



PUBLIC DISCLOSURE STATEMENT

**POWERSHOP AUSTRALIA PTY LTD
ELECTRICITY PRODUCT
CERTIFICATION
CY24**

Australian Government

Climate Active Public Disclosure Statement

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An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Powershop Australia Pty Ltd
REPORTING PERIOD	Calendar year 1 January 2024 – 31 December 2024 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>  Michael Benveniste GM Commercial & Future Energy B2C 7/4/2026



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

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Version 9.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	391,608 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	22.42%
CARBON ACCOUNT	Prepared by: Environmental Resources Management Australia Pty Ltd (ERM)
TECHNICAL ASSESSMENT	12/2024 Prepared by: ERM Next technical assessment due: CY 2027

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2.CERTIFICATION INFORMATION

Description of product certification

This product certification is for the carbon neutral electricity product plans sold to customers by Powershop Australia Pty Ltd (“Powershop”) during calendar year 2024.

- Functional unit: **megawatt hour (MWh)** of electricity sold
- Offered as: opt-in
- Life cycle: cradle-to-grave

The responsible entity for this product certification is Powershop Australia Pty Limited, ABN 41 154 914 075.

This Public Disclosure Statement includes information for CY2024 reporting period.

Description of business

Powershop is owned by Shell Energy Operations Pty Ltd, which is a wholly owned subsidiary of Shell plc and part of the global Shell group. Powershop acquires and retires offsets that meet the Climate Active Carbon Neutral Standard for its eligible, designated carbon neutral electricity product plans. These offsets are equal to the emissions associated with electricity usage of customers on Powershop’s designated carbon neutral product plans, and the customers did not need to take any further action to access this benefit if they had signed up for an eligible, designated carbon neutral electricity product plan. Powershop also has a separate accreditation for its carbon neutral gas product plan.

This certification and Public Disclosure Statement (PDS) covers Powershop’s Carbon Neutral Electricity Product certification under the Climate Active Carbon Neutral Standard for CY2024 reporting period. This PDS describes:

- Emissions associated with electricity sold to customers on Powershop’s carbon neutral electricity product plans;
- How we define and measure those emissions; and
- How we use offsets that meet the requirements of Climate Active to offset the emissions associated with the electricity sold to customers under Powershop’s carbon neutral electricity product plans.

The emissions attributable to Powershop’s business operations for calendar year 2024 have been captured within the Electricity and Gas Product certifications, apportioned on the basis of the number of customers for each product’s eligible carbon neutral plan.

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.

Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or 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.

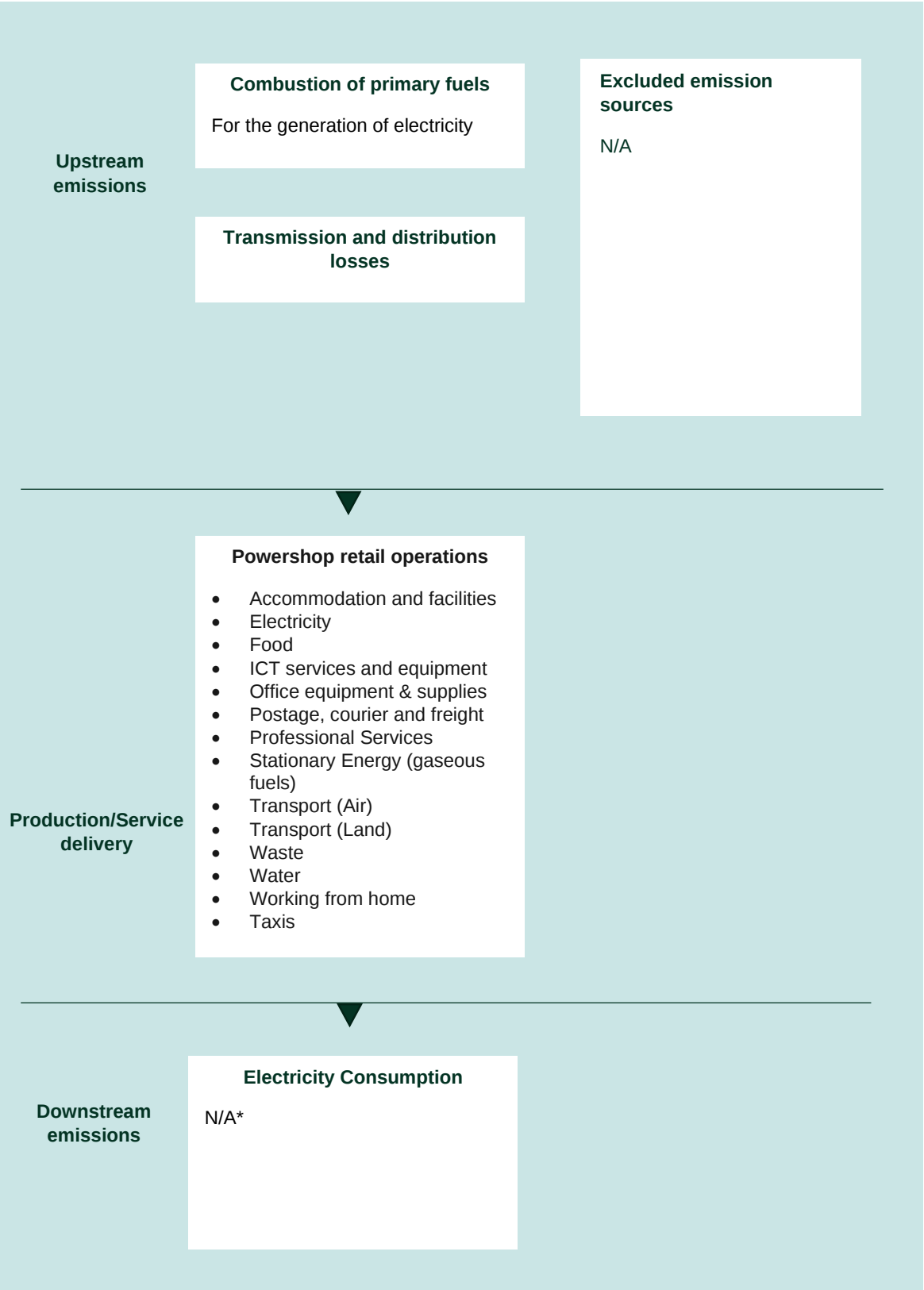
Inside emissions boundary		Outside emission boundary
<u>Quantified</u> • Generation of purchased electricity • Transmission and distribution losses <i>Organisational boundary*:</i> • Accommodation and facilities • Electricity • Food • ICT services and equipment • Office equipment & supplies • Postage, courier and freight • Professional Services • Stationary Energy (gaseous fuels) • Transport (Air) • Transport (Land) • Waste • Water • Working from home • Taxis	<u>Non-quantified</u> N/A	<u>Non-attributable</u> N/A
	<u>Optionally included</u> N/A	

*** Notes:**

1. *Attributable emissions from Powershop's business operations have been apportioned between the Electricity and Gas product certifications, based on the number of customers for each product.*
2. *The following activities did not take place in CY23 leading to an adjust in the list compared to CY22: Cleaning and Chemicals, Climate Active Carbon Neutral Products and Services, Stationary Energy (liquid fuels), Transport (Sea).*

Product / Service process diagram

The following diagram is cradle-to-grave.



**Note: Electricity does not produce emissions at the point of consumption. Emissions associated with electricity generation are all captured under upstream emissions.*



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Powershop is part of the global Shell group. Unless otherwise stated, references to “Shell” are references to the global Shell group, and references to “Shell Energy” are references to Shell’s business in Australia, which Powershop is part of. Information about Shell’s climate targets and emissions transition strategy is available at <https://www.shell.com/sustainability/our-climate-target.html> and <https://www.shell.com/sustainability/our-climate-target/shell-energy-transition-strategy.html>.

The information in this section is current as at June 2025 and includes activities and developments during calendar year 2024.

Shell's climate target

Shell has set a target to become a net-zero emissions energy business by 2050.¹ Shell’s net-zero target includes emissions from its operations, as well as from the end-use of all the energy products sold. The metrics used to track progress against its energy transition targets and ambition include:

- Halving Scope 1 and 2 emissions under its operational control by 2030, on a net basis, compared with 2016. Scope 1 emissions come directly from its operations, and Scope 2 from the energy it buys to run its operations.
- Maintaining methane emissions intensity for operated oil and gas assets below 0.2% and achieve near-zero methane emissions intensity by 2030.
- Reducing the net carbon intensity (NCI) of the products sold by 15-20% by 2030. NCI measures emissions associated with each unit of energy it sells². It reflects changes in sales of oil and gas products, and changes in sales of low- and zero-carbon products - such as biofuels and renewable electricity. Reducing the NCI of the products it sells requires action by both Shell and its customers, with the support of governments and policymakers to create the right conditions for change.

Shell also has an ambition to reduce customer emissions from the use of its oil products by 15-20% by 2030, Scope 3 Category 11 (2021 baseline).

¹ <https://www.shell.com/sustainability/our-climate-target.html>

² Shell’s net carbon intensity is the average intensity, weighted by sales volume, of the energy products sold by Shell. It is tracked, measured and reported using our Net Carbon Footprint (NCF) methodology

Shell Energy in Australia

Shell Energy provides the energy businesses and households need for today and tomorrow.

Our business invests, trades and retails energy to help power Australia's energy transition – from renewables and firming assets to serving industries, homes, and communities through our retail businesses.

Our portfolio of gas-fired peaking power stations, battery storage, wind and solar generation supports energy security and reliability. Further details can be found at <https://shellenergy.com.au/decarbonisation>.

Shell Energy is Australia's largest electricity retailer to commercial and industrial businesses, recognised for our market-leading customer service³. We offer business electricity, gas, environmental products and smart energy solutions. Our residential business, Powershop, provides greater choice and confidence to households and small businesses to help them take control of their energy through multiple energy plan options and digital tools.

Powershop

Powershop is a part of Shell Energy Australia and sells energy to homes and businesses in VIC, NSW, south-east QLD and SA. Powershop is committed to enabling a better energy future for our customer's lifestyles.

Powershop's Carbon Neutral Electricity Product has been certified with Climate Active since 2014. In line with Shell Group's climate targets, Powershop is committed to helping Australia get to net zero emissions by 2050.

³ By load, based on Shell Energy analysis of publicly available data (current at August 2024). Utility Market Intelligence (UMI) survey of large commercial and industrial electricity customers of major electricity retailers, including Shell Energy by independent research company NTF Group in 2011-2024

Emissions reduction actions

Powershop has helped residential and small businesses through the following actions to reduce emissions from electricity product.

Activity	Actions
Education and insights Powershop app allows customers to track and manage their energy, usage and solar (where applicable), to help reduce their carbon footprint and costs.	App download incentives and communications Powerpack promotions, including savings powerpacks, and other communications to encourage and incentivise download and use of the app, which assists in raising awareness of seasonal usage and help customers manage their energy usage and costs. Smart meter opt-in program Powershop has a program offering smart meter installation to customers to provide enhanced data and insights on usage.
Uptake of GreenPower GreenPower is an option available to all our customers. Allowing customers to access GreenPower flexibly without locking in means it's easy to opt in when it suits them.	GreenPower options Customers have access to purchase GreenPower Powerpacks via the app for how much of their monthly usage to cover. In addition, customers can set up purchase preferences via their online account or by calling Powershop.
Support residential rooftop solar Offering new plans and offers designed to reward customers for the renewable energy they generate from their rooftop solar, with competitive feed-in tariffs and technology.	Solar plans Powershop has offered tailored electricity plans to customers with solar panels who specifically value feed-in tariff. The Super Solar product closed to new customers in late 2023. Powershop continues to have electricity plans available with feed-in tariffs and technology aimed at providing solar customers a great customer experience, while promoting the benefits of using their solar systems.

Activity	Actions
Support decarbonisation of transport	EV Charging Plans Powershop introduced Australia's first EV charging plan and now offers two dedicated EV plans, the EV Day and EV Night plans to which provide opportunities to save on electricity costs when charging EV's during designated time periods. In addition to the EV plans, Powershop provides EV drivers with information and insights to understand EVs and their impact, further underscoring its commitment to making EV adoption as simple and convenient as possible for Australians. Further info can be found at Electric vehicle hub (EV hub) - charge your EV at home Powershop Powershop is a member of the Electric Vehicle Council and committed to powering Australia's electric future.
Technology and innovation Focus on energy innovations and optimisation via technology to support Australians through the energy transition.	Virtual Power Plant (VPP) Powershop's VPP program was launched in 2022, helping customers optimise behind the meter battery assets and solar. Hot Water System (trial) Controlled Loads are typically used overnight to heat customer's hot water. Powershop is trialling using hot water system control as a way of shifting the hot water loads on controlled circuits to daytime hours to optimise the use of solar generation on-site and in the market.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year:	2014–15	189,835	1.127
Year 1:	2015–16	356,728	1.076
Year 2:	2016–17	474,485	1.018
Year 3:	2017-18 (18-month report)	808,081	1.052
Year 4:	CY2019	556,430	1.019
Year 5:	CY2020	577,953	0.810
Year 6:	CY2021	560,850	0.747
Year 7:	CY2022	545,117	0.725
Year 8:	CY2023	464,455	0.741
Year 9	CY2024	391,608	0.716

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
Overall product emissions	462,120	390,371	Overall emissions have decreased due to 15% reduction in electricity purchased (kWh). However, this decrease is slightly offset by the increase in the emission factor for transmission and distribution losses, which rose from 0.10 to 0.11 kg CO ₂ -e/kWh in NGA Factors 2024.

Emissions summary

Life cycle stage / Attributable process / Emission source	tCO ₂ -e
Overall product emissions	390,371
Organisational component	1,237
Attributable emissions (tCO₂-e)	391,608

Product / Service offset liability	
Emissions intensity per functional unit	0.71602
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	546,926.67
Total emissions (tCO₂-e) to be offset	391,608

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)	379589	96.93%
Verified Emissions Reductions (VERs)	12019	3.07%

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
1.6 MW Bundled Rice Husk Based Cogeneration Plant by M/s Milk food Limited (MFL) in Patiala (Punjab) & Moradabad (U.P) Districts	VCU	Verra Registry	1/02/2024	11701-351632026-351682025-VCS-VCU-291-VER-IN-1-784-06052019-31122019-0	2018	50,000	18,487	0	31,513	8.05%
Inner Mongolia Jingneng Saihan Wind Farm Phase II Project	VCU	Verra Registry	1/02/2024	11119-282759320-282810969-VCS-VCU-323-VER-CN-1-921-01012018-31122018-0	2018	51,650	0	0	51,650	13.19%

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
Clean Energy Generation in Gujarat, India	VCU	Verra Registry	1/02/2024	14987-637104372-637123619-VCS-VCU-279-VER-IN-1-1081-01012019-31122019-0	2019	19,248	0	0	19,248	4.92%
Jilin Da'an Dagangzi Wind Power Project Phase III	VCU	Verra Registry	1/02/2024	12557-415956273-416004091-VCS-VCU-279-VER-CN-1-546-01012020-31122020-0	2020	47,819	0	0	47,819	12.21%
REDD+ Project for Caribbean Guatemala: The Conservation Coast	VCU	Verra Registry	1/02/2024	6371-317732259-317832258-VCU-024-MER-GT-14-1622-01012015-31122015-1	2015	100,000	0	0	100,000	25.54%
Katingan Peatland Restoration and Conservation Project	VCU	Verra Registry	1/02/2024	6250-292150110-292250109-VCU-006-APX-ID-14-1477-01112010-31102015-1	2015	100,000	0	0	100,000	25.54%

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
Lingbi County Wastewater Treatment Plant Project	VCU	Verra Registry	3/02/2025	14802-628170689-628216257-VCS-VCU-1310-VER-CN-13-2614-01012021-31122021-0	2021	45,569	0	10,020	35,549	9.08%
Heilongjiang Swine Farm Animal Waste Management System GHG Mitigation Project	VER	Gold Standard Registry	3/02/2025	GS1-1-CN-GS11334-5-2021-23008-255134-400772	2021	145,639	0	145,639	0	0.00%
Clean Energy Generation in Gujarat, India	VCU	Verra Registry	3/02/2025	14984-637071225-637072692-VCS-VCU-279-VER-IN-1-1081-01012022-30062022-0	2022	1,468	0	0	1,468	0.37%
WIND POWER PROJECT BY M/S DHARIWAL INDUSTRIES LTD. AND M/S R. M. DHARIWAL (HUF)	VCU	Verra Registry	3/02/2025	13690-522170095-522171238-VCS-VCU-997-VER-IN-1-840-30032020-31122020-0	2020	1,144	0	0	1,144	0.29%

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
WIND POWER PROJECT BY M/S DHARIWAL INDUSTRIES LTD. AND M/S R. M. DHARIWAL (HUF)	VCU	Verra Registry	3/02/2025	13689-522148348-522151564-VCS-VCU-997-VER-IN-1-840-01012019-31122019-0	2019	3,217	0	0	3,217	0.82%
Offset Totals:						565754	18,487	155,659	391,608	100.00%

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.⁵

⁵ An electricity of 30,803kWh in the calculator is attributed to operational emissions.

Market Based Approach Summary ⁶			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	21,538,857	0	4%
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)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	101,077,741	0	18%
Residual electricity	424,340,874	390,393,604	0%
Total renewable electricity (grid + non grid)	122,616,598	0	22%
Total grid electricity	546,957,472	390,393,604	22%
Total electricity (grid + non grid)	546,957,472	390,393,604	22%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	424,340,874	390,393,604	
Scope 2	373,604,465	343,716,108	
Scope 3 (includes T&D emissions from consumption under operational control)	50,736,409	46,677,496	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	22.42%
Mandatory	18.48%
Voluntary	3.94%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	343,716.11
Residual scope 3 emissions (t CO₂-e)	46,677.50
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	343,716.11
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	46,677.50
Total emissions liability (t CO₂-e)	390,393.60

⁶ Please note, the outputs of this table are based upon a scope 3 emission factor of 0.11 kgCO₂-e/kWh, as compared to CA's Electricity Calculator v9 that uses 0.10. Our understanding is that the NGA Factors 2024, which use 0.11, should be used in preference of 0.10 for CY2024; all outputs in this document are consistent with this assumption (i.e. using 0.11).

Location Based Approach Summary ⁷						
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 (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
ACT	0	0	0.000	0.000	0	0
NSW	187,055,287	187,055,287	123,456,490	7,482,211	0	0
SA	12,665,485	12,665,485	2,913,061	633,274	0	0
VIC	293,328,479	293,328,479	225,862,929	26,399,563	0	0
QLD	53,908,220	53,908,220	38,274,836	5,390,822	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)	546,957,471	546,957,471	390,507,316	39,905,871	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)	546,957,471					

Residual scope 2 emissions (t CO₂-e)	390,507
Residual scope 3 emissions (t CO₂-e)	39,906
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	390,507
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	39,906
Total emissions liability (t CO₂-e)	430,413

⁷ Please note that the outputs of this table are based on Scope 2 and Scope 3 emissions factors for each geography from NGA Factors 2024, whereas Climate Active's Electricity Calculator v9 applies emissions factors from NGA Factors 2023

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.

Relevant non-quantified emission sources	Justification reason
N/A	N/A

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**.

Emissions Source	No actual data	No projected data	Immaterial
N/A	N/A	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.

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

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
N/A	-	-	-	-	-	N/A



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