



PUBLIC DISCLOSURE STATEMENT

CITY OF PARRAMATTA COUNCIL

SERVICE CERTIFICATION

FY2024–25

Australian Government

Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	City of Parramatta Council
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>  Anthony Collins Group Manager Environment & Sustainability 28/07/2026



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

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Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	354 tCO ₂ -e (excluding 26 t overlap with organisation certification)
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: 100% Renewables Pty Ltd
TECHNICAL ASSESSMENT	6 October 2022 100% Renewables Pty Ltd Next technical assessment due: FY 2026

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2.CERTIFICATION INFORMATION

Description of service certification

This service certification is for all services offered by City of Parramatta Council at the Parramatta Square Public Domain. This Public Disclosure Statement includes information for the FY2024-25 reporting period.

- Functional unit: one month of city services provided by the Council for the Parramatta Square Public Domain
- Offered as: full coverage service
- Life cycle: cradle-to-grave

The responsible entity for this service certification is City of Parramatta Council, ABN 49 907 174 773. This certification does not cover Council's broader business operations, as these are included in a separate organisation certification for the same reporting period. Under the Climate Active standard, greenhouse gas emissions shared between Council's organisation and service can be nullified as carbon neutral under the Parent-Child relationship (as per page 52 of the Climate Active Technical Manual).

For FY2024-25, services have total attributable emissions of 380 t CO₂-e. The arrears report identified a 26 t CO₂-e overlap in emissions from electricity, water, and fuel with the organisation certification for City of Parramatta. This overlap has already been accounted for in the organisation certification. Therefore, the net emissions to be offset under this services certification are 354 t CO₂-e.

The City of Parramatta has banked 66 units of eligible offsets in FY2024 (49 units VCU, 17 units ACCU) and will be using all 66 units to offset the FY2025 organisation emissions and 0 units for the service-related emissions.

Description of business

Parramatta Square is one of Australia's largest commercial business precincts located in the geographical centre of Sydney in the heart of Parramatta CBD. It is located between Darcy Street and Macquarie Street and consists of four premium A-grade commercial towers with 240,000 square metres of new office and retail space around a new 10,000 square metre public domain. Parramatta Square is now the corporate address to many high-profile organisations, which includes New South Wales Government, National Australia Bank, Business Western Sydney, Sydney Water and Western Sydney University.

The vision for Parramatta Square was to create a vibrant, people-friendly space for over 24,000 workers daily, with state-of-the-art facilities. The carbon neutral certification is only focused on the services associated with the central public domain area including waste collection and cleansing; horticulture; security and safety; advertising and entertainment; signage and wayfinding; parking services; and general civil maintenance.

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 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable 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.

Attributable emissions sources can be **excluded** from the carbon inventory but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

Outside the emissions boundary

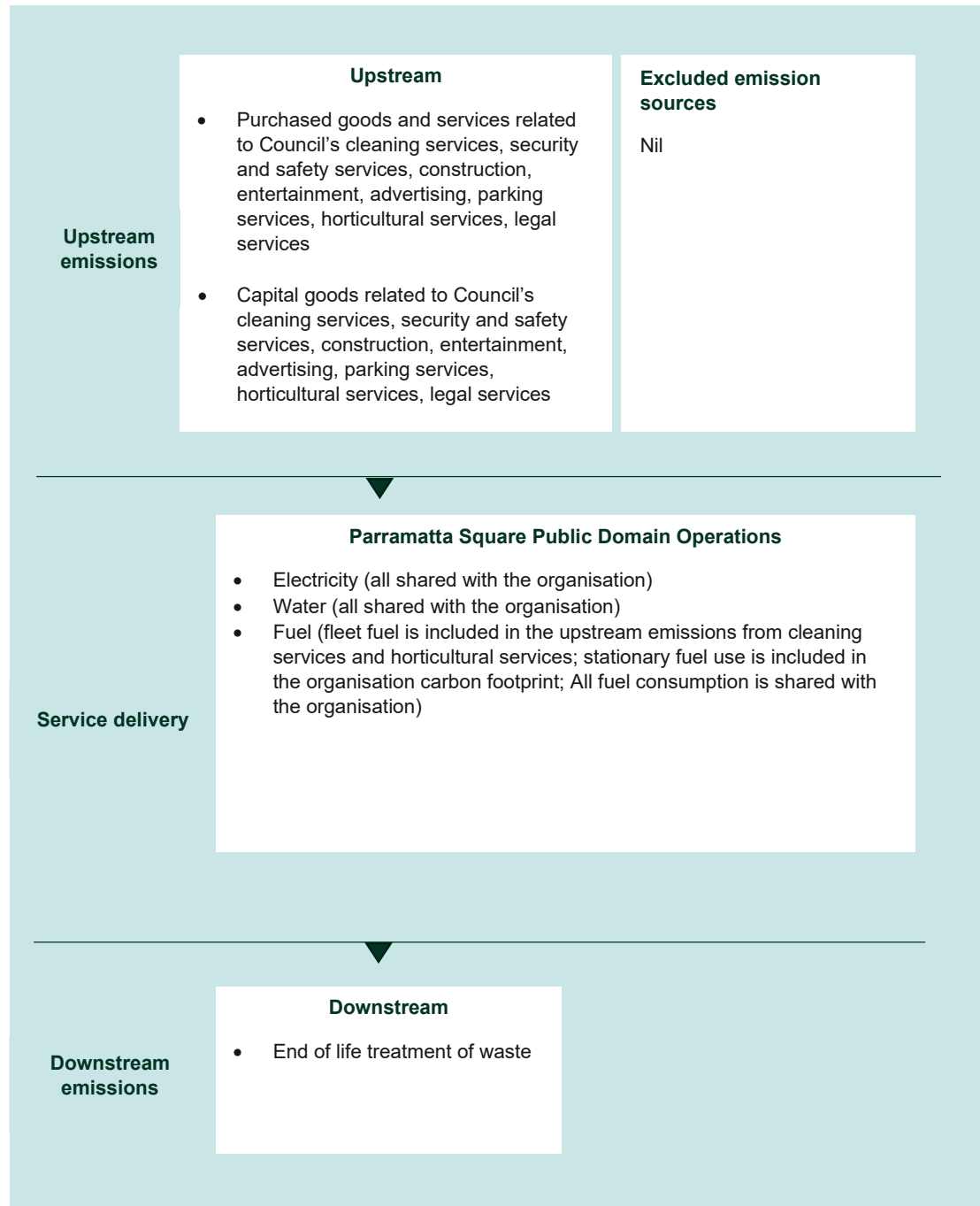
Non-attributable emissions have been assessed as not attributable to a product or service. They can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Emissions boundary for FY2024-25

Inside emissions boundary		Outside emission boundary
<u>Quantified</u>	<u>Non-quantified</u>	<u>Non-attributable</u>
Cleaning services	Nil	Stormwater conveyance infrastructure
Construction materials and services		
Entertainment services		
Horticultural services		
Machinery and vehicles		
Parking services		
Security and safety services		
Advertising		
Legal services		
Electricity (all consumption is shared with the organisation)		
Waste		
Water (all consumption is shared with the organisation)		
ICT services and equipment		
Office equipment and supplies		
Transport (land and sea)		
Electricity		

Service process diagram

Cradle-to-grave boundary



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

In 2017, City of Parramatta Council adopted its first Environmental Sustainability Strategy 2017 that included targets to achieve:

- Carbon neutrality by 2022
- 60% emissions reduction by 2038 (from 2015 levels)
- Council fleet emissions reduced by 20% by 2038 (from 2015 levels)

Significant changes made to the City's boundaries in May 2016 mean that the greenhouse gas emissions from City of Parramatta's operations are not comparable with the emissions in years prior to this. To enable tracking towards a 60% emissions reduction target feasible, Council uses the 2016/17 financial year as the base year for comparison. In that financial year, the City's carbon footprint was 20,179 t CO₂-e.

At the council meeting on 12 August 2024, Council adopted the new Environmental Sustainability Strategy 2024-2033, that outlines targets to:

- Maintain annual carbon neutral status
- Reduce carbon emissions by 50% (by 2030) and 75% (by 2038) from 2016/17 baseline

The City of Parramatta Council has taken steps to significantly reduce emissions in recent years and is committed to making further progress on this.

Emissions reduction actions

Renewable Energy Purchases

Since 2008, a large percentage of Council's electricity for both assets and street lighting has been from renewable sources, initially through GreenPower purchases, and more recently through a renewable energy purchasing project with the Southern Sydney Regional Organisation of Councils (SSROC).

From 1 July 2022, 100% of contestable electricity is renewable energy, purchased through agreement with SSROC and Zen Energy. This will eliminate all Scope 2 and 3 emissions associated with contestable electricity purchases. While the signed contract agreement expires on 31 December 2030, Council is committed to continuing to purchase 100% renewable energy beyond this date, ensuring zero emissions from electricity ongoing.

All electricity used at Parramatta Square is sourced from 100% renewable energy, in line with Council's organisation-wide commitment. This ensures that all contestable electricity for the Parramatta Square Public Domain is emissions-free.

Cleaning services

Parramatta Square is actively reducing emissions from cleaning services by transitioning from diesel-powered vehicles to electric and hybrid alternatives as equipment reaches end-of-life. The Council prioritises the procurement of electric sweepers, compactors, and other cleaning vehicles where commercially available.

Phasing-out the use of Natural Gas

In early 2022, Council permanently disconnected gas supply from two sets of lights in Parramatta Square.

Waste management

Waste from Parramatta Square accounts for 30% of public domain service emissions. To tackle this issue, the waste management team is improving sorting methods and aiming to decrease what ends up in landfill. In addition, the precinct has expanded its use of solar-powered equipment, notably by increasing the number of solar compaction bins such as the Bigbelly HC5, which are self-charging and require no fossil fuels for operation.

- **New bins & Education**

In recent years, new garbage and recycling litter bins were installed at the public domain, accompanied by a face-to-face education initiative. This included a Farmers Market stall focused on "recycling right" and interactive engagement with the public, such as a recycling quiz to test and improve recycling knowledge.

To ensure ongoing improvement, a consultant is currently conducting a litter bin survey across the LGA. Insights from previous audits, such as the identification of coffee cups as the main contaminant, have already informed targeted education campaigns (e.g., "no coffee cups" messaging) and will guide future actions, including improved signage, regular contamination checks, and additional pop-up educational events.

- **Simple Cups**

The PHIVE building, located at Parramatta Square, has implemented a Simple Cups collection system. Simple Cups is a dedicated recycling program designed specifically for single-use coffee cups, which are otherwise difficult to recycle through conventional waste streams. By providing clearly marked collection points within the PHIVE building, staff and visitors are encouraged to dispose of their used coffee cups responsibly. This initiative reduces the volume of single-use coffee cup waste generated at Parramatta Square.

- **Reusable Cup Culture**

Starting in 2024, Council is phasing out single-use coffee cups in council's operation. We launched Reusable Cup Culture at our sites, providing staff at 9 Wentworth Street and PHIVE with reusable cups to mitigate the risk of single-use cups production at the nearby Parramatta Square.

Parramatta Square hosts various council events, which contribute to emissions. Council's reusable cold drink cups have greatly reduced event waste. At the 2024 Parramatta Lanes festival, 5,145 single-use cups were kept out of landfill. In 2025, the event installed portable drinking bubblers across Parramatta Lanes which saved nearly 3,000 plastic bottles. Water coolers and reusable RUI cups in four Green Rooms eliminated single-use bottles for staff and artists at the event.

- **Food Organics Garden Organics**

In November 2024, Council launched a Food Organics Garden Organics (FOGO) service to collect food organics separately and divert all organic waste from landfill. The service will be piloted at events, partnering with food stall holders to set FOGO standards for future use.

- **Strategy and Working groups**

Our Major Events and Festivals Strategy 2025–2030 outlines sustainability and safety principles for all council events and requires embedding environmental sustainability practices into all events and festivals.

Several council teams are part of the Sustainable Event Working Group (established in 2025), updating guidelines and developing tools and standards to reduce waste, boost recycling, and eliminate single-use items.

- **Circularity (reusing and rehoming)**

Our street banners used in the Square are cut up and transformed into useful bags, so all materials can be reused. The bags are made locally with cooperation with Boomerang Bags Parramatta.

In 2024, the City of Parramatta subscribed to Warp-It, a platform that facilitates the redistribution of deemed redundant items to extend their lifespan. Items listed on Warp-It can be claimed by council staff for either personal or business use. The items are also made available to community groups, not-for-profits, social enterprises, schools, and charities within the LGA. The event team utilises the Warp-It platform to manage event items that are no longer required.

Procurement of goods and services for public domain

In April 2024, City of Parramatta Council approved its new Procurement Guidelines, prioritising sustainable purchasing practices that minimise environmental impact. Key considerations include minimising unnecessary purchasing, selecting products with recycled content and minimal GHG emissions. In line with Council's Resolution (27 May 2024), Council prioritises Australian suppliers, manufacturers, goods, and services. The Procurement Policy and Guidelines now include a 5% weighting for Local Business Preference and Australian made products.

As a best practice, an additional 5-10% weighting is applied to sustainability criteria in tenders and RFQs. Key sustainability factors considered include:

- Emissions reduction potential (in operation and products)
- Use of recycled or low-impact materials
- Supplier sustainability credentials (both social and environmental)

A dedicated sustainability scoring sheet has been developed to standardise this evaluation across procurement activities.

The Sustainable Procurement Working Group is collaborating with Local Government Procurement to develop an online training module focused on Sustainable Procurement for staff. This training module is scheduled for completion by the end of fiscal year 2025/26.

Infrastructure services are a significant source of emissions in the public domain. In 2024, an Environmentally Sustainable Design (ESD) Policy for Council's construction projects was developed to focus on reducing emissions in construction. The policy establishes ESD standards, including requirements for incorporating low embodied carbon materials into buildings, and will be expanded to cover infrastructure projects as well.

Asset Management Plan

The Parramatta Square and Centenary Square Public Domain Asset Management Plan 2024 explicitly outline guiding principles and place objectives, including:

- Precinct operations are designed to meet and showcase best practice sustainability outcomes.
- Environmentally sustainable waste management solutions are implemented to the highest standards.
- Low-energy design principles are prioritized to increase operational efficiency.
- New open space designs, such as lighting, incorporate energy-efficient and sustainable practices.

5-Star Green Star rated community

Parramatta Square is one of Australia's largest commercial precincts, and a 5-Star Green Star rated community. The Green Star Communities rating recognises best practice strategy formulation, engagement, and delivery of sustainability initiatives, including:

- Implementation of the local government area's only public place recycling scheme
- Collaboration between Walker Corp and the City of Parramatta to implement a formulated strategy that appropriately engages on a defined community vision, including the provision of public space and facilities for community use. Initiatives to reduce waste and pollution, whilst promoting sustainable initiatives relating to active transport and disability access
- High social sustainability supported by community use and facilities in PHIVE and educational opportunities at Western Sydney University

The Centenary Square Heat Reduction Trial began in summer 2024 and is currently in its second phase. Led by the City of Parramatta, the project is a collaboration with Future Village, the NSW Government's Chief Scientist & Engineer, and the University of Technology Sydney (UTS). It involves installing moveable planter boxes filled with native trees and grasses to test their effectiveness in reducing urban heat in highly paved public spaces like Centenary and Parramatta Squares. Sensors and thermal cameras have shown measurable cooling effects, and community feedback rated the initiative 4.55 out of 5, with strong support for expanding the program. The trial contributes to climate resilience by mitigating the urban heat island effect, improving thermal comfort, and enabling flexible green infrastructure where permanent planting isn't feasible. It also aligns with Council's broader sustainability goals and has informed future planning for public domain cooling strategies.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e	Emissions intensity of the functional unit (kg CO ₂ -e per month)
Base year:	2022-23	455	37,856
Year 1:	2023-24	385	32,010
Year 2:	2024-25	380	31,593

Significant changes in emissions

Significant changes in emissions			
Attributable process	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Entertainment	50.96	72.58	Increased spending in FY2025

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

Certified brand name	Product/Service/Building/Precinct used
Street Furniture Australia	Outdoor Furniture Products (Escola bins)

Emissions summary

Life cycle stage / Attributable process / Emission source	tCO ₂ -e
Climate Active carbon neutral products and services	0.00
Construction materials and services	38.77
Electricity	0.00
Horticulture and agriculture	0.60
ICT services and equipment	0.39
Machinery and vehicles	59.24
Office equipment and supplies	37.16
Products	0.00
Professional services	90.13
Transport (land and sea)	23.81
Waste	124.75
Water	4.29
Attributable emissions (tCO₂-e)	379.12

Service offset liability	
Emissions intensity per functional unit (kg CO ₂ -e per month of Council provided city services for the Parramatta Square Public Domain)	31,593.56
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	12
Attributable emissions (tCO₂-e)	380
Emissions covered by parent certification (tCO ₂ -e)	26
Total emissions (tCO₂-e) to be offset	354

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)	354	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
Ghani Solar Renewable Power Project by Greenko Group	VCU	Verra Registry	15/12/2025	15618-702588408-702598307-VCS-VCU-997-VER-IN-1-1792-01082021-31122021-0	2021	9,900	9,112 ¹	434	354	100%
Offset Totals:						9,900	9,112	434	354	100.00%

¹ These units have been used to offset City of Parramatta Council's organisation certification emissions

Co-benefits

This section provides a brief description of the carbon offsets purchased and retired for the City of Parramatta's carbon neutral claim.

Ghani Solar Renewable Power Project by Greenko Group

This project accounts for 100% of the total offsets purchased and retired during this reporting period. The main purpose of this project activity is to generate a clean form of electricity through renewable solar energy sources. The project activity involves installation of a 500 MW solar power project in Andhra Pradesh 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 887,800 t CO₂e per year, thereon displacing 919,800 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 project contributes to the following SDG goals:



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method. Council purchases LGCs per year under the Program for Energy and Environment Risk Solutions (PEERS) project, with the contract commencing from July 2019. For this Climate Active report, details are only provided for the LGCs that have been retired, for the period July 2023 to June 2024.

- LGCs used for FY25 Service certification: 272
- Overlap LGCs used for FY25 Organisation and Service certification: 272

1. Large-scale Generation certificates (LGCs)*

272

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Hillston Sun Farm - Solar - NSW	NSW	LGC	REC Registry	18 Aug 2025	SRPXNS40	28278-28586	2025	Solar	272 ²
Total LGCs surrendered this report and used in this report									272

² These LGCs are part of a larger batch retired for the organisation certification. In total, 309 LGCs have been retired; 272 were used for the FY24/25 service certification (noting this portion overlaps with the organisation certification), and the remaining 37 were used for the FY24/25 organisation certification.

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 (kgCO 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)	272,000	0	82%
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)	60,354	0	18%
Residual Electricity	-646	-594	0%
Total renewable electricity (grid + non grid)	332,354	0	100%
Total grid electricity	331,709	0	100%
Total electricity (grid + non grid)	331,709	0	100%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-646	-594	
Scope 2	-569	-523	
Scope 3 (includes T&D emissions from consumption under operational control)	-77	-71	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	100.19%
Mandatory	18.20%
Voluntary	82.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	-0.52
Residual scope 3 emissions (t CO₂-e)	-0.07
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Total emissions liability (t CO₂-e)	0.00

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	100%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	0	0	0	0	0	0
NSW	331,709	331,709	218,928	13,268	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	331,709	331,709	218,928	13,268	0	0
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	331,709					

Residual scope 2 emissions (t CO ₂ -e)	218.93
Residual scope 3 emissions (t CO ₂ -e)	13.27
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	218.93
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	13.27
Total emissions liability	232.20

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 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 attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. 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.

An uplift factor must be applied to account for emissions sources which are estimated to be material, but not practical to measure (such as no actual or projected data).

Relevant non-quantified emission sources	Justification reason
Nil	-

Data management plan for non-quantified sources

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

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial (less than 1% of emissions)**.

If an emissions source is determined to be material (but does not have actual or projected data), it cannot be excluded and must be considered as a non-quantified emissions source.

Please provide justification regarding each excluded emissions source:

Emissions Source	No actual data	No projected data	Immaterial	Justification
Nil	-	-	-	-

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Stormwater conveyance infrastructure	Y	N	N	N	N	Size: e.g., The emissions source is likely to be large compared to other attributable 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 service. 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 service. Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.

APPENDIX E: OPT-IN PRODUCT ACTION PLAN

N/A



An Australian Government Initiative

