



PUBLIC DISCLOSURE STATEMENT

CO2 AUSTRALIA PTY LTD

ORGANISATION CERTIFICATION

CY2024

ARREARS REPORT

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	CO2 Australia Pty 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></p>
	Dr. Tai Martin, Head of Carbon, 12 Feb 2026



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

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Version 9.1.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	573 tCO ₂ -e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	NA
CARBON ACCOUNT	Prepared by: CO2 Australia Pty Ltd
TECHNICAL ASSESSMENT	NA – small organisation pathway

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2. CERTIFICATION INFORMATION

Description of organisation certification

The scope of this certification includes all activities deemed relevant within the operational control of the business as a small organisation. This includes both employee and contractor materials and activities associated with planting, weed control, site preparation, and transport. The organisation excluded a range of immaterial or administrative expenses from the emissions boundary that were determined as outside the scope of this certification – these are described in the emissions boundary and Appendix D.

This Public Disclosure Statement includes information for CY2024 reporting period.

Organisation description

This organisation certification is for the business operations of CO2 Australia Pty Ltd, ABN: 81 102 990 803. At CO2 Australia, we know that today's actions pave the path for tomorrow's outcomes. We're dedicated to supporting clients to participate in and benefit from the ever-changing carbon and ecosystem markets, through innovative and industry-leading approaches to environmental services. We're leading the carbon projects market in native regrowth and large-scale reforestation, from planting trees to generating carbon credits, but carbon is not all we do.

CO2 Australia provides professional expertise including environmental advisory services, land management and carbon services to clients ranging from governments to corporates to landholders. We have been innovating and developing repeatable, measurable, enforceable methodologies to integrate business practices with ecological systems for over two decades. Our industry-leading team is committed to supporting our natural environment and ecological restoration, not just in mitigating environmental impacts but in actively shaping a sustainable future for future generations.

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 8, 138-140 Hammond Avenue, Wagga Wagga NSW 2650
- Level 2, 12 Browning Street, West End QLD 4101
- Properties across Australia owned by Mallee Land Company and Blue-Leafed Mallee, managed by CO2 Australia.

The following subsidiaries are excluded from this certification¹:

Legal entity name	ABN	ACN
Mallee Land Company	86 112 163 238	112 163 238
Blue-Leafed Mallee*	38 122 824 275	122 824 275
Carbon Estate Pty Ltd	45 085 274 791	085 274 791

¹ Please note, these companies exist but are non-operational/dormant and have no emissions, and that all operational activities occur under CO₂ Australia and are fully captured in the inventory.

3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation 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><u>Quantified</u></p> <ul style="list-style-type: none"> • Accommodation • Cleaning and chemicals • Construction materials and services • Electricity • Food • Horticulture and agriculture • ICT services and equipment • Machinery and vehicles • Office equipment and supplies • Postage, courier and freight • Products • Professional services • Transport (air) • Transport (land and sea) • Waste • Water • Working from home 	<p><u>Non-quantified</u></p> <p>Refrigerants</p> <p>Stationary energy and fuels</p>	<p><u>Excluded</u></p> <p>Title certificate searches</p> <p>Council rates</p> <p>Financial transaction fees</p> <p>Asset management of fleet vehicles (admin only)</p> <p>Car and trailer registration fees</p> <p>Expert contractors</p> <p>Professional associations</p> <p>Share registry, ownership-level legal and advisory fees (non-operational)</p> <p>Airport trolley hire</p>
	<p><u>Optionally included</u></p> <p>N/A</p>	

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

CO2 Australia's Emissions Reduction Strategy (ERS) outlines the actions that our organisation is undertaking to reduce and offset emissions from business operations between 2021 and 2031. We have developed this ERS in accordance with the *Climate Active Carbon Neutral Standard for Organisations* to provide a framework to help CO2 Australia maintain carbon neutrality and Climate Active certification, as well as to communicate to the public that we are serious about sustainability and are leaders in positive climate action. Each year the ERS is updated to reconcile the previous years' actions and identify priority activities for future years to further reduce emissions at both an employee and organisational level.

CO2 Australia commits to reducing our total emissions across the value chain (i.e., scopes 1, 2, and 3) by at least 50% and maintaining emissions below that level by 2031, from the 2018 base year levels. This includes achieving the scope targets outlined below and annual emissions consistently below 542 tCO₂-e, or average that amount or less by 2031, to accommodate potential fluctuations in emissions from year to year.

As part of this commitment, three target actions were identified out of review of our biggest emissions sources from each scope: transport, electricity, and horticulture.

- Scope 1 emissions target action #1: optimising ride-sharing opportunities during fieldwork, which will reduce fuel consumption by 5% by 2031 and emissions by 1% (~4 tCO₂-e).
- Scope 2 emissions target action #2: switching our electricity provided to a company with at least 50% renewable electricity by 2031, reducing our emissions by 10% (~34 tCO₂-e).
- Scope 3 emissions target action #3: Complete life cycle analysis on seedling providers, with the intention of switching suppliers to carbon-neutral providers by 2031, which will reduce emissions by 5% (~17 tCO₂-e).

Once these targets are reached, CO2 Australia will review the ERS and amend it accordingly to optimise future emissions reduction targets.

Emissions reduction actions

In CY2018, CO2 Australia measured our carbon footprint for the first time in accordance with Climate Active standard. This has allowed us to develop a quantitative emissions reduction target. Several emission reduction measures were implemented in 2021, which contributed to 50% emission reduction between CY2020 and CY 2021. Our Emissions Reduction Strategy was developed for the period of 2022-2031, with the aim of reducing our per employee emissions on a yearly basis. These efforts were continued throughout CY2024.

This section summarises the action targets developed to reduce CO2 Australia's emissions.

Transportation

Transportation is CO2 Australia's third-largest CO2 emission source, accounting for approximately 14% of the total emissions for CY 2024. The following practices were, are, or will be implemented to reduce emissions from this source:

- Facilitating flexible working arrangements with staff so they can work remotely as needed and can go directly to field sites without first commuting to the office.
- Using conference technology such as Microsoft Teams to reduce the need to travel for meetings.
- Optimising travel when flying by coordinating several tasks for each trip, as well as utilising multi-stop options when possible to avoid unnecessary additional flights.
- Supporting staff who wish to take public transport, ride a bike or walk to work by locating offices in close proximity to public transport options and providing facilities for showering and bike storage at the office.
- Utilising software in our fleet vehicles to track fuel use and provide insight for implementing measures such as reducing idling and more efficient routing.

Energy Consumption

Energy consumption is the third-largest emissions source for our organisation, accounting for approximately 9% of the total emissions for CY 2024. The following practices were, are, or will be implemented to reduce emissions from this source:

- Applying "sleep" or "energy saving" mode to printers, monitors, and screens to power down when not in use.
- LED lighting replacements in offices. Turning off lights in the evenings and over weekends. Turning off room lights where possible when not in use during the day.
- Adjusting temperature and use of air conditioning in the office as appropriate rather than having it running at all times.
- Prioritising sourcing supplies and services from companies that use renewable energy and/or are carbon neutral.
- Downsizing offices and removing old equipment to prevent unnecessary excess energy usage.
- Encouraging staff to use renewable energy at home where possible.
- Purchasing energy-efficient equipment when old equipment needs replacing.

Professional services and Horticulture

Professional services and horticulture and agriculture were major emissions sources for CY2024. This includes activities such as contractor pest control, seedlings, legal services, and consulting companies undertaking recruitment and business activities. The following practices were, are, or will be implemented to improve professional services and horticulture:

- Electing to undertake activities internally where possible, instead of using external contractors where there is little to no influence on activities. This could include weed control, site preparation, and GIS services.
- Where contractor and consulting services are required, aiming to engage businesses with responsible practices and carbon-neutral certifications where possible
- Engaging local contractors to have lower fuel usage due to travel
- Using energy and fuel-efficient equipment for plantation services, including battery-powered or electric equipment

Waste Management

Although waste management wasn't a major source of emissions, it has been identified as an area where improvement can be made very quickly and can help encourage staff to begin incorporating more sustainable choices across the organisation. The following practices were, are or will be implemented to improve waste management:

- Default printing set to double-sided, black and white for all printers.
- Reducing printing by using electronic signatures and sharing information digitally
- Implementing waste sorting across our offices to ensure recyclable waste does not contribute to landfill.
- Switching entirely to FSC or PEFC trademark products.
- Reducing virgin plastic and single-use product consumption as much as possible.
- Purchasing environmentally friendly, recycled, and recyclable supplies.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base Year/ Year 1:	2018	1083.1	-
Year 2:	2019	807.7	-
Year 3:	2020	651.2	-
Year 4:	2021	326.8	-
Year 5:	2022	422.7	-
Year 6:	2023	608.9	-
Year 7:	2024	544.92	572.17

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
Plants (from nurseries)	33.63	94.95	Implementation of multiple planting projects that had been in development for several years, resulting in higher-than-usual planting activity

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

Certified brand name	Product/Service/Building/Precinct used
NA	NA

Emissions summary

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

Emission Source	Sum of Scope 1 emissions (tCO ₂ -e)	Sum of Scope 2 emissions (tCO ₂ -e)	Sum of Scope 3 emissions (tCO ₂ -e)	Sum of Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	21.70	21.70
Cleaning and chemicals	0.00	0.00	1.18	1.18
Construction materials and services	0.00	0.00	14.20	14.20
Electricity	0.00	32.59	19.55	52.15
Food	0.00	0.00	3.22	3.22
Horticulture and agriculture	0.00	0.00	126.18	126.18
ICT services and equipment	0.00	0.00	23.39	23.39
Machinery and vehicles	0.00	0.00	11.81	11.81
Office equipment and supplies	0.00	0.00	2.01	2.01
Postage, courier and freight	0.00	0.00	15.69	15.69
Products	0.00	0.00	5.57	5.57
Professional services	0.00	0.00	180.86	180.86
Roads and landscape	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	45.46	45.46
Transport (land and sea)	16.39	0.00	15.97	32.36
Waste	0.00	0.00	1.88	1.88
Water	0.00	0.00	4.35	4.35
Working from home	0.00	0.00	2.92	2.92
Grand Total	16.39	32.59	495.93	544.92

Uplift factors

An uplift factor is an upward 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
Mandatory 5% uplift for small organisations	27.25
Total of all uplift factors (tCO ₂ -e)	27.25
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	573

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)	574*	100.00%

* An additional offset unit has been retired for altruistic purposes.

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
Rocky Station Human-Induced Regeneration Project	ACCU	ANREU	23/06/2025	9,021,103,246 - 9,021,103,819	2024-25	574	0	0	574	100.00%
Offset Totals:						574	0	0	574	100.00%

Co-benefits

The project from which the ACCUs were generated is registered with the Clean Energy Regulator as project ERF121619: Rocky Station Human-Induced Regeneration Project (HIR). This project is delivered by CO2 Australia and establishes permanent native forests through assisted regeneration from in-situ reproductive sources (including seeds, rootstock and lignotubers) on land that was cleared of vegetation and where regrowth was suppressed for at least ten years prior to the project having commenced. Biodiversity co-benefits associated with the carbon estimation areas will be monitored and tracked over time.

CO2 Australia is also a signatory of the Carbon Market Institute's Code of Conduct and is committed to following industry best practice and delivering projects that foster positive outcomes for our clients, stakeholders and wider community. The Rocky Station project aligns with these values.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

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 **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 certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	12,303	0	18%
Residual electricity	54,274	49,389	0%
Total renewable electricity (grid + non grid)	12,303	0	18%
Total grid electricity	66,577	49,389	18%
Total electricity (grid + non grid)	66,577	49,389	18%
Percentage of residual electricity consumption under operational control	73%		
Residual electricity consumption under operational control	39,620	36,054	
Scope 2	35,266	32,092	
Scope 3 (includes T&D emissions from consumption under operational control)	4,354	3,962	
Residual electricity consumption not under operational control	14,654	13,335	
Scope 3	14,654	13,335	

Total renewables (grid and non-grid)	18.48%
Mandatory	18.48%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	32.09
Residual scope 3 emissions (t CO₂-e)	17.30
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	32.09
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	17.30
Total emissions liability (t CO₂-e)	49.39

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 ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
Percentage of grid electricity consumption under operational control	73%					
NSW	4,312	3,148	2,140	157	1,164	850
QLD	43,577	31,811	23,222	4,772	11,766	10,354
WA	18,688	13,642	7,230	546	5,046	2,876
Grid electricity (scope 2 and 3)	66,577	48,601	32,593	5,475	17,976	14,080
NSW	0	0	0	0		
QLD	0	0	0	0		
WA	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	66,577					

Residual scope 2 emissions (t CO ₂ -e)	32.59
Residual scope 3 emissions (t CO ₂ -e)	19.55
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	32.59
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	19.55
Total emissions liability (t CO₂-e)	52.15

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)
N/A	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 ₂ -e)
N/A	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
Refrigerant	Immaterial
Stationary fuels	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
Title Certificate searches	N	N	N	N	N	<p>Size: The emissions source is not likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions (129.9 t-CO₂-e).</p> <p>Influence: 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 as there are limited suppliers and use is restricted to title availability.</p> <p>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.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Council rates on leased properties	N	N	N	N	N	<p>Size: The emissions source is not likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions (129.9 t-CO₂-e).</p> <p>Influence: 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>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.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Financial transaction fees	N	N	N	N	N	<p>Size: The emissions source is not likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions (129.9 t-CO₂-e).</p> <p>Influence: 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, as the company's bank is decided based on other financial services needed by CO2 Australia. CO2 Australia operations an Australian Financial Services License and have obligations for our financial services based on this.</p> <p>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.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Asset management of fleet vehicles (admin only)	N	N	N	N	N	<p>Size: The emissions source is not likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions (129.9 t-CO₂-e). This source only includes the administration fees regarding fleet management, all fuel use has been included in the emissions boundary.</p> <p>Influence: We do not have the ability to meaningfully influence the emissions associated with this administrative fleet-management service. Although changing suppliers is theoretically possible, in practice, our choice is significantly constrained by operational, safety and compliance requirements, as well as ongoing ACCU Scheme reporting obligations that rely on established systems and data processes. These dependencies substantially limit our ability to transition to an alternative provider. Furthermore, the emissions profile of this activity—primarily office electricity use and digital administration undertaken by the provider—is negligible and would not materially decrease through supplier substitution.</p> <p>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.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Stakeholder expectations principally relate to emissions from operations, such as vehicle fuel use, which has been included in the emissions boundary.</p> <p>Outsourcing: This activity does not meet the outsourcing relevance criterion. Fleet administration is not an operational activity that our organisation previously undertook within our emissions boundary, nor is it a function that comparable organisations typically include within their boundary. Administrative fleet management services do not generate operational emissions on our behalf; they are not an outsourced version of an emissions-producing activity but rather a commercial administration service. For this reason, Climate Active's outsourcing test is not met.</p>

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Car and trailer registration fees	N	N	N	N	N	<p>Size: The emissions source is not likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions (129.9 t-CO₂-e).</p> <p>Influence: We do not have the potential to influence the emissions from this source. Registration is a statutory requirement with mandated providers, and switching to a different supplier is not possible.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source. Registration fees do not create supply chain exposure, do not impact climate-related risks, and are not likely to attract public or regulatory scrutiny.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Expert contractors	N	N	N	N	N	<p>Size: The emissions source is not likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions (129.9 t-CO₂-e). Contractors undertaking operational work such as fieldwork, planting, and fuel use have been included within the emissions boundary. Contractors included here complete a specific task, usually one-off.</p> <p>Influence: We do not have the potential to influence the emissions from this source, as suppliers are decided by our company owner based on commercial terms.</p> <p>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.</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 tasks are completed where our staff team does not have the capacity to undertake the task.</p>

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Professional associations	N	Y	N	N	N	<p>Size: The emissions source is not likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions (129.9 t-CO₂-e). Membership fees for professional associations represent a very small proportion of our overall footprint and do not generate material emissions relative to our operational activities. The emissions associated with these memberships are limited to administrative operations of the association and are immaterial.</p> <p>Influence: While we can choose which professional associations to join, switching providers would not materially change emissions because these services involve negligible emissions and are administrative in nature. Influence in this context does not lead to a meaningful emissions reduction. Some associates also are critical to ensuring our good-standing in the market.</p> <p>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.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: Professional memberships do not replace an activity we previously undertook internally, nor are they an outsourced operational activity, and comparable organisations do not typically undertake this activity within their boundary.</p>
Share registry, ownership-level legal and advisory fees (non-operational)	N	Y	N	N	N	<p>Size: The emissions source is not likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions (129.9 t-CO₂-e). These fees relate solely to corporate administration, governance, and shareholder registry services at a non-operational level outside of core business activities. Legal fees associated with specific projects and business operations have been included in the boundary.</p> <p>Influence: While the organisation can choose between different corporate advisory firms or registry providers, doing so would not meaningfully influence emissions. These services are uniformly low emissions administrative activities regardless of supplier and switching providers would not reduce a material portion of our footprint.</p> <p>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.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Airport trolley hire	N	N	N	N	N	<p>Size: The emissions source is not likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions (129.9 t-CO₂-e). The activity involves only the use of airport luggage trolleys by staff during travel.</p> <p>Influence: 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, as there is only one trolley provider available and is managed by airport authorities.</p> <p>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.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: 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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