



# **PUBLIC DISCLOSURE STATEMENT**

**THE INSTITUTION OF ENGINEERS  
AUSTRALIA (ENGINEERS AUSTRALIA)**

**ORGANISATION CERTIFICATION  
CY2024**

Australian Government

# Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	THE INSTITUTION OF ENGINEERS AUSTRALIA (ENGINEERS AUSTRALIA)
REPORTING PERIOD	1 January 2024 – 31 December 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>Jamie Sheehan</i></p> <p>Jamie Sheehan Facilities &amp; Operations Manager 30/04/2025</p>



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

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Version 9.1.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	5,505 tCO <sub>2</sub> -e
CARBON OFFSETS USED	14.5% ACCUs, 85.5% VCU
RENEWABLE ELECTRICITY	57.51%
CARBON ACCOUNT	Prepared by: Clima Solutions PTY LTD
TECHNICAL ASSESSMENT	4/12/2023 (CY2022) Pangolin Associates Pty Ltd Next technical assessment due: CY2025 report

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## 2. CERTIFICATION INFORMATION

### Description of organisation certification

This organisation certification is for the business operations of the Institution of Engineers Australia (Engineers Australia), ABN 63 020 415 510, including the subsidiaries listed in the table below.

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 all operations which are controlled by Engineers Australia.

This includes the following locations and facilities:

- Adelaide, Level 11, 108 King William Street
- Brisbane, Level 9, 340 Adelaide Street
- Canberra, 11 National Circuit, Barton
- Darwin, 9 Cavenagh Street
- Hobart, Level 5, 188 Collins Street
- Melbourne, Level 31, 600 Bourke Street
- Newcastle, Suite 3, Tonella Commercial Centre, 125 Bull Street
- Perth, Level 10, Allendale Square, 77 St Georges Terrace
- Sydney, Ground Floor, 8 Thomas Street
- Sydney, Mezzanine Level, 44 Market Street
- West Perth, 712 Murray Street

This Public Disclosure Statement includes information for CY2024 reporting period.

### Organisation description

Founded in 1919 as the Institution of Engineers Australia, Engineers Australia stands as the peak body for the engineering profession in the country, representing over 120,000 members.

Positioned at the forefront of transformative thinking and innovation, we serve as the essential link between ideation and execution, believing that engineering is the catalyst for positive, sustainable change that influences every facet of modern society. Committed to supporting engineers who identify challenges and seek opportunities, we provide resources, connections, and growth opportunities to ensure our members excel at ethical, competent, and high-value work. From inspiring students to opening doors for graduates, we enrich the skill sets of professionals, offering globally recognized Chartered credentials.

Functioning as a trusted ally, our strategic partnerships with business, government, and universities create a network of world-class engineers, propelling progress across sectors. Our organizational mission is clear: to comprehensively support the engineering profession through policy advocacy, professional standards, talent nurturing, and the celebration of achievements. Engineers Australia, with its rich history and forward-looking vision, proudly stands with today's problem-solvers, empowering them to shape a better tomorrow.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
Engineering Education Australia Pty. Limited	45 008 663 349	

Engineers Education Australia, a subsidiary, was not part of the CY2022 baseline but has been included in the inventory since CY2023 to reflect more comprehensive reporting.

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

### Non-quantified

N/A

### Optionally included

N/A

## Outside emission boundary

### Excluded

N/A

## 4.EMISSIONS REDUCTIONS

### Emissions reduction strategy

Engineers Australia is committed to achieving the following emissions reduction targets, compared to the CY22 base year:

- Scope 1 emissions - 100% reduction by 2040
- Scope 2 emissions - 100% reduction by 2030
- Scope 3 emissions intensity per FTE - 25% reduction by 2030

#### Scope 1

Similar to previous calculations, the main source of Engineers Australia's Scope 1 emissions is Stationary Energy (gaseous fuels). The original target was to reduce scope 1 emissions entirely (100%) by 2030 through investing in the implementation of electrified plant equipment and eliminating the use of natural gas as an energy source.

In CY2024, a feasibility study was conducted to assess the cost, impact, and feasibility of reducing Scope 1 emissions by 100%. The study found that the existing HVAC system will remain viable for over 10 years, and replacing it would cost more than AU\$1,000,000. As a result, the original target has been updated.

- The revised target is to reduce Scope 1 emissions by 100% to 0.00 tonnes by 2040, compared to a CY2022 base year.

This new target reflects a more achievable reduction pathway. Nevertheless, Engineers Australia is actively working to reduce its scope 1 emissions, and actions taken during CY2024 are highlighted in the emissions reduction actions.

#### Scope 2

The sole contributor to Engineers Australia's scope 2 emissions is electricity. Scope 2 emissions will be reduced by 100% to 0.00 tonne in 2030 compared to a CY22 base year by:

- Switching to carbon neutral or renewable energy options for the rest of scope 2 emissions for NSW, QLD and NT where the purchase of electricity is owned by Engineers Australia.
- Completing an energy audit & data collection for hot spots to implement changes.
- Implementing behavioural change initiatives (i.e. turning off monitors at night).
- Partnering with landlords to reduce emissions with a goal of becoming carbon neutral (re-negotiation if required).

#### Scope 3

In CY24, scope 3 emissions increased due to the growth in the number of FTEs and projects, which led to a greater expenditure on professional services and travel. Currently, scope 3 emissions are primarily made



up of the following categories: 32.8% from Professional Services, 23.3% from Transport (air), and 13.0% from ICT services and equipment.

Our previous target was to reduce total scope 3 emissions by 43.1% to 1,596.56 tonnes by 2030, based on a CY2022 baseline. However, following a review of operational growth and capacity, and to align with a more realistic and achievable pathway, this target has been revised to a 25% reduction in Scope 3 emissions intensity per FTE by 2030.

In CY2022, the scope 3 emissions intensity per FTE was 11.05 tCO<sub>2</sub>-e/FTE. The revised target now aims for a reduction to 8.29 tCO<sub>2</sub>-e/FTE by 2030. The Scope 3 emissions intensity per FTE as of CY24 is 11.20t CO<sub>2</sub>-e/FTE, an increase of 1.34% since the base year.

We remain committed to transparency, and this adjustment reflects our dedication to maintaining ambition while setting targets that are achievable and aligned with our current capabilities. Furthermore, the revised intensity-based target enables us to account for growth in our workforce while continuing to drive emissions reductions in key areas.

Scope 3 emissions will be reduced by:

- ICT Services & Professional Services
  - Partnering & procuring services from carbon neutral suppliers.
  - Exploring options such as using technology sourced from members of the GreenGrid and using their optional services have offset emissions.
  - Gathering supplier-specific emissions data rather than using spend-based emission factors where possible.
  - Creating a sustainable procurement policy by 2025.
- Travel
  - Purchasing offset options at the checkout for flights & Uber rides required for each employee for their travel.
  - Introducing a sustainable travel policy in 2025 with the aim of reducing business travel where appropriate.
- Other
  - Distributing the quarterly magazine digitally rather than a printed magazine that is posted.
  - Addressing organisational waste by implementing measures to quantify our waste streams wherever feasible. This entails weighing our waste prior to disposal whenever possible.
  - Removing plastics in catering events to reduce waste.
  - Downsizing office areas in Canberra and Melbourne in CY25 to optimise space usage.
  - In August 2025, we will also move into a Carbon Neutral Building in Melbourne.

## Emissions reduction actions

During CY2024, we have taken the following actions to reduce our emissions:

- Conducted a feasibility study to better understand the viability of fully electrifying the Canberra office allowing for a better understanding of feasible future reductions.
- Installed double glazed windows on 2 floors (280 windows) in the Canberra office.
- Implemented energy efficiency improvements throughout the offices such as lighting controls and temperature setting controls. As of 2024 all offices contain these energy efficiency improvements. This will help reduce natural gas consumption in the Canberra office.
- Installed solar panels on the Canberra base building.
- Reduced distribution frequency of printed magazine. The traditional monthly magazine postage was reduced to a quarterly distribution, reducing the amount of copies produced and the emissions from more frequent postal services.

## 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/Year1: 2022	3,980.4	N/A
Year 2: 2023	3,984.2	N/A
Year 3: 2024	5,504.7	N/A

### Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Business services	444.57	724.10	Emissions increased due to an increase in FTEs and a company-wide digital transformation, which required more service providers to support new AV, finance systems, and property projects.
Short economy class flights (>400km, ≤3,700km)	79.26	751.75	Emissions increased due to a higher number of FTEs, resulting in more interstate travel across the organisation.

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

Certified brand name	Product/Service/Building/Precinct used
N/A	N/A

## 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 <sub>2</sub> -e)	Scope 2 emissions (tCO <sub>2</sub> -e)	Scope 3 emissions (tCO <sub>2</sub> -e)	Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	93.76	93.76
Cleaning and chemicals	0.00	0.00	22.69	22.69
Construction materials and services	0.00	0.00	0.00	0.00
Electricity	0.00	131.27	259.82	391.09
Food	0.00	0.00	268.68	268.68
Horticulture and agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	654.92	654.92
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment and supplies	0.00	0.00	354.93	354.93
Postage, courier and freight	0.00	0.00	255.50	255.50
Products	0.00	0.00	0.00	0.00
Professional services	0.00	0.00	1648.86	1648.86
Refrigerants	15.95	0.00	0.00	15.95
Roads and landscape	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	113.52	0.00	20.26	133.78
Stationary energy (liquid fuels)	0.53	0.00	0.13	0.66
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	1170.05	1170.05
Transport (land and sea)	0.00	0.00	249.12	249.12
Waste	0.00	0.00	113.45	113.45
Water	0.00	0.00	37.03	37.03
Working from home	0.00	0.00	94.21	94.21
<b>Total emissions (tCO<sub>2</sub>-e)</b>	<b>130.00</b>	<b>131.27</b>	<b>5243.40</b>	<b>5504.68</b>

## Uplift factors

N/A

## 6.CARBON OFFSETS

### Eligible offsets retirement summary

Offsets retired for Climate Active certification

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
Energising India using Solar Energy Projects	VCU	Verra Registry	28/05/2024	<a href="#">11436-329921727-329926110-VCS-VCU-997-VER-IN-1-1931-01032020-31122020-0</a>	2020	4384	3985	0	399	7.25%
Ghani Solar Renewable Power Project by Greenko Group	VCU	Verra Registry	15/04/2025	<a href="#">10384-209209042-209213347-VCS-VCU-997-VER-IN-1-1792-01012020-31122020-0</a>	2020	4306	0	0	4306	78.22%
Smith Carbon Project	ACCU	ANREU	15/04/2025	8,998,904,699 - 8,998,904,998	2023-24	300	0	0	300	5.45%
Howson Carbon Project 7	ACCU	ANREU	15/04/2025	9,011,492,086 - 9,011,492,585	2023-24	500	0	0	500	9.08%
Offset Totals:						9490	3985	0	5505	100%

## Co-benefits

### Howson Soil Carbon Project

The Howson Carbon Project, part of Gunthorpe Cattle Company, Manages 3,000 head of cattle, including 900 breeding cows alongside effective soil carbon activities. Adam and Tracy Gunthorpe have implemented rotational grazing, paddock subdivision, and pasture improvements to enhance soil health.

The project consistently sequesters more carbon than it emits, proving that regenerative grazing enhances both land productivity and environmental impact.

### Smith Carbon Project

The Smith Carbon Project is a 500-hectare sheep farm using regenerative practices to improve soil health, biodiversity, and productivity. Enhanced soil health has led to improved water retention, pasture quality, and ecosystem stability, making the land more resilient to extreme weather. The use of satellite data informs land management decisions, ensuring long-term sustainability.

This project highlights how regenerative farming practices can drive both environmental restoration and economic viability in modern agriculture.

### Ghani Solar Renewable Power

The Ghani Solar Farm is a 500MW renewable energy project replacing fossil fuel-based electricity in India. It prevents 887,000 tonnes of carbon dioxide emissions annually. In addition to lowering greenhouse gases, it significantly reduces harmful pollutants like sulphur oxides, nitrogen oxides, and particulate matter, improving air quality and reducing health risks linked to smog and acid rain.

The project also strengthens social and economic well-being by creating employment opportunities and expanding infrastructure. By providing cleaner, more affordable power, it supports sustainable development while demonstrating the critical role of renewable energy in mitigating climate change.

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### **Renewable Energy Certificate (REC) summary**

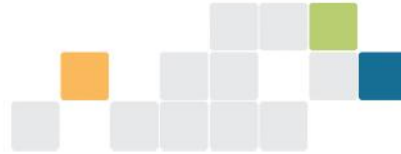
N/A

# APPENDIX A: ADDITIONAL INFORMATION

OFFICIAL



Australian Government  
Clean Energy Regulator



16 April 2025

VC202425-00728

To whom it may concern,

## Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, CLIMA SOLUTIONS PTY LTD (account number AU-3571).

The details of the cancellation are as follows:

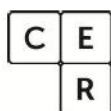
Date of transaction		15 April 2025
Transaction ID		AU40784
Type of units		KACCU
Total Number of units		800
Block 1	Serial number range	8,998,904,699 - 8,998,904,998 (300 KACCUs)
	ERF Project	Smith Carbon Project– ERF158470
	Vintage	2023-24
Block 2	Serial number range	9,011,492,086 - 9,011,492,585 (500 KACCUs)
	ERF Project	Howson Carbon Project 7– ERF169439
	Vintage	2023-24
Transaction comment		Voluntary retirement on behalf of for THE INSTITUTION OF ENGINEERS AUSTRALIA (ENGINEERS AUSTRALIA) CY2024 Climate Active Carbon Neutral Organisation Certification

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, [Voluntary cancellations register](#) | [Clean Energy Regulator \(cer.gov.au\)](#).

If you require additional information about the above transaction, please email [CER-RegistryContact@cer.gov.au](mailto:CER-RegistryContact@cer.gov.au)

Yours sincerely

David O'Toole  
ANREU and International  
NGER and Safeguard Branch  
Scheme Operations Division



CLEAN  
ENERGY  
REGULATOR

OFFICIAL



## 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)	0	0	0%
GreenPower	200,659	0	20%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	194,141	0	19%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	48,398	0	5%
Large Scale Renewable Energy Target (applied to grid electricity only)	138,527	0	14%
Residual electricity	429,770	391,091	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>581,724</b>	<b>0</b>	<b>58%</b>
<b>Total grid electricity</b>	<b>1,011,495</b>	<b>391,091</b>	<b>58%</b>
<b>Total electricity (grid + non grid)</b>	<b>1,011,495</b>	<b>391,091</b>	<b>58%</b>
Percentage of residual electricity consumption under operational control	38%		
<b>Residual electricity consumption under operational control</b>	<b>162,066</b>	<b>147,480</b>	
Scope 2	144,257	131,274	
Scope 3 (includes T&D emissions from consumption under operational control)	17,809	16,207	
<b>Residual electricity consumption not under operational control</b>	<b>267,704</b>	<b>243,611</b>	
Scope 3	267,704	243,611	

<b>Total renewables (grid and non-grid)</b>	<b>57.51%</b>
<b>Mandatory</b>	<b>18.48%</b>
<b>Voluntary</b>	<b>39.03%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>131.27</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>259.82</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>131.27</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>259.82</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>391.09</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	38%	(kWh)	Scope 2 Emissions (kg CO <sub>2</sub> -e)	Scope 3 Emissions (kg CO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kg CO <sub>2</sub> -e)
ACT	261,892	98,760	67,157	4,938	163,133	119,087
NSW	149,120	56,233	38,238	2,812	92,887	67,807
SA	102,152	38,522	9,630	3,082	63,631	20,998
VIC	165,296	62,333	49,243	4,363	102,963	88,548
QLD	160,454	60,507	44,170	9,076	99,947	87,953
NT	44,506	16,783	9,063	1,175	27,723	16,911
WA	98,858	37,279	19,758	1,491	61,579	35,100
TAS	29,216	11,017	1,322	110	18,199	2,366
<b>Grid electricity (scope 2 and 3)</b>	<b>1,011,495</b>	<b>381,435</b>	<b>238,582</b>	<b>27,047</b>	<b>630,060</b>	<b>438,770</b>
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		
<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>1,011,495</b>					

<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>238.58</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>465.82</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>238.58</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>465.82</b>
<b>Total emissions liability</b>	<b>704.40</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)
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 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 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.

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.

There are no sources that have been excluded from this inventory.

## **Excluded emissions sources summary**

N/A



An Australian Government Initiative

