PUBLIC DISCLOSURE STATEMENT

APD PROJECTS PTY LTD (TRADING AS ‘APD PROJECTS’)

ORGANISATION CERTIFICATION

FY2024–25

Australian Government

Climate Active
Public Disclosure Statement

NAME OF CERTIFIED ENTITY	The Trustee for the Padro Trust Trading as APD Projects Pty Ltd
REPORTING PERIOD	1 July 2024 – 30 June 2025 Arrears report
DECLARATION	*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.*
	Brad Paddon Director 25/06/2026

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

Version 10.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	191.49 tCO2-e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	Total renewables: 18.2%
CARBON ACCOUNT	Prepared by: Rewild Agency
TECHNICAL ASSESSMENT	NA (small organisation certification)

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of APD Projects Pty Ltd (Trading as 'APD Projects', ACN: 160 512 452), run by The Trustee for the Padro Trust (ABN: 54 706 717 691).

APD Projects is an Australian development and management company providing expertise in residential, retail and commercial property development – the certification outlined in this Public Disclosure Statement (PDS) covers APD Projects operations to provide the above-mentioned development and management services.

This Public Disclosure Statement includes information for FY2024-25 reporting period.

Organisation description

APD Projects Pty Ltd (Trading as 'APD Projects', ACN:160 512 452) was founded in 2012 and provides services in the development and management of residential, retail commercial property developments. APD Projects employed 23 FTE staff members in FY25, with offices in:

- Melbourne (Suite 2, Level 3, 100 Dorcas Street, Southbank); and
- Brisbane (Lobby 1, Level 2 Gasworks Plaza 76 Skyring Terrace, Newstead).

APD Projects are built on three core values – Integrity, Commitment and Quality. APD Projects are also conscious of how their work impacts on society, as what we built today contributes to the world we inhabit tomorrow. APD Projects are always looking to incorporate more sustainability practices in their work, this involves working closely with industry leading partners to find ways to be more socially and environmentally responsible.

An operational control approach has been adopted to define the organisation boundary, APD Projects does not have any subsidiaries. Emissions associated with the construction and operation of residential, retail and commercial developments managed by APD Projects (and any specific businesses established for developments) are not included with the emissions boundary.

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

Quantified

- Stationary energy and fuels
- Electricity (Melbourne & Brisbane office)
- Accommodation
- Carbon neutral products and services
- Cleaning and chemicals
- Construction materials and services
- Food
- ICT services and equipment
- Machinery and vehicles
- Products
- Professional services
- Office equipment and supplies
- Postage, courier and freight
- Refrigerants
- Transport (air)
- Transport (land and sea)
- Waste
- Working from home

Non-quantified

- Water Utilities (Brisbane and Melbourne Offices)

Outside emission boundary

Excluded

- Base building electricity

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

APD Projects is built on the core values of Integrity, Commitment and Quality – these values are key in the development of a genuine and effective emission reduction strategy. These are detailed below:

- **Integrity** – APD Projects will commit to transparency and reporting on annual emissions, this includes the key emission sources, emission reduction initiatives applied, and changes in emissions modelled annually. In addition to this, APD Projects will continue to incorporate sustainability practices in their services, and provide support and training for staff in in education and training.
- **Commitment** – APD Projects will set measurable goals and targets on emissions reductions, and publicly commit to these goals and targets.
- **Quality** – APD projects will focus on initiatives that have genuine emissions reductions, and (where possible) have other beneficial impacts to either internal or external stakeholders. In addition to this, APD Projects will purchase high quality verified carbon offsets from Australian based projects – prioritising sequestration-based projects, and projects providing positing social, environmental or economic benefits to the surrounding community.

Key emission reduction goals include:

- Aim to reduce emissions by 40% by 2035 compared to a base year (FY2023), this includes:
    - A reduction in Scope 1 emissions by 50%
    - A reduction in Scope 2 emissions by 100%
    - A reduction in Scope 3 emissions by 36%

This is to be measured as emissions per FTE to consider organic business growth. The base year had an intensity of 6.6 tCO2-e/FTE* and FY2025 has an intensity of 8.3 tCO2-e/FTE*.

Key initiatives to meet emissions reductions goals include:

- The purchase of 100% certified GreenPower for all the Melbourne offices by FY2026, and for all offices by FY27.
- Engagement with suppliers to procure certified carbon neutral products and services, focusing on computer products and services, as well as technical consultants. Also aiming to include selection criteria on commitments to reduce carbon and carbon neutrality in the procurement process from FY2026 onwards.
- Development a Sustainable Travel Plan by FY2027 to reduce emissions

associated with business travel (company vehicles) and staff commuting – initiatives to be investigated include subsidised public transport for staff, offering novated leases for electric vehicles, using electric of hybrid vehicles for company vehicles and a reduction of domestic and international air travel for business purposes.

- APD has started using Impact Sustainability's Climate Zero software to track and manage emissions associated with key emissions, this includes electricity, water, waste, and business travel. This will allow them to track their emissions in real time throughout the year and see the ways in which their emissions change as they implement their emission reduction strategy.

*This takes into consideration the mandatory 5% uplift for small organisations.

Emissions reduction actions

ADP Projects has focused on reducing our emissions through several key initiatives over the last several years. Our efforts aimed at minimising our carbon footprint across different aspects of our operations, from waste management to travel policies. Below is a summary of the ongoing actions that we have taken:

- Implemented proper waste disposal systems for paper, recycling, and landfill with the aim of reducing waste sent to landfill through employee behaviours and waste sorting.
- Continued to encourage staff to use electric vehicles for work-related travel.
- Continued education initiatives to increase awareness among staff about recycling and carbon footprints.
- Promoted remote working to reduce emissions from commuting.
- Continued the ongoing use of the Climate Zero carbon accounting platform to record GHG emissions data.

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:	2022-23	171.18	182.79
Year 2:	2023-24	159.47	170.14
Year 3:	2024-25	182.31	191.49

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**
Business services	0	25.75	Increase in expenditure in business services, and allocation of expenditure sources from other categories in previous reporting years to 'business services' in FY25. Previously captured under ‘Technical services’.
Advertising services	9.55	20.49	Increase in expenditure on advertising and supporting services

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	**tCO_2-e**
Uplift to account for non-quantified water utilities emissions (Brisbane and Melbourne Office)	0.06
Mandatory 5% uplift for small organisations	9.11
Total of all uplift factors (tCO_2-e)	9.17
Total emissions footprint to offset (tCO_2-e) *(total emissions from summary table + total of all uplift factors)*	**191.49**

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

N/A

Emissions summary

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

	Sum of Scope 1 emissions (tCO2-e)	Sum of Scope 2 emissions (tCO2-e)	Sum of Scope 3 emissions (tCO2-e)	Sum of Total emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	1.40	1.40
Cleaning and chemicals	0.00	0.00	0.69	0.69
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	11.70	11.70
Electricity	0.00	17.72	2.41	20.12
Food	0.00	0.00	5.48	5.48
Horticulture and agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	16.73	16.73
Machinery and vehicles	0.00	0.00	8.48	8.48
Office equipment and supplies	0.00	0.00	0.46	0.46
Postage, courier and freight	0.00	0.00	1.28	1.28
Products	0.00	0.00	0.53	0.53
Professional services	0.00	0.00	71.98	71.98
Refrigerants	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels)	3.34	0.00	0.85	4.19
Transport (air)	0.00	0.00	18.92	18.92
Transport (land and sea)	0.00	0.00	14.25	14.25
Waste	0.00	0.00	2.74	2.74
Working from home	0.00	0.00	3.36	3.36
Grand Total	**3.34**	**17.72**	**161.25**	**182.31**

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)	192	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
Sunnyside Permanent Planting Project	ACCU	ANREU	17/12/2025	9,026,184,108 - 9,026,184,227	2024-25	120	0	0	120	62.50%
Sunnyside Permanent Planting Project	ACCU	ANREU	17/12/2025	9,026,176,936 - 9,026,177,007	2024-25	72	0	0	72	37.50%
					Offset Totals:	192	0	0	192	100.00%

Co-benefits.

TRANSITIONING A PLANTATION FOREST

The project safeguards 560 hectares of established Eucalyptus plantation forest by protecting it from conversion into land cleared for farming or harvested for timber. By halting the carbon loss that would have otherwise resulted from land conversion, the project is reducing emissions and generating high conservation and community value Australian Carbon Credit Units (ACCUs).

Sunnyside's ecological impact extends beyond carbon sequestration, incorporating active forest management, biodiversity enrichment and conservation of over 750 hectares of precious natural habitat for endemic flora and fauna.

ECOLOGICAL RICHNESS

The Sunnyside property is located within Western Australia's Great Southern region near Wellstead, approximately 100 kilometres north-east of Albany, in an area of recognised biodiversity significance.

Sunnyside is home to over 300 species of native flora, including 13 species listed as conservation priorities by the Western Australian Government, including several relatively unknown eucalypt hybrids. Much of the property's bushland is classified as a nationally listed Threatened Ecological Community.

ENDEMIC WILDLIFE

The natural habitats that are now protected are in such good condition they support strong populations of many fauna species, including the tiny Honey Possum.

Several significant wildlife species are found on or near Sunnyside, including Gilbert's Potoroo and Western Ground Parrot (both critically endangered), Quokka, Malleefowl, Black Gloved Wallaby, Western Bristlebird and Carnaby's Cockatoo.

Sunnyside occupies a key position adjoining a wide coastal belt of vegetation which extends over 80 kilometres to the east and with 'restorable' habitat connectivity to the west extending almost to Albany, across several key nature reserves and other habitat areas.

ECOLOGICAL PLANTING

Ecological plantings are well underway at Sunnyside. In July 2023, 33 hectares of former pastureland were direct seeded using more than 40 mixed native species including eucalypts, melaleucas, casuarinas, acacias, hakeas, banksias and dryandras. In line with the project's aim to enrich and support local biodiversity, most of these species were sourced from Sunnyside or nearby properties.

LOCAL FIRST NATIONS INVOLVEMENT

Recognising the area's importance to the local Noongar people, the intent to support direct Noongar project participation and engagement was identified in the project's earliest stages, with engagement increasing as restoration planting areas continue to expand.

Hands-on indigenous project participation has so far incorporated a broad range of collaborative planning and operational processes including:

- Seed cleaning, smoking and scarifying for the 2023 direct seeding program
- Restoration area mapping, incorporating culturally- informed placement of tracks and future walking trails
- Observing significant bush tucker plants and fauna species
- Developing a pioneering companion planting technique integrating bush tucker, to enrich plant populations in the old plantations without compromising the carbon status of the existing Eucalyptus plantation
- Uptake of property management employment and training opportunities, with the long-term prospect to extend to adjoining coastal areas that are planned to come under Noongar management.

Potential future opportunities for local First Nations participation in the project are being explored, and may include:

- Creating and developing substantial opportunities for future food harvesting and bushfood species cultivation, while simultaneously improving habitat outcomes for local wildlife if current bush tucker integration activities are successful
- A home base at Sunnyside for a future Noongar Ranger team to care for Country and provide numerous other cultural and conservation benefits cultural and conservation benefits.

<u>CONNECTED AND HEALTHY COMMUNITIES & ECOSYSTEMS</u>

Sunnyside is part of the much larger Gondwana Link, an initiative working to improve and increase ecological health and resilience in a connected band of habitats stretching from Margaret River to the Nullarbor Plain in Western Australia.

Sunnyside is one of a small number of strategically critical private properties secured to increase the area of wildlife habitat across the Link and provide opportunities for Noongar families to return to Country. Noongar Elders are helping to develop a broad Healthy Country Plan which includes Sunnyside, exploring specific arrangements to restore some endemic wildlife species to their natural habitat.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

AU-2545: Carbon Neutral Pty Ltd

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- Transaction log
- Authorised representatives
- Account details

← Transaction log

Transaction details

Completed

Transaction ID
82033000

Transaction type
Voluntary cancellation

Transferring account
AU-2545: Carbon Neutral Pty Ltd
CARBON NEUTRAL PTY LTD

Acquiring account
AU-1068: Australia Voluntary Cancellation Account
Commonwealth of Australia

Comments
Retired by Carbon Neutral on behalf of APD Projects for their FY2024-25 Climate Active carbon neutral certification.

Selected ACCUs

Project ID	Project name	Method type	Method	Vintage	Location	Quantity
ERF177664	Sunnyside Permanent Planting Project	Vegetation	Plantation Forestry 2022	2024-25	WA	120
ERF177664	Sunnyside Permanent Planting Project	Vegetation	Plantation Forestry 2022	2024-25	WA	72

Total: 192

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Transaction history

Action	Date and time	Authorised representative
Approved	17/12/2025 1:58:48 PM +08:00	Georgiana Rogers
Initiated	17/12/2025 12:59:37 PM +08:00	Chelsea Millar

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Commonwealth of Australia

Comments
Retired by Carbon Neutral on behalf of APD Projects for their FY2024-25 Climate Active carbon neutral certification.

Selected ACCUs

od	Vintage	Location	Serial range start	Serial range end	Category	Quantity
ation Forestry	2024-25	WA	9,026,184,108	9,026,184,227	KACCU	120
ation Forestry	2024-25	WA	9,026,176,936	9,026,177,007	KACCU	72

Total: 192

1 | 10 items per page | 1 - 2 of 2 items

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Initiated	17/12/2025 12:59:37 PM +08:00	Chelsea Millar

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 renewable electricity generated	0	0	0%
Total non-grid renewable 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)	4,865	0	18%
Residual electricity	21,873	20,123	0%
Total renewable electricity (grid + non grid)	**4,865**	**0**	**18%**
Total grid electricity	**26,738**	**20,123**	**18%**
Total electricity (grid + non grid)	**26,738**	**20,123**	**18%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**21,873**	**20,123**	
Scope 2	19,258	17,717	
Scope 3 (includes T&D emissions from consumption under operational control)	2,615	2,406	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**18.20%**
Mandatory	**18.20%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**17.72**
Residual scope 3 emissions (t CO_2-e)	**2.41**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**17.72**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**2.41**
Total emissions liability (t CO_2-e)	**20.12**

Location Based Approach Summary

Location Based Approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kg CO_2-e)	Scope 3 Emissions (kg CO_2-e)	(kWh)	Scope 3 Emissions (kg CO_2-e)
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	11,198	11,198	8,622	1,008	0	0
QLD	15,541	15,541	11,034	1,554	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**26,738**	**26,738**	**19,656**	**2,562**	**0**	**0**
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)	**26,738**					

Residual scope 2 emissions (t CO_2-e)	**19.66**
Residual scope 3 emissions (t CO_2-e)	**2.56**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**19.66**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**2.56**
Total emissions liability (t CO_2-e)	**22.22**

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**

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.

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**
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.		

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
Utility Water	Data Unavailable

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

The emissions impact of water usage both the Melbourne and Brisbane office (utility water services to offices) is not available as current tenancy agreements include water services and connections as a part of the rental agreement (i.e. the cost of water services is included in rental payments, not separately). APD therefore does not have visibility on either the volume (KL) of water used within their offices or the expenditure ($). APD will aim to work with building owners and operators determine either:

- Building water demand (KL) that can be used to reasonably summarise tenancy water usage; or
- Tenancy water demand (KL).

APD Projects will continue to refine data collection for effective carbon accounting, including the ability to consider carbon in decision making throughout the reporting period, using Impact Sustainability's Climate Zero software to track and manage emissions, this includes electricity, water, waste, vehicle use, rideshare and business travel. This will allow them to track their emissions in real time throughout the year and see the ways in which their emission decrease as they implement their emission reduction strategy. This will also mean that evidence (e.g. invoices) can be stored for future assessment and confirmation of calculations, encouraging traceability and quality in emissions accounting.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation 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, 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
Base building electricity	Y	N	N	N	N	**Size:** Yes, there is potential for this source to be a material emissions source. **Influence:** No, APD Projects does not have the ability to influence or reduce base building electricity consumption or emissions. **Risk:** No, this activity has not been identified as a 'risk' as per the criteria in Table 2.2 of the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard **Stakeholders:** No, this emissions source would not be seen as ‘critical’ by internal or external stakeholders. **Outsourcing**: No, this activity was not previously undertaken within the organisation’s boundary.

An Australian Government Initiative

Climate Active