PUBLIC DISCLOSURE STATEMENT

ELEMERA TRADING AS SAFEHOUSE AUSTRALIA & INLEX

ORGANISATION CERTIFICATION

FY2024-25

Australian Government

Climate Active
Public Disclosure Statement

NAME OF CERTIFIED ENTITY	Elemera Pty Ltd companies Enershield Pty Ltd T/As Safehouse Australia & Inlex Engineering Pty Ltd
REPORTING PERIOD	FY2024-25
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.* T. Yates
	Trevor Yates General Manager 19/12/2025

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

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1,359.69 t CO_2-e
CARBON OFFSETS USED	7.79% VCUs, Biodiverse Reforestation Australia stapled to 7.35% VCUs. 92.21% CERs.
RENEWABLE ELECTRICITY	Total renewables 43.00%
CARBON ACCOUNT	Prepared by: Heidi Fog, Carbon Neutral Pty Ltd
TECHNICAL ASSESSMENT	Next technical assessment due: FY2025-26

Contents

2.CERTIFICATION INFORMATION

Description of organisation certification

The Climate Active Carbon Neutral certification covers the Australian business operations of Elemera Pty Ltd, ABN 18 649 852 371, Enershield Pty Ltd trading as Safehouse Australia, ABN: 86 142 963 148 and Inlex Engineering Pty Ltd, ABN: 11 612 571 614. The operational boundary of the carbon account has been defined based on the operational control approach. Our group of partner companies across Southeast Asia and our products and services are not included in the operational boundary of this certification.

This Public Disclosure Statement represents the reporting period 1 July 2024 to 30 June 2025 (FY2024-25). FY2024-25 is Safehouse's fifth year as Climate Active Carbon Neutral certified company and the fourth year for Inlex.

The carbon account has been prepared in accordance with the Climate Active Carbon Neutral Standard for Organisations. This entails using recognised emission factors and methods for carbon accounting published in Australia, such as the National Greenhouse Accounts (NGA) Factors, and the work of the international corporate accounting and reporting standard The Greenhouse Gas Protocol.

The greenhouse gasses included in the carbon account are the seven gasses reported under the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). These gasses are expressed in carbon dioxide equivalents (CO_2-e), providing the ability to present greenhouse gas emissions as one unit.

Organisation description

Elemera (ABN: 18 649 852 371) consists of Enershield Pty Ltd T/As Safehouse Australia (ABN: 86 142 963 148) and Inlex Engineering Pty Ltd (ABN: 11 612 571 614). The focus of our group is to create safety in hazardous environments, and we have a range of products and services in order to achieve this.

We have operating facilities in Kewdale and Karratha, WA and Darwin, NT and are involved in resource projects across both states and territories.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
Enershield Pty Ltd T/As Safehouse Australia	86 142 963 148	142 963 148
Inlex Engineering Pty Ltd	11 612 571 614	612 571 614

3. EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Accommodation

Accounting and legal fees

Air Travel

Bank and rates fees

Cleaning

Electricity

Entertainment and food

Equipment hire, repairs and maintenance

Fuel - Transport

Insurance

IT equipment

IT software

Marketing and advertising

Office paper

Postage, courier and freight

PPE clothing

Printing and stationery

Professional development and training

Staff commute to and from work

Staff training and education

Staff working from home

Stationary energy

Subscriptions and memberships

Taxi, rideshare and parking

Telephone and mobile expenses

Waste

Non-quantified

Water

Outside emission boundary

Excluded

Partner companies across Southeast Asia

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Elemera is committed to reduce our FY22 carbon footprint by at least 30% by 2030 by full-time equivalent number of employees (FTEs), evident when our Climate Active FY2029 carbon account is produced and submitted to Climate Active by 31 October 2029.

This translates into:

Reporting Period	FTE	Emissions ($t\ CO_2$-e)	Emissions Intensity ($t\ CO_2$-e/FTE)
FY2020-21 (Initial base year before merger)	16	507.04	31.69
FY2021-22 (Recalculation of base year)	31	635.49	20.50
FY2022-23	44	835.98	26.97
FY2023-24	42	1,799.72	42.85
FY2024-25	42.66	1,359.69	31.87
FY2028-29 (Target)			14.35

- Due to continued business growth during FY25, with revenue increasing by approximately 16% compared to FY24, the organisation continues to operate in a growth environment where absolute emissions may fluctuate year to year. Despite this growth, total FY25 emissions reduced compared to FY24, driven by targeted operational changes and improved emissions intensity.
- A significant reduction in emissions during FY25 was achieved through changes to logistics and supply chain operations, including the localisation of equipment across Perth, Karratha and Darwin, which reduced long-haul road freight and air freight requirements.
- Within FY25, the organisation continued to reduce electricity-related emissions by sourcing 43% of total electricity consumption from renewable sources, including 100% renewable electricity at the Kewdale office locations, and by maintaining energy efficiency measures across all facilities.

By our next carbon account (FY26), we pledge to action:

- Continue to avoid and minimise air travel wherever possible.
- Progressively move toward 100% offsetting of all business flights, building on air travel offsetting which commenced in January 2025.
- Replace at least one company-owned internal combustion engine vehicle with an electric vehicle during FY26.
- Continue to reduce freight emissions through local sourcing and decentralised equipment storage, and where commercially feasible, utilise lower-emissions or carbon neutral freight providers.

- Continue implementation of our Climate Conscious Procurement Policy, including, but not limited to:
    - Reviewing a potential supplier's Sustainability Policy prior to contract negotiation.
    - Applying a weighted preference to suppliers offering Climate Active certified carbon neutral products or services.
    - Purchasing only whitegoods and equipment with the highest available energy efficiency ratings and avoiding investment in energy-inefficient assets.

Actions commenced and embedded into Business as Usual (to be fully implemented by FY27):

- Install at least 30 kW of on-site solar energy capacity at the Perth facility once relocation plans are finalised.
- Install 30 kW of on-site solar energy capacity at the Darwin, NT facility.
- Continue to reduce reliance on grid-purchased electricity through efficiency improvements and increased renewable electricity sourcing.
- Continue to reduce waste to landfill by encouraging all colleagues to divert resources from landfill to recycling and recovery streams.
- Maintain targets of zero clean paper and cardboard and zero e-waste to landfill**,** where operationally feasible.
- Maintain Climate Active carbon neutral certification by offsetting all residual emissions annually.
- The Management Team and Board of Directors will continue to drive commitment, engagement and accountability across staff, clients and suppliers to ensure emissions reduction actions are embedded into business-as-usual decision-making.

Emissions reduction actions

Emissions reduction actions implemented to date:

- Localised equipment holdings across Perth, Karratha and Darwin to reduce long-haul road and air freight emissions.
- Reduced road freight and air freight emissions compared to FY24 through changes to logistics and procurement practices.
- As at FY25, 100% renewable electricity is maintained at the Kewdale office locations.
- 43% of total electricity consumption sourced from renewable electricity in FY25.
- All warehouse lighting replaced with low-energy LED lighting.
- All office lighting replaced with low-energy LED lighting.
- EcoBins implemented across all offices, enabling segregation of waste into multiple recovery streams, including a dedicated e-waste stream.
- Flexible working arrangements in place to reduce commuting-related emissions.
- Ongoing commitment to maintaining Climate Active carbon neutral certification **embedded** within organisational policies.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total t CO_2-e (without uplift)	**Total t CO_2-e** (with uplift)
Base year/Year 1	2020-21 (Initial base year before merger)	507.04	507.04
Base year/Year 2	2021-22 (Recalculation of base year)	635.49	635.49
Year 3:	2022-23	835.98	835.98
Year 4:	2023-24	1,799.72	1,799.72
Year 5:	2024-25	1,359.69	1,359.69

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**
Road Freight (rigid truck)	692.17	399.73	We have moved more equipment into our operational offices across our three locations – Perth, Karratha and Darwin. By holding equipment locally in each location we have reduced the need for long haul road freight.
Air Freight (long haul)	683.22	366.53	Air freight has reduced in the year as we have sourced more equipment locally within Australia thus reducing the requirement for long haul air freight.

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

Certified brand name	Product/Service/Building/Precinct used
Not applicable for FY2024-25	

Emissions summary

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

Emission category	Scope 1 emissions (t CO_2-e)	Scope 2 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Total emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	14.01	14.01
Cleaning and Chemicals	0.00	0.00	3.75	3.75
Electricity	0.00	78.81	10.70	89.51
Food	0.00	0.00	11.91	11.91
ICT services and equipment	0.00	0.00	26.06	26.06
Machinery and vehicles	0.00	0.00	23.47	23.47
Office equipment & supplies	0.00	0.00	10.35	10.35
Postage, courier and freight	0.00	0.00	782.71	782.71
Products	0.00	0.00	6.57	6.57
Professional Services	0.00	0.00	86.42	86.42
Stationary Energy (liquid fuels)	0.88	0.00	0.29	1.17
Transport (Air)	0.00	0.00	74.28	74.28
Transport (Land and Sea)	128.78	0.00	80.78	209.56
Waste	0.00	0.00	18.00	18.00
Working from home	0.00	0.00	1.91	1.91
Total emissions (t CO_2-e)	**129.66**	**78.81**	**1,151.22**	**1,359.69**
Figures may not sum to total due to rounding.				

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	t CO_2-e
Not applicable.	
Total of all uplift factors (t CO_2-e)	0.00
Total emissions footprint to offset (t CO_2-e) *(total emissions from summary table + total of all uplift factors)*	**1,359.69**

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
Certified Emissions Reductions (CERs)	1,254	92.21%
Verified Carbon Units (VCUs)	106	7.79%

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
Shangyi Wanshigou 49.5MW Wind Farm Project	CER	CDM registry	22/12/2025	1,137,547,960 - 1,137,549,213 Please see retirement details on page 16.	CP2	1,254	0	0	1,254	92.21%
5 MW Upper Awa Hydro Power Project	VCU	Verra Registry	22/12/2025	18141-875659378-875659477-VCS-VCU-291-VER-IN-1-1691-01012017-31082017-0	2017	100	0	0	100	7.79%
Solar Energy Project(s) by SB Energy Private Limited	VCU	Verra Registry	9/12/2024	8423-15991508-15993313-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0	2018	1,806	1,800	0	6	0.44%
					Offset Totals:	3,160	1,800	0	1,360	100.00%

Stapled units summary

The below units have been ‘stapled’ to eligible Climate Active carbon offset units. Stapled units may represent a beneficial outcome, such as biodiversity protection or improved water quality. These purchases are additional to Climate Active program requirements.

Stapled units and their corresponding scheme or project have not been assessed by Climate Active against the offset integrity principles in the Climate Active Carbon Neutral Standards and are not included in the list of eligible Climate Active carbon offset units (Appendix A of the Standards). Businesses have undertaken their own due diligence when purchasing these stapled units.

Project name	Unit type e.g. biodiversity	Project location	Eligible offset project stapled to	Stapled quantity	Link to project or evidence
Wilyun Pools project	Biodiversity reforestation	Australia	5 MW Upper Awa Hydro Power Project	100	SWCP-B1-16/0003961-0004060 Please see retirement details on page 16.

Co-benefits

Stapled units: Wilyun Pools project. Biodiversity Reforestation Carbon Offsets (BRCO) - South-West Western Australia. Carbon Neutral, in collaboration with its partner Wollemi Capital, are developing a high-integrity carbon project at Wilyun Pools.

The initiative combines biodiverse environmental plantings with sustainable plantation forestry to deliver long-term environmental and climate benefits.

Under an innovative and inclusive governance model, the Wilyun Pools project establishes a clear and supported pathway for First Nations custodians to gradually assume ownership of the property. This structure ensures enduring cultural, ecological, and community outcomes, positioning Wilyun Pools as a model for nature-based climate solutions grounded in Indigenous leadership and landscape-scale conservation.

Wilyun Pools is of particular cultural significance to First Nations group Wirlomin Noongar Language and Stories Group. Located within their ancestral Country, with a traditional dance ground on site, it will become the base for their ongoing work to consolidate and celebrate Noongar culture and stories, and to build connections between cultural and ecological renewal.

Wilyun Pools is home to over 300 species of native flora, including 13 species listed as conservation priorities by the Western Australian Government, including several relatively unknown eucalypt hybrids. Much of the property’s bushland is classified as a nationally listed Threatened Ecological Community.

Wilyun Pools represents a groundbreaking partnership approach.

CER: Shangyi Wanshigou 49.5MW Wind Farm Project
This project is to install and operate 33 wind turbines with a capacity of 1,500 kW each. It will have a total power generation capacity of 49.5 MW per annum. In accordance with this project’s methodology there are no greenhouse gas (GHG) emissions.

The establishment of the project’s activity will lead to GHG emission reductions. Following the methodology, these emission reductions are estimated to be on average 90,932 tonnes of CO2 equivalent (t CO2-e) per year, and 636,524 t CO2-e over the crediting period.

The project activity will therefore displace an equivalent amount of electricity which would have otherwise been generated by a fossil fuel dominant electricity grid.

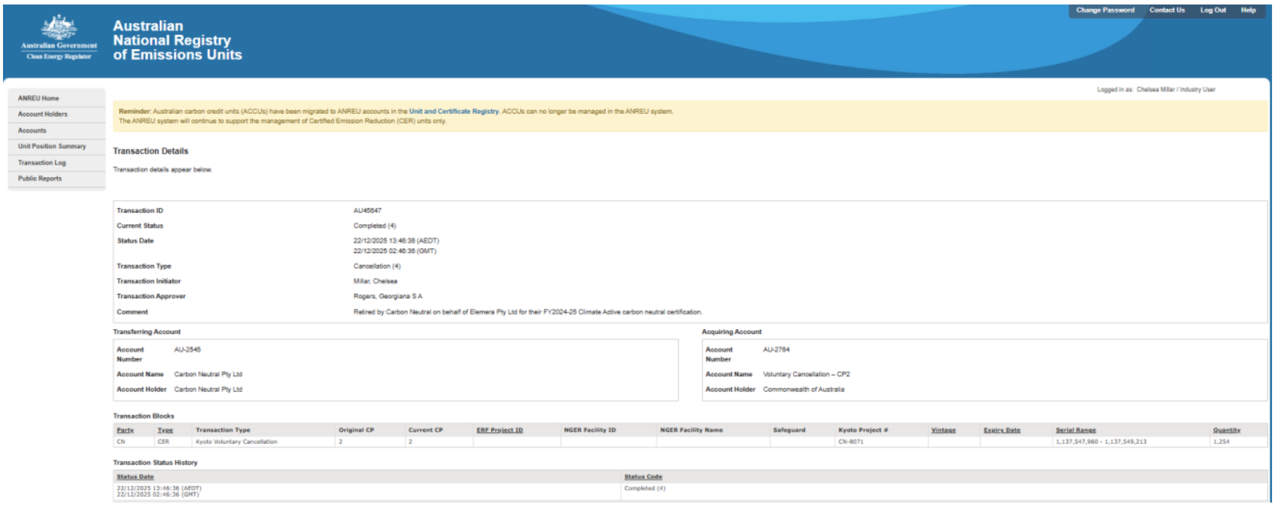
The outcomes of this initiative have been created to align with the following United Nations Sustainability Development Goal: **Climate Action**.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

Not applicable.

APPENDIX A: ADDITIONAL INFORMATION



Australian Government
Clean Energy Regulator

Australian National Registry of Emissions Units

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- ANREU Home
- Account Holders
- Accounts
- Unit Position Summary
- Transaction Log
- Public Reports

Logged in as: Chelsea Millar / Industry User

Reminder: Australian carbon credit units (ACCUs) have been migrated to ANREU accounts in the Unit and Certificate Registry. ACCUs can no longer be managed in the ANREU system.
The ANREU system will continue to support the management of Certified Emission Reduction (CER) units only.

Transaction Details

Transaction details appear below.

Transaction ID	AU45647
Current Status	Completed (4)
Status Date	22/12/2025 13:46:36 (AEDT) 22/12/2025 02:46:36 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Millar, Chelsea
Transaction Approver	Rogers, Georgiana S A
Comment	Retired by Carbon Neutral on behalf of Elemera Pty Ltd for their FY2024-25 Climate Active carbon neutral certification.

Transferring Account

Account Number	AU-2545
Account Name	Carbon Neutral Pty Ltd
Account Holder	Carbon Neutral Pty Ltd

Acquiring Account

Account Number	AU-2784
Account Name	Voluntary Cancellation – CP2
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
CN	CER	Kyoto Voluntary Cancellation	2	2					CN-8071			1,137,547,960 - 1,137,549,213	1,254

Transaction Status History

Status Date	Status Code
22/12/2025 13:46:36 (AEDT) 22/12/2025 02:46:36 (GMT)	Completed (4)

In accordance with its
Climate Active Certification

Elemera Pty Ltd

has permanently surrendered

100

Biodiverse Reforestation Carbon Offsets -

from the Wilyun Pools Project, Australia

Thank you for making a difference to our planet and future generations by combating climate change.

Dr Phil Ireland | Chief Executive Officer

Issue Date: 22 December 2025 | **Emissions Period:** 1 July 2024 - 30 June 2025

Serial numbers (inclusive): SWCP-B1-16/0003961-0004060

Carbon Neutral retires an equal number of carbon credits from a certified international project for all Biodiverse Reforestation Carbon Offsets to satisfy claims of carbon offsetting (and carbon neutrality where applicable).

Serial numbers (inclusive): 18141-875659378-875659477-VCS-VCU-291-VER-IN-1-1691-01012017-31082017-0

carbonneutral
Turn Emissions Into Trees®

Encouraging positive social, environmental and economic change with solutions that help overcome the effects of the climate crisis.

Carbon Neutral Pty Ltd is regulated by the Australian Securities and Investments Commission and holds Australian Financial Services Licence Number 451004

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	0	0	0%
Total non-grid renewable electricity	**0**	**0**	**0%**
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	42,345	0	25%
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)	31,059	0	18%
Residual Electricity	97,296	89,513	0%
Total renewable electricity (grid + non grid)	**73,404**	**0**	**43%**
Total grid electricity	**170,700**	**89,513**	**43%**
Total electricity (grid + non grid)	**170,700**	**89,513**	**43%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**97,296**	**89,513**	
Scope 2	85,663	78,810	
Scope 3 (includes T&D emissions from consumption under operational control)	11,633	10,703	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	.

Total renewables (grid and non-grid)	**43.00%**
Mandatory	**18.20%**
Voluntary	**24.81%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**78.81**
Residual scope 3 emissions (t CO_2-e)	**10.70**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**78.81**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**10.70**
Total emissions liability (t CO_2-e)	**89.51**

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 (kg CO_2-e)**	**Scope 3 Emissions (kg CO_2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO_2-e)**
NT	103,052	103,052	57,709	7,214	0	0
WA	67,648	67,648	34,500	4,059	0	0
Grid electricity (scope 2 and 3)	**170,700**	**170,700**	**92,210**	**11,273**	**0**	**0**
NT	0	0	0	0		
WA	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**170,700**					

Residual scope 2 emissions (t CO_2-e)	**92.21**
Residual scope 3 emissions (t CO_2-e)	**11.27**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**92.21**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**11.27**
Total emissions liability	**103.48**

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)
Not applicable.	**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)
Not applicable.	**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
Water	Usage assessed as immaterial.

Data management plan for non-quantified sources

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

Water

Water is part of the rent agreements and has been set to non-quantified. Emissions associated with the volume of water used is deemed to be immaterial (i.e., <1% of total emission). No data management plan will be set in place for water data capture going forward.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an 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
Partner companies across Southeast Asia	Y	N	N	N	N	**Size:** The emissions source is likely to be material. **Influence:** We do not have the potential to influence the emissions from this source. **Risk:** The source does not create supply chain risks, and it is unlikely to be of significant public interest in Australia. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our Australian business. **Outsourcing:** Not applicable.

An Australian Government Initiative

Climate Active