PUBLIC DISCLOSURE STATEMENT

GREENING AUSTRALIA LIMITED

ORGANISATION CERTIFICATION
FY2024–25

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Greening Australia Limited
REPORTING PERIOD	Financial year 1 July 2024 – 30 June 2025 Arrears report
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.*
	Zoe Birnie Technical Specialist, Impact 22/12/2025

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

Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	714 tCO_2-e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	48.08%
CARBON ACCOUNT	Prepared by: Greening Australia Limited
TECHNICAL ASSESSMENT	15/11/2024 (FY2023-24) Next technical assessment due: FY 2027

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Greening Australia Limited ABN 40 002 963 788, including the subsidiaries listed in the table below. The products and/or services provided to customers are not included in the scope of this organisation certification.

The Greening Australia emissions boundary definition includes Scope 1 and 2 emissions and Scope 3 emissions that have been assessed as relevant. Emissions arising from purchased plants and seed, nursery planting supplies, professional services, upstream transportation and distribution and investments are excluded from this boundary, and refrigerants are non-quantified. These exclusions are typically due to the following reasons: the emissions are not directly controlled or significantly influenced by our operations, they represent a minor contribution to our total emissions, or they are not feasible to measure accurately with current methodologies. By focusing on the most significant and manageable sources of emissions, we ensure that our carbon neutral certification remains both credible and effective in driving meaningful environmental improvements.

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

Organisation description

Greening Australia Limited is an independent not-for-profit environmental organisation that aims to deliver collaborative, science-based and innovative ecological restoration programs across Australia. Greening Australia has been restoring landscapes across Australia since 1982. We think big and live by our vision to create healthy and productive landscapes where people and nature thrive. From the Great Barrier Reef to the Tasmanian Midlands, we work to restore life to landscapes and enhance biodiversity in ways that work for people, nature and economies. We tackle global challenges of climate change and biodiversity loss by developing and implementing Nature-based Solutions that focus on delivering *impact.*

To support an impact-centric approach, Greening Australia has developed an Impact Framework which is a logic model comprising three key pillars Environment, Communities and Economies and associated Impact Themes and Performance Measures. This Framework will help us to effectively plan, measure and evaluate the outcomes of our ecological restoration activities.

Greening Australia has adopted an Operational Control approach to determine the emissions boundary and measure and report on the greenhouse gas emissions created by our operations. Greening Australia's subsidiary companies included in this certification include:

- Canopy Nature Based Solutions Pty Ltd, specializes in environmental credit markets (carbon, biodiversity and water) and innovative finance models to scale investment available for large-scale restoration projects across Australia.
- Nindethana Seed Service Pty Ltd, one of Australia's largest seed merchants and provides high-quality Australian native seed to a diverse range of customers including the restoration sector.

Greening Australia (including subsidiary companies) lease office space in almost all major cities in Australia including Melbourne, Adelaide, Sydney, Canberra, Brisbane and Perth.

The following subsidiaries are included within this certification:

Legal entity name	ABN	ACN
Canopy Nature Based Solutions Pty Ltd	50 611 480 767	611 480 767
Nindethana Seed Service Pty Ltd	69 138 511 690	138 511 690

The following entities are excluded from this certification:

Legal entity name	ABN	ACN
SeedX Pty Ltd		656 765 221
Greening Australia – Sandalwood Australia Co Pty Ltd		123 406 100

3. EMISSIONS BOUNDARY

Greening Australia is a medium-sized organisation and has adopted an Operational Control approach to determine the emissions boundary. Within that boundary, activities have been assessed for relevance as per Climate Active Carbon Neutral Standard for Organisations and Climate Active Technical Guidance Manual. Scope 1 and Scope 2 emissions and relevant Scope 3 emissions are reported in line with the Climate Active Technical Guidance Manual.

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.

The emission sources in the boundary diagram below are as per the emissions categories in the emission summary table. Emissions sources listed in the boundary diagram below as ‘Non-quantified’ are noted in Appendix C and emissions sources listed as ‘Excluded’ are noted in Appendix D.

Inside emissions boundary

Quantified

- Electricity
- ICT services and equipment
- Office equipment and supplies
- Postage, courier and freight
- Transport (air)
- Transport (land and sea)
- Waste
- Working from home
- Natural Gas
- Stationary diesel

Non-quantified

Refrigerants

Outside emission boundary

Excluded

Nursery planting supplies

Purchased plants and seeds

Professional services

Upstream transportation and distribution

Investments

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Greening Australia's operations have a material impact on climate change. To demonstrate our commitment to addressing this global challenge, and to walk the talk, we will address the impacts associated with the delivery of our business on climate change by implementing an Emissions Reduction Plan (ERP).

Revised in 2025 to align with the operational and financial context of the organisation, ***Greening Australia's ERP 2025-2030*** describes the priority action areas for GHG emissions reductions and associated goals, milestones, activity targets, and performance measures to reduce Greening Australia's impact. The overarching impact goals, milestones and activity targets are summarised below.

Our activity target is to reduce Greening Australia's emissions by 53% below base year levels by 2030 with an interim target to reduce emissions by 23% by 2025. As of the FY2024-25 reporting period, Greening Australia has reduced absolute emissions by approximately 30% below base year levels, thereby achieving the interim target to reduce emissions by 23% below base year levels. This reduction has been realised primarily through the co-benefits of cost-saving and efficiency initiatives for emissions reduction. This progress demonstrates the effectiveness of these measures for reducing emissions, and by continuing this path in combination with targeted action, Greening Australia can reach its 2030 target.

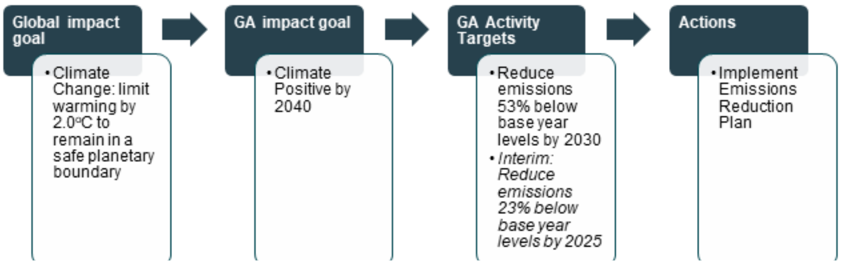

Figure 1: Greening Australia's impact goals and activity targets for emissions reductions.

Four Priority Action Areas (Fuel – Scope 1, Electricity – Scope 2, Waste – Scope 3 and Air transport – Scope 3) have been identified for emissions reduction. These Action Areas and associated objectives, targets and activities are summarised below in Table 2.

Table 1: Summary of activities to contribute towards emissions reductions across Greening Australia's operations.

Action Area	Objective	Target	Activities	Completed by	Metric
Fuel	Reduce fuel usage from company vehicle fleet	Reduce fuel usage by 10% below base year levels by 2030	• Undertake fleet vehicle review to identify: ○ excess and old vehicles ○ options to put the fleet out to management. • Offload excess and old vehicles based on outcomes of review.	2030	• fleet audit completed • number of vehicles in fleet • % reduction in fuel emissions
Electricity	Reduce electricity usage across leased and owned offices	Reduce electricity usage by 10% below base year levels by 2030	• Identify opportunities to improve utilisation of office spaces including: ○ matching size of space to the staff footprint (acknowledging flexible work arrangements), ○ consolidate office spaces.	2030	• # and extent of leased and owned office spaces • solar capacity (kW) • % reduction in electricity emissions

Action Area	Objective	Target	Activities	Completed by	Metric
			• New office leases consider NABERS[1] rating and carbon neutral buildings and precincts. • Identify opportunities to install solar that is controlled by the organisation and consumed behind the meter.		
Waste	Understand our waste volumes to guide waste reduction and encourage staff to reduce waste	Zero waste to landfill by 2030	• Undertake quarterly waste audits in a sample of offices. • Increase/maintain staff awareness of waste and implement behaviour change initiatives.	2030	• # of audits completed • % reduction in waste emissions
Business Travel	Increase staff awareness around the cost/benefits of air travel and reduce the number of flights by GA staff	Reduce business travel emissions from air transport by 10% below base year levels by 2030	• Review and update travel policy to include a question that asks staff to consider the footprint of their travel and alternative options (e.g., car, train travel). • Strategically consolidate which staff and board members attend events/conferences/meetings to reduce travel requirements. • Utilise technology solutions to host meetings online (where appropriate).	2030	• Travel policy updated • % reduction in air travel emissions
Office equipment, Printing and Stationary	Increase staff awareness around the impacts of material purchases on supply chain emissions.	Reduce office equipment, printing and stationary emissions by 10% below base year levels by 2030	• Reduce campaign distribution materials. • Encourage staff to utilise technology solutions to reduce the need for hard copy stationary and equipment.	2030	• % reduction in office equipment, printing and stationary emissions
Postage and Freight	Reduce emissions associated with postage and freight through improved consolidation practices and low-emission delivery options.	Reduce spend on postage and freight by 10% below base year levels by 2030	• Utilise and consolidate staff travel to move equipment or supplies where appropriate and feasible. • Store equipment and supplies close to where they are needed to reduce delivery distances.	2030	• % reduction in postage and freight emissions

Emissions reduction actions

During FY25, the organisation focussed on improving efficiency, consolidation and cost reduction initiatives which have positive benefits for reducing emissions. Key activities included:

- Office space consolidation including vacating depots and office spaces that are underutilised.
- Reduced air travel by better utilisation of local staff for projects, events and meetings.

[1] National Australian Built Environment Rating System (NABERS) is a national rating system that measures environmental performance of buildings, tenancies and homes.

5.EMISSIONS SUMMARY

Emissions over time

The table below outlines Greening Australia's overall emission change since Base year/Year 1 Climate Active carbon neutral certification was achieved.

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base Year / Year 1:	2020-21	996	1,016
Year 2:	2021-22	952	971
Year 3:	2022-23	970	989
Year 4:	2023-24	871	N/A
Year 5:	2024-25	714	N/A

Significant changes in emissions

The 2024-25 reporting period saw a significant reduction (~30%) in overall emissions compared to the Base Year/Year 1. This reduction is explained by a focus on operational efficiency and cost-saving measures as well as a reduction in the organisations number of FTE employees.

Significant changes in emissions			
Emission source	**Previous year emissions** (t CO_2-e)	**Current year emissions** (t CO_2-e)	**Reason for change**
Electricity (market-based method, scope 2)	109.97	97.95	During the reporting period, the organisation focussed on consolidation and utilisation of office spaces which resulted in the exit of previously occupied/leased spaces which reduced this emission source.
Short economy class flights (>400km, ≤3,700km)	117.74	87.15	During the reporting period, the organisation focussed on a reduction in costs related to air travel and better utilisation of local staff to attend project sites, meetings and events. The overall FTE for the reporting period was also lower and is therefore considered to have impacted this emission source.
Diesel oil post-2004	305.87	235.63	During the reporting period, the organisation had lower output and fewer FTE staff than previous years which has impacted this emission source.

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

N/A

Emissions summary

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

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)
Electricity	0.00	97.95	13.30	111.25
ICT services and equipment	0.00	0.00	41.90	41.90
Office equipment and supplies	0.00	0.00	6.48	6.48
Postage, courier and freight	0.00	0.00	74.36	74.36
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	95.07	95.07
Transport (land and sea)	190.83	0.00	87.40	278.23
Waste	0.00	0.00	79.96	79.96
Working from home	0.00	0.00	26.37	26.37
Total emissions (tCO_2-e)	**190.83**	**97.95**	**424.85**	**713.63**
Figures may not sum to total due to rounding.				

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 (ACCUs)	714	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
Biodiverse Carbon Conservation Morella	ACCU	ANREU	19/12/2025	9,043,562,113-9,043,562,226	2025-26	114	0	0	114	15.97%
New Leaf Carbon Project	ACCU	ANREU	19/12/2025	3,781,602,276-3,781,602,396	2018-19	121	0	0	121	16.95%
New Leaf Carbon Project	ACCU	ANREU	19/12/2025	3,759,756,364-3,759,756,584	2016-17	221	0	0	221	30.95%
New Leaf Carbon Project	ACCU	ANREU	19/12/2025	8,999,234,569-8,999,234,826	2023-24	258	0	0	258	36.13%
					Offset Totals:	**714**	**0**	**0**	**714**	**100.00%**

Stapled units summary

N/A

Co-benefits

Project Name: Biodiverse Carbon Conservation Morella

Location: South Australia

Scale: 1,100 hectares

Proponent: Canopy Nature Based Solutions (formerly Biodiverse Carbon Conservation Pty Ltd)

A project to revegetate 1,100 hectares of retired grazing land with native species. Completed in 2014, the planting helped to connect 13,000 hectares of habitat near the Coorong National Park, Martin Washpool Conservation Park and Bonney's Camp.

Biodiversity monitoring at the site has observed native bird species returning to the site, including the nationally threatened Malleefowl.

The ERF registered project also includes additional areas of restoration on the South Australian Government's conservation estate including Lawari Conservation Park, Noora Basin and Mantung Conservation Park.

Project Name: New Leaf Project

Location: Tasmania

Scale: 23,948 hectares

Proponent: Tasmanian Land Conservancy

The ERF registered project has converted over 12,000 ha of previously logable forest to a protected forest under separate management. The project area is made up of several separate properties all collectively declared as Private Timber Reserves which contain significant conservation values. New Leaf estate provides habitat for native species including woodland birds and reptiles, and protection of potential habitat for local populations including Tasmanian Devil, Spotted-Tailed Quoll, Eastern Barred Bandicoot, and Swift Parrot.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

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_2-e)**	**Renewable Percentage of total**
Behind the meter consumption of renewable electricity generated	43,537	0	19%
Total non-grid renewable electricity	**43,537**	**0**	**19%**
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	17,569	0	8%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	16,434	0	7%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	3,761	0	2%
Large Scale Renewable Energy Target (applied to grid electricity only)	30,698	0	13%
Residual electricity	120,925	111,251	0%
Total renewable electricity (grid + non grid)	**111,999**	**0**	**48%**
Total grid electricity	**189,387**	**111,251**	**29%**
Total electricity (grid + non grid)	**232,924**	**111,251**	**48%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**120,925**	**111,251**	
Scope 2	106,467	97,950	
Scope 3 (includes T&D emissions from consumption under operational control)	14,458	13,302	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**48.08%**
Mandatory	**14.79%**
Voluntary	**14.60%**
Behind the meter	**18.69%**
Residual scope 2 emissions (t CO_2-e)	**97.95**
Residual scope 3 emissions (t CO_2-e)	**13.30**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**97.95**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**13.30**
Total emissions liability (t CO_2-e)	**111.25**

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)
ACT	20,669	20,669	13,642	827	0	0
NSW	61,517	61,517	40,601	2,461	0	0
SA	13,442	13,442	3,092	672	0	0
VIC	22,932	22,932	17,657	2,064	0	0
QLD	25,237	25,237	17,918	2,524	0	0
WA	45,590	45,590	23,251	2,735	0	0
Grid electricity (scope 2 and 3)	**189,387**	**189,387**	**116,161**	**11,283**	**0**	**0**
ACT	0	0	0	0		
NSW	43,537	43,537	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
WA	0	0	0	0		
Non-grid electricity (behind the meter)	**43,537**	**43,537**	**0**	**0**		
Total electricity (grid + non grid)	**232,924**					

Residual scope 2 emissions (t CO_2-e)	**116.16**
Residual scope 3 emissions (t CO_2-e)	**11.28**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**116.16**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**11.28**
Total emissions liability	**127.44**

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	**N/A**	**N/A**

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	**N/A**	**N/A**

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

The emissions arising from refrigerants have been non-quantified. The emissions from this source are believed to be low (immaterial) in relation to scope 1 and 2 sources. No uplift has been applied for this source as it has been deemed immaterial.

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
Refrigerants	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
Nursery planting supplies	N	N	N	N	N	**Size:** This emission source is believed to be more appropriate to a product or service certification rather than organisation. **Influence:** We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. **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. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
Purchased plants and seeds	N	N	N	N	N	**Size:** From LCA on seedlings in other countries, there is a net benefit of plants and seeds that are planted into the landscape. Therefore, the size of this emissions source is low in comparison to Scope 1 and 2 emissions. Further, this emission source is believed to be more appropriate to a product or service certification rather than organisation. **Influence:** We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. **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 given the net benefit of planting trees (sequester and store carbon). **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business given the net benefit of planting trees (sequester and store carbon). **Outsourcing:** We have not previously undertaken this activity within our emissions boundary at a comparable scale. The nursery activities we do undertake within our emissions boundary is recognised in other emission sources such as vehicle fuel to collect seeds (Scope 1) and electricity (Scope 2).

Professional services	N	N	N	N	N	**Size:** We have included the larger professional service that was deemed relevant to our organisation (ICT services) and core operating. Other professional services are believed to be more appropriate to a product or service certification. **Influence:** We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business due to the size of the restoration sector. **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. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary.
Upstream transportation and distribution	N	N	N	N	N	**Size:** Using postage, courier and freight as a proxy, the size of this source is likely to be small in comparison to Scope 1 emissions. **Influence:** We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. **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 (Tier 1 suppliers are majority local to operations). **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Tier 1 suppliers are majority local to operations). **Outsourcing:** We have not previously undertaken this activity within our emissions boundary.
Investments	N	Y	N	N	N	**Size:** The emissions associated with investments such as land purchase for restoration are accounted for under Scope 1, 2 and 3 emissions sources. **Influence:** We do have influence over investment decisions. **Risk:** Investments that do occur are done in the interest of environmental benefit therefore the source is not considered to 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. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary.

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