



PUBLIC DISCLOSURE STATEMENT

SHOAL GROUP PTY LTD

ORGANISATION CERTIFICATION

FY2021–22

Paul Greenhalf
Chief Operating Officer
16 May 2023

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	422 tCO ₂ -e
OFFSETS BOUGHT	27.0% ACCUs, 73.0% VCU
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	Date: 23/12/2020 Name: Lauren Jensen Organisation: Pangolin Associates Pty Ltd Next technical assessment due: FY2023 report

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2. CARBON NEUTRAL INFORMATION

Description of certification

Shoal Group Pty Ltd is certified carbon neutral against the Climate Active Carbon Neutral Standard for Organisations for all its Australian direct business operations. This report is for Shoals second year of certification.

Organisation description

The operational control approach was used to establish the certification boundary.

Shoal™ Group Pty Ltd (Shoal), ABN 49 604 474 204, is a leading systems engineering services firm that works across the defence, transport, infrastructure and space sectors. Headquartered in Adelaide with a distributed team across Australia, the company works with clients to define and deliver some of Australia's most complex technical projects. Over more than a decade, Shoal has grown a culture where people are enabled by diversity of thought, high levels of investment in technology-intensive education and training and innovative approaches to collaboration to become a thought leader, with the highest number of professionally accredited systems engineers in Australia.

We are leaders in Systems Thinking. We use it to help clients define, manage and deliver big projects in complex environments; the kinds of projects that you dream of, but then have nightmares trying to figure out. These projects often have lots of moving pieces that are interrelated and technically challenging, so we use a rigorous, complex systems engineering approach, based on best practices gleaned from around the world (amongst which are our own). When we do this, all the pieces of the system come together to enable our clients to make better decisions, adapt, avoid risks and achieve objectives

When developing solutions, we focus on understanding the whole system, its environment and the complex interactions of its elements. We help our clients clearly define the complex problems they are facing and design solutions they can trust.

Sustainability at Shoal Group

Shoal is committed to sustainable operations and business growth.

“Successful systems are those that are effective in meeting the needs that they were designed to meet and are sustainable in the face of change.”

- Shaun Wilson

“At Shoal, we have an open-door policy. We take charge of our responsibilities in the local and wider community. We are taking action to actively and sustainably reduce our emissions.”

Shoal strives to be a thought leader within the Australian community.

As systems thinkers, Shoal works to embody sustainable design in the early phases of development. Using Systems Thinking techniques, our practices strive to minimise unnecessary resource consumption and waste and increase the lifecycle of products and services.

Our clients look to us to provide the best solution, not just for them, but for their stakeholders and wider community too. As a wholly Australian owned business, we invest in our community and want to see it thrive.

We do things differently at Shoal. We want our people to do their best, so we do our best for our people.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

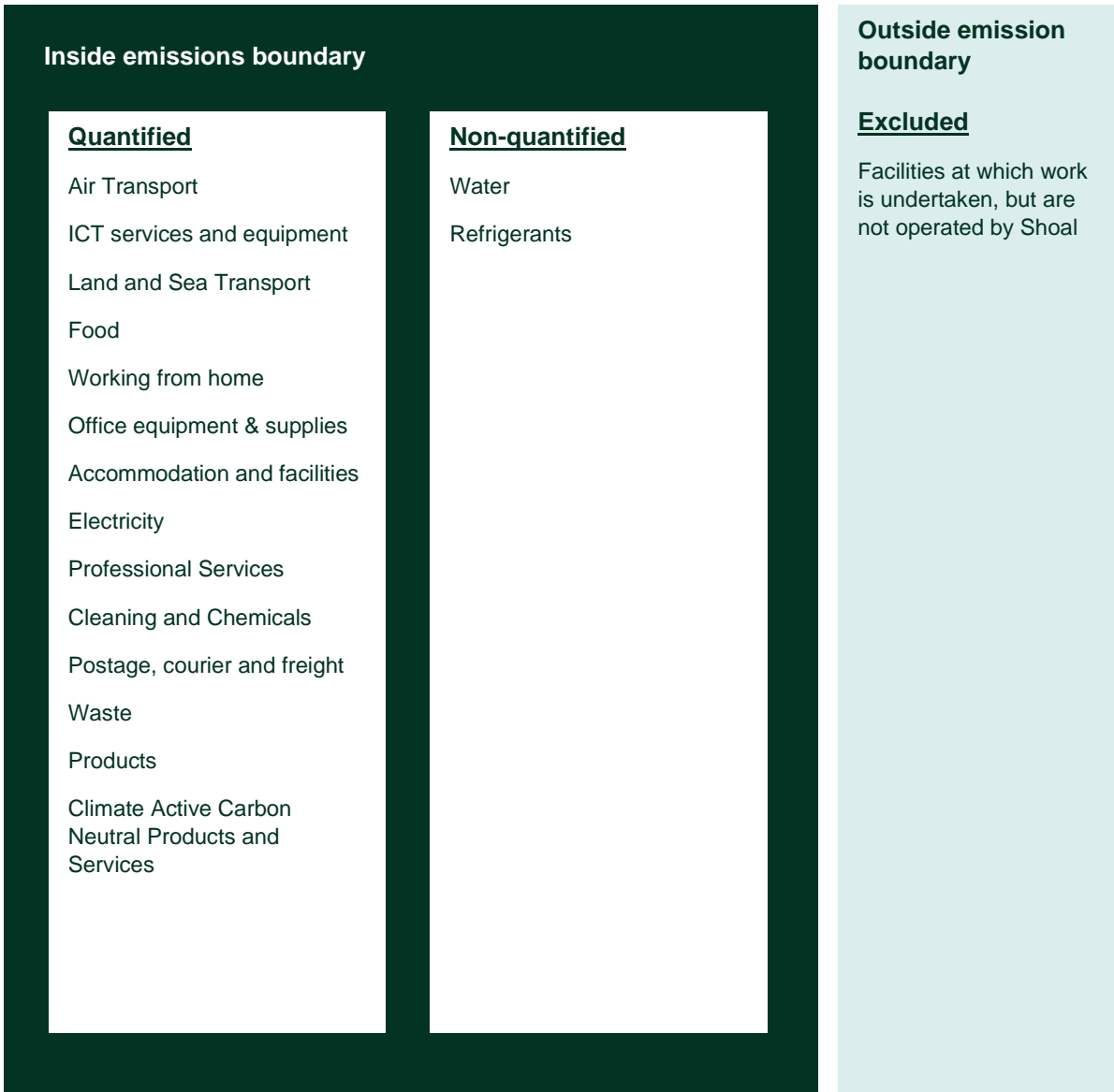
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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 or precinct'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.



Data management plan for non-quantified sources

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

Shoal Group will work with the building manager in the next measured period to source the unavailable data; namely, water consumption and refrigerant details.



4. EMISSIONS REDUCTIONS

Shoal seeks to manage, monitor, and reduce its impact on the environment inclusive of waste, emissions, and energy-use. Shoal is committed to Maintaining Carbon Neutral Certification through the Federal Government Climate Active program by reducing our emissions, outlined in the emissions reduction strategy, and purchasing accredited carbon offsets. Further, in delivering design services to our clients, Shoal will strive to incorporate principles of sustainable design. Shoal hopes that this indirect influence will reduce the environmental impact of products and services produced by Shoal's clients. Shoal will foster a culture of continual improvement and awareness of the environmental impact of its activities. Shoal's Environmental Policy and Environmental Sustainability Manual encompasses and codifies our actions and accountability.

Emissions reduction strategy

Shoal aims to reduce all emissions (Scope 1, 2, and 3) by 2% relative to the average full time equivalent (FTE) staff each year from a FY2022 base year, for the next five years (until FY2027). This reduction is an emissions intensity target calculated as (tCO₂-e / FTE).

The emissions reduction strategy for business operations includes the following actions –

Shoal will reduce emissions intensity by, where possible and without negatively affecting business operations, eliminating emission producing activities that are not deemed required for business operation, as assessed by Shoal's Corporate Leadership Team. Remaining activities that are deemed required for business operation will be assessed to identify opportunities for emission reduction through the following measures –

- **Activity substitution** – Determine whether an alternative, lower emission activity can provide an equivalent level of goods and/or service.
- **Activity efficiency gain** – Determine whether emissions can be reduced by increasing the efficiency of the existing activity, while providing an equivalent level of goods and/or service.
- **Provider substitution** – Where the activities are performed by third party services, determine whether an alternative carbon neutral provider can provide an equivalent level of goods and/or service.

Shoal will conduct an initial review of emission producing activities to identify opportunities for elimination, activity substitution, efficiency gain, and provider substitution. This review will include an assessment of Shoal's supply chain and will inform tasks to be actioned in reporting periods for FY2023 – FY2027.

Shoal will complete the following tasks to reduce emissions over the next year -

- Monitor cloud computing, data storage, and software requirements to identify and decrease unnecessary expenditure.
- Encourage alternative options to air travel for meetings, including alternative modes of transport (e.g., trains) and teleconferencing. The target reduction in emissions from business flights is 5% per total average FTE, relative to FY022.

- Encourage the use of public and active transport to work by providing incentives such as coffee vouchers for staff who elect to use these transport methods on a given day each month.
- Reducing waste from disposable single use coffee cups by providing staff with reusable cups.
- Promote sustainable practice and raise staff awareness of environmentally focused initiatives and events through a regular agenda item during staff all-in meetings.
- Promote sustainable design practices by facilitating an environmentally focussed systems thinking workshop for staff.

Emissions reduction actions

The following measures have been put in place this reporting period to reduce emissions. Shoal will continue to implement and expand these measures over the next year –

- Re-election of an Environmental Officer to provide environmental leadership and guidance, and maintenance of an appropriate framework which meets the needs and strategic goals of our organisation.
- Improved shower, change room, and bicycle storage facilities in the office to encourage employees to commute to work by bicycle.
- Incentivised carpooling to work through prioritisation of staff parking.
- Implemented and improved remote working capabilities and teleconference facilities to reduce the need for travel.
- Continually ensuring all employees are equip with laptops and workstations with multiple screens to minimise printing and ensure ability to comfortably work from home.
- Implemented an automatic overnight “electronic turn off” policy for non-essential electronic equipment (lights, air conditioners).
- Replaced an existing coffee machine with one that does not use single use aluminium pods.
- Provided recycling and organic waste disposal facilities within the office.
- Installation of solar panels on the roof of the leased office premises.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e
Base year:	2020–21	250.75
Year 1:	2021–22	421.19

Significant changes in emissions

There has been an overall 68.0% increase in total emissions due to various reasons, of which major ones are summarised in the table below. Improved reporting of expenses within emissions boundary had a major contribution to the changes in emissions.

Emission source name	Current year (tCO ₂ -e)	Previous year (tCO ₂ -e)	Detailed reason for change
Computer and electrical components, hardware and accessories	33.33 tCO ₂ -e	27.20 tCO ₂ -e	New AV equipment required for new office fit out.
Short economy class flights (>400km, ≤3,700km)	41.11 tCO ₂ -e	75.36 tCO ₂ -e	Business travel varies year to year depending on corporate and client requirements.

Use of Climate Active carbon neutral products and services

Shoal purchased the following carbon neutral products during FY2021-22:

- Opal A4 paper
- Pangolin Associates for GHG accounting/ Climate Active Carbon Neutral Certification

Organisation emissions summary

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

Emission category	Sum of Scope 1 (tCO ₂ -e)	Sum of Scope 2 (tCO ₂ -e)	Sum of Scope 3 (tCO ₂ -e)	Sum of total emissions (tCO ₂ -e)
Accommodation and facilities	0	0	16.51	16.51
Cleaning and Chemicals	0	0	2.17	2.17
Climate Active Carbon Neutral Products and Services	0	0	0.00	0.00
Electricity	0	9.71	0.00	9.71
Food	0	0	19.77	19.77
ICT services and equipment	0	0	49.26	49.26
Office equipment & supplies	0	0	23.78	23.78
Postage, courier and freight	0	0	1.47	1.47
Products	0	0	2.37	2.37
Professional Services	0	0	165.00	165.00
Transport (Air)	0	0	52.23	52.23
Transport (Land and Sea)	0	0	35.23	35.23
Waste	0	0	2.26	2.26
Working from home	0	0	18.78	18.78
Land and Sea Transport (km)	0	0	1.01	1.01
Land and Sea Transport (\$)	0	0	1.60	1.60
Total	0	9.71	391.42	401.13

Uplift factors

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

Reason for uplift factor	tCO ₂ -e
Uplift to account for non-quantified sources where data is unavailable (Water and Refrigerants)	20.06
Total of all uplift factors	20.06
Total footprint to offset <i>(total net emissions from summary table + total uplifts)</i>	421.19

6. CARBON OFFSETS

Offsets retirement approach

In arrears		
1.	Total number of eligible offsets banked from last year's report	49
2.	Total emissions footprint to offset for this report	422
3.	Total eligible offsets required for this report	422
4.	Total eligible offsets purchased and retired for this report	422
5.	Total eligible offsets banked to use toward next year's report	11

Co-benefits

CECIC HKC Gansu Changma Wind Power project

The purpose of the project is to generate electricity using wind power resources in the region and to deliver to the Northwest China Power Grid (NWPG) which is predominated by connected fossil fuel fired power plants. The project aims to generate a total of 431,949 MWh of clean electricity to the NWPG annually and has been estimated to reduce GHG emissions by 430,588 tCO₂-e annually. The wind farm provides a needed boost in electricity for the area. China's rapid economic growth has resulted in frequent power outages. A local source of clean electricity gives energy security to the region. It is also a source of employment and educational opportunities for the community.

Tiwi Islands, NT, Aboriginal Savanna Burning Project

In the Tiwi Islands, savanna burning is an important carbon farming project that is delivered in partnership with Tiwi Land Council and Charles Darwin University. Savanna burning is a fire management method that prevents destructive bushfires (prevalent in tropical savannas of northern Australia) by reducing the fuel load in a controlled manner and therefore reducing greenhouse gas emissions. By practicing traditional patchwork burning in the early dry season when fires are cooler and by burning less country, there are fewer emissions released and more carbon is stored in the soil and plants, keeping the land healthy for the Tiwi people.

This method generates Australian Carbon Credit Units ("ACCU") and in turn brings environmental, social and cultural co-benefits such as:

- Elders sharing traditional ecological knowledge with young people;
- Protection of rock art and sacred sites;
- Protection of the environment by Aboriginal led land and sea management;
- Meaningful employment aligning with the interests and values of Traditional Owners; and
- Contribution to increased pride and self- esteem of Aboriginal people.

Satara Wind Power Project in Maharashtra, India

Nuziveedu Seeds Limited (NSL) supports education, health, employment and agriculture. The underprivileged and rural regions in particular benefit from new medical facilities, job creation, and knowledge to assist farmers with improved yields. As well as providing jobs and improving livelihoods, the NSL projects have also brought infrastructure to remote areas such as roads and communications. These benefits are permanent; network improvements serve both construction and operation phases of the projects.

Rimba Raya Biodiversity Reserve Project

Rimba Raya is situated in Central Kalimantan in Indonesian Borneo. Covering land approximately the same size as Singapore, it is known as one of the largest Orangutan sanctuaries in the world. Offering a viable alternative to deforestation, a practice very common in the area, the project has a wealth of benefits to the biodiversity of the region and the surrounding communities. Rimba Raya is home to over 300 species of birds, 122 species of mammals and 180 species of trees and plants. The project has strong community based initiatives including increased employment for communities, greater access to medical and health services, and assistance with education.

Orana Park Natural Capital Units, Bendigo

284 Natural Capital Units have been surrendered as part of an Australian vegetation offset from Bendigo, Victoria. The project is ambitious, encompassing regenerative farming, threatened species recovery and work into bio-links.

Eligible offsets retirement summary

Offsets cancelled for Climate Active Carbon Neutral Certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO ₂ -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
CECIC HKC Gansu Changma Wind Power project; Stapled with Greenfleet Biodiversity credits.	VCUs	Verra	1 Dec 2020	7821-430270658-430270762-VCU-034-APX-CN-1-717-24092018-31122018-0 7821-430270763-430270807-VCU-034-APX-CN-1-717-24092018-31122018-0	2018	150	150	126	0	24	5.7%
Tiwi Islands, NT, Aboriginal Savanna Burning Project	ACCUs	ANREU	30 Nov 2020	3,772,968.606 - 3,772,968.755	2018-19		150	125	0	25	5.9%
Strathburn Cattle Station Carbon Farming	ACCUs	ANREU	08 Nov 2022	8,345,965,749 – 8,345,965,848	2021-22		100	0	11	89	21.1%
Satara Wind Power Project in Maharashtra, India, stapled with NCUs	VCUs	Verra	06 Nov 2022	8138-460573292-460573469-VCU-050-APX-IN-1-1519-01012019-31102019-0	2019	178	178	0	0	178	42.2%
Rimba Raya Biodiversity Reserve Project, stapled with NCUs	VCUs	Verra	06 Nov 2022	6979-362215731-362215836-VCU-016-MER-ID-14-674-01012014-30062014-1	2014	106	106	0	0	106	25.1%

Total offsets retired this report and used in this report	422
Total offsets retired this report and banked for future reports	11

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCU)	114	27.0%
Verified Carbon Units (VCUs)	308	73.0%



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Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID	AU16750
Current Status	Completed (4)
Status Date	30/11/2020 16:40:21 (AEDT) 30/11/2020 05:40:21 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Foley, Rowan Paul Bulmer
Transaction Approver	Foley, Rowan Paul Bulmer
Comment	Voluntary retirement on behalf of the Shoal Group Pty Ltd FY 2019/20 Climate Active certification.

Transferring Account

Account Number	AU-2798
Account Name	Aboriginal Carbon Fund Limited
Account Holder	Aboriginal Carbon Fund Limited

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
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
AU	KACCU	Voluntary ACCU Cancellation			ERF105045					2018-19		3,772,968,606 - 3,772,968,755	150

Transaction Status History



Transaction ID	AU24667
Current Status	Completed (4)
Status Date	08/11/2022 16:02:54 (AEDT) 08/11/2022 05:02:54 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Stuart, Benjamin Mathew Clarke
Transaction Approver	Rockliff, Nathan Stephen
Comment	Retired on behalf of Shoal Group Pty Ltd for Climate Active FY2022 carbon-neutral certification

Transferring Account

Account Number	AU-2321
Account Name	Carbon Financial Services Pty. Ltd.
Account Holder	Carbon Financial Services Pty. Ltd.

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
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
AU	KACCU	Voluntary ACCU Cancellation			EOP100917					2021-22		8,345,965,749 - 8,345,965,848	100

Transaction Status History

Status Date	Status Code
08/11/2022 16:02:54 (AEDT) 08/11/2022 05:02:54 (GMT)	Completed (4)
08/11/2022 16:02:54 (AEDT) 08/11/2022 05:02:54 (GMT)	Proposed (1)
08/11/2022 16:02:54 (AEDT) 08/11/2022 05:02:54 (GMT)	Account Holder Approved (97)
08/11/2022 16:01:17 (AEDT) 08/11/2022 05:01:17 (GMT)	Awaiting Account Holder Approval (95)

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.

1. Large-scale Generation certificates (LGCs)*	0
2. Other RECs	0

* 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	Eligible units	Registry	Surrender date	Accreditation code (LGCs)	Certificate serial number	Generation year	Quantity (MWh)	Fuel source	Location
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total LGCs surrendered this report and used in this report							0		

APPENDIX A: ADDITIONAL INFORMATION

Additional offsets cancelled for purposes other than Climate Active Carbon Neutral Certification

Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (tCO ₂ -e)	Purpose of cancellation
Vegetation Link	09/11/2022	22162-22443	N/A	284	Natural Capital Units retired and stapled to VCUs: <ul style="list-style-type: none"> Satara Wind Power Project in Maharashtra, India; Rimba Raya Biodiversity Reserve Project



Our reference: VLG- VC_CFL-3071_01VOL001- NCU-032

30 November 2022

Thomas Jacquier
Graduate Engineer
Shoal Group Pty Ltd
309 Angas St
Adelaide SA 5000

Natural Capital Units issued

Dear Thomas,

I can confirm that the following units have been recorded and allocated from the Orana Natural Capital Project:

Date	Project Reference	Serial Numbers	Amount
30.11.2022	Retired on behalf of Shoal Group Pty Ltd for Climate Active CY2021 carbon-neutral certification	22162-22445	284

One Natural Capital Unit represents the permanent protection of one square metre of very high conservation significance native habitat in Serpentine, Victoria.

Sincerely,



Mel Pritchard
Registrar

Vegetation Link Pty Ltd
ABN: 92 169 702 032
www.vegetationlink.com.au
1300 VEG LINK (1300 834 546) offsets@vegetationlink.com.au PO Box 10 Castlemaine VIC 3450

Shoal Group has also purchased an additional 150 tonnes of biodiversity offsets through Greenfleet for FY2020-21, with 24 being banked and forwarded for this reporting period (FY2021-22). Greenfleet is a leading Australian not-for-profit environmental organisation on a mission to protect our climate by restoring forests. Greenfleet forests address critical deforestation, restore habitat for wildlife including many endangered species, capture carbon emissions to protect our climate, reduce soil erosion, improve water quality, and economically support local and indigenous communities.



This is to certify

Shoal Group

offset 150.00 tonnes of CO₂-e with Greenfleet.

Your support will help us restore native forests and ecosystems, which provide crucial habitat for endangered wildlife, help counter the devastating impact of the bushfires, and reduce the impacts of climate change.

Greenfleet will plant enough biodiverse native trees on your behalf to offset these emissions.

Thank you for helping us grow our forests and grow climate hope.

A handwritten signature in black ink, appearing to read "Wayne Wescott".

Wayne Wescott | Greenfleet CEO

27/11/2020

Thank you

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location-based approach

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.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kgCO 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 & Precinct LGCs)	0	0	0%
GreenPower	0	0	0%
Jurisdictional renewables (LGCs retired)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	4,879	0	19%
Residual Electricity	21,368	21,260	0%
Total grid electricity	26,248	21,260	19%
Total Electricity Consumed (grid + non grid)	26,248	21,260	19%
Electricity renewables	4,879	0	
Residual Electricity	21,368	21,260	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ e)		21,260	
Total renewables (grid and non-grid)	18.59%		
Mandatory	18.59%		
Voluntary	0		
Behind the meter	0		
Residual Electricity Emission Footprint (TCO₂e)	21		

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO ₂ e)	Scope 3 Emissions (kgCO ₂ e)
ACT	0	0	0
NSW	0	0	0
SA	26,248	7,874	1,837
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Grid electricity (scope 2 and 3)	26,248	7,874	1,837
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Non-grid electricity (Behind the meter)	0	0	0
Total Electricity Consumed	26,248	7,874	1,837
Emission Footprint (TCO₂e)	10		
<i>Scope 2 Emissions (TCO₂e)</i>	8		
<i>Scope 3 Emissions (TCO₂e)</i>	2		

Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO ₂ e)
N/A	0	0

Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions have been assessed as relevant, 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	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Water	No	No	Yes (uplift applied & data plan in place)	No
Refrigerants	No	No	Yes (uplift applied & data plan in place)	No

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct'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.

The only facility at which work is undertaken that was deemed relevant is the Adelaide office. Activities undertaken at client facilities are considered to be within the boundaries of those organisations. Small office spaces leased from WeWork in other states have been excluded as they have been assessed as not relevant according to the relevance test

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
DST Edinburgh	Yes	No	No	No	No	No
CBRIN (Moore St, Canberra)	No	No	No	No	No	No
Russell Offices Canberra	No	No	No	No	No	No
DST Fairbairn	No	No	No	No	No	No
Defence Plaza Sydney	No	No	No	No	No	No
ASC North (Osbourne, SA)	No	No	No	No	No	No
WeWork Sydney (George St, Sydney)	No	No	No	No	No	No
WeWork Sydney (Pitt Street, Sydney)	No	No	No	No	No	No
WeWork Melbourne (Exhibition St, Melbourne)	No	No	No	No	No	No



An Australian Government Initiative

