



# **PUBLIC DISCLOSURE STATEMENT**

**GATEWAY BANK LTD**

**ORGANISATION CERTIFICATION  
CY2024**

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



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Gateway Bank Ltd
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>Lexi Airey Chief Executive Officer 16 February 2026</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	481 tCO <sub>2</sub> -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	10.75%
CARBON ACCOUNT	Prepared by: Anthesis Australia
TECHNICAL ASSESSMENT	June 2024 Anthesis Australia Next technical assessment due: CY 2026 report

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## 2. CERTIFICATION INFORMATION

### Description of organisation certification

This organisation certification is for the business operations of Gateway Bank Ltd ABN 47 087 650 093. Gateway Bank doesn't have international operations or subsidiaries to disclose.

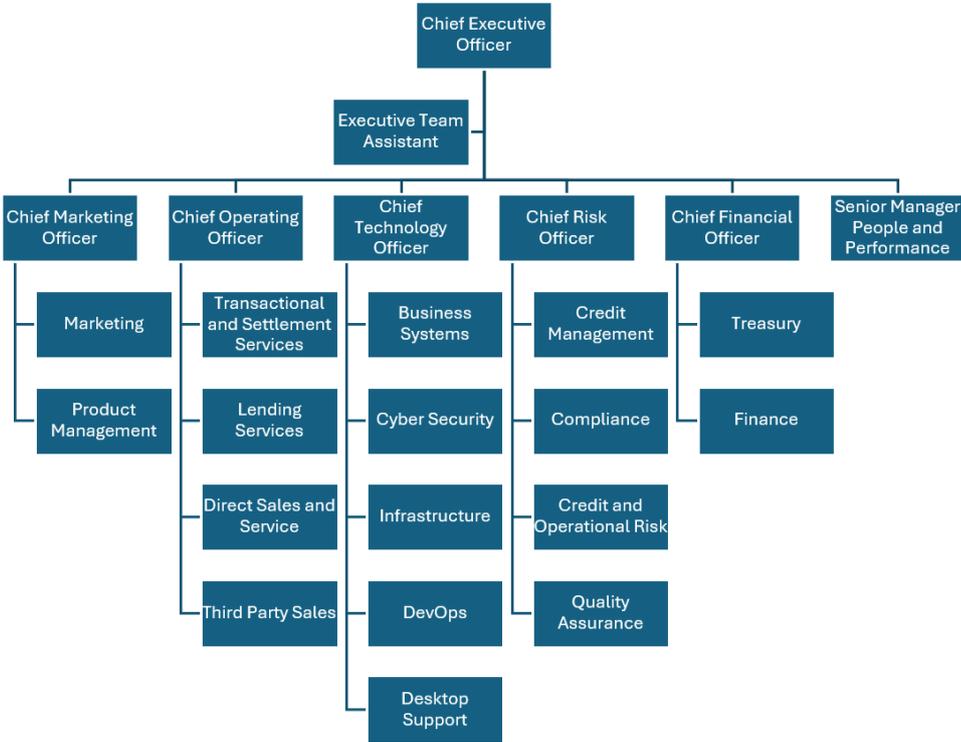
This Public Disclosure Statement includes information for the CY2024 reporting period.

### Organisation description

Gateway Bank Ltd is an Australian authorised deposit-taking institution, which was established in 1955 and is located in Sydney, New South Wales. The bank is customer-owned, with over 30,000 members, and has over \$ 1.7 billion in assets. Gateway Bank specialises in products such as Home Loans, Personal and Car Loans, Reverse Mortgages, Transactional Accounts (with Visa Debit Cards), Savings Accounts, and Term Deposits, along with offering Insurance and Financial Advice through third parties. Gateway does not run a branch network; however, some cashless services are available for members at our head office.

The organisation led by our Board of Directors and our senior leadership team, has 68 employees operating from our head office, located at Level 10, 68 York St, Sydney NSW 2000.

A simplified structural chart is shown below.



## 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		Outside emission boundary
<p><b><u>Quantified</u></b></p> <p>Accommodation and facilities</p> <p>Climate Active carbon neutral products and services</p> <p>Electricity</p> <p>ICT services and equipment</p> <p>Professional services</p> <p>Stationary Energy</p> <p>Office equipment and supplies</p> <p>Postage, courier and freight</p> <p>Transport (air)</p> <p>Transport (land and sea)</p> <p>Waste</p> <p>Water</p> <p>Working from home</p>	<p><b><u>Non-quantified</u></b></p> <p>N/A</p>	<p><b><u>Excluded</u></b></p> <p>Food</p> <p>Cleaning</p> <p>Bank at Post Services</p> <p>Financed Emissions</p>
	<p><b><u>Optionally included</u></b></p> <p>N/A</p>	

Gateway Bank is committed to account for all relevant emissions related to the organisation. This includes continually improving its data collection procedures, ensuring that data is gathered from accurate and reliable sources and all assumptions made are consistent with standard practice for emissions quantification. For the current reporting period (Calendar Year 2024), all relevant emission sources have been quantified.

Gateway Bank is including emission associated from electronic office equipment, computer and technical services, telecommunications and professional services – Business services, from CY23.



## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Gateway Bank is committed to helping its members save money and the planet by using resources as least wastefully as possible. We aim to demonstrate to our members that doing the right thing for the environment does not need to be hard on your wallet. To support this, we have established a range of initiatives with Reverse Garbage in Sydney, who save materials from landfill and renew their value by making them available for reuse. Other initiatives include a 'Pocket & Planet' content hub on our corporate website, educating members on how they can better reduce their own footprint. We have established a range of green products that support our members to have more control over the impact they have on the environment. Our Green Home Loans have been recognised extensively with product awards in the market. We continue to look at new product opportunities to support our members reduce their impact.

As a customer-owned bank, we prioritise the needs of customers and pride ourselves on our core values:

- Do the right thing
- Not “work” but making a difference
- Stumble don't fall
- Passion
- “Small up” do more with less

We keep a personal level of communication with our members, finding ways to help them with their financial resolutions through our products and giving tips on how to care for the planet through our website, emails and our 'Gatepost' newsletter.

As an organisation we want to lead by example and since CY21 we are committed to reduce our Greenhouse gas emissions. Our emissions reduction strategy targets our larger sources of emissions as well as behavioural changes to continually reduce our footprint. Therefore, Gateway Bank commits to reduce scope 2 and 3 emissions by 30% by 2030, compared to our CY23 base year.

Scope 2:

- Transit to 100% renewable energy within our operations by 2025, either through sourcing electricity from 100% Green Power or carbon neutral sources or through the purchase of Renewable Energy Certificates (RECs).
- Reduce the electricity consumption of our only office by 5% in 2025 by reviewing and adjusting lighting upgrades, and general usage.

Scope 3:

Purchased goods and services:

- Continue to migrate our member communications and notices from physical mailings via Australia Post to digital communications where able to under regulation and legislation.
- Continue embracing a digital marketing strategies to reduce both paper consumption and posting and courier services.
- Continue prioritising the procurement of goods and services from carbon neutral suppliers (e.g., carbon neutral services for electricity, postage, courier, and freight).

Business travel and employee commuting:

- Avoid non-essential business travel, both air and taxi, and strongly encourage the use of virtual conferencing.
- Continue opting-in for economy class flights for our domestic flights.
- Engage with accommodation suppliers with a certified carbon neutral service or evaluate the need of hotel rating decrease.
- Continue encouraging employees to use low emissions transport options as we have provided end of trip facilities at our office.

Waste generation:

- Continuing working with Reverse Garbage who divert resources from landfill, and continuing our internal programs of reuse, recycling, clothes swap, and the street library in the branch.
- Continuing to educate staff on strategies to reduce waste and ensure recycling opportunities are maximised.
- Reduced printing and paper usage and waste.

## Emissions reduction actions

In 2024, Gateway continued to focus on methods to reduce our emissions. These included:

- Changing electricity provider to a carbon-neutral service.
- Established an internal 'Green Team' to promote small steps employees can take to reduce emissions in our day to day activities.
- Continued to focus on digital marketing and communication strategies to reduce both paper consumption and posting and courier services.
- Prioritised the consumption of Climate Active carbon neutral certified products and services where possible.
- Continued to work with Reverse Garbage who divert resources from landfill, and continuing our internal programs of reuse, recycling, clothes swap, and the street library in the branch.
- Supported organisations operating in the Circular Economy including Reverse Garbage, Australian Library of Things Network, Good 360 and ReLove to promote reuse.
- Encouraged employees to use low emissions transport options by providing high quality end of trip facilities.
- We have continued to provide our members with our plant based (PLA) Eco Visa debit card. The manufacturing process also generates 68% fewer greenhouse gases and PLA contains no toxins. Additionally, producing PLA uses 65% less energy than producing conventional plastics used for bankcards, according to an independent analysis commissioned by Nature-Works.
- Over 7% of our Home Loan portfolio now falls in our 'Green Home Loan' products which provide discounted interest rates for energy efficient homes. While outside the emissions boundary, this is another example of ways Gateway is committed to reducing its impact.

## 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)
Year 1:	2020	207	217
Year 2:	2021	197	207
Year 3:	2022	205	N/A
Base Year/ Year 4:	2023	420	N/A
Year 5:	2024	481	N/A

Gateway Bank's organisational emissions doubled in CY23 compared to CY22. This is primarily due to the addition of emission sources that have been determined as relevant and that have been quantified and included in the emissions boundary. From CY23, these sources now encompass emissions from electronic office equipment, computer and technical services, telecommunications, and professional services (Business services).

### 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
Courier services	23.44	57.09	General increase in spent
Business services	33.89	52.48	General increase in spent

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

Certified brand name	Product/Service/Building/Precinct used
Electricity	AGL Carbon Neutral Electricity
Anthesis Australia (Ndevr Environmental)	Climate Active Business Services

## 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	1.40	1.40
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	64.62	64.62
ICT services and equipment	0.00	0.00	188.13	188.13
Office equipment and supplies	0.00	0.00	5.89	5.89
Postage, courier and freight	0.00	0.00	57.09	57.09
Professional services	0.00	0.00	108.39	108.39
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	11.00	11.00
Transport (land and sea)	0.00	0.00	23.27	23.27
Waste	0.00	0.00	5.69	5.69
Water	0.00	0.00	1.42	1.42
Working from home	0.00	0.00	13.57	13.57
<b>Total emissions (tCO<sub>2</sub>-e)</b>	<b>0.00</b>	<b>0.00</b>	<b>480.47</b>	<b>480.47</b>

## 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
Verified Carbon Units (VCUs)	481	100%

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
Afforestation of degraded grasslands in Caazapa and Guairá	VCU	Verra Registry	27/06/2024	<a href="#">12630-421752845-421753159-VCS-VCU-576-VER-PY-14-2498-01012018-31122018-0</a>	2018	315	312	0	3	0.62%
Talas de Maciel II Wind Farm	VCU	Verra Registry	05/06/2025	<a href="#">15555-700357735-700358212-VCS-VCU-576-VER-UY-1-1289-01012020-31082020-0</a>	2020	478	0	0	478	99.38%
<b>Offset Totals:</b>						<b>794</b>	<b>312</b>	<b>0</b>	<b>481</b>	<b>100%</b>

## Co-benefits

### Wind Uruguay, Talas de Maciel

**Objective:** Improving local people's access to clean energy and reducing greenhouse gas emissions by building and maintaining wind turbines in Flores, a Southeast region in Uruguay.

**Reduced emissions:** The 25 wind turbines capture wind energy and together generate 50 MW of clean, renewable energy without emitting greenhouse gas emissions.

**Advantages:**

- **Fighting climate change:** By reducing reliance on fossil fuels, wind power plays a crucial role in mitigating climate change, improving air quality, and enhancing energy security.
- **Economic development:** The project has created job opportunities, attracted investments, and boosted local industries associated with wind energy, such as manufacturing and maintenance.
- **Social development:** The construction and operation of the wind farm will provide new employment opportunities and promote wind energy expertise. Moreover, by tapping Uruguay's renewable wind resources, the project strengthens the country's energy independence from neighbouring Argentina and Brazil.



**Country:** Uruguay

**Project type:** Reduction – Wind energy

**Standard:** VCS

**Vintage:** 2020



**Co-benefits:**



1

### Afforestation & reforestation Paraguay, Caazapa and Guaira

**Objective:** Afforestation and reforestation of degraded grassland by turning wastelands into biodiverse-rich forests in Paraguay.

**CO<sub>2</sub> capture:** Through planting trees across 3,800+ hectares in Paraguay, carbon is naturally removed and stored in biomass and soils.

**Advantages:**

- **Mitigating climate change:** The project has a projected carbon sequestration of 27,718,692 tCO<sub>2</sub>e over the period 2016-2045.
- **Enhance biodiversity:** This project not only sequesters carbon but also fosters biodiversity, prevents soil erosion, improves groundwater recharge and provides a vital habitat for wildlife.
- **Socio-economic development:** The project provides equitable employment opportunities, with a focus on empowering women within local communities. Furthermore, socio-economic growth is facilitated through skill development and fair wages.
- **Improved infrastructure:** The project contributes to the improvement of local infrastructure, including roads, thereby enhancing access and connectivity for communities.



**Country:** Paraguay

**Project type:** Removal - Afforestation and reforestation

**Standard:** VCS

**Vintage:** 2018



**Co-benefits:**



2





## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

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

<b>1. Large-scale Generation certificates (LGCs)*</b>	N/A
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\* 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)
<b>Total LGCs surrendered this report and used in this report</b>									<b>0</b>



## APPENDIX A: ADDITIONAL INFORMATION

N/A

## 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	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)	16,097	0	11%
Residual Electricity	133,710	121,676	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>16,097</b>	<b>0</b>	<b>11%</b>
<b>Total grid electricity</b>	<b>149,807</b>	<b>121,676</b>	<b>11%</b>
<b>Total electricity (grid + non grid)</b>	<b>149,807</b>	<b>121,676</b>	<b>11%</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>133,710</b>	<b>121,676</b>	
Scope 3	133,710	121,676	

<b>Total renewables (grid and non-grid)</b>	<b>10.75%</b>
<b>Mandatory</b>	<b>10.75%</b>
<b>Voluntary</b>	<b>0.00%</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>121.68</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>64.62</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>64.62</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	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
ACT	0	0	0	0	0	0
NSW	149,807	149,807	101,869	7,490	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>149,807</b>	<b>149,807</b>	<b>101,869</b>	<b>7,490</b>	<b>0</b>	<b>0</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>149,807</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	101.87
Residual scope 3 emissions (t CO <sub>2</sub> -e)	7.49
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	59.23
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	4.36
<b>Total emissions liability</b>	<b>63.59</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
<p><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></p>		

### 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)
AGL opt-in Carbon Neutral electricity product	62,701	0
<p><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></p>		

## 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	

### 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
Financed emissions	Y	N	N	N	N	<p><b>Size:</b> Unknown and data unavailable. However, we foresee associated emissions to be material. Measuring financed emissions is voluntary in Australia.</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business and comparable organisations do not typically undertake this activity within their boundary.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary</p>
Bank at post services	N	N	N	N	N	<p><b>Size:</b> Unknown and data unavailable.</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Cleaning	N	Y	N	N	N	<p><b>Size:</b> Unknown and data unavailable.</p> <p><b>Influence:</b> We do have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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.</p>

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
						<p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Food	N	N	N	N	N	<p><b>Size:</b> Unknown and data unavailable.</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



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