to site.
- Third party products and services represent a significant contribution of the total footprint, with the largest contributors being Computer and electrical parts, components, hardware and accessories (6.8%), Technical Services (4.4%), Food and catering (1.8%), Telecommunications (1.7%), Insurances (1.6%) and Legal services (1.4%). Populous is seeking use of Climate Active certified products, aiming to procure from at least five Climate Active suppliers (Category products or services) by FY28.
- Regularly reviewing our consumables and switching to low carbon (and more ethical) alternatives where possible.
- Outlining our targets and strategies in our Sustainable Action Plan (SAP), disaggregating emissions reduction actions by scope and year, and publicly disclosing our SAP and reporting against these targets. Efforts will be focused on the Brisbane office, as this is geographically the main source of emissions (78%).

Emissions reduction actions

In 2024, the studios took the following actions:

- Brisbane office undertook the following key initiatives which are: transitioning to paper supplies with improved environmental credentials, encouraging staff members to actively to use reusable coffee cups when frequenting local coffee shops to reduce coffee-cup waste, staff lunches are selected based on vendors that use minimal single use plastics, replacing hard copies of Australian standards with digital copies, and tracking the volume percentage of waste and recycling bins.
- The Sydney office transitioned to eco-friendly and carbon neutral supplies, such as recycled paper and refillable pens, while also maintaining waste separation and recycling with central bins for proper segregation.
- The Melbourne office continue with over 50% of staff using active and public transport, encouraging reusable coffee cups, glasses, silverware, and plates, separating waste, recycling, and paper properly, and turning off unused VM stations, TVs, screens, and lights.
- An overall strategy for reducing business travel emissions is to work with regional leadership to develop a carbon budget with an aim for 5% reduction from FY24 carbon emissions.

Initiatives and actions already in place at Populous are:

- Prior to Covid-19 (2007 to 2019 inclusive) all Populous domestic and international air travel emissions within Australia and Asia Pacific were offset through Australian Native Reforestation Gold Standard VER offsets and Biodiverse Reforestation Carbon Offsets. Populous have now rolled these air travel emissions into the offset program outlined in this Climate Active certification.
- Since March 2020 the Populous internal environmental working group, EcoPOP, undertakes regular reviews of consumables for Australian based offices. Where more environmentally sustainable, lower carbon or ethical products are identified these products are procured in place of the less sustainable, higher carbon or less ethical product.
- Globally the Populous EcoPOP teams run an annual Sustainability Week program for all staff with a focus on sustainability issues through speakers and initiatives to improve sustainability in operations, projects and our staff.
- In 2021 the Populous Brisbane Studio moved to a new office space. This space was refurbished to include low energy LED light fittings, automatic light sensors in meeting rooms and offices, water efficient sanitary fixtures and taps, the removal of desk side waste bins and the inclusion of central waste separation and recycling bins.
- In 2022 the Populous Sydney Studio moved to a new office space. The office was selected based on location close to public transport and extensive end of trip facilities to encourage active and public transport commuting, no car spaces were taken with the lease again to encourage active or public transport use, existing furniture, workstations, storage equipment, IT equipment, acoustic tiles and pin boards were re-used from the old Populous office space; and the space was refurbished using energy efficient LED lights and water efficient taps.
- In 2023, across all three offices, we have ensured waste separation, reduction of food waste, and providing recycling bins. The office kitchens are provided with reusable coffee-cups, glasses, silverware and plates. All three offices have access to public transport and active transport is encouraged with end of trip facilities. Paper printing is discouraged, and mindful usage of water is encouraged. The meeting rooms have automatic light sensors to limit energy use. Staff are encouraged to switch off digital monitors post work.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year/ Year 1:	2021-22	617.50	N/A
Year 2:	2022-23	1408.8	N/A
Year 3:	2023-24	1288.73	N/A

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
Electricity (market-based method, scope 2)	135.62	228.65	Staff returning to office premises to work
Long business class flights (>3,700km)	44.67	352.18	Increased travel, business growth
Long economy class flights (>3,700km)	280.65	150.73	Shift in business travel patterns - decrease in long haul economy flights

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

Certified brand name	Product/Service/Building/Precinct used
Powershop (Populous Melbourne Studio)	Electricity

Emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using a location/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	6.83	6.83
Cleaning and Chemicals	0.00	0.00	12.63	12.63
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	0.00	0.00
Electricity	0.00	228.65	28.23	256.88
Food	0.00	0.00	22.27	22.27
Horticulture and Agriculture	0.00	0.00	4.15	4.15
ICT services and equipment	0.00	0.00	114.75	114.75
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment & supplies	0.00	0.00	8.80	8.80
Postage, courier and freight	0.00	0.00	4.83	4.83
Products	0.00	0.00	0.88	0.88
Professional Services	0.00	0.00	98.34	98.34
Refrigerants	22.01	0.00	0.00	22.01
Roads and landscape	0.00	0.00	0.00	0.00
Stationary Energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary Energy (liquid fuels)	0.00	0.00	0.00	0.00
Stationary Energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	653.40	653.40
Transport (Land and Sea)	0.00	0.00	43.69	43.69
Waste	0.00	0.00	25.36	25.36
Water	0.00	0.00	0.99	0.99
Working from home	0.00	0.00	12.91	12.91
Total emissions (tCO₂-e)	22.01	228.65	1038.07	1288.73

Uplift factors

N/A

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	120	9.31%
Certified Emissions Reductions (CERs)	270	20.95%
Verified Carbon Units (VCUs)	899	69.74%

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
Bundled Solar Power Project by Solararise India Projects PVT. LTD (project ID 1762)	VCU	Verra Registry	3/4/2024	10730-245061615-245062434-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0	2018	820	134	0	686	53.22%
Bundled Solar Power Project by Solararise India Projects PVT. LTD (project ID 1762)	VCU	Verra Registry	3/4/2024	10730-245109861-245110073-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0	2018	213	0	0	213	16.52%
Karantjipa North Savanna Burning project	ACCU	ANREU	28/3/2024	As per Appendix A	2022-23	120	0	0	120	9.31%
Darajat Unit III Geothermal Project	CER	ANREU			CP2	578	0	308	270	20.95%

Co-benefits

Bundled Solar Power Project by Solararise India Projects PVT. LTD

The Bundled Solar Power Project, developed by SolarArise India Projects Pvt Ltd, generates clean electricity through solar energy — a renewable resource. The project is a bundled activity which includes the installation of a 120 MW solar project in various states of India through special-purpose vehicles.

Over the 10 years of the first crediting period, this project will replace anthropogenic emissions of greenhouse gases estimated to be approximately 213,089 tCO₂e per year, displacing 220,752 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian grid, which is mainly dominated by thermal or fossil fuel-based power plants. This project is contributing to India's goal of generating 40% of its electricity through renewable resources by 2030.

Karlantijpa North Savanna Burning project

This project is in the Barkly local government area and involves strategic and planned burning of savanna areas in the low rainfall zone during the early dry season to reduce the risk of late dry season wild fires. It is managed by the Karlantijpa North Kurrawarra Nyura Mala Aboriginal Corporation. Carbon Credits (Carbon Farming Initiative - Emissions Abatement through Savanna Fire Management) Methodology Determination 2015.

Darajat Unit III Geothermal Project

Darajat Unit III is helping to displace coal and oil in Indonesia's electricity infrastructure and supporting the nation's transition to renewable energy. Darajat Unit III has helped improve infrastructure in the region, and supports the local community through job creation and investment in schools, helping to address high illiteracy rates in the area.


7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Karlantijpa North Savanna Burning project



Australian National Registry of Emissions Units

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Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID

AUJ2980

Current Status

Completed (4)

Status Date

28/03/2024 16:17:07 (AEDT)

Status Date

28/03/2024 05:17:07 (GMT)

Transaction Type

Cancellation (4)

Transaction Initiator

Foley, Rowan Paul Bulmer

Transaction Approver

Foley, Rowan Paul Bulmer

Comment

AbCF have retired 120 Aboriginal-generated Australian Carbon Credit Units on behalf of Populous for Climate Active FY23

Transferring Account

Account Number

AUJ-2798

Account Name

Aboriginal Carbon Fund Limited

Account Holder

Aboriginal Carbon Fund Limited

Acquiring Account

Account Number

AUJ-1068

Account Name

Australia Voluntary Cancellation Account

Account Holder


Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	EBF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			65F104800					2021-22		8,333,308,429 - 8,333,308,548	120

Transaction Status History

Darajat Unit III Geothermal Project



Australian National Registry of Emissions Units

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Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID

AUJ3005

Current Status

Sending (31)

Status Date

29/12/2024 13:11:14 (AEDT)

Status Date

29/12/2024 02:11:14 (GMT)

Transaction Type

Cancellation (4)

Transaction Initiator

Moloney, Sarah

Transaction Approver

Moloney, Sarah

Comment

Submitted to meet Populous' FY24 Climate Active certification requirements

Transferring Account

Account Number

AUJ-3005

Account Name

Environmental Markets Australia Pty Ltd

Account Holder

Environmental Markets Australia Pty Ltd

Acquiring Account

Account Number

AUJ-2784

Account Name

Voluntary Cancellation - CP2

Account Holder

Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	EBF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
ID	CER	Kanto Voluntary Cancellation	2	2					ID-473			20,451,218 - 20,451,793	576

Transaction Status History

Status Date	Status Code
20/12/2024 13:11:18 (AEDT)	Completed (4)
20/12/2024 02:11:18 (GMT)	Checked (No Discrepancy) (2)
20/12/2024 03:11:18 (AEDT)	Proposed (1)
20/12/2024 02:11:15 (GMT)	Sending (31)
20/12/2024 03:11:14 (AEDT)	Account Holder Approved (37)
20/12/2024 13:11:14 (AEDT)	Account Holder Approved (37)
20/12/2024 13:09:46 (AEDT)	Account Holder Approved (37)
20/12/2024 03:09:26 (GMT)	Account Holder Approved (37)

Populous Design Ltd Pty

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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	0	0	0%
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)	1,753	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)	65,014	0	18%
Residual Electricity	289,854	263,767	0%
Total renewable electricity (grid + non grid)	66,767	0	19%
Total grid electricity	356,621	263,767	19%
Total electricity (grid + non grid)	356,621	263,767	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	289,854	263,767	
Scope 2	258,002	234,782	
Scope 3 (includes T&D emissions from consumption under operational control)	31,852	28,985	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.72%
Mandatory	18.72%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	234.78
Residual scope 3 emissions (t CO₂-e)	28.99
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	228.65
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	28.23
Total emissions liability (t CO₂-e)	256.88
<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	100%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
NSW	29,460	29,460	20,033	1,473	0	0
VIC	12,520	12,520	9,891	876	0	0
QLD	314,641	314,641	229,688	47,196	0	0
Grid electricity (scope 2 and 3)	356,621	356,621	259,612	49,546	0	0
NSW	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	356,621					

Residual scope 2 emissions (t CO ₂ -e)	259.61
Residual scope 3 emissions (t CO ₂ -e)	49.55
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	252.24
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	48.89
Total emissions liability	301.14

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
Powershop (Populous Melbourne Studio)	9,326	0
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market based method is outlined as such in the market based summary table.		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

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

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

Relevant non-quantified emission sources	Justification reason
N/A	N/A

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

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

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

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations

Emission sources tested
for relevance

Size

Influence

Risk

Stakeholders

Outsourcing

Justification

N/A

N/A

N/A

N/A

N/A

N/A

N/A

Excluded emissions sources summary



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