



# **PUBLIC DISCLOSURE STATEMENT**


**PERSPEKTIV AUSTRALIA PTY LTD  
(TRADING AS PERSPEKTIV)**

**ORGANISATION CERTIFICATION  
FY2024–25**

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

**Perspektiv**  
Finding a Better Way



<b>NAME OF CERTIFIED ENTITY</b>	Perspektiv Australia Pty Ltd (trading as Perspektiv)
<b>REPORTING PERIOD</b>	Financial year 1 July 2024 – 30 June 2025 Arrears report
<b>DECLARATION</b>	<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>Patrick Ilott CEO 13 May 2026</p>



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

Public Disclosure Statement documents are prepared by the submitting organisation. The material in the Public Disclosure Statement document represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement document and disclaims liability for any loss arising from the use of the document for any purpose.

Version 10.



# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	51.57 tCO <sub>2</sub> -e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Perspektiv Australia Pty Ltd
TECHNICAL ASSESSMENT	20 November 2024 KREA Consulting Pty Ltd Next technical assessment due: FY 2026-27 report

## Contents

1. Certification summary .....	3
2. Certification information .....	4
3. Emissions boundary .....	5
4. Emissions reductions .....	7
5. Emissions summary .....	11
6. Carbon offsets .....	14
7. Renewable Energy Certificate (REC) Summary .....	16
Appendix A: Additional Information .....	17
Appendix B: Electricity summary .....	18
Appendix C: Inside emissions boundary .....	21
Appendix D: Outside emissions boundary .....	22

## 2. CERTIFICATION INFORMATION

### Description of organisation certification

This organisation certification is for the business operations of Perspektiv Australia Pty Ltd (“Perspektiv”), ABN 82 646 627 643.

Perspektiv is a team of qualified, experienced, and passionate consultants who dedicate their time to support private companies and government agencies to better plan, design, build, operate and repurpose their Project’s sustainably. In 2021, Perspektiv made a commitment to achieve and maintain carbon-neutrality for its organisation and for all consultancy services it provides to its customers. This Public Disclosure Statement (PDS) is an expression of this continued commitment.

The greenhouse gas footprint assessed includes all Scope 1 and 2 emissions under the company’s operational control across Australia. The footprint also includes relevant Scope 3 emissions in the supply chain. Both the footprint assessment and the carbon offsets are conducted and verified under the relevant Climate Active Carbon Neutral standards.

This Public Disclosure Statement covers the FY2024–25 reporting period. There is a 100% overlap between the emissions boundary reported under this organisational certification and Perspektiv’s service certification for the same period.

### Organisation description

Perspektiv Australia Pty Ltd (ABN 82 646 627 643), trading as Perspektiv, is a sustainability consulting firm founded by Patrick Ilott in 2017. During FY23-24, Perspektiv remained an employee-owned company.

In July 2024, the business operated with 24 employees out of four rental offices across Perth, Sydney, Melbourne, and Hobart. Included in this amount is also one work from home employee based in Brisbane. By June 2025, the number of employees decreased to 23.

Perspektiv holds no affiliate or child companies. The company owns very minimal assets typical for lean office-work based organisations.

This certification covers Perspektiv’s organisational emissions to the extent deemed relevant under an operational control approach. The organisational emissions boundary is also adopted for the calculation of emissions associated with consultancy services offered by Perspektiv. Please refer to separate public disclosure report for services delivered in the same reporting period. Perspektiv’s Organisation and Service certifications exist under a parent-child relationship.

## 3. EMISSIONS BOUNDARY

### Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

**Quantified emissions** have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

**Non-quantified emissions** have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

### Outside the emissions boundary

**Excluded emissions** are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

**Inside emissions boundary**

**Quantified**

Accommodation and facilities  
 Cleaning and chemicals  
 Climate Active carbon neutral products and services  
 Climate Active products and services  
 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  
 Refrigerants  
 Roads and landscape  
 Stationary energy (gaseous fuels)  
 Stationary energy (liquid fuels)  
 Stationary energy (solid fuels)  
 Transport (air)  
 Transport (land and sea)  
 Waste  
 Water  
 Working from home

**Non-quantified**

N/A

**Outside emission boundary**

**Excluded**

**Upstream leased assets** (office lease, rent expenses, hire cars)

**Capital goods** (amortisation, small business asset write off)

**Investments**

Downstream emissions impacts by clients associated with advice provided by the company

Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit, tax, and donations paid by the company

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

One of the most urgent targets has been to achieve carbon-neutrality for the organisation and the consultancy services. Perspektiv's Organisation and Service certifications satisfy the initial goal of assessing the footprint and taking responsibility for the emissions by means of offsetting. The next step is to continue renewing the carbon-neutral certification year on year and embark on a continuous improvement journey that also aligns with the Science-Based Targets Initiative and their Net Zero Standard for Organisations. The below targets have been defined to assist with the alignment to SBTi. Due to the fast growth of the company, the GHG reduction targets are indexed with the functional unit and are relative to the hours of billable work delivered.

Key Performance Indicator	Target	Achieve by	Base Year: FY2020-21 (kgCO <sub>2</sub> -e/h)	Year 2: FY2021-22 (kgCO <sub>2</sub> -e/h)	Year 3: FY2022-23 (kgCO <sub>2</sub> -e/h)	Year 4: FY2023-24 (kgCO <sub>2</sub> -e/h)	Year 5: FY2024-25 (kgCO <sub>2</sub> -e/h)	Actions
Near Term Scope 1 & 2	50% Reduction (relative to kgCO <sub>2</sub> -e per billed hour)	FY25-26	0.690 <i>(absolute emissions: 10.307 tCO<sub>2</sub>-e)</i>	1.242 <i>(absolute emissions: 27.785 tCO<sub>2</sub>-e)</i>	0.380 <i>(absolute emissions: 8.10 tCO<sub>2</sub>-e)</i>	0.161 <i>(absolute emissions: 3.23 tCO<sub>2</sub>-e)</i>	0.112 <i>(absolute emissions: 1.98 tCO<sub>2</sub>-e)</i>	<ul style="list-style-type: none"> <li>• Increase Renewable Electricity %</li> <li>• Increase low-carbon private/hired vehicles in mobile operations</li> </ul>

Key Performance Indicator	Target	Achieve by	Base Year: FY2020-21 (kgCO <sub>2</sub> -e/h)	Year 2: FY2021-22 (kgCO <sub>2</sub> -e/h)	Year 3: FY2022-23 (kgCO <sub>2</sub> -e/h)	Year 4: FY2023-24 (kgCO <sub>2</sub> -e/h)	Year 5: FY2024-25 (kgCO <sub>2</sub> -e/h)	Actions
Near Term Scope 3	50% Reduction (relative to kgCO <sub>2</sub> -e per billed hour)	FY25-26	3.853 <i>(absolute emissions: 57.557 tCO<sub>2</sub>-e)</i>	2.392 <i>(absolute emissions: 53.516 tCO<sub>2</sub>-e)</i>	2.267 <i>(absolute emissions: 48.34 tCO<sub>2</sub>-e)</i>	2.132 <i>(absolute emissions: 42.91 tCO<sub>2</sub>-e)</i>	2.805 <i>(absolute emissions: 51.57 tCO<sub>2</sub>-e)</i>	<ul style="list-style-type: none"> <li>• Adopt carbon management (engage, monitor and improve) across top 50% by value of all purchased goods and services</li> <li>• Minimise air travel impacts</li> <li>• Support all staff to improve their active commute rates each year</li> <li>• Zero-waste aspiration</li> </ul>
Long Term Scope 1&2	90% Reduction	FY 30/31	0.690	1.242	0.380	0.161	0.112	<ul style="list-style-type: none"> <li>• Achieve 100% renewable electricity across stationary and mobile operations</li> </ul>
Long Term Scope 3	90% Reduction	FY 35/36	3.853	2.392	2.267	2.132	2.805	<ul style="list-style-type: none"> <li>• Identify and procure from low-carbon supplier platforms</li> </ul>

## Emissions reduction actions

Key Performance Indicator	Baseline (FY20-21)	Action	Reduction
<b>Near Term Scope 1 and 2</b>	Electricity: 5.151E-04 tCO <sub>2</sub> <sup>e</sup> /hour  Absolute emissions: 7.694 tCO <sub>2</sub> <sup>e</sup>	Purchased Electricity reduce with onsite solar power (Fremantle Office shared strata complex)	No reduction achieved this reporting period. Feasibility of solar is still being investigated. In the meantime relying on off-grid renewables.
	Electricity: 5.151E-04 tCO <sub>2</sub> <sup>e</sup> /hour  Absolute emissions: 7.694 tCO <sub>2</sub> <sup>e</sup>	Purchased Electricity substitute with Renewables (Green Power or LGCs)	16 LGCs retired during the reporting period, covering 100% electricity consumed under Perspektiv's direct operational control, plus all of Perspektiv's share of indirect residual electricity emissions from landlord operations.
	Transport Land and Sea (fuel): 1.749E-04 tCO <sub>2</sub> <sup>e</sup> /hour  Absolute emissions: 2.613 tCO <sub>2</sub> <sup>e</sup>	Mobile combustion reduce through lower-carbon private/hired vehicles	Minor reductions in directly purchased fuel achieved compared to base year.
<b>Near Term Scope 3</b>	Purchased Goods & Services: 2.281E-03 tCO <sub>2</sub> <sup>e</sup> /hour  Absolute emissions: 34.076 tCO <sub>2</sub> <sup>e</sup>	Adopt carbon management across top 50% by value of all purchased goods and services (engage, monitor and improve)	No direct action taken to date, except for activities listed in other Scope 3 categories below.  In year 5, absolute emissions have nonetheless decreased by 28% as a result of cost reductions and industry-wide declines in emissions intensity.
	Transport (air): 5.109E-04 tCO <sub>2</sub> <sup>e</sup> /hour  Absolute emissions: 7.631 tCO <sub>2</sub> <sup>e</sup>	Business travel minimise air travel impacts	79% of all flight legs are evidenced as Climate Active carbon-neutral certified. As a result, absolute emissions from flights have decreased by 68% compared to the baseline year.  Normalised by billed hours of consultancy, this equate to 1.38E-04 tCO <sub>2</sub> <sup>e</sup> /hour which is a 73.05 % decrease compared to

			baseline.
	<p>Transport (land and sea): 3.606E-04 tCO<sub>2</sub><sup>e</sup>/hour</p> <p>Absolute emissions: 5.386 tCO<sub>2</sub><sup>e</sup></p>	<p>Employee Commute target of 50% of total commute distance to be 'active' and public transport mode.</p>	<p>In Year 5, sustained monitoring and incentivisation of alternative commute solutions resulted in 62 % of all staff commute travel kms associated with 'active' and public transport modes.</p> <p>Despite exceeding the 50% target, Year 5 emissions went up to 12.73 tCO<sub>2</sub><sup>e</sup>. After normalisation by billed hours of consultancy, the intensity is still up by 100% (7.202E-04 tCO<sub>2</sub><sup>e</sup>/hour).</p>
	<p>Waste: 7.565E-05 tCO<sub>2</sub><sup>e</sup>/hour</p> <p>Absolute emissions: 1.130 tCO<sub>2</sub><sup>e</sup></p>	<p>Zero Waste Program for offices</p>	<p>Latest period only saw 30.75% of waste sent to landfill, as an average across all office locations.</p> <p>Emissions during this reporting period equate to 1.80E-02 tCO<sub>2</sub><sup>e</sup>/hour (absolute emissions 0.32 tCO<sub>2</sub><sup>e</sup>)</p> <p>This corresponds to a <b>76.17%</b> decrease compared to baseline (tCO<sub>2</sub><sup>e</sup>/hour)</p>
<p><b>Long Term Scope 1 and 2</b></p>	<p>6.900E-04 tCO<sub>2</sub><sup>e</sup>/hour</p> <p>Absolute emissions: 10.306 tCO<sub>2</sub><sup>e</sup></p>	<p>100% renewable electricity across stationary and mobile operations</p>	<p>Aside from near-term actions and outcomes described above, no direct action taken to date to lock-in low-carbon outcomes for the longer term.</p>
<p><b>Long Term Scope 3</b></p>	<p>3.853E-03 tCO<sub>2</sub><sup>e</sup>/hour</p> <p>Absolute emissions: 57.557 tCO<sub>2</sub><sup>e</sup></p>	<p>Identify and procure from low-carbon supplier platforms</p>	<p>No direct action taken to date, low-carbon supplier platforms not yet identified.</p>

## 5. EMISSIONS SUMMARY

### Emissions over time

This reporting year's (Year 5) total emissions (51.572 tCO<sub>2</sub>-e) represent an 11.8% increase over the previous reporting period (Year 4), and a 24.0% decrease over the base year (Year 1). This result aligns with some changes within the company offices, as well as an increased amount of business services purchased compared to the previous period.

Note that this is a parent certification to Perspektiv's service certification for the same reporting period FY24-25, with 100% emissions shared between both certifications.

Emissions since base year		
	Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base Year: 2020-21	67.864	67.864
Year 2: 2021-22	81.301	81.301
Year 3: 2022-23	56.442	56.442
Year 4: 2023-24	46.142	46.142
Year 5: 2024-25	51.572	51.572

### Significant changes in emissions

Perspektiv's growth in this period resulted in significant change (+/-10%) for some emission sources when compared to the previous reporting year. These changes are outlined in the table below:

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
Business services	4.33	9.97	Our spend for business services has increased in this reporting period. This has lead to an increase in emissions associated with those services.
Average car (petrol)	0.00	6.58	This was previously reported in identifier 2707, it has now been reported under this identifier as our tool allows for more granular data.

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

Certified brand name	Product/Service/Building/Precinct used
Barangaroo	Barangaroo Precinct
INVESCO AUSTRALIA LIMITED	321 Exhibition Street
Virgin	Opt-in service (air travel)

## Emissions summary

The emissions summary for Perspektiv is included below.

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

	Sum of Scope 1 emissions (tCO <sub>2</sub> -e)	Sum of Scope 2 emissions (tCO <sub>2</sub> -e)	Sum of Scope 3 emissions (tCO <sub>2</sub> -e)	Sum of Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	1.93	1.93
Cleaning and chemicals	0.00	0.00	1.01	1.01
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Climate Active products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	2.06	2.06
Horticulture and agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	2.93	2.93
Machinery and vehicles	0.00	0.00	0.09	0.09
Office equipment and supplies	0.00	0.00	0.38	0.38
Postage, courier and freight	0.00	0.00	0.00	0.00
Products	0.00	0.00	0.14	0.14
Professional services	0.00	0.00	24.96	24.96
Refrigerants	1.29	0.00	0.00	1.29
Roads and landscape	0.00	0.00	0.00	0.00
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	2.43	2.43
Transport (land and sea)	0.69	0.00	12.04	12.73

Waste	0.00	0.00	0.32	0.32
Water	0.00	0.00	0.34	0.34
Working from home	0.00	0.00	0.96	0.96
<b>Grand Total</b>	<b>1.98</b>	<b>0.00</b>	<b>49.59</b>	<b>51.57</b>
<i>Figures may not sum to total due to rounding.</i>				

## Uplift factors

N/A

## 6. CARBON OFFSETS

### Eligible offsets retirement summary

This certification has taken an in-arrears offsetting approach. The total emission to offset is 51.572 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 52. Of the total eligible offsets used, none were previously banked and 52 were newly purchased and retired. None are remaining or have been banked for future use. Offsets purchased under this certification additionally support Perspektiv's service certification under the parent-child relationship.

### 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)	52	100.00%

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
Warriup Project	ACCU	ANREU	17/11/2025	ERF188666: 9,031,789,650- 9,031,789,701	2024-25	52	0	0	52	100.00%
<b>Offset Totals:</b>						52	0	0	52	100.00%



## 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>	<b>16</b>
---	-----------

\* 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)
Darrell Lea Ingleburn - Solar	NSW	LGC	REC Registry	19.11.25	SRPXNSM8	831-833	2025	Solar	3
Darrell Lea Ingleburn - Solar	NSW	LGC	REC Registry	19.11.25	SRPXNSM8	818-822	2025	Solar	5
Darrell Lea Ingleburn - Solar	NSW	LGC	REC Registry	19.11.25	SRPXNSM8	823-830	2025	Solar	8
<b>Total LGCs surrendered this report and used in this report</b>									<b>16</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 renewable electricity generated	0	0	0%
<b>Total non-grid renewable electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
LGC Purchased and retired (kWh) (including PPAs)	16,000	0	73%
GreenPower	939	0	4%
Climate Active precinct/building (voluntary renewables)	1,612	0	4%
Precinct/Building (LRET)	462	0	2%
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)	3,515	0	16%
Residual Electricity	-719	-27	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>22,532</b>	<b>0</b>	<b>100%</b>
<b>Total grid electricity</b>	<b>21,813</b>	<b>0</b>	<b>100%</b>
<b>Total electricity (grid + non grid)</b>	<b>21,813</b>	<b>0</b>	<b>100%</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>-719</b>	<b>-27</b>	
Scope 3	-719	-27	

<b>Total renewables (grid and non-grid)</b>	<b>103.30%</b>
<b>Mandatory</b>	<b>18.25%</b>
<b>Voluntary</b>	<b>85.05%</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>-0.66</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>0.00</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>0.00</b>

Figures may not sum to total 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	23%	(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)
NSW	2,324	533	352	21	1,791	1,253
VIC	4,555	1,046	805	94	3,510	3,018
WA	5,525	1,268	647	76	4,257	2,426
TAS	9,409	2,160	324	65	7,249	1,305
<b>Grid electricity (scope 2 and 3)</b>	<b>21,813</b>	<b>5,007</b>	<b>2,128</b>	<b>256</b>	<b>16,806</b>	<b>8,003</b>
NSW	0	0	0	0		
VIC	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>21,813</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	2.13
Residual scope 3 emissions (t CO <sub>2</sub> -e)	8.26
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	1.72
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	6.74
<b>Total emissions liability</b>	<b>8.47</b>

### Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO <sub>2</sub> -e)
Melbourne Office (SV Hub, L12/321 Exhibition Street, Melbourne, 3000)	1,107	0
Sydney Daramu House (Barangaroo Precinct Building C1, 1 Sussex St, Barangaroo, 2000)	1,385	0
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.</i>		

### Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
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
N/A	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.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Upstream leased assets (office lease, rent expenses, hire cars)	N	Y	N	N	N	<p><b>Size:</b> Significant emissions associated with office lease are already captured within other quantified emission categories (ie base build energy, water, waste)</p> <p><b>Influence:</b> There is capacity for Perspektiv to negotiate lease agreements, collaborate with landlords or switch to alternate providers. By integrating emissions considerations into procurement processes, Perspektiv can influence suppliers by expressing preference for low-emission assets and electric vehicles.</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>
Capital goods (amortisation, small business asset write off)	N	N	N	Y	N	<p><b>Size:</b> Emissions associated with capital goods are unlikely to be significant</p> <p><b>Influence:</b> Amortization and small business asset write offs fall under the jurisdiction of financial governing bodies.</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 likely 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>

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Investments	N	Y	N	N	N	<p><b>Size:</b> Emissions associated with investments are unlikely to be significant.</p> <p><b>Influence:</b> There is capacity for Perspektiv as a company to manage financial resources and investments.</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>
Downstream emissions impacts by clients associated with advice provided by the company	Y	N	N	N	N	<p><b>Size:</b> Consequential emissions associated with Perspektiv's advisory services are likely to be material.</p> <p><b>Influence:</b> It is noted that the Perspektiv Organisation and associated service aims to guide clients and employees to reduce their emissions, however downstream emissions are ultimately beyond Perspektiv's scope of influence.</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>
Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit, tax,	Y	N	N	N	N	<p><b>Size:</b> Emissions associated with the decisions of employee's, owners, and government bodies receiving wages, superannuation contributions, profit, and tax paid by Perspektiv are likely to be material.</p> <p><b>Influence:</b> The Perspektiv Organisation and associated service aims to guide clients and employees to reduce their emissions. Emissions from downstream use of wages, profits, super or taxes paid are ultimately beyond Perspektiv's scope of influence.</p>

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
and donations paid by the company						<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>

# APPENDIX E: GHG PROTOCOL EMISSIONS REPORTING

In addition to Climate Active, Perspektiv’s emissions are assessed and reported in alignment with the GHG protocol. To demonstrate this alignment, the emissions boundary and emissions summary are included below. The GHG categories are reported in **Bold** with the underlying climate active emission sources making up each GHG protocol category.

Inside emissions boundary		Outside emission boundary
<p><b><u>Quantified</u></b></p> <p><b>Stationary combustion</b> (stationary energy (gaseous fuels), stationary energy (liquid fuels), stationary energy (solid fuels))</p> <p><b>Mobile combustion</b> (transport (land and sea))</p> <p><b>Refrigerant leakage</b> (refrigerants)</p> <p><b>Purchased heat, steam or electricity</b> (electricity)</p> <p><b>Purchased goods and services</b> (cleaning and chemicals, food, ICT services and equipment, machinery and vehicles, office equipment and supplies, products, professional services, and water)</p> <p><b>Business travel</b> (accommodation and facilities, transport (air), transport (land and sea), climate active products and services)</p> <p><b>Employee commuting</b> (transport (land and sea), working from home)</p> <p><b>Upstream leased assets</b> (electricity, stationary energy (gaseous fuels), climate active carbon neutral buildings and precincts)</p> <p><b>Waste generated in operations</b> (waste)</p>	<p><b><u>Non-quantified</u></b></p> <p>N/A</p> <p><b><u>Optionally included</u></b></p> <p>N/A</p>	<p><b><u>Non-attributable</u></b></p> <p><b>Upstream leased assets</b> (office lease, rent expenses, hire cars)</p> <p><b>Capital goods</b> (amortisation, small business asset write off)</p> <p><b>Investments</b></p> <p>Downstream emissions impacts by clients associated with advice provided by the company</p> <p>Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit, tax, and donations paid by the company</p>



Category (GHG)	Emission category (CA)	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)
<b>Stationary combustion</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<i>Stationary energy (gaseous fuels)</i>	0.00	0.00	0.00	0.00
	<i>Stationary energy (liquid fuels)</i>	0.00	0.00	0.00	0.00
	<i>Stationary energy (solid fuels)</i>	0.00	0.00	0.00	0.00
<b>Mobile combustion (including company-owned or leased vehicles)</b>		<b>0.69</b>	<b>0.00</b>	<b>0.18</b>	<b>0.87</b>
	<i>Transport (land and sea)</i>	0.69	0.00	0.18	0.87
<b>Refrigerant leakage</b>		<b>1.29</b>	<b>0.00</b>	<b>0.00</b>	<b>1.29</b>
	<i>Refrigerants</i>	1.29	0.00	0.00	1.29
<b>Purchased heat, steam or electricity</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<i>Electricity</i>	0.00	0.00	0.00	0.00
<b>Purchased goods and services</b>		<b>0.00</b>	<b>0.00</b>	<b>31.91</b>	<b>31.91</b>
	<i>Cleaning and chemicals</i>	0.00	0.00	1.01	1.01
	<i>Food</i>	0.00	0.00	2.06	2.06
	<i>ICT services and equipment</i>	0.00	0.00	2.93	2.93
	<i>Machinery and vehicles</i>	0.00	0.00	0.09	0.09
	<i>Office equipment and supplies</i>	0.00	0.00	0.38	0.38
	<i>Products</i>	0.00	0.00	0.14	0.14
	<i>Professional services</i>	0.00	0.00	24.96	24.96
	<i>Water</i>	0.00	0.00	0.34	0.34
<b>Fuel and energy related activities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<i>Electricity</i>	0.00	0.00	0.00	0.00

<i>Stationary energy (gaseous fuels)</i>	0.00	0.00	0.00	0.00
<i>Stationary energy (liquid fuels)</i>	0.00	0.00	0.00	0.00
<i>Stationary energy (solid fuels)</i>	0.00	0.00	0.00	0.00
<b>Upstream transportation and distribution</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Postage, courier and freight</i>	0.00	0.00	0.00	0.00
<b>Waste generated in operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.32</b>	<b>0.32</b>
Waste	0.00	0.00	0.32	0.32
<b>Business travel</b>	<b>0.00</b>	<b>0.00</b>	<b>6.02</b>	<b>6.02</b>
<i>Accommodation and facilities</i>	0.00	0.00	1.93	1.93
<i>Climate Active products and services</i>	0.00	0.00	0.00	0.00
<i>Transport (air)</i>	0.00	0.00	2.43	2.43
<i>Transport (land and sea)</i>	0.00	0.00	1.66	1.66
<b>Employee commuting</b>	<b>0.00</b>	<b>0.00</b>	<b>11.16</b>	<b>11.16</b>
<i>Transport (land and sea)</i>	0.00	0.00	10.20	10.20
<i>Working from home</i>	0.00	0.00	0.96	0.96
<b>Upstream leased assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Climate Active carbon neutral products and services</i>	0.00	0.00	0.00	0.00
<i>Climate Active products and services</i>	0.00	0.00	0.00	0.00
<i>Electricity</i>	0.00	0.00	0.00	0.00
<b>Grand Total</b>	<b>1.98</b>	<b>0.00</b>	<b>49.59</b>	<b>51.57</b>



An Australian Government Initiative

