



PUBLIC DISCLOSURE STATEMENT

ERBAS & ASSOCIATES PTY LTD

**ORGANISATION CERTIFICATION
FY2024–25**

Australian Government

Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Erbas & Associates Pty Ltd
REPORTING PERIOD	1 July 2024 – 30 June 2025 Arrears report
DECLARATION	<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>  Ken Gurcan Erbas Managing Director



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

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Version 10.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	259 tCO ₂ -e
CARBON OFFSETS USED	10.04% ACCUs, 89.96% VCU
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: KREA Consulting Pty Ltd
TECHNICAL ASSESSMENT	Date: 24 February 2025 Organisation: 100% Renewables Pty Ltd Next technical assessment due: FY 2027 report

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the Australian business operations of Erbas & Associates Pty Ltd (ABN 57 077 132 266).

The control approach has been defined based on operational control.

Products and services supplied by erbas™ to customers are excluded from this certification.

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

Organisation description

Erbas & Associates Pty Ltd (erbas™ | erbas™ SUSTAIN) is your Australian-owned integrated sustainability, well-being & engineering team.

Since 1997, erbas™ has developed a strong multidiscipline service offering covering construction sectors including education, residential, commercial and workplace, health and retirement living, industrial, rail, community, sport, leisure, government and mission critical developments.

The engineering team at erbas™ listen, collaborate and produce compliant design solutions to bring function to form, supporting project delivery teams through engineering consultation, design and documentation for mechanical, electrical, hydraulic, fire protection and vertical transport systems.

The sustainability team at erbas™ SUSTAIN help clients to deliver framework priorities for their organisations and design for solutions for their built environments. With a clear point of difference, our team of qualified academics and engineers can provide evidence-based design solutions.

Our Australian offices are proudly certified Carbon Neutral.

The reporting boundaries of our GHG inventory encompass our facilities at:

- Level 3, 116 Hardware Street, Melbourne VIC 3000,
- Level 1, 15 Atchison Street, St Leonards, NSW 2065, and

There is an overseas support office based in Manila that has been excluded from this inventory, for the reasons outlined in Appendix D.

Our GHG inventory quantifies carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O), measured in tonnes of CO₂ equivalent (t CO₂ -e).

We are not aware of any relevant sources of hydrofluorocarbons (HFC), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆), or nitrogen trifluoride (NF₃) within our operational boundary.

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		Outside emission boundary
<u>Quantified</u>	<u>Non-quantified</u>	<u>Excluded</u>
Cleaning and chemicals	Regional office (Echuca / Moama)	Manila Office
Electricity		
ICT services and equipment		
Office equipment & supplies		
Professional services		
Stationary energy		
Food		
Postage, courier and freight		
Refrigerants		
Transport (air)		
Transport (land and sea)		
Waste to landfill		
Water & wastewater		
Working from home		

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

erbas™ is committed to a dual-strategy approach for carbon emissions reduction. This approach integrates ongoing enhancements through collaboration between business development and the exchange of insights with the sustainability division of erbas™ SUSTAIN. Additionally, the strategy involves direct actions to cut emissions in all domestic offices.

erbas™ aims to bolster sustainable business practices that not only reduce its environmental impact but also align with broader sustainability goals, such as supporting local economies, enhancing the lives of indigenous populations, and improving stakeholder well-being, including the mental and physical health of staff and communities. The company has been involved in creating sustainability master plans for schools, launching sustainability initiatives for multinational logistics firms, and consulting for various organisations, including councils and universities.

In its mission to reduce emissions, erbas™ focuses on actions that offer long-term, measurable benefits towards its comprehensive sustainability objectives. The goal is a 10% reduction in scope 1, 2, and 3 emissions by 2030, compared to FY21-FY22 figures, with regular reviews to assess progress.

Area	Action	Objective	Timeline
<u>Scope 1</u> Fleet / petrol	Assessment of EV or hybrid car purchase when current fleet of company cars reach the end of its life cycle	Reduce use of petrol by 50%.	2028 subject to mechanical failure and/or depreciation of current company cars
<u>Scope 2</u> Energy	Upgrade monitoring, air-conditioning, lighting, and ICT systems.	Reduce energy consumption by 10%.	2027 AC would be with next office renovation.
<u>Scope 3</u> Education & Research	Implement quarterly office training sessions.	Achieve a 5% annual increase in office training effectiveness.	Continuous
<u>Scope 3</u> Employee commute	Raise awareness of bike and shower facilities	Increase uptake of active transport by 20%	Continuous
<u>Scope 3</u> Water	Update kitchen and bathroom fixtures.	Install fixtures with higher WELs ratings during office renovation.	2027
<u>Scope 3</u> Indoor Environmental Quality (IEQ)	Conduct regular indoor air quality checks. Change of mechanical filters.	Identify and address any air quality issues.	2027

Emissions reduction actions

erbas™ has implemented several initiatives to enhance its environmental sustainability and operational efficiency, as well as to foster a positive work environment for its staff. These actions demonstrate the company's commitment to reducing its carbon footprint, promoting healthier lifestyles, and improving productivity through sustainable practices. Below is a summary of initiatives commenced in the FY25 year:

- The Melbourne office underwent a lighting upgrade and installed LED lights to an old part of the office to improve energy efficiency
- Works contracted for a change of outside air fans to improve indoor air quality and energy efficiency for the Melbourne office.
- Mechanical units had filters cleaned and replaced, which improves energy efficiency for the Melbourne office.
- Climate Active working group formed across the Melbourne and Sydney office to discuss actions on reducing carbon footprint of the organisation.
- Zip unit replaced in the Melbourne office to a more energy efficient model.

In addition to the FY25 actions, erbas™ continue to progress the following ongoing emission reduction actions:

- 'Sustainability Weeks' were run across Melbourne and Sydney offices in FY25. This is following the events being organised in the FY24 year, which included internal consultation over many months. Internal workshops were held for each engineering discipline to raise awareness of erbas™'s carbon neutral certification across the business, the projects that the carbon credits support, and also the importance of sustainable design.
- erbas™ has multiple cars nearing their end of life. In FY25 management continued to review options to replace these vehicles with EV or hybrid cars and assess whether the office base building can accommodate charging stations. This is also subject to mechanical failure and/or depreciation of current company cars. This initiative aims to reduce fuel consumption.
- Increased usage of tablets for site visits in the FY25 year. Site visits are a regular occurrence for erbas™ and using tablets has reduced the need for staff to print drawings and documents and hence reduce paper usage and waste.
- erbas™ has continued to upgrade its IT infrastructure in FY2025, such as energy-efficient laptop/computers and monitors, for all staff members.
- erbas™ has a flexible working policy of three days in the office and two days working from home. This policy aims to enhance work-life balance for employees and reduce carbon emissions associated with daily commutes. This policy has continued in FY2025.
- erbas™ SUSTAIN has created platforms for team members to exchange expertise on Environmentally Sustainable Design (ESD) and to ensure strategic alignment across management, engineering, and sustainability divisions. This fosters a culture of continuous learning and aligns employee values with the company's sustainability objectives.
- The Melbourne office continues to monitor IEQ to identify and implement improvements. Insights from IEQ data, combined with the expertise of engineering and sustainability teams, have continued led to enhancements in the FY25 year, that benefit staff health, wellbeing, and productivity by ensuring a higher quality indoor environment.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year		
	Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year: 2020-21	242.47	254.63
Year 1: 2021-22	327.55	N/A
Year 2: 2022-23	290.23	N/A
Year 3: 2023-24	326.89	N/A
Year 4: 2024-25	258.28	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	25.29	49.06	Purchase of Deltek Software in the FY2024-25 reporting year

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 location-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)
Cleaning and Chemicals	0.00	0.00	1.61	1.61
Electricity	0.00	50.25	4.54	54.78
Food	0.00	0.00	0.78	0.78
ICT services and equipment	0.00	0.00	63.12	63.12
Office equipment & supplies	0.00	0.00	2.40	2.40
Postage, courier and freight	0.00	0.00	0.06	0.06
Professional Services	0.00	0.00	16.28	16.28
Refrigerants	2.14	0.00	0.00	2.14
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	7.35	7.35
Transport (Land and Sea)	34.52	0.00	50.23	84.75
Waste	0.00	0.00	10.71	10.71
Water	0.00	0.00	0.57	0.57
Working from home	0.00	0.00	13.74	13.74
Total emissions (tCO₂-e)	36.65	50.25	171.38	258.28
<i>Figures may not sum to total due to rounding.</i>				

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)	26	10.12%
Verified Carbon Units (VCUs)	231	89.88%

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
Savanna Burning Investment Ready Project - Cape York Pilot Aurukun	ACCU	ANREU	15/12/2025	9,032,014,766 - 9,032,014,791	2024-25	26	0	0	26	10.04%
Sirma Run-of-River Hydro Project	VCU	Verra Registry	16/07/2026	12923-461797755-461797756-VCS-VCU-279-VER-TR-1-603-01012015-31122015-0	2015	2	0	0	2	0.77%
Sirma Run-of-River Hydro Project	VCU	Verra Registry	15/12/2025	12923-461797524-461797754-VCS-VCU-279-VER-TR-1-603-01012015-31122015-0	2015	231	0	0	231	89.19%
Offset Totals:						259	0	0	259	100.00%

Co-benefits

Sirma Run-of-River Hydro Project

The Sirma Hydro Project is a small-scale, run-of-river hydropower plant with an installed capacity of 5.88 MW, comprising three units of 1.96 MW each. Located in Aydın, Turkey, the project began commercial electricity generation on 7 June 2009, supplying clean, renewable energy directly to the national grid. By displacing electricity that would otherwise be generated from fossil fuels, the project contributes significantly to emissions reduction efforts in Turkey. On average, it is expected to deliver 12,780 tonnes of CO₂ equivalent (tCO₂e) in emissions reductions per year, supporting the country's transition to a low-carbon energy system.

Aak Puul Ngantam, Indigenous Savanna Burning, QLD:

APN Cape York is a not-for-profit organisation fully owned by Southern Wik traditional owners and registered as a charity. Established in 2011, APN is dedicated to the cultural, social, economic, and sustainable empowerment of the Wik and Kugu peoples in their homelands spanning approximately 500,000 hectares from the south of the Archer River to the Holroyd River in remote western Cape York.

The core mission of APN Cape York is to facilitate the return of Aurukun community members to their Southern Wik homelands, ensuring that these relocations are culturally, environmentally, and economically sustainable. Key objectives include assisting traditional owners in reconnecting with their country, transferring traditional knowledge to younger generations, preserving the cultural and environmental diversity of the Southern Wik and Kugu territories, and promoting sustainable economic development and training opportunities.

Additionally, APN focuses on improving health and educational outcomes through various social programmes. APN's environmental conservation efforts are anchored in biodiversity conservation, fire management for carbon abatement, and cattle management. Since 2015, APN has been actively involved in the South Aurukun Savanna Burning Project, which utilises savanna burning for carbon abatement under the Emission Reduction Fund. This project, initially registered in 2019 with the Queensland Land Restoration Fund, aims to create carbon abatements while simultaneously delivering co-benefits for threatened species, habitats, and First Nations communities. This includes engaging Traditional Owners and establishing Indigenous Land Use Agreements.

APN also invests in developing methodologies to monitor the environmental impact and co-benefits derived from these carbon abatement activities. Overall, APN Cape York serves as a pivotal organisation for promoting the sustainable and culturally sensitive development of the Wik and Kugu peoples, ensuring that their traditions and environmental stewardship are passed down through generations while fostering economic opportunities and community well-being.

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)*	N/A
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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.

APPENDIX A: ADDITIONAL INFORMATION

Attachment 1: Proof of ACCU purchase and retirement

OFFICIAL



Australian Government
Clean Energy Regulator



15 December 2025
VC202526-00940

To whom it may concern,

Voluntary cancellation of units in ANREU

This verification certificate is confirmation of the voluntary cancellation transaction of units in the Unit and Certificate Registry (UCR) by ANREU account holder, CLIMA SOLUTIONS PTY LTD (account number AU-3571).

The details of the cancellation are as follows:

Date of transaction	15 December 2025
Transaction ID	81687000
Type of units	KACCU
Total Number of units	26
Serial number range	9,032,014,766 - 9,032,014,791
ACCU Project	Savanna Burning Investment Ready Project - Cape York Pilot Aurukun – EOP100972
Project Location	QLD
Method Type	Savanna Fire Management
Method	Emissions Abatement through Savanna Fire Management 2015
Vintage	2024-25
Transaction comment	Voluntary retirement on behalf of Erbas and Associates Pty Ltd. to support claim under the Climate Active Carbon Neutral Standard for FY24/25

Details of all voluntary cancellations made in the Unit and Certificate Registry are published on the Clean Energy Regulator's website, [Voluntary cancellations register | Clean Energy Regulator \(cer.gov.au\)](https://www.cer.gov.au/voluntary-cancellations-register).

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

Yours sincerely,

Unit and Certificate Registry Section
NGER and Safeguard Branch
Scheme Operations Division



**CLEAN
ENERGY
REGULATOR**

OFFICIAL

Attachment 2: Proof of VCU purchase and retirement



BEYOND NEUTRAL
CLIMATE CHANGE SOLUTIONS

STATEMENT OF CARBON OFFSET RETIREMENT *VERIFIED CARBON STANDARD*

This Statement of Carbon Offset Retirement relates to the retirement of Verified Carbon Standard (VCS) Verified Carbon Units (VCUs) by:

ERBAS & ASSOCIATES

The Verified Carbon Standard ensures greenhouse gas emission reductions are real, measurable, additional, permanent, independently verified, conservatively estimated, uniquely numbered and transparently listed in a central database.

The Verra Registry tracks VCUs from issuance to retirement providing a robust chain of custody. The VCS VCUs listed below have been permanently retired. No one else can hold or retire them.

<i>Emission Reduction Type:</i>	VCS VCUs measured in tonnes of CO ₂ equivalent
<i>Quantity of VCS VCUs Retired:</i>	2 tonnes
<i>Retired on Behalf of:</i>	Erbas & Associates
<i>Date of Retirement:</i>	16 July 2026
<i>Serial Numbers:</i>	12923-461797755-461797756-VCS-VCU-279-VER-TR-1-603-01012015-31122015-0
<i>Vintage:</i>	2015
<i>VCS Project Number:</i>	603
<i>Originating Project:</i>	Sirma Run-of-River Hydro Project
<i>Project Type:</i>	Run-of-River Hydro-electricity (5.88 MW)
<i>Project Country:</i>	Türkiye
<i>Project Province/ State:</i>	Aegean Region
<i>Project Description:</i>	Small run-of river hydro (5.88 MW) using an existing irrigation canal with no storage dam generating approximately 23 GWh per year. Creates employment, Improves energy supply, minimal environmental impact.



Mark O'Brien
FEIANZ, CEnvP (Climate Change Specialist)
Director

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STATEMENT OF CARBON OFFSET RETIREMENT *VERIFIED CARBON STANDARD*

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The VCS VCUs listed below have been permanently retired. No one else can hold or retire them.

<i>Emission Reduction Type:</i>	VCS VCUs measured in tonnes of CO ₂ equivalent
<i>Quantity of VCS VCUs Retired:</i>	231 tonnes
<i>Retired on Behalf of:</i>	Erbas & Associates Pty Ltd
<i>Date of Retirement:</i>	15 December 2025
<i>Serial Numbers:</i>	12923-461797524-461797754-VCS-VCU-279-VER-TR-1-603-01012015-31122015-0
<i>VCS Project Number:</i>	603
<i>Vintage:</i>	2015
<i>Originating Project:</i>	Sırma Run-of-River Hydro Project
<i>Project Type:</i>	Run-of-River Hydro-electricity (5.88 MW)
<i>Project Country:</i>	Türkiye
<i>Project Province/ State:</i>	Aegean Region
<i>Project Description:</i>	Small run-of river hydro (5.88 MW) using an existing irrigation canal with no storage dam generating approximately 23 GWh per year. Creates employment, improves energy supply, minimal environmental impact.

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APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **location-based approach**.

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable percentage of total
Behind the meter consumption of 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 precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
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)	12,807	0	18%
Residual Electricity	57,580	52,973	0%
Total renewable electricity (grid + non grid)	12,807	0	18%
Total grid electricity	70,386	52,973	18%
Total electricity (grid + non grid)	70,386	52,973	18%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	57,580	52,973	
Scope 2	50,695	46,640	
Scope 3 (includes T&D emissions from consumption under operational control)	6,885	6,334	
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 CO₂-e)	46.64
Residual scope 3 emissions (t CO₂-e)	6.33
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	46.64
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	6.33
Total emissions liability (t CO₂-e)	52.97

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	100%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
NSW	35,921	35,921	23,708	1,437	0	0
VIC	34,465	34,465	26,538	3,102	0	0
Grid electricity (scope 2 and 3)	70,386	70,386	50,246	4,539	0	0
NSW	0	0	0	0		
VIC	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	70,386					

Residual scope 2 emissions (t CO ₂ -e)	50.25
Residual scope 3 emissions (t CO ₂ -e)	4.54
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	50.25
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	4.54
Total emissions liability	54.78

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
Regional Office	Immaterial. Regional office is an employees home office and is included in the WFH calculation

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
Manila Office	N	N	N	N	N	Size: The office is small compared to Australian operations and would not be large compared to the total emissions from electricity, stationary energy, and fuel emissions related to the Australian operations. Influence: We have limited control or ability to influence the emissions or operating procedures of this office Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business given the overseas location and limited activity. Outsourcing: These are not outsourced activities, but the organisation has limited ability to introduce or implement operating policies that would result in emissions. We have not previously undertaken this activity within our emissions boundary.



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