




PUBLIC DISCLOSURE STATEMENT

**SUMMIT AUTO LEASE AUSTRALIA PTY LTD
T/A SUMMIT FLEET LEASING AND MANAGEMENT
ORGANISATION CERTIFICATION
CY2024 ARREARS REPORT**

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Summit Auto Lease Australia Pty Limited (trading as Summit Fleet Leasing and Management)
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>Darren Gore General Manager 15/04/2026</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	774 tCO ₂ -e
CARBON OFFSETS USED	14.99% ACCUs, 85.01% VERs
RENEWABLE ELECTRICITY	18.48%
CARBON ACCOUNT	Prepared by: Summit Fleet Leasing and Management
TECHNICAL ASSESSMENT	06 September 2023 100% Renewables Pty Ltd Next technical assessment due: CY 2025 report

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2. CERTIFICATION INFORMATION

This public disclosure statement (PDS) supports the certification of the Australian operation of Summit Auto Lease Australia Pty Limited (trading as Summit Fleet Leasing and Management), ABN 87 054 704 737, as an organisation going carbon neutral under the Climate Active Carbon Neutral Certification Standard for Organisations. This report includes an overview of Summit Fleet Leasing and Management's greenhouse gas (GHG) emissions reduction strategy as well as a description of the GHG emissions boundaries.

Description of organisation certification

This organisation certification is for the business operations of Summit Auto Lease Australia Pty Limited (trading as Summit Fleet Leasing and Management), ABN 87 054 704 737.

The operational boundary has been defined based on an operational control test. This includes all of its locations and facilities:

- Unit 7, 38-46 South Street, Rydalmere NSW 2116
- 206 Bell Street, Preston VIC 3072
- Ground Floor, 76 Kings Park Road, West Perth WA 6005
- Unit 6, 333 Queensport Road, Murarrie QLD 4172 (operational for 8 months in 2024)
- Suite GD, Building 2, 747 Lytton Road, Murarrie QLD 4172 (operational for 4 months in 2024)

In Queensland, Summit Fleet Leasing and Management relocated its office during August and September 2024. Emissions data from both the previous and new QLD locations have been incorporated to account for the full operational year.

The operational boundary does not incorporate emissions associated with leased or managed vehicles of Summit Fleet Leasing and Management's customers.

This Public Disclosure Statement includes information for CY2024 reporting period.

Organisation description

Summit Auto Lease Australia Pty Limited (ABN 87 054 704 737), trading as Summit Fleet Leasing and Management, was established in Australia in 1997 and is a wholly owned subsidiary of Sumitomo Mitsui Auto Service Company, Limited (SMAS).

Summit Fleet provides tailored fleet leasing and management solutions designed to support specific operational needs and business objectives for its clients. Summit Fleet offers customised fleet solutions to fit with each client's operational requirements. This enables optimised mobility programs in line with specific performance and business objectives.

This Climate Active certification has been assessed using the operational control method to define the organisational boundary. The certification includes all business operations and offices over which Summit Fleet exercises full operational control.

Summit Fleet maintains a national presence with four main office locations:

- Rydalmere, New South Wales
- Preston, Victoria
- Murarrie, Queensland
- West Perth, Western Australia

These offices serve as the core points for service delivery across the country, positioning Summit Fleet to effectively support clients in a wide range of industries and sectors.

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

- Stationary energy
- Fleet vehicles (petrol & ethanol)
- Electricity
- Waste
- IT equipment
- IT software
- Telecommunications
- Paper products
- Printing and stationery
- Electronic office equipment
- Office Furniture
- Cleaning
- Postage
- Courier
- Food and catering
- Employee commute
- Working from home
- Taxi and ridesharing
- Hire car
- Reimbursed business car travel
- Air travel
- Business accommodation
- Advertising services
- Accounting services
- Business services
- Education
- Insurance
- Legal services
- Security and personal safety
- Subscriptions and periodicals
- Parking and tolls
- Climate Active carbon neutral products and services

Non-quantified

- Refrigerants
- Water

Outside emission boundary

Excluded

- Fuel usage from customer leased vehicles
- Machinery and vehicles (client leased vehicles)
- Maintenance of leased vehicles
- End of life treatment of leased vehicles



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

The targeted reductions specified in this emissions reduction strategy are from our 2022 emissions, which is our base year.

Summit Fleet is committed to operating in an environmentally responsible manner and actively contributing to a sustainable future. To achieve this, Summit Fleet established a 'Sustainability Council' in 2021, comprising designated staff representatives who are tasked with creating programs to enhance our sustainable business practices. The council will continue to actively explore strategies for reducing emissions and implement measures to continuously improve our environmental footprint on an annual basis. These measures to significantly reduce the operational emissions include the following:

Scope 1

- Summit Fleet will aim to decrease its Scope 1 emissions by achieving a minimum reduction of 50% in fuel emissions from the company car fleet by 2025.

Scope 2

- Summit Fleet will transition to a minimum of 50% green power in energy supply by 2026.

Scope 3

- Summit Fleet will maintain its commitment to virtual conferencing as an alternative to business travel, effectively avoiding the associated emissions.
- Where emissions cannot be avoided relating to domestic air travel, we will purchase carbon neutral flights where available by 2025.
- Summit Fleet will improve the waste disposal practices in the head office to utilise more recycling services for paper, plastics, and glass where possible. Summit Fleet will integrate a waste recycling arrangement for disposal of different waste types to reduce landfill by 30% by 2025.
- Summit Fleet will actively seek to engage with suppliers who have obtained carbon-neutral certifications, whenever feasible.
- Summit Fleet will continue to the ongoing use of digital document management.

Summit Fleet is committed to reducing total Scope 1, 2 and 3 emissions across our business operations by 15% by 2030, from a 2022 base year.

Emissions reduction actions

Summit Fleet have taken the following actions within the 2024CY

- Summit Fleet has reduced the company car fleet to meet our plans as a result of more virtual conferencing and reduced business related road travel. Only targeted business travel when virtual conferencing cannot be used is now accounted for and calculated under reimbursed business car travel and taxi or rideshare travel. This has seen a combined

reduction in emissions in 2024 from our base year of approximately 40%.

- As part of our emissions reduction strategy, Summit Fleet Leasing and Management initially planned to upgrade lighting systems to energy-efficient LEDs within our existing Queensland premises. However, during the year, we identified an opportunity to relocate to a more energy-efficient building. The new office, occupied from September 2024, is already fitted with energy-efficient LED lighting and holds a 5.0-star NABERS Energy rating, reflecting high performance in energy efficiency. This relocation contributed to a further reduction in our energy consumption, now achieving approximately 12% decrease overall in electricity emissions across scope 2 and scope 3 combined from our base year.
- Summit Fleet implemented a commingled waste recycling system at its head office in Rydalmere, NSW, in April 2024 to improve waste separation and reduce landfill contributions. While the initiative is still in its early stages, we have observed an initial 3% reduction in waste sent to landfill streams. This modest improvement comes despite a temporary increase in commercial waste during 2024 due to refurbishment activities and associated clean-up at the Rydalmere, NSW site.
- Summit Fleet has commenced purchasing offset flights for the trips that cannot be avoided relating to domestic air travel with 66,986 pax.km (approx. 16%) being offset via the Virgin Australia's Fly Carbon Neutral program of a total of 418,876 pax.km.
- Summit Fleet have been investigating suppliers who have obtained carbon-neutral certifications, whenever feasible, however this has been challenging. In the instances we have been able to find a supplier with certification, the particular certification has not been related to their product, only by organisation boundaries.

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:	2022	677.85	N/A
Year 2:	2023	813.03	N/A
Year 3:	2024	773.21	N/A

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
Computer and technical services	141.10	105.05	Although Summit Fleet continues to see significant growth within the business with an increase in staff numbers which has impacted the increase in the IT related services. A review has been undertaken to review contracted price in some services, especially in the areas that saw considerable increase last year. This has impacted the totals relating to the activity data for this emissions source. Additionally, the updates to the expenditure-based IELab emission factors have contributed to this change.
Medium Car: unknown fuel	68.42	84.27	The increase in staff commuting by car is attributed to a higher proportion of employees driving to work with 5% increase as well as an overall increase in full-time equivalent (FTE) staff from 75 to 82. The Total number of weeks that staff work in a year also takes into consideration the amount of leave taken by staff. With a drop in leave, the number of weeks staff work in a year has increased 12%.

Business travel

As air travel continued throughout the year, Carbon Neutral Flights were purchased where possible as part of our emissions reduction plan. This initiative led to a 12% reduction in emissions compared to using only non-carbon neutral flights. In addition, Summit Fleet reduced the number of flights taken during the year, achieving a 14% reduction in pax.km. Although the total number of accommodation nights increased slightly due to longer trip durations, accommodation-related emissions also fell by 28%, primarily due to updated emissions factors for this CY2024 reporting period.

Electricity Usage

Although we continue to see a decrease in emissions on our base year, 2024 saw slight increase of approximately 5% in emissions from 2023.

A contributing factor is Summit Fleet’s expansion of office space in Rydalmere NSW, converting previously unused areas into additional workstations and meeting rooms. This upgrade has increased workspace capacity to accommodate approximately 25% more staff.

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

Certified brand name	Product/Service/Building/Precinct used
Virgin Australia	Virgin Australia’s Fly Carbon Neutral Flights
Australia Post*	Express Post Pre-Paid Envelopes and Satchels

*Carbon Neutral product for Australia Post has only been reported up to 30 June 2024, when Australia Post’s Climate Active Service certification officially ended.

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	9.34	9.34
Cleaning and chemicals	0.00	0.00	7.06	7.06
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	99.10	18.09	117.20
Food	0.00	0.00	38.68	38.68
ICT services and equipment	0.00	0.00	129.75	129.75
Office equipment and supplies	0.00	0.00	17.46	17.46
Postage, courier and freight	0.00	0.00	14.18	14.18
Professional services	0.00	0.00	179.32	179.32
Stationary energy	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	99.89	99.89
Transport (land and sea)	5.15	0.00	87.59	92.74
Waste	0.00	0.00	66.35	66.35
Working from home	0.00	0.00	1.25	1.25
Grand Total	5.15	99.10	668.96	773.21

Uplift factors

N/A.

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCU)	116	14.99%
Verified Emissions Reductions (VERs)	658	85.01%

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
Oriners & Sefton Savanna Burning Project (Kowanyama)	ACCU	ANREU	13/06/2025	8,370,683,414 - 8,370,683,524 & 8,370,684,324 - 8,370,684,328	2022-23	116	0	0	116	14.99%
300 MW Solar PV Plant at Bhadla, Rajasthan	VER	Gold Standard Impact Registry	13/06/2025	GS1-1-IN-GS7726-2-2023-28220-326873-327530	2023	658	0	0	658	85.01%
Offset Totals:						774	0	0	774	100.00%

Co-benefits

This section provides a brief description of the carbon offsets purchased and retired for Summit Fleet Leasing and Management’s carbon neutral claim.

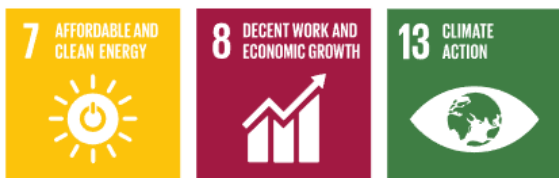
Oriners & Sefton Savanna Burning Project (Kowanyama)

The project relates to 15 per cent of the total amount of offsets purchased and retired for this reporting period. Focusing on reducing greenhouse gas emissions by conducting controlled, cooler burns in the early dry season. These strategic burns prevent the more intense and damaging wildfires that typically occur later in the season, contributing to the reduction of Australia’s overall emissions. In addition to emissions reduction, the project enhances biodiversity by encouraging the regrowth of native grasses, supports habitat restoration, suppresses invasive species, and improves the ecological health and resilience of the savanna landscape. The project meets the following Sustainable Development Goals:



300 MW Solar PV Plant at Bhadla, Rajasthan

The project relates to 85 per cent of the total amount of offsets purchased and retired for this reporting period. The goal of this project is to generate clean, renewable energy while significantly reducing greenhouse gas emissions. The project will displace power that would otherwise be generated by India’s fossil fuel-dominated electricity grid, contributing to India’s efforts to decarbonise its energy sector and promote sustainable development. This project meets the following Sustainable Development Goals:



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.

1. Large-scale Generation certificates (LGCs)*	0
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* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Not Applicable									
Total LGCs surrendered this report and used in this report									Not Applicable

APPENDIX A: ADDITIONAL INFORMATION

Attachment 1: Proof of the Oriners & Sefton Savanna Burning Project (Kowanyama) offset retirement

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Australian Government
Clean Energy Regulator



13 June 2025

VC202425-00766

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, CLIMA SOLUTIONS PTY LTD (account number AU-3571).

The details of the cancellation are as follows:

Date of transaction		13 June 2025
Transaction ID		AU42009
Type of units		KACCU
Total Number of units		116
Block 1	Serial number range	8,370,683,414 - 8,370,683,524 (111 KACCU)
	ERF Project	Oriners & Sefton Savanna Burning Project – EOP100959
	Vintage	2022-23
Block 2	Serial number range	8,370,684,324 - 8,370,684,328 (5 KACCU)
	ERF Project	Oriners & Sefton Savanna Burning Project – EOP100959
	Vintage	2022-23
Transaction comment		Retired on behalf of Summit Auto Lease Australia PTY LTD for its organisational Climate Active carbon neutral certification for CY2024

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator’s website, [Voluntary cancellations register | Clean Energy Regulator \(cer.gov.au\)](#).

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely



David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division



OFFICIAL

Attachment 2: Proof of the 300 MW Solar PV Plant at Bhadla, Rajasthan offset retirement

IMPACT REGISTRY											CREDITS	PROJECTS	LOGIN
Retirement													
STATUS		Retired				NUMBER OF CREDITS		658					
RETIREMENT DETAILS													
RETIREMENT DATE		Jun 13, 2025											
RETIREMENT NOTE		Retired on behalf of Summit Auto Lease Australia PTY LTD for its organizational Climate Active carbon neutral certification for CY2024											
USING ENTITY		Summit Auto Lease Australia											
USE CASE		Voluntary											
QUANTITY	GS ID	PROJECT DETAILS	COUNTRY	PROJECT TYPE	METHODOLOGY	PRODUCT	USE CASE AUTHORIZATION	CORRESPONDING ADJUSTMENT	SERIAL NUMBER	ACTIONS			
658	GS7726	300 MW Solar PV Plant at Bhadla, Rajasthan by CLEAN SOLAR POWER (BHADLA) PRIVATE LIMITED	India	Solar Thermal Electricity	VER	Not Applicable	Not Applicable	GS1-1-IN-GS7726-2-2023-28220-326873-327530	VIEW				



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 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)	29,195	0	18%
Residual electricity	128,786	117,195	0%
Total renewable electricity (grid + non grid)	29,195	0	18%
Total grid electricity	157,981	117,195	18%
Total electricity (grid + non grid)	157,981	117,195	18%
Percentage of residual electricity consumption under operational control	95%		
Residual electricity consumption under operational control	122,347	111,336	
Scope 2	108,902	99,101	
Scope 3 (includes T&D emissions from consumption under operational control)	13,445	12,235	
Residual electricity consumption not under operational control	6,439	5,860	
Scope 3	6,439	5,860	

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)	99.10
Residual scope 3 emissions (t CO₂-e)	18.09
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	99.10
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	18.09
Total emissions liability (t CO₂-e)	117.20

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	95%	(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	119,894	113,900	77,452	5,695	5,995	4,376
SA	0	0	0	0	0	0
VIC	20,976	19,927	15,742	1,395	1,049	902
QLD	13,522	12,846	9,378	1,927	676	595
NT	0	0	0	0	0	0
WA	3,589	3,409	1,807	136	179	102
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	157,981	150,082	104,379	9,153	7,899	5,975
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	157,981					

Residual scope 2 emissions (t CO ₂ -e)	104.38
Residual scope 3 emissions (t CO ₂ -e)	15.13
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	104.38
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	15.13
Total emissions liability	119.51

If your organisation does not use any Climate Active buildings or precincts, please add N/A to the first row, and delete the remaining empty rows.

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)
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 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
Fugitive emissions from refrigerants	Immaterial (<1%)
Water and wastewater	Immaterial (<1%)

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
Fuel usage from customer leased vehicles	Y	N	N	N	N	<p>Size: The emissions source is likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions.</p> <p>Influence: We do not have the potential to influence the emissions from this source, as this is solely dependent on customer usage.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source and the source does not create supply chain risks.</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>
Machinery and vehicles (client leased vehicles)	Y	N	N	N	N	<p>Size: The emissions source is likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions.</p> <p>Influence: We do not have the potential to influence the emissions from this source, as this is solely dependent on customer usage.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source and the source does not create supply chain risks.</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
Maintenance of leased vehicles	Y	N	N	N	N	<p>Size: The emissions source is likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions.</p> <p>Influence: We do not have the potential to influence the emissions from this source, as this is solely dependent on customer usage.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source and the source does not create supply chain risks.</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>
End of life treatment of leased vehicles	Y	N	N	N	N	<p>Size: The emissions source is likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions.</p> <p>Influence: We do not have the potential to influence the emissions from this source, as this is solely dependent on customer usage.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source and the source does not create supply chain risks.</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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