



# **PUBLIC DISCLOSURE STATEMENT**

**LANDEN PROPERTY GROUP**

**ORGANISATION CERTIFICATION  
CY2024**

Australian Government

# Climate Active Public Disclosure Statement



|                          |                                                                                                                                                                                                                                                                                                                        |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME OF CERTIFIED ENTITY | Landen Property Group Pty Ltd                                                                                                                                                                                                                                                                                          |
| REPORTING PERIOD         | 1 January 2024 – 31 December 2024<br>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><i>Signature here</i></p>  |
|                          | <p>Name of signatory: Rashed Panabig<br/>Position of signatory: Director<br/>Date: 06 August 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 | 184 tCO <sub>2</sub> -e                                                    |
| CARBON OFFSETS USED    | 100% VCUs                                                                  |
| RENEWABLE ELECTRICITY  | 18.48%                                                                     |
| CARBON ACCOUNT         | Prepared by: Pangolin Associates                                           |
| TECHNICAL ASSESSMENT   | 25/08/2025<br>Pangolin Associates<br>Next technical assessment due: CY2027 |

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## 2. CERTIFICATION INFORMATION

### Description of organisation certification

This certification covers the organisation emissions of the Australian business operations of Landen Property Group ABN 79642 578 498 for the period 1<sup>st</sup> January 2024 – 31<sup>st</sup> December 2024. The emissions total has been calculated using operational control approach.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following locations and facilities:

- 7-9 Irvine Place, Bella Vista, 2153, NSW

This Public Disclosure Statement includes information for CY2024 reporting period.

### Organisation description

Landen was founded on the core belief that property is at the heart of prosperity. We exist to help people build, invest and grow. Through our specialist experience, we help our customers look toward their future by partnering them in their journey to prosperity. The ultimate aim is to transform their tomorrow.

While we offer Premium Properties and Breakthrough Investment Opportunities, we pride ourselves on our Exceptional Customer Journey. We are inspired to drive, empower and deliver Positive Change for all our customers. Taking action towards achieving a Carbon Neutral status is an important step that ensures our organisation lives its vision and delivers on Positive Change for our customers, our families and our combined future. Emissions associated with our projects and funds are not included within the emissions boundary.

We are certifying our activity to achieve Carbon Neutrality and commitment to implementing strategies to reduce our Carbon Footprint.

The following subsidiaries are also included within this certification:

| Legal entity name             | ABN            | ACN         |
|-------------------------------|----------------|-------------|
| Landen Property Group Pty Ltd | 79 642 578 498 | 642 578 498 |

The following entities have been excluded from the certification because some have stopped trading, while others have ceased operations due to management decisions:

| Legal entity name                 | ABN            | ACN |
|-----------------------------------|----------------|-----|
| Landen Funds Management Pty Ltd   | 70 651 892 152 |     |
| Landen Financial Services Pty Ltd | 55 165 178 021 |     |
| Landen Financial Planning Pty Ltd | -              |     |
| Landen AFSL Group Pty Ltd         | -              |     |
| Landen Lending Pty Ltd            | -              |     |

## 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

Construction materials and services

Electricity

Food

Horticulture and agriculture

ICT services and equipment

Machinery and vehicles

Office equipment and supplies

Products

Professional services

Refrigerants

Roads and landscape

Stationary energy (gaseous fuels)

Stationary energy (liquid fuels)

Stationary energy (solid fuels)

Transport (land and sea)

Waste

Water

Working from home

### Non-quantified

Postage

## Outside emission boundary

### Excluded

N/A

## 4.EMISSIONS REDUCTIONS

### Emissions reduction strategy

Landen has undergone significant growth during and after the certification period and has expanded the team accordingly. We anticipate that this growth will continue in the coming years as our Landen team expands to meet the demand created from Land Registrations and the increased volume of property projects.

Landen is committed to continuing to measure and reduce emissions annually as part of the Climate Active program. Landen Property Group commits to reducing its overall emissions by 30% by CY2028 from a CY2021 baseline.

#### Scope 1 actions

- We have investigated the feasibility of switching to electric vehicles (EVs). We await more advancement in the development of commercial EVs like Utility Vehicles that will suit our fleet requirements. We will continue to investigate the feasibility of switching as the EV sector develops.
- Commit to 100% EVs for company vehicles by 2030

#### Scope 2 actions

- Commit to switching to 100% renewable electricity by 2026.
- Continuing to upgrade to energy efficiency lighting across our office.
- Monitor the efficiency of appliances each year and improve efficiency where possible - e.g. servicing of HVAC units.

#### Scope 3 actions

- Work with our suppliers to source bottom-up data to build supplier-specific emission factors. It is expected that this will reduce our emissions by 10-15% due to the greater accuracy in emissions calculation. Our aim is to have emissions data from our top 3 material suppliers (by spend by start of CY2025)
- Review our supply chain and where possible purchase carbon neutral products and services to reduce our scope 3 emissions.

## Emissions reduction actions

### Scope 1 – Direct Emissions

1. Fleet Electrification Planning
  - a. We have conducted a comprehensive review of available electric vehicle (EV) options and identified gaps in the current market for commercial and utility vehicles. We continue to monitor developments and assess new models as they become available.
2. Fuel Efficiency Initiatives
  - a. We have implemented fuel monitoring systems to track vehicle performance and identify inefficiencies.
  - b. Our team has been trained in eco-driving practices to improve fuel economy and reduce emissions from existing vehicles.

### Scope 2 – Indirect Emissions from Electricity

3. Renewable Energy Transition
  - a. We have reviewed all electricity accounts and commenced the transition to renewable electricity providers.
4. Office Lighting and Equipment Efficiency
  - a. We have begun the rollout of energy-efficient LED lighting in our offices, with several spaces already upgraded.
  - b. Motion sensor lighting has been installed in low-traffic areas to reduce unnecessary electricity use.
5. Appliance Maintenance
  - a. We have conducted annual reviews of appliance efficiency and replaced outdated units with higher energy-rated alternatives where needed.

### Scope 3 – Indirect Emissions from Supply Chain and Other Activities

6. Sustainable Procurement Practices
  - a. We have reviewed our procurement processes and started sourcing carbon-neutral and low-emission alternatives for commonly used services.
  - b. Several key suppliers have been selected based on their environmental credentials.
7. Business Travel
  - a. We have implemented a travel policy that prioritises virtual meetings over air travel wherever practical.
  - b. All business travel emissions are being tracked.
8. Office Waste Reduction
  - a. Waste separation systems have been introduced across our offices to improve recycling rates.
  - b. We've partnered with suppliers offering recycling programs for electronics, printer cartridges, and other consumables.
9. Low-Carbon Development Practices
  - a. Sustainability considerations, including material efficiency and waste reduction, have been integrated into project planning and contractor selection processes.
  - b. We continue to engage with our development partners to explore low-carbon construction materials and practices.



## 5.EMISSIONS SUMMARY

### Emissions over time

| Emissions since base year |      |                                               |                                            |
|---------------------------|------|-----------------------------------------------|--------------------------------------------|
|                           |      | Total tCO <sub>2</sub> -e<br>(without uplift) | Total tCO <sub>2</sub> -e<br>(with uplift) |
| Base year / Year 1:       | 2021 | 151.91                                        | -                                          |
| Year 2:                   | 2022 | 275.87                                        | -                                          |
| Year 3:                   | 2023 | 277.62                                        | -                                          |
| Year 4:                   | 2024 | 183.33                                        | -                                          |

### Significant changes in emissions

| Significant changes in emissions           |                                                   |                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------|---------------------------------------------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Emission source                            | Previous year emissions<br>(t CO <sub>2</sub> -e) | Current year emissions<br>(t CO <sub>2</sub> -e) | Reason for change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Electricity (market-based method, scope 3) | 0                                                 | 20.64                                            | <p>For CY2024, the electricity accounting approach has been updated from location-based (used in CY2023) to market-based to reflect Landen's renewable electricity procurement strategy. This aligns with Landen's commitment to switch to 100% renewable electricity by 2026. The total emissions difference due to this accounting change is negligible (0.4 t CO<sub>2</sub>e).</p> <p>The overall decrease in Landen's electricity emissions compared to CY2023 is due to reduced electricity consumption (kWh) and is not related to the change in the electricity accounting approach.</p> |
| Diesel oil post-2004 (GJ)                  | 20.63                                             | 38.78                                            | The increase is due to the nature of the business, which necessitates higher levels of business travel.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

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

| Certified brand name | Product/Service/Building/Precinct used |
|----------------------|----------------------------------------|
| Pangolin Associates  | Consulting services                    |

## Emissions summary

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

| Emission category                                   | Scope 1 emissions<br>(tCO <sub>2</sub> -e) | Scope 2 emissions<br>(tCO <sub>2</sub> -e) | Scope 3 emissions<br>(tCO <sub>2</sub> -e) | Total emissions<br>(t CO <sub>2</sub> -e) |
|-----------------------------------------------------|--------------------------------------------|--------------------------------------------|--------------------------------------------|-------------------------------------------|
| Accommodation and facilities                        | 0.00                                       | 0.00                                       | 0.00                                       | 0.00                                      |
| Cleaning and chemicals                              | 0.00                                       | 0.00                                       | 1.51                                       | 1.51                                      |
| Climate Active carbon neutral 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                                       | 6.46                                       | 20.64                                      | 27.10                                     |
| Food                                                | 0.00                                       | 0.00                                       | 15.53                                      | 15.53                                     |
| Horticulture and agriculture                        | 0.00                                       | 0.00                                       | 0.00                                       | 0.00                                      |
| ICT services and equipment                          | 0.00                                       | 0.00                                       | 11.66                                      | 11.66                                     |
| Machinery and vehicles                              | 0.00                                       | 0.00                                       | 0.51                                       | 0.51                                      |
| Office equipment and supplies                       | 0.00                                       | 0.00                                       | 7.26                                       | 7.26                                      |
| Postage, courier and freight                        | 0.00                                       | 0.00                                       | 0.00                                       | 0.00                                      |
| Products                                            | 0.00                                       | 0.00                                       | 0.00                                       | 0.00                                      |
| Professional services                               | 0.00                                       | 0.00                                       | 46.87                                      | 46.87                                     |
| Refrigerants                                        | 0.01                                       | 0.00                                       | 0.00                                       | 0.01                                      |
| 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                                       | 0.00                                       | 0.00                                      |
| Transport (land and sea)                            | 41.83                                      | 0.00                                       | 30.37                                      | 72.20                                     |
| Waste                                               | 0.00                                       | 0.00                                       | 0.54                                       | 0.54                                      |
| Water                                               | 0.00                                       | 0.00                                       | 0.14                                       | 0.14                                      |
| Working from home                                   | 0.00                                       | 0.00                                       | 0.11                                       | 0.11                                      |
| <b>Grand Total</b>                                  | <b>41.84</b>                               | <b>6.46</b>                                | <b>135.15</b>                              | <b>183.44</b>                             |

## 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 |
|------------------------------|-----------------------------------------|--------------------------------|
| Verified Carbon Units (VCUs) | 184                                     | 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 |
|-----------------------------------------------------------------------------------------------------------------|---------------------|----------------|--------------|--------------------------------------------------------------------------------------|---------|------------------------|---------------------------------------------|----------------------------------------------|-----------------------------------------|------------------------------------------------|
| Bundled Wind Power Project in Tamilnadu, India, co-ordinated by Tamilnadu Spinning Mills Association (TASMA-V2) | VCU                 | Verra Registry | 24/8/2025    | <a href="#">9064-64818532-64818715-VCS-VCU-508-VER-IN-1-1353-01012017-31122017-0</a> | 2017    | 184                    | 0                                           | 0                                            | 184                                     | 100.00%                                        |
| Offset Totals:                                                                                                  |                     |                |              |                                                                                      |         | 184                    | 0                                           | 0                                            | 184                                     | 100%                                           |

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

N/A

## APPENDIX A: ADDITIONAL INFORMATION

N/A

## APPENDIX B: ELECTRICITY SUMMARY

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

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

Location-based method:

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

Market-based method:

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

For this certification, electricity emissions have been set by using the **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 electricity generated                       | 0                   | 0                                 | 0%                            |
| <b>Total non-grid electricity</b>                                           | <b>0</b>            | <b>0</b>                          | <b>0%</b>                     |
| 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)      | 6,750               | 0                                 | 18%                           |
| Residual Electricity                                                        | 29,778              | 27,098                            | 0%                            |
| <b>Total renewable electricity (grid + non grid)</b>                        | <b>6,750</b>        | <b>0</b>                          | <b>18%</b>                    |
| <b>Total grid electricity</b>                                               | <b>36,528</b>       | <b>27,098</b>                     | <b>18%</b>                    |
| <b>Total electricity (grid + non grid)</b>                                  | <b>36,528</b>       | <b>27,098</b>                     | <b>18%</b>                    |
| Percentage of residual electricity consumption under operational control    | 27%                 |                                   |                               |
| <b>Residual electricity consumption under operational control</b>           | <b>7,975</b>        | <b>7,257</b>                      |                               |
| Scope 2                                                                     | 7,099               | 6,460                             |                               |
| Scope 3 (includes T&D emissions from consumption under operational control) | 876                 | 798                               |                               |
| <b>Residual electricity consumption not under operational control</b>       | <b>21,803</b>       | <b>19,840</b>                     |                               |
| Scope 3                                                                     | 21,803              | 19,840                            |                               |

|                                                                                                                  |               |
|------------------------------------------------------------------------------------------------------------------|---------------|
| <b>Total renewables (grid and non-grid)</b>                                                                      | <b>18.48%</b> |
| <b>Mandatory</b>                                                                                                 | <b>18.48%</b> |
| <b>Voluntary</b>                                                                                                 | <b>0.00%</b>  |
| <b>Behind the meter</b>                                                                                          | <b>0.00%</b>  |
| <b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>                                                           | <b>6.46</b>   |
| <b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>                                                           | <b>20.64</b>  |
| <b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>6.46</b>   |
| <b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>20.64</b>  |
| <b>Total emissions liability (t CO<sub>2</sub>-e)</b>                                                            | <b>27.10</b>  |

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 | 27%                       | (kWh)                     | Scope 2 Emissions (kg CO <sub>2</sub> -e) | Scope 3 Emissions (kg CO <sub>2</sub> -e) | (kWh)                         | Scope 3 Emissions (kg CO <sub>2</sub> -e) |
| NSW                                                                  | 36,528                    | 9,783                     | 6,652                                     | 489                                       | 26,745                        | 19,524                                    |
| <b>Grid electricity (scope 2 and 3)</b>                              | <b>36,528</b>             | <b>9,783</b>              | <b>6,652</b>                              | <b>489</b>                                | <b>26,745</b>                 | <b>19,524</b>                             |
| NSW                                                                  | 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>36,528</b>             |                           |                                           |                                           |                               |                                           |

|                                                                                                             |              |
|-------------------------------------------------------------------------------------------------------------|--------------|
| Residual scope 2 emissions (t CO <sub>2</sub> -e)                                                           | 6.65         |
| Residual scope 3 emissions (t CO <sub>2</sub> -e)                                                           | 20.01        |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 6.65         |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 20.01        |
| <b>Total emissions liability</b>                                                                            | <b>26.67</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) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------|
| 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 <sub>2</sub> -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 |
|------------------------------------------|----------------------|
| Postage                                  | Immaterial           |

### Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.



## APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

### Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations

### Excluded emissions sources summary

| Emission sources tested for relevance | Size | Influence | Risk | Stakeholders | Outsourcing | Justification |
|---------------------------------------|------|-----------|------|--------------|-------------|---------------|
| N/A                                   |      |           |      |              |             |               |



An Australian Government Initiative

