



PUBLIC DISCLOSURE STATEMENT

SYDNEY ENVIRONMENTAL GROUP PTY LTD

**ORGANISATION CERTIFICATION
CY2024**

Australian Government
Climate Active
Public Disclosure Statement



Sydney Environmental
Group



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Sydney Environmental Group Pty Ltd
REPORTING PERIOD	1 January 2024 – 31 December 2024
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></p> <p>Name of signatory: Filda Keci Position of signatory: Business Operations Manager Date: 10/02/2026</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	148.50 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	55.16%
CARBON ACCOUNT	Prepared by: Sydney Environmental Group (Environmental & Business Consultants)
TECHNICAL ASSESSMENT	N/A – Small organisation

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Sydney Environmental Group Pty Ltd, ABN 14 631 026 214, including the subsidiaries listed in the table below. Sydney Environmental Group's services are not covered by this certification.

This organisation is certified carbon neutral for its Australian business operations under the Climate Active Standard for Organisations. Calendar year 2020 acted as our base year and the certification is now renewed for the calendar year 2024.

This Public Disclosure Statement includes information for Calendar year 2024 reporting period. CY2024 is our fifth year as a Climate Active carbon neutral organisation.

As of 1 March 2025, Sydney Environmental Group has been renamed to Environmental Group Australia, ABN 83 671 599 143. For CY2025, we will continue certification under our new name and ABN.

Organisation description

Sydney Environment Group Pty Ltd (ABN: 14 631 026 214) is an environmental consulting firm, whose core business is the assessment, remediation and management of contaminated land. With a team of 22 full time employees, we have successfully formulated client-focused strategies for residential development sites, large scale infrastructure projects and complex commercial / industrial sites with multifaceted contamination issues, managing the process from pre-development phase through to delivery phase. Our technical knowledge of local, state and national legislation combined with our experience throughout Australia, allows us to take an innovative approach to solving our clients' contamination issues.

This inventory covers the Australian business operations of Sydney Environmental Group Pty Ltd.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following locations and facilities:

- Unit 63/45 Huntley St, Alexandria NSW 2015 (from 1st of January 2024 until 31st of March 2024)
- 36E Fitzroy St, Marrickville NSW, 2204 (from 1st of April 2024 onwards).

3. EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary, and retains the same emissions boundary as in the first year of certification. Some emissions sources did not occur during CY2024 and have been quantified as zero emissions in the carbon inventory.

Throughout this report, "SEG" will denote Sydney Environmental Group Pty Ltd.

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><u>Quantified</u></p> <ul style="list-style-type: none"> • Accommodation (domestic) • Air travel relating to onsite work regionally and interstate • Carbon neutral products and services • Cleaning and chemicals • Electricity • Food and Catering • ICT Services & Equipment • Machinery and Vehicles • Office equipment and supplies • Professional Services (Entertainment, Taxi, Tolls, Parking, Car hire, Legal Services) • Products (Staff Clothing & Footwear) • Stationary energy (gaseous fuels) • Stationary energy (liquid fuels) • Stationary energy (solid fuels) • Transport (air) • Transport (land and sea) • Waste - Landfill & Recycling • Working from home 	<p><u>Non-quantified**</u></p> <ul style="list-style-type: none"> • Water • Courier, and freight • Refrigerants 	<p><u>Excluded</u></p> <p>Laboratory Services*</p> <p>Food whilst at clients' sites (e.g. lunch & learn sessions).</p>

* Laboratory Services have been excluded as they don't meet the relevance test. Refer to Appendix D for more details.

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

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

SEG is dedicated to achieving carbon neutrality through a combination of emissions reduction strategies and carbon offsetting. Our approach involves a comprehensive and systematic effort to minimize our carbon footprint by addressing all significant sources of emissions within our operations.

We are committed to transparency and continuous improvement in our sustainability efforts to reduce our impact on the environment and build a better planet for everyone. Our strategy is underpinned by the belief that small, consistent actions can collectively lead to significant positive changes by setting clear short-term (1-2 years), medium-term (3-5 years), and long-term (5+ years) goals to guide our actions and measure our progress.

SEG's long-term vision is to position ourselves as a leader in sustainability within the environmental consulting industry. We aim to reduce our future emissions by 30% by CY2026, and 50% by CY2035.

By implementing these measures, we are not only adhering to our sustainability commitments but also setting a positive example within our industry. Our dedication to continuous improvement and innovation ensures that we remain at the forefront of environmental stewardship, contributing to a more sustainable future for all.

Emission Reduction Strategy	Improvement area	Emission Source	Emission Scope	Timeframe
Replace 100% of company-owned and operated vehicles used for business travel with electric vehicles powered by 100% renewable energy by 2035.	Sustainable transportation	Fuel & Transport (Land)	Scope 1 and 3	2035
As of 2024, 45% of our vehicle fleet is hybrid. Our short term targets are to: Replace up to 2 existing vehicles with hybrid or electric models by 2026. AND Replace up to 5 vehicles with hybrid or electric models by 2030.	Sustainable transportation	Fuel & Transport (Land)	Scope 1 and 3	2030
Goal 1: 50% reduction on scope 1 emissions by 2030 against CY2024				
Goal 2: 100% reduction on scope 1 emissions by 2035 against CY2024				
Encourage staff to adopt energy- and water-saving behaviours (e.g., switching off lights and equipment when not in use).	Energy Efficiency	Energy	Scope 3	2025
Reduce the need of air travel and when necessary, offset flight emissions.	Sustainable transportation	Business Travel	Scope 3	2025
Encourage staff to commute by cycling and walking more and continue to promote flexible working arrangements to support the team to work from home whenever possible in order to reduce commute-based emissions. Offer bike racks and storage for bikes and shower facilities for staff.	Sustainable transportation	Employee commute	Scope 3	Q1 2025
Support staff participation in initiatives such as the "60 Minutes a Day" challenge to promote walking.	Sustainable transportation	Employee commute	Scope 3	2025
Implement comprehensive recycling programs for paper, plastics, metals, and electronics.	Waste reduction & recycling	Waste	Scope 3	2025

Provided sustainability training for all employees as part of their onboarding, and refresher training during their employment.	Sustainability campaigns	All sources	Scope 3	2025
Increase climate change awareness within the team and communicate internally and externally the company's' commitment to net zero to employees, contractors and stakeholders, by making our commitment and reporting on the company's environmental performance publicly available. Review the carbon neutral policy and measure targets and goals yearly.	Sustainability campaigns	All sources	N/A	2024
Identify suppliers who meet high standards of environmental services, and purchase more products and services that are certified Climate Active Carbon Neutral. Establish expectations with major professional services providers (e.g. IT, marketing, entertainment, food & catering, telecommunications etc.) to be carbon neutral certified.	Sustainable Procurement	Goods & Services	Scope 3	2025
Implement a supplier code of conduct and/or procurement policy, which requires all service providers to achieve Climate Active certification by the end of CY2035	Sustainable Procurement	Professional Services	Scope 3	2035
Maintain a certified ISO140001 Environmental Management Systems which requires continual improvement to reduce environmental impacts and emissions over time.	Professional services	All sources	NA/All	2025
Continuous investment in technology and systems to support digital working practices (such as video conferencing) with a view to reduce business travels.	Professional Services	Services & Travel	Scope 1 and 3	2025
Prioritise digital documentation and work towards a paperless organisation. The implementation of a new app built in house is aimed to remove all paper by 2026. We have reduced our paper consumption by 75% since our 2021 base year.	Professional Services	Goods	Scope 3	2026
Decommission and donate used laptops, monitors, and other equipment to charities to reduce electronic waste.	ICT Service & Equipment	Purchased Goods and Services	Scope 3	2025
<p>Goal 1: 30% reduction on scope 3 emissions by 2026 Goal 2: 50% reduction on scope 3 emissions by 2035</p>				

Emissions reduction actions

Actions implemented in CY2024

In line with our commitment to sustainability and environmental responsibility, SEG has continued implementing a robust emissions reduction strategy in 2024. Our approach is anchored in continuous improvement, innovation, and accountability.

The following actions were taken this year to further our progress toward carbon neutrality:

Governance & Standards

- Maintained ongoing ISO14001 accreditation and regularly updated our environmental policies to reflect evolving best practices. Our next ISO review is scheduled for August 2025.
- Continued our commitment as a Climate Active carbon neutral certified organisation through consistent emissions monitoring, reduction efforts, and verified offset purchases.
- Developed and implemented a brand new in-house digital app (EGAi) powered by AI, aimed at eliminating paper-based processes for consultants on site. In 2024 we have been able to reduce 20% of paper based documentation to continue to reduce paper based documents.

Energy Efficiency

- Installed rooftop solar panels at our headquarters in Q3 2024, projected to reduce our electricity consumption by 50%.
- Upgraded all office lighting systems to LED, including workspaces, meeting rooms, and lounge areas.
- Replaced old appliances with energy-efficient models (high star ratings) to reduce energy usage.
- Reviewed IT settings to ensure devices enter sleep or hibernate mode when not in use.
- Introduced regular maintenance for heating and cooling systems to ensure optimal performance and energy savings.
- Improved office insulation to reduce heating and cooling needs.

Transport & Travel

- Reduced business travel and prioritised virtual meetings to lower emissions.
- Prioritised local suppliers to reduce transport-related emissions and support the local economy.

Sustainable Procurement

- Purchased Climate Active certified carbon neutral products, such as paper supplies.
- Relocated to a new office designed to maximise access to natural light, while reusing existing and second-hand furniture and certified sustainable products wherever possible. Furniture that could not be reused was sold or responsibly disposed of.

Waste Reduction

- Improved waste separation and management processes, including ongoing reporting to track and reduce landfill waste.
- Reduced use of disposable items by encouraging use of reusable crockery and cutlery in the office.
- Promoted sustainable behaviours across the team, such as turning off lights and equipment when not in use and following water-saving practices.

5. EMISSIONS SUMMARY

Emissions over time

Since its establishment in 2019, Sydney Environmental Group has experienced substantial growth, particularly in 2022, when our team size tripled and several new interstate projects were awarded. These developments significantly increased travel requirements to client sites, resulting in a notable rise in our overall CO₂ emissions compared to our 2020 base year.

In 2023, the conclusion of one of our largest interstate projects led to a decrease in both consultant numbers and associated travel. At the same time, we saw strong growth in our operations across Sydney and New South Wales.

This momentum continued in 2024, with our expanding presence in NSW driving the need to onboard additional consultants. To accommodate this growth, we relocated to a larger office space in Marrickville in April 2024.

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base Year	2020	10.37	10.89
Year 1:	2021	16.69	17.52
Year 2:	2022	100.97	108.04
Year 3:	2023	117.59	129.35
Year 4:	2024	135	148.5

Significant changes in emissions

Since the first reporting period in 2020, SEG has experienced significant organic growth, reflected in an increase in clients, projects, and the range of services offered.

In 2024, continued business expansion resulted in a greater demand for additional staff and vehicles to support daily field operations. Additionally, in March 2024, we relocated to a larger office, which contributed to further growth in office equipment requirements compared to 2023.

These developments reflect our evolving operational needs and the impact of our expanding footprint on overall emissions.

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Diesel: Small Car	12.99	18.27	Due to business growth and an increase in headcount, there has been a corresponding rise in the need for vehicles to support business operations.

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

Certified brand name	Product/Service/Building/Precinct used
Energy Australia	Electricity

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 ₂ -e)	Scope 2 emissions (tCO ₂ -e)	Scope 3 emissions (tCO ₂ -e)	Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	1.21	1.21
Carbon neutral products and services	0.00	0.00	0.00	0.00
Cleaning and Chemicals	0.00	0.00	0.19	0.19
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	5.43	5.43
ICT services and equipment	0.00	0.00	7.04	7.04
Machinery and vehicles	0.00	0.00	9.77	9.77
Office equipment & supplies	0.00	0.00	16.72	16.72
Postage, courier and freight	0.00	0.00	0.03	0.03
Products	0.00	0.00	1.40	1.40
Professional Services	0.00	0.00	24.81	24.81
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	9.47	9.47
Transport (Land and Sea)	0.00	0.00	55.58	55.58
Waste	0.00	0.00	5.24	5.24
Working from home*	0.00	0.00	-1.89	-1.89
Total emissions (tCO₂-e)	0.00	0.00	135.00	135.00

*WFH Negative emissions represent avoided emissions not accounted for in staff commuting net emissions (Transport (land and sea))

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	tCO ₂ -e
5% uplift to account for non-quantified sources where data collection is not cost effective	6.75
mandatory 5% uplift for small organisations	6.75
Total of all uplift factors (tCO ₂ -e)	13.5
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	148.5

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)	149	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
Rimba Raya Biodiversity Reserve Project - Indonesia	VCU	Verra Registry	17/06/2025	https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=296136 Serial Numbers: 9900-157276307-157276356-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1	2018	50	0	0	50	33.56%
Mai Ndombe REDD+ Project - Congo	VCU	Verra Registry	17/06/2025	https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=296704 Serial Numbers: 5376-232742894-232742943-VCS-048-MER-CD-14-934-01012015-31122015-1	2015	50	0	0	50	33.56%
Renewable Wind Power Project by Axis Wind Farms (Rayalaseema) Pvt Ltd.	VCU	Verra Registry	17/06/2025	https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=296465 Serial Numbers: 10728-244908682-244908741-VCS-VCU-1491-VER-IN-1-2052-01012020-31122020-0	2020	60	0	11	49	32.88%
Offset Totals:						160	0	11	149	100.00%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Proof of offset units transaction and cancellation of offset.



This is to certify that
Sydney Environmental Group

has permanently surrendered
160 tonnes
of

Avoided Deforestation credits –
VCS VCU carbon credits, Indonesia and The Congo
Renewable Energy credits - Wind Power Projects, India

Thank you for making a difference to our planet and future generations by combating climate change.



Encouraging positive social, environmental and economic change with solutions that help overcome the effects of the climate crisis.

Carbon Neutral Pty Ltd is regulated by the Australian Securities and Investments Commission and holds Australian Financial Services License Number 435524.

Dr Phil Ireland | Chief Executive Officer

Issue Date: 17 June 2025

Serial numbers (inclusive): 9900-157276307-157276356-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1
Serial numbers (inclusive): 5376-232742894-232742943-VCU-048-MER-CD-14-934-01012015-31122015-1
Serial numbers (inclusive): 10728-244908682-244908741-VCS-VCU-1491-VER-IN-1-2052-01012020-31122020-0

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 method**

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	8,000	0	45%
Total non-grid electricity	8,000	0	45%
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
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)	1,808	0	10%
Climate Active certified - 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)	0	0	0%
Residual electricity	7,973	7,256	0%
Total renewable electricity (grid + non grid)	9,808	0	55%
Total grid electricity	9,781	7,256	10%
Total electricity (grid + non grid)	17,781	7,256	55%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	7,973	7,256	
Scope 2	7,097	6,459	
Scope 3 (includes T&D emissions from consumption under operational control)	876	797	
Residual electricity consumption not under operational control	0	0	

Total renewables (grid and non-grid)	55.16%
Mandatory	10.17%
Voluntary	0.00%
Behind the meter	44.99%
Residual scope 2 emissions (t CO₂-e)	6.46
Residual scope 3 emissions (t CO₂-e)	0.80
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Total emissions liability (t CO₂-e)	0.00

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 (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
ACT	0	0	0	0	0	0
NSW	9,781	9,781	6,651	489	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
Grid electricity (scope 2 and 3)	9,781	9,781	6,651	489	0	0
ACT	0	0	0	0		
NSW	8,000	8,000	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)	8,000	8,000	0	0		
Total electricity (grid + non grid)	17,781					

Residual scope 2 emissions (t CO ₂ -e)	6.65
Residual scope 3 emissions (t CO ₂ -e)	0.49
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.00
Total emissions liability (t CO₂-e)	0.00

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)
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 ₂ -e)
Energy Australia	9,781	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
Refrigerant	Immaterial
Courier and Freight	Cost effective
Water	Cost effective

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
Laboratory Services	Y	N	N	N	N	<p>Size: Laboratory services have been assessed as an excluded emission source. Emissions from laboratory activities are likely to exceed 1% of total organisational emissions, due to electricity use, specialised equipment, and fuel consumption; however, these emissions cannot be reliably quantified.</p> <p>Influence: The organisation does not have operational control over laboratory facilities or processes and therefore cannot directly reduce emissions from this source.</p> <p>Risk: These emissions do not materially contribute to the organisation’s greenhouse gas risk exposure, as they are indirect and outside the organisation’s operational control.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: Laboratory services have not previously been undertaken within the organisation’s emissions boundary, nor are they typically included within the boundary for comparable organisations.</p>
Food whilst at client’s sites (e.g. lunch & learn sessions).	N	N	N	N	N	<p>Size: Emissions associated with food consumed at client sites have been excluded. These emissions are expected to be minimal and well below 1% of total organisational emissions.</p> <p>Influence: The organisation has no influence over the procurement or preparation of food at client sites and therefore cannot control or reduce emissions from this source.</p> <p>Risk: These emissions do not contribute materially to the organisation’s greenhouse gas risk exposure.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: These activities are managed and funded directly by clients and have not previously been undertaken within the organisation’s emissions boundary.</p>



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