



PUBLIC DISCLOSURE STATEMENT

MACKENZIE MARINE & TOWAGE PTY LTD

**ORGANISATION CERTIFICATION
FY2024–25**

Australian Government

Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Mackenzie Marine & Towage Pty Ltd
REPORTING PERIOD	Financial year 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>  Paul Mullholland General Manager 05/08/2026



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

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Version 10.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1367 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Prabadevi Gunasekaran for RSM Australia
TECHNICAL ASSESSMENT	30/03/2024 Tim Pittaway RSM Australia Next technical assessment due: FY 2026

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Mackenzie Marine & Towage Pty Ltd, ABN35 128 970 196. Mackenzie Marine & Towage's services are not included as part of this certification.

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

Organisation description

Mackenzie Marine Towage Pty Ltd (MMT) (ABN 35 128 970 196) is a family-owned company providing harbour towage services in Esperance, WA. This organisation certification is for MMT's Australian business within our operational control. MMT's operations, offices and core assets are located in Western Australia.

MMT has been committed to and been involved in the growth of the port, with investments in tugs, crews, and equipment to service the changing needs of the port and community.

MMT recognises the necessity to balance the needs of the environment, economy, and society; ensuring existing organisational developments do not compromise the ability of future generations to meet their own needs. MMT utilises a triple bottom line approach to measure its financial and economic performance, level of social responsibility and ability to mitigate environmental impacts from tug operations.

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>
Electricity	N/A	N/A
Accommodation		
Cleaning & Chemicals		
ICT services & equipment		
Flights		
Food		
Land and sea transport – Fuel		
Land and sea transport – Employee commute		
Office Equipment & Supplies		
Postage, Freight, & courier		
Products (Clothing)		
Professional services		
Stationary energy		
Water		
Waste		
Working from home		

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Below is the summary of emission reduction commitments made by MMT during the first year of certification:

MMT have made a commitment to be carbon neutral by 2050 through a range of activities including behavior changes, alternative products, sustainable procurement, adopting new technologies and changing business operations model. MMT commits to reduce total emissions by 30% by FY2030, from a FY2021 base year, particularly through fuel use optimisations and green energy uptake. Emissions that are not avoidable due to no alternatives or cannot be reduced entirely will be offset with the use of carbon offsets.

One of the primary emissions comes from the use of fuel for vehicles and vessels. As much of this cannot be avoided, and no viable alternative on the market these emissions will be managed through efficiency. Maintaining vehicles and vessels will ensure fuel to km or nautical mile will be maximised. When viable alternative fuels are on the market specifically for the use in vessels MMT will look at adoption.

For the procurement of additional vessels these will be purchased in line with International Maritime Organization Standards, which outline minimum standards for efficiency. In procuring vessels which are compliant with these standards will ensure MMT are purchasing best technology available to create efficiency and ensuring where possible vessels are able to adopt new low emission fuels which may be available in the future.

Energy is our second largest emission source. MMT will initially focus on efficiency on sites and on the vessels through the adoption of LED and low energy devices and behavior changes. This will include education on energy for staff as part of the environmental plan and training to reduce our energy consumption. MMT are also looking at green energy providers where we will be able to procure renewable energy sources to reduce our emissions and drive renewable energy up take in Australia.

Waste is another high emission source for MMT. Although some of the waste is not avoidable at this stage, MMT are implementing training for staff in attempts to reduce waste, especially single use plastic waste. We encourage staff to use reusable water bottles, food storage and coffee cups. We will also re-educate staff on appropriate waste separation to reduce contamination of our waste.

As another majority of MMT's emissions are scope 3, we will look for more sustainable procurement options, including purchasing from Climate Active Carbon neutral companies, goods and services, as well as looking at low emissions products and services. As we develop this, we aim to work with our preferred supplier list on encouraging them to adopt low emission or carbon neutral business activities.

While MMT will continue to take actions in the above areas, we have also committed to the following this financial year:

- Procure 100% renewable electricity to reduce emissions from electricity consumption to 0 by **2030**.
- Conduct feasibility study to upgrade existing tugs to be IMO Tier 3 compliant. I.e. Upgrade exhaust system with equipment to fit the Selective Catalytic Reduction System (SCR).
- While we have already educated drivers on sustainable driving practices, we will aim to improve driver behaviour through mandated slow steaming where possible – to reduce speed by 10% which will in turn reduce fuel use by at least 27%.
- Use AI platforms such as GIVVABLE to systemically identify suppliers who match MMT's climate action goals. This platform uses an algorithm to report on what climate neutral certifications and climate change goals Australian (and global) organisations have achieved. Climate Active also publishes a list of product and service-related organisations who are carbon neutral. We will prioritise purchasing and procuring services from these brands to reduce emissions to 0 for categories such as office equipment, food, cleaning products and professional services.

Emissions reduction actions

The actions below have been taken so far in line with identified improvement areas outlined under emission reduction strategy:

Action	Anticipated Timeframe	Implemented in:
New Vessel Procurement		
Investigate feasibility of alternate fuel driven tugs or electric tugs for new vessels.	New tender opportunity due out in Feb. 2026.	Dec. 2023
Fuel - Vessels		
Engagement of a professional company Seaways Consultants to provide training and procedures for Tug Masters to assist in efficiency of operation and managing tug running times.	Annual training.	Sept. 2024
- Engaging in: - simulator training (included as part of Tug Master Training Program), and - desktop drills to reduce running times.	Implemented.	Simulator - Sept. 2023 Desktop - quarterly
Reduced start up times – for outgoing movements, crew start 15 mins before Pilot On Board instead of 30 minutes (for incoming ships).	Implemented.	Feb. 2024
Multi-tasking jobs, training, drills and maintenance during down time between multiple shipping movements to reduce running times.	Implemented.	Jun. 2025
Use of smaller vessels for crew and equipment transfer to and from moorings and vessels at anchor.	Dara Knot (workboat) commissioned in Oct. 2023.	Jun. 2025
Using technology, such as iSocket, to alert engineers when power outages occur. This limits run times for backup generators.	Feb. 2021. Upgraded in May 2024.	Automatic recharge subscription.
Working with Southern Ports to: - Reduce mooring times through increased efficiencies and idle time between shipping movements. - Grouping movements, utilising multiple pilots, open communication whilst operating speed and power checks. - Consult with Pilots at the quarterly Tug Master-Pilot Meeting to increase efficiency and down time whilst shipping. - Minimise power settings in consultation with Pilots. - Strategic placement of vessels whilst operating to obtain maximum efficiency.	Discussed at quarterly meetings.	Mar. 2025
Fuel - Vehicles and Equipment		
Implement job planning to: - Educate crew to be efficient when using vehicles whilst at work. - Reduce travel between the workshop and vessels.	Implemented.	
Spares, lube oils, cleaning and protective coating stored onsite at the tug pens and vessels which reduces travel time between workshop, suppliers and vessels.	Implemented.	Restocked quarterly.
Use of technology to conduct toolbox meetings and communicate with staff. For example, MEX soft copy fleet notices instead of paper printed copies.	Implemented.	Toolbox meetings held every 10 days.
Checking fuel certification from fuel suppliers. (Received each time bulk fuel is bunkered.)	Implemented.	Jun. 2025
Service and maintenance		

- Mature, efficient, planned maintenance system (MEX) – allows assets to be maintained to the highest standards. - Added a Safety Module in Nov. 2022.	Implemented in 2014. Continuously reviewed and updated to improve efficiencies.	Used daily by all crew.
Conduct planned maintenance on all vehicles and equipment to ensure efficient operation.	Monthly.	Jun. 2025
Consultation with key service providers, eg Westrac or Kongsberg.	Implemented.	Jan. 2024, Oct. 2025
Bulk purchases of critical spare parts, fluids and consumables.	Monthly	Jun. 2025
Create an itemised, online catalogue for key parts and suppliers in MEX.	Implemented.	Sept. 2024
Extending service periods on lube oils and coolant using SOS sampling. MEX PM's created based on the number of hours engines in use rather than timeframe.	Implemented.	Jun. 2025
Recycling waste oils; on average 6 monthly.	Implemented.	Dec. 2024
Recycling wastewater; on average quarterly.	Implemented.	Apr. 2025
Travel		
- Reducing travel through employing local staff. - New staff are encouraged to relocate to Esperance.	Implemented.	
Use of technology – video link when conducting training and meetings. Eg. 3PH training completed online.	Implemented.	May 2025
Encourage staff to drive rather than fly to Perth/intrastate for training/meetings/etc. Eg. Test n Tag training in Perth.	Implemented.	Nov. 2024
Freight		
Bulk buying products.	Jan. 2022	Jun. 2025
Sourcing products locally to reduce parts being freighted to workshop.	Continual.	Jun. 2025
Recycling waste packaging material.	Implemented.	
Electricity		
Replacing existing lighting with LED.	Ongoing.	Apr. 2025
Connecting vessels to shore power which is connected to a grid supported by wind generators. Negates the need to use generators.	Implemented.	
Minimise power usage whilst alongside through educating staff to ensure only critical electrical assets are used.	Implemented.	
Introduction of solar panels to charge service batteries allowing vessels to be dead shipped.	Implemented.	Nov. 2024
Installed solar light on vessel moored at storm mooring.	Implemented.	Nov. 2023
Introduction of cordless tools. Power tools are being replaced on as needs basis with cordless.	Ongoing.	
Cleaning and Chemical		
Bulk purchase of cleaning products. Enables decanting into smaller containers.	Jan. 2022	Jun. 2025
Cleaning procedures (Work Instruction #056) with limited and selected cleaning products (Work Instruction #063).	Jan. 2022	May 2025
Reviewing existing cleaning and chemicals to determine if there are environmentally friendly products.	Ongoing.	To be completed in 26FY.

○ Switched to using bin bags made from recycled milk cartons.		
• Recycling waste containers and fluids (bilge water). Eg. Recycled 20 oil drums.	Implemented.	May 2025
Office / Admin		
• Introduction of paperless system using technology. Eg: ○ Invoices are emailed rather than printed and/or posted. ○ MEX – fleet notices.	Implemented.	
• Purchase A3 printer/scanner that enables documents to be double-sided printed and scanned.	Feb. 2024	Used fortnightly.
• Recycling of waste products in accordance with Work Instruction #33 Waste Management: ○ Printer cartridges, coffee pods, batteries, gloves, paper, plastics, aluminium cans, glass ○ Tyres, rope	Implemented.	Jun. 2025
• Provide bins for collecting containers for the 'Containers for Change' initiative.	Implemented.	Nov. 2024

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	2407	N/A
Year 1:	2022-23	1578	N/A
Year 2:	2023-24	1135	N/A
Year 3	2024-25	1367	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
Diesel oil post-2004	874.84	1156.20	In FY25, MMT undertook an emergency tow for a barge in distress. This barge was rescued off the coast of Esperance by one of our tugs and towed back to Port. MMT's tugs assisted with keeping the barge in position for repairs to be completed, and once deemed seaworthy, it was then towed by the tug to Fremantle. All up, this operation used 57,000L of diesel. The dates the diesel was purchased also impacts the figures. For example, MMT purchased fuel in July 24 and June 25 whereas this was not done in the same months in the FY24.

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

Certified brand name	Product/Service/Building/Precinct used
N/A	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)
Accommodation and facilities	0.00	0.00	0.30	0.30
Cleaning and Chemicals	0.00	0.00	1.07	1.07
Electricity	0.00	53.35	6.28	59.63
Food	0.00	0.00	1.99	1.99
ICT services and equipment	0.00	0.00	2.94	2.94
Office equipment & supplies	0.00	0.00	0.36	0.36
Postage, courier and freight	0.00	0.00	8.75	8.75
Products	0.00	0.00	0.36	0.36
Professional Services	0.00	0.00	57.56	57.56
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)	967.05	0.00	246.15	1213.20
Waste	0.00	0.00	20.32	20.32
Water	0.00	0.00	0.38	0.38
Working from home	0.00	0.00	0.02	0.02
Total emissions (tCO₂-e)	967.05	53.35	346.48	1366.88
<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
Verified Carbon Units (VCUs)	1367	100%

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
Renewable Solar Power Project by ReNew Solar Power Private Limited	VCU	Verra Registry	19/12/2025	18060-870892663-870893383-VCS-VCU-997-VER-IN-1-1851-01012024-31032024-0	2024	721	0	0	721	52.74%
Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited	VCU	Verra Registry	19/12/2025	17132-812383421-812384066-VCS-VCU-1507-VER-IN-1-1904-01122023-31122023-0	2023	646	0	0	646	47.26%
Offset Totals:						1367	0	0	1367	100%

Co-benefits

Project 2 - Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited

The main purpose of this project activity is to generate clean form of electricity through renewable wind energy source. The project involves installation of 249.9 MW wind power project in Tamil Nadu state of India.

Over the 10 years of first crediting period, the project will replace anthropogenic emissions of greenhouse gases (GHG"s) estimated to be approximately 711,367 tCO₂e per year, there on displacing 755,248 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian grid, which is mainly dominated by thermal/fossil fuel based power plant.

The Ministry of Environment Forest and Climate Change has stipulated economic, social, environment and technological well-being as the four indicators of sustainable development. The project contributes to sustainable development using the following ways.

- Social well-being: The project helps in generating employment opportunities during the construction and operation phases. The project activity leads to development in infrastructure in the region like development of roads and also promotes business with improved power generation.
- Economic well-being: The project is a clean technology investment in the region, which would not have been taken place in the absence of the CDM benefits. The project activity also helps to reduce the demand supply gap in the state.
- Technological well-being: The successful operation of project activity lead to promotion of wind based power generation and would encourage other entrepreneurs to participate in similar projects.
- Environmental well-being: Wind being a renewable source of energy, it reduces the dependence on fossil fuels and conserves natural resources which are on the verge of depletion. Due to its zero emission, the project activity also helps in avoiding significant amount of GHG emissions and specific pollutants like SO_x, NO_x, and SPM associated with the conventional thermal power generation facilities.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Evidence of offset retirement





Verified Carbon Standard

Certificate of Verified Carbon Unit (VCU) Retirement

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 19 Dec 2025, 721 Verified Carbon Units (VCUs) were retired on behalf of:

Mackenzie Marine & Towage Pty Ltd

Project Name
Renewable Solar Power Project by ReNew Solar Power Private Limited

VCU Serial Number
18060-870892663-870893383-VCS-VCU-997-VER-IN-1-1851-01012024-31032024-0

Additional Certifications

Powered by  **APX**





Verified Carbon Standard

Certificate of Verified Carbon Unit (VCU) Retirement

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 19 Dec 2025, 646 Verified Carbon Units (VCUs) were retired on behalf of:

Mackenzie Marine & Towage Pty Ltd

Project Name
Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited

VCU Serial Number
17132-812383421-812384066-VCS-VCU-1507-VER-IN-1-1904-01122023-31122023-0

Additional Certifications

Powered by  **APX**

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 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)	19,033	0	18%
Residual Electricity	85,573	78,727	0%
Total renewable electricity (grid + non grid)	19,033	0	18%
Total grid electricity	104,606	78,727	18%
Total electricity (grid + non grid)	104,606	78,727	18%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	85,573	78,727	
Scope 2	75,341	69,314	
Scope 3 (includes T&D emissions from consumption under operational control)	10,232	9,413	
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)	69,31
Residual scope 3 emissions (t CO₂-e)	9.41
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	69.31
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	9.41
Total emissions liability (t CO₂-e)	78.73
<i>Figures may not sum to total due to rounding. Renewable percentage can be above 100%</i>	

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)
WA	104,606	104,606	53,349	6,276	0	0
Grid electricity (scope 2 and 3)	0	0	0	0	0	0
WA	104,606	104,606	53,349	6,276	0	0
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	104,606					

Residual scope 2 emissions (t CO ₂ -e)	53.35
Residual scope 3 emissions (t CO ₂ -e)	6.28
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	53.35
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	6.28
Total emissions liability	59.63

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
N/A	N/A

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

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

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

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

Excluded emissions sources summary

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



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