PUBLIC DISCLOSURE STATEMENT

ERBAS & ASSOCIATES PTY LTD

ORGANISATION CERTIFICATION
FY2023–24

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	erbas™
REPORTING PERIOD	1 July 2023 – 30 June 2024 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.* 
	Ken Gurcan Erbas Managing Director 25/3/25

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	327 tCO_2-e
CARBON OFFSETS USED	69.72% VERs, 21.10% VCUs, 9.17% ACCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: 100% Renewables Pty Ltd
TECHNICAL ASSESSMENT	Date: 24 February 2025 Organisation: 100% Renewables Pty Ltd Next technical assessment due: FY 2027 report

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the Australian business operations of Erbas & Associates Pty Ltd, ABN 57 077 132 266.

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

Organisation description

erbas™ | erbas™ SUSTAIN is your Australian-owned integrated sustainability, well-being & engineering team.

Since 1997, erbas™ has developed a strong multidiscipline service offering covering construction sectors including education, residential, commercial and workplace, health and retirement living, industrial, rail, community, sport, leisure, government and mission critical developments.

The engineering team at erbas™ listen, collaborate and produce compliant design solutions to bring function to form, supporting project delivery teams through engineering consultation, design and documentation for mechanical, electrical, hydraulic, fire protection and vertical transport systems.

The sustainability team at erbas™ SUSTAIN help clients to deliver framework priorities for their organisations and design for solutions for their built environments. With a clear point of difference, our team of qualified academics and engineers can provide evidence-based design solutions.

Our Australian offices are proudly certified Carbon Neutral.

The reporting boundaries of our GHG inventory encompass our facilities at:

- Level 3, 116 Hardware Street, Melbourne VIC 3000,
- Level 1, 15 Atchison Street, St Leonards, NSW 2065, and
- A regional office in Echuca/Moama (VIC/NSW) for one person working from home

There is an overseas support office based in Manila that has been excluded from this inventory, for the reasons outlined in Appendix D.

Our GHG inventory quantifies carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O), measured in tonnes of CO2 equivalent (t CO_2 -e).

We are not aware of any relevant sources of hydrofluorocarbons, (HFC), perfluorocarbons (PFCs), sulphur hexafluoride (SF6), or nitrogen trifluoride (NF3) within our operational boundary.

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

Cleaning and chemicals

Electricity

ICT services and equipment

Office equipment & supplies

Professional services

Stationary energy

Transport (Air)

Transport (Land and Sea)

Waste to landfill

Water & wastewater

Working from home

Non-quantified

Regional office in Echuca/Moama

Food

Postage, courier, & freight

Refrigerants

Optionally included

N/A

Outside emission boundary

Excluded

Manila office

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

erbas™ is committed to a dual-strategy approach for carbon emissions reduction. This approach integrates ongoing enhancements through collaboration between business development and the exchange of insights with the sustainability division of erbas™ SUSTAIN. Additionally, the strategy involves direct actions to cut emissions in all domestic offices.

erbas™ aims to bolster sustainable business practices that not only reduce its environmental impact but also align with broader sustainability goals, such as supporting local economies, enhancing the lives of indigenous populations, and improving stakeholder well-being, including the mental and physical health of staff and communities. The company has been involved in creating sustainability master plans for schools, launching sustainability initiatives for multinational logistics firms, and consulting for various organisations, including councils and universities.

In its mission to reduce emissions, erbas™ focuses on actions that offer long-term, measurable benefits towards its comprehensive sustainability objectives. The goal is a 10% reduction in scope 1, 2, and 3 emissions by 2030, compared to FY21-FY22 figures, with regular reviews to assess progress.

Area	Action	Objective	Timeline
Scope 1 Fleet / petrol	Assessment on EV or hybrid car purchase when current fleet of company cars reach the end of its life cycle	Reduce use of petrol by 50%.	2028
Scope 2 Energy	Upgrade monitoring, air-conditioning, lighting, and ICT systems.	Reduce energy consumption by 10%.	2026 AC would be with next office renovation.
Scope 3 Education & Research	Implement quarterly office training sessions.	Achieve a 5% annual increase in office training effectiveness.	Continuous
Scope 3 Employee commute	Raise awareness of bike and shower facilities	Increase uptake of active transport by 20%	Continuous
Scope 3 Water	Update kitchen and bathroom fixtures.	Install fixtures with higher WELs ratings during office renovation.	2026
Scope 3 Waste	Enhance waste management and staff recycling education. Increase recycling streams. Encourage use of tablets for site visits to decrease paper wastage.	Reduce landfill waste.	2028 with annual evaluations.
Scope 3 Indoor Environmental Quality (IEQ)	Conduct regular indoor air quality checks. Change of mechanical filters.	Identify and address any air quality issues.	2027

Emissions reduction actions

erbas™ has implemented several initiatives to enhance its environmental sustainability and operational efficiency, as well as to foster a positive work environment for its staff. These actions demonstrate the company's commitment to reducing its carbon footprint, promoting healthier lifestyles, and improving productivity through sustainable practices. Below is an updated and clarified summary of these initiatives:

- As the fleet of company cars near its end of life, management has begun to undertake assessments to replace them with EV or hybrid cars. These assessments will continue to take place to assess feasibility such as whether the office base building can accommodate charging stations. This initiative aims to reduce fuel consumption.
- Encourage usage of tablets for site visits. This reduces the need for staff to print drawings and documents, and hence reduce paper usage and waste.
- There has been staff initiative to manually turn off air-conditioning systems, which reduced electricity consumption.
- Reconfiguration of mechanical services to automate set point temperatures to optimise the air-conditioning system.
- Decrease accessibility to general waste bins to encourage staff to divert waste from landfill.
- erbas™ continues to upgrade its IT infrastructure, such as energy-efficient laptop/computers and monitors, for all staff members.
- 'Sustainability Weeks' are being organised across Melbourne and Sydney where internal workshops will be held for each engineering discipline to raise awareness of erbas™'s carbon neutral certification across the business, the projects that the carbon credits support, and also the importance of sustainable design.
- erbas™ maintains a flexible working policy of three days in the office and two days working from home. This policy aims to enhance work-life balance for employees and reduce carbon emissions associated with daily commutes.
- Employees are encouraged to opt for active transportation (walking or cycling) or to use public transport instead of driving to work, aiming to lower the carbon footprint related to employee commutes.
- erbas™ SUSTAIN has created platforms for team members to exchange expertise on Environmentally Sustainable Design (ESD) and to ensure strategic alignment across management, engineering, and sustainability divisions. This fosters a culture of continuous learning and aligns employee values with the company's sustainability objectives.
- The Melbourne office regularly monitors IEQ to identify and implement improvements. Insights from IEQ data, combined with the expertise of engineering and sustainability teams, have led to enhancements that benefit staff health, wellbeing, and productivity by ensuring a higher quality indoor environment.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base year:	2020-21	242.47	254.63
Year 1:	2021-22	327.55	N/A
Year 2:	2022-23	290.23	N/A
Year 3:	2023-24	326.89	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 (location-based method, scope 2)	100.60	50.12	Decreased electricity use
Petrol / Gasoline post-2004	0.00	129.08	Increased usage of fleet vehicles in FY2024

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

N/A

Emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using a location-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)
Cleaning and Chemicals	0.00	0.00	2.09	2.09
Climate Active carbon neutral products and services	-	-	-	-
Electricity	0.00	50.12	4.03	54.15
ICT services and equipment	0.00	0.00	50.06	50.06
Office equipment & supplies	0.00	0.00	3.26	3.26
Professional Services	0.00	0.00	23.08	23.08
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	5.36	5.36
Transport (Land and Sea)	102.90	0.00	63.08	165.98
Waste	0.00	0.00	10.66	10.66
Water	0.00	0.00	0.59	0.59
Working from home	0.00	0.00	11.65	11.65
Total emissions (tCO_2-e)	102.90	50.12	173.86	**326.89**

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)	30	9.17%
Verified Carbon Units (VCUs)	69	21.10%
Verified Emissions Reductions (VERs)	228	69.72%

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
Mersin Wind Farm Project	VER	Gold Standard Impact Registry	25/03/2025	GS1-1-TR-GS753-12-2014-7213-42255-42467	2014	213	0	0	213	65.14%
Sırma Run-of-River Hydro Project	VCU	Verra Registry	25/03/2025	12923-461797423-461797491-VCS-VCU-279-VER-TR-1-603-01012015-31122015-0	2015	69	0	0	69	21.10%
Oriners & Sefton Savanna Burning Project	ACCU	ANREU	26/03/2025	8,370,683,351 - 8,370,683,380	2022-23	30	0	0	30	9.17%
Akbuk Wind Power Plant	VER	Gold Standard Impact Registry	09/05/2023	GS1-1-TR-GS2464-12-2016-19157-2254-2513	2016	260	245	0	15	4.59%

Co-benefits

This section provides a brief overview of the carbon offsets purchased and retired for Erbas & Associates Pty Ltd's carbon neutral claim.

Mersin Wind Farm Project (65.14%)

Galata Wind Enerji A.Ş. has developed the Mersin Wind Farm Project in the Mut district of Mersin Province, Turkey. The wind farm consists of 14 turbines, each with a capacity of 3.0 MW, resulting in a total installed capacity of 42 MW. The project is expected to generate approximately 133,704 MWh of electricity annually, contributing significantly to renewable energy supply in the region. By displacing fossil fuel-based electricity generation, the project is estimated to achieve annual greenhouse gas emission reductions of 81,559 tonnes of CO_2 equivalent (tCO_2-eq). This project meets the following Sustainable Development Goals:

Sırma Run-of-River Hydro Project (21.10%)

The Sırma Hydro Project is a small-scale, run-of-river hydropower plant with an installed capacity of 5.88 MW, comprising three units of 1.96 MW each. Located in Aydın, Turkey, the project began commercial electricity generation on 7 June 2009, supplying clean, renewable energy directly to the national grid.

By displacing electricity that would otherwise be generated from fossil fuels, the project contributes significantly to emissions reduction efforts in Turkey. On average, it is expected to deliver 12,780 tonnes of CO_2 equivalent (tCO_2e) in emissions reductions per year, supporting the country's transition to a low-carbon energy system.

Oriners & Sefton Savanna Burning Project (9.17%)

This project involves the strategic and controlled burning of savanna landscapes located in high-rainfall regions. By conducting burns during the early dry season, the initiative significantly reduces the risk of intense wildfires later in the dry season, which are typically more destructive and emit higher levels of greenhouse gases.

Akbuk Wind Power Plant, Turkey (4.59%)

The Akbük wind farm project includes the development of a 31.5 MW onshore wind farm in the Aydın region, Didim district in Turkey. It includes the installation of 15 turbines and the construction of a high voltage line between the project area and the national network. The project activity generates an estimated net electricity of 105 GWh per year and feeds it into the Turkish grid. The project helps reduce greenhouse gas emissions in Turkey by generating clean electricity for the regional power grid, which has so far obtained much of its electricity from fossil fuel sources. Savanna fires contribute to about 3% of Australia's greenhouse gas emissions. Working together, Traditional Owners and Aboriginal rangers use early dry season-controlled burns to create cooler fires. This approach significantly reduces greenhouse gas emissions compared to the more intense, uncontrolled fires that typically occur later in the dry season. Controlled burns in savanna grasslands reduce emissions and encourage the regeneration of grasses and other plants. This regeneration provides essential food and habitat for various local species. Moreover, these cooler fires help manage invasive species, lower the risk of larger wildfires, and enhance the ecosystem's health and resilience. This project meets the following Sustainable Development Goals:

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	-

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Not applicable	-	-	-	-	-	-	-	-	-
								Total LGCs surrendered this report and used in this report	**-**

APPENDIX A: ADDITIONAL INFORMATION

Attachment 1: Proof of ACCU purchase and retirement

Transaction ID	AU40298
Current Status	Completed (4)
Status Date	26/03/2025 13:49:30 (AEDT) 26/03/2025 02:49:30 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Dickinson, Jules
Transaction Approver	Dickinson, Jules
Comment	Voluntary retirement on behalf of Erbas and Associates Pty Ltd. to support claim under the Climate Active Carbon Neutral Standard for FY23-24

Transferring Account

Account Number	AU-3571
Account Name	CLIMA SOLUTIONS PTY LTD
Account Holder	CLIMA SOLUTIONS PTY LTD

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			EOP100959					2022-23		8,370,683,351 - 8,370,683,380	30

Transaction Status History

Status Date	Status Code
26/03/2025 13:49:30 (AEDT) 26/03/2025 02:49:30 (GMT)	Completed (4)
26/03/2025 13:49:30 (AEDT) 26/03/2025 02:49:30 (GMT)	Proposed (1)
26/03/2025 13:49:29 (AEDT) 26/03/2025 02:49:29 (GMT)	Account Holder Approved (97)
26/03/2025 13:36:44 (AEDT) 26/03/2025 02:36:44 (GMT)	Awaiting Account Holder Approval (95)

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 **location-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)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	12,916	0	19%
Residual Electricity	56,081	51,033	0%
Total renewable electricity (grid + non grid)	**12,916**	**0**	**19%**
Total grid electricity	**68,997**	**51,033**	**19%**
Total electricity (grid + non grid)	**68,997**	**51,033**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**56,081**	**51,033**	
Scope 2	49,918	45,425	
Scope 3 (includes T&D emissions from consumption under operational control)	6,163	5,608	
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 CO_2-e)	**45.43**
Residual scope 3 emissions (t CO_2-e)	**5.61**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**45.43**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**5.61**
Total emissions liability (t CO_2-e)	**51.03**

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	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	0	0	0	0	0	0
NSW	39,867	39,867	27,109	1,993	0	0
SA	0	0	0	0	0	0
VIC	29,130	29,130	23,013	2,039	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)	**68,997**	**68,997**	**50,122**	**4,032**	**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)	**68,997**					

Residual scope 2 emissions (t CO_2-e)	**50.12**
Residual scope 3 emissions (t CO_2-e)	**4.03**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**50.12**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**4.03**
Total emissions liability	**54.15**

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)
Not applicable	-	-

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)
Not applicable	-	-

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
Regional office	Immaterial
Food	Immaterial
Postage, courier and freight	Immaterial
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
Manila office	N	N	N	N	N	**Size:** The office is small compared to Australian operations, and would not be large compared to the total emissions from electricity, stationary energy, and fuel emissions related to the Australian operations. **Influence:** We have limited control or ability to influence the emissions or operating procedures of this office **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business given the overseas location and limited activity. **Outsourcing:** These are not outsourced activities, but the organisation has limited ability to introduce or implement operating policies that would result in emissions. We have not previously undertaken this activity within our emissions boundary.

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