



# **PUBLIC DISCLOSURE STATEMENT**

**BUSINESS EVENTS SYDNEY LIMITED**

**ORGANISATION CERTIFICATION  
CY2024**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Business Events Sydney Limited
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>Kirsty Walker            Chief Financial Officer            16 April 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	825 t CO <sub>2</sub> -e
CARBON OFFSETS USED	81.21% ACCUs and 18.79% VCUs
RENEWABLE ELECTRICITY	100% for Business Events Sydney tenancy. 39.49% overall, including base building. (market-based reporting)
CARBON ACCOUNT	Prepared by: Carbon Neutral Pty Ltd, Heidi Fog
TECHNICAL ASSESSMENT	11 April 2025 Carbon Neutral Pty Ltd Next technical assessment due: CY 2027 report

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## 2. CERTIFICATION INFORMATION

### Description of organisation certification

This organisation certification is for the business operations of Business Events Sydney Limited (BESydney) ABN 42 002 630 364.

The scope of this certification includes:

- Australian operations, located in Sydney NSW.
- Overseas Remote Workers (no physical location).

This Public Disclosure Statement includes information for CY2024 reporting period. CY2024 is our third year as a Climate Active carbon neutral certified organisation.

CY2024 indicates the setting of our new base year. BESydney first commenced its Climate Active certification in 2021, when CY2021 was applied to project CY2022, during the global pandemic. Our business is comprised of two key international markets that were both cut-off from activity during the Covid-impacted years. Australia being a long-haul destination, felt the impact of this well into CY2023. While our activity from our international association business market was beginning to return to normal, we were still experiencing an unusually low level of incentive business and activity levels, still cautious of international travel (China one of our largest markets was particularly late to open). This did not normalise until CY2024, when our business and activity from both markets returned to more traditional levels, hence establishing CY2024 as our new base year, while our boundary remains the same.

### Organisation description

BESydney (ABN 42 002 630 364) promotes Sydney as the pre-eminent Asia Pacific visitor destination and acquires strategic business events that deliver economic and social impact for Sydney, New South Wales and global communities.

We are a trusted, independent, not-for-profit organisation that works with partners across government, industry and academia. Our organisation was first established in 1969 and for more than 30 of our 50+ years in operation, the NSW Government has backed us to bring business visitors to Sydney. We provide professional services and support to local leaders and international associations, corporates and event planners to host global meetings in our city; and we purposefully secure and develop bids for global meetings that align with government industry, trade and policy priorities to accelerate outcomes.

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.

BE Sydney's Australian operations are carried out at the following locations:

- Level 20, 100 William Street, Sydney, NSW, 2000
- Two staff working from China and Singapore and one staff working from Germany, UK and USA

## 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 services  
Climate Active carbon neutral products and services  
Stationary energy  
Electricity  
ICT services, equipment and telecommunications  
Office equipment  
Printing, stationery and office paper  
Postage, courier and freight  
Entertainment and food  
Repair and maintenance  
Advertising  
Accounting services  
Insurance  
Legal services  
Technical services  
Equipment hire services  
Air travel  
Business related travel (incl. Taxi/Ride share)  
Parking and tolls  
Staff commute to and from work  
Waste  
Water  
Australian staff working from home  
International staff working from home  
In-kind support

### Non-quantified

Refrigerants

## Outside emission boundary

### Excluded

Not applicable

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Business Events Sydney is committed to reducing our organisation's emissions by 30% by 31 December 2029, compared to our CY2024 baseline. To achieve this target, we will take the following actions:

#### Scope 1 emissions

Continue to not be owning or leasing company vehicles.

#### Scope 2 emissions

Continue to minimise our use of electricity and purchase 100% renewable electricity to maintain our scope 2 emissions as 0 t CO<sub>2</sub>-e.

#### Scope 3 emissions

Engage in ongoing dialogue with our Property Management for them to procure 100% renewable electricity for at least our part of the base building allocated electricity usage. Implemented by December 2028.

Reducing business-related travel where possible and investigate lower emission options for travel. This includes implementing a policy to use Uber Electric or Uber Green (respectively reduce 75% and 36% in emissions for same km driven compared to a medium petrol vehicle) where possible. Implemented by December 2025.

Create and implement a supplier engagement policy that considers the sustainability performance, stance and initiatives of the supplier as part of our procurement practices. Our target is to reduce emissions by 20% across our purchased goods and services from CY2028. This includes buying durable products and services, including IT hardware and services and office equipment. Implemented by December 2026.

Encourage all staff to walk, bike and use of public transport to and from work, as well as to walk or use public transport to business meetings and events where possible to promote health and reduce emissions. Implemented by December 2025.

Continue to educate and improve the carbon literacy of our staff, encouraging our team to take up 100% renewables as their home electricity product as well as reduce electricity usage and resource disposal where they can. Implemented by December 2025.

### Emissions reduction actions

In June 2023 we moved to a 100% renewable for our tenancy electricity usage, which has resulted in 0 t CO<sub>2</sub>-e for our scope 2 emissions from CY2024 onwards.

## 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)
Initial base year:	2021	128.80	128.80
Year 1:	2022	481.40	481.40
Year 2:	2023	798.67	798.67
New base year / Year 3:	2024	824.45	824.45

### 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
Advertising services	49.59	116.65	Our CY2024 business activities are normalising compared to the Covid impacted years.
Long business class flights (>3,700km)	91.97	119.26	Our CY2024 business activities are normalising compared to the Covid impacted years.

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

Certified brand name	Product/Service/Building/Precinct used
Qantas	Flights

## Emissions summary

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

Emission category	Scope 1 emissions (t CO <sub>2</sub> -e)	Scope 2 emissions (t CO <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	11.00	11.00
Cleaning and Chemicals	0.00	0.00	0.98	0.98
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	78.05	78.05
Food	0.00	0.00	52.28	52.28
ICT services and equipment	0.00	0.00	75.58	75.58
Office equipment & supplies	0.00	0.00	10.58	10.58
Postage, courier and freight	0.00	0.00	0.81	0.81
Professional Services	0.00	0.00	289.68	289.68
Stationary Energy (gaseous fuels)	1.22	0.00	0.31	1.53
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	274.30	274.30
Transport (Land and Sea)	0.00	0.00	22.74	22.74
Waste	0.00	0.00	0.91	0.91
Water	0.00	0.00	3.36	3.36
Working from home	0.00	0.00	2.64	2.64
<b>Total emissions (t CO<sub>2</sub>-e)</b>	<b>1.22</b>	<b>0.00</b>	<b>823.23</b>	<b>824.45</b>

## Uplift factors

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

Reason for uplift factor	t CO <sub>2</sub> -e
Not applicable.	
Total of all uplift factors (t CO <sub>2</sub> -e)	0.00
<b>Total emissions footprint to offset (t CO<sub>2</sub>-e)</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>824.45</b>

## 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 (ACCU)s	670	81.21%
Verified Carbon Units (VCUs)	155	18.79%

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
Raak Nguunge	ACCU	ANREU	18/3/2025	8,344,022,734-8,344,022,765	2021-22	32	0	0	32	3.88%
Raak Nguunge	ACCU	ANREU	18/3/2025	8,344,030,966-8,344,031,137	2021-22	172	0	0	172	20.85%
Jawoyn Fire 2	ACCU	ANREU	18/3/2025	8,330,523,704-8,330,524,049	2021-22	346	0	0	346	41.94%
Olkola Ajin – Olkola Fire Project	ACCU	ANREU	11/4/2025	8,342,396,240-8,342,396,979	2021-22	740	0	620	120	14.54%
Renewable Wind Power Project by Axis Wind Farms (Rayalaseema) Pvt. Ltd	VCU	Verra Registry	11/4/2025	<u>13119-472105784-472105938-VCS-VCU-1491-VER-IN-1-2052-01072021-31122021-0</u>	2021	155	0	0	155	18.79%
<b>Offset Totals:</b>						<b>1,445</b>	<b>0</b>	<b>620</b>	<b>825</b>	<b>100.00%</b>

## Co-benefits

### ACCUs: Raak Nguunge

The Australian Raak Nguunge-Pormpuraaw Savanna Burning project provides employment opportunities for traditional First Nations owners as well as increased biodiversity through the implementation of cultural burning, continued cultural practice, cultural knowledge exchange, and revitalization of land and people.

### ACCUs: Jawoyn Fire 2

The Jawoyn Fire 2 Project involves the strategic and planned burning of savanna areas in the high rainfall zone in the Northern Territory during the early dry season to reduce the risk of late dry season wildfires. This helps protect significant fire sensitive ecosystems and the many threatened species in the region, resulting in the return to country of important birds, mammals and reptiles. The reinvestment of revenue from the sale of credits in managing country, supporting jobs and training for landowners and custodians, and connecting people back to country is facilitating reconnection with cultural values and protection of important cultural sites.

The Raak Nguunge and Jawoyn Fire 2 projects are in support of the following UN Sustainable Development Goals:



### ACCUs: Oikola Fire Project

The Oikola Ajin Savanna Burning project employs the knowledge and techniques of Traditional Owners to control late dry season wildfires. The project is managed by the Oikola Aboriginal Corporation, an Indigenous-led organisation that aims to strengthen future generations' connection to land and culture. By reducing the incidence of destructive late-season wildfires, the Oikola Ajin project reduces emissions and generates revenue for the community from the sale of Australian Carbon Credit Units (ACCUs). The project also creates jobs for local community members in strategic fire management – an activity that has been practised by Indigenous communities on the Cape York Peninsula for thousands of years.

The Oikola projects can be mapped to the following United Nations Sustainable Development Goals:



### **VCUs: Renewable Wind Power Project by Axis Wind Farms**

The main purpose of this project is to generate a clean form of electricity through a renewable wind energy source. This project involves installation of 105 MW wind project in Anantapur district of Andhra Pradesh, India. Over the 10 years of first crediting period, the project was developed to replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 198,183 t CO<sub>2e</sub> per year, thereon displacing 211,554 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian grid.

The VCU project is in support of the following United Nations Sustainable Development Goal:





## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

Not applicable.

# APPENDIX A: ADDITIONAL INFORMATION

Transaction Details

Transaction details appear below.

<b>Transaction ID</b>	AU40051
<b>Current Status</b>	Completed (4)
<b>Status Date</b>	18/03/2025 14:09:37 (AEST) 18/03/2025 03:08:37 (GMT)
<b>Transaction Type</b>	Cancellation (6)
<b>Transaction Initiator</b>	Liston, Julian
<b>Transaction Approver</b>	Chay, Geoffrey
<b>Comment</b>	Retired on behalf of Business Events Sydney Ltd for Climate Active CY2024

<b>Transferring Account</b>	<b>Acquiring Account</b>
<b>Account Number</b> AU-3048	<b>Account Number</b> AU-1098
<b>Account Name</b> VIRIDIOS CAPITAL PTY LTD	<b>Account Name</b> Australia Voluntary Cancellation Account
<b>Account Holder</b> VIRIDIOS CAPITAL PTY LTD	<b>Account Holder</b> Commonwealth of Australia

Party	Type	Transaction Type	Original CP	Current CP	EBF Project ID	NSER Facility ID	NSER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			EDP100813					2021-22		8,344,022,734 - 8,344,022,765	32
AU	KACCU	Voluntary ACCU Cancellation			EDP100813					2021-22		8,348,030,996 - 8,348,031,137	372
AU	KACCU	Voluntary ACCU Cancellation			EBF100501					2021-22		8,330,523,704 - 8,330,524,049	346

Status Date	Status Code
18/03/2025 14:09:37 (AEST) 18/03/2025 03:08:37 (GMT)	Completed (4)
18/03/2025 14:09:37 (AEST) 18/03/2025 03:08:37 (GMT)	Proposed (1)
18/03/2025 14:09:37 (AEST) 18/03/2025 03:08:37 (GMT)	Account Holder Approved (07)
18/03/2025 14:07:01 (AEST) 18/03/2025 03:07:01 (GMT)	Awaiting Account Holder Approval (05)

Australian National Registry of Emissions Units

Transaction Details

Transaction details appear below.

<b>Transaction ID</b>	AU40086
<b>Current Status</b>	Completed (6)
<b>Status Date</b>	11/04/2025 12:07:01 (AEST) 11/04/2025 02:07:01 (GMT)
<b>Transaction Type</b>	Cancellation (6)
<b>Transaction Initiator</b>	Blair, Chelsea
<b>Transaction Approver</b>	Wilson, Raymond Glen
<b>Comment</b>	Retired on behalf of Business Events Sydney Ltd to support its CY2024 carbon neutral claim against the Climate Active Carbon Neutral Standard. Excess credits not needed for the CY2024 reporting period will be banked for a future reporting period.

<b>Transferring Account</b>	<b>Acquiring Account</b>
<b>Account Number</b> AU-2546	<b>Account Number</b> AU-1098
<b>Account Name</b> Carbon Neutral Pty Ltd	<b>Account Name</b> Australia Voluntary Cancellation Account
<b>Account Holder</b> Carbon Neutral Pty Ltd	<b>Account Holder</b> Commonwealth of Australia

Party	Type	Transaction Type	Original CP	Current CP	EBF Project ID	NSER Facility ID	NSER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			DDP107801					2021-22		8,312,796,310 - 8,312,796,878	740

Status Date	Status Code
11/04/2025 12:07:01 (AEST) 11/04/2025 02:07:01 (GMT)	Completed (6)

## 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	29,776	0	21%
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)	26,194	0	18%
Residual Electricity	85,772	78,053	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>55,970</b>	<b>0</b>	<b>39%</b>
<b>Total grid electricity</b>	<b>141,743</b>	<b>78,053</b>	<b>39%</b>
<b>Total electricity (grid + non grid)</b>	<b>141,743</b>	<b>78,053</b>	<b>39%</b>
Percentage of residual electricity consumption under operational control	0%		
<b>Residual electricity consumption under operational control</b>	<b>0</b>	<b>0</b>	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
<b>Residual electricity consumption not under operational control</b>	<b>85,772</b>	<b>78,053</b>	
Scope 3	85,772	78,053	

<b>Total renewables (grid and non-grid)</b>	<b>39.49%</b>
<b>Mandatory</b>	<b>18.48%</b>
<b>Voluntary</b>	<b>21.01%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>78.05</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>78.05</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>78.05</b>

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	
		(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)
Percentage of grid electricity consumption under operational control	21%					
NSW	141,743	29,766	20,241	1,488	111,977	81,743
<b>Grid electricity (scope 2 and 3)</b>	<b>141,743</b>	<b>29,766</b>	<b>20,241</b>	<b>1,488</b>	<b>111,977</b>	<b>81,743</b>
NSW	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>141,743</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	20.24
Residual scope 3 emissions (t CO <sub>2</sub> -e)	83.23
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	20.24
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	83.23
<b>Total emissions liability</b>	<b>103.47</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)
Not applicable.	0	0
<i>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.</i>		

### 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)
Not applicable.	0	0
<i>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.</i>		

# APPENDIX C: INSIDE EMISSIONS BOUNDARY

## Non-quantified emission sources

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

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

Relevant non-quantified emission sources	Justification reason
Refrigerants	Immaterial

## Data management plan for non-quantified sources

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

# APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

## Excluded emission sources

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

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

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

## Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Not applicable						



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