



# **PUBLIC DISCLOSURE STATEMENT**

**AGL TELECOMMUNICATIONS AND  
SOUTHERN PHONE COMPANY**

**TELCO PRODUCT CERTIFICATION  
CY2021 (TRUE-UP)**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



<b>NAME OF CERTIFIED ENTITY</b>	Southern Phone Company Limited ABN 42 100 901 184, trading as AGL Telecommunications and Southern Phone Company.
<b>REPORTING PERIOD</b>	1 January 2021 – 31 December 2021 (True-up)
<b>DECLARATION</b>	<p>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.</p> <p>Signature:</p> <p><i>Tarl Hart</i></p> <p>Date: 22<sup>nd</sup> September 2022</p> <p>Name of signatory: Tarl Hart</p> <p>Position of signatory: General Manager, Product &amp; Portfolio, Customer Markets</p>



**Australian Government**  
**Department of Industry, Science,**  
**Energy and Resources**

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Version March 2022. To be used for FY20/21/CY2021 reporting onwards.



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	15,263 tCO <sub>2</sub> -e
THE OFFSETS BOUGHT	19.2% ACCUs, 80.8% VERs
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	31/03/2021 James Endean Pangolin Associates Next technical assessment due: 31/03/2024
THIRD PARTY VALIDATION	Type 3 31/03/2021 Rob Rouwette start2see Pty Ltd

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This public disclosure statement supports the carbon neutral product certification for the entirety of **telecommunications services** sold by AGL Telecommunications and Southern Phone Company. This includes the Life Cycle Assessment and quantification of Scope 1, 2 and 3 emissions.

The emissions reported here are from the product launch date to the end of CY2021, which is the first year of certification.

In June 2021, AGL Telecommunications and Southern Phone Company launched a certified Carbon Neutral Telecommunications product to all residential and small business customers of AGL Telecommunications and Southern Phone Company, with no opt-in or customer eligibility requirements.

#### Scope

'Telecommunications product' includes all telecommunications goods and services provided by AGL Telecommunications and Southern Phone Company, including internet service (**nbn**<sup>TM</sup>, ADSL, Satellite, LBN Co, home phones services, modems and handsets) and mobile services (carriage service over either the Optus and Telstra mobile networks, mobile handsets and SIM cards)

*"Climate Active certification makes it easier for consumers to make a conscious decision to identify and choose electricity, gas and telecommunications products that are making a difference."*

### Product description

#### Functional unit

One 'service in operation' (SIO) per year is used as a quantifiable reference to the associated greenhouse gas emissions of a Telecommunications product. Service in operation refers to an active Telecommunications product and includes the emissions of any associated hardware sold by AGL Telecommunications and Southern Phone Company with that Telecommunications product. For example, one customer with a mobile plan, an **nbn**<sup>TM</sup>\* plan and a home phone plan would equate to three services in operation. The emissions associated with the hardware that form part of these services is accounted for at the point of sale and covers the full product lifecycle. The emissions associated with the operation and maintenance of the network for these services is accounted for over the lifetime of the plan with AGL Telecommunications and SPC. The SIO was calculated based on actual fluctuations throughout the year and reported as an annual average. As the certified period is just over half of the reporting period, the SIO in this report reflects only the certified period but as an annual average to maintain consistency with future reporting.

AGL Telecommunications and Southern Phone Company provide a Carbon Neutral Telecommunications product to all residential and small business customers, with no opt-in or customer eligibility requirements. The product is full coverage and uses a cradle to grave methodology.

### Organisation description

Southern Phone Company Limited, trading as AGL Telecommunications and Southern Phone Company, is a subsidiary of AGL Energy Limited, a leading integrated essential service provider, with a proud 185-year history of innovation and a passionate belief in progress – human and technological.

We deliver 4.2 million<sup>1</sup> gas, electricity, and telecommunications services to our residential, small and large business, and wholesale customers across Australia.

We operate an electricity generation portfolio with generation capacity of 10,984MW (31 December 2021)<sup>2</sup>, which accounts for approximately 20% of the total generation capacity within Australia's National Electricity Market.

We are also a leading ASX-listed operator of renewable energy generation.

**AGL Energy Limited** includes related bodies corporate such as:

- Data and Telecommunications providers, for which this certification relates, including **Southern Phone Company Limited**, which trades as **AGL Telecommunications** and as **Southern Phone Company** and sells telecommunications products under both brands.
  - **Southern Phone Company** is one of the largest providers of fixed line, mobile and Internet communications services in regional Australia. Formed in 2002 with a vision to provide regional communities with affordable telecommunications services, SPC now serves a national customer base, and provides more than 250 jobs across its head office in Moruya, New South Wales, and its Bendigo office in regional Victoria.
  - **AGL Telecommunications** launched its first telecommunications products, offering Internet services in November 2020, followed by mobile SIM plans in February 2021.
- New energy provider - AGL Energy Services Pty Ltd sells energy solutions to residential and business customers including solar, battery storage, stand-alone power systems, energy efficient lighting and Power Factor Correction. AGL Energy Services Pty Ltd operates in all Australian states and territories and offers an end-to-end design, project management and installation service for all energy solutions sold.
- Energy retailers – **AGL Sales Pty Limited; AGL South Australia Pty Limited; AGL Retail Energy Limited** (“AGL energy retail entities”), **Powerdirect Pty Ltd, Perth Energy Pty Ltd**
  - **AGL energy retail entities** provides gas and electricity services to residential and business customers across New South Wales, Victoria, South Australia, Queensland and Western Australia. Offering a range of energy plans to suit varying preferences, customers can sign up to our products and services via our digital channels (AGL Website, AGL App, My Account) or by calling the AGL Contact Centre.
  - **Powerdirect Pty Ltd** provides electricity services in South Australia, New South Wales, South East Queensland, and Victoria.
  - **Perth Energy** supplies contestable gas and electricity business customers connected to the Western Power and ATCO gas networks in Western Australia including regional areas such as Albany, Geraldton and Kalgoorlie.

During 2021, AGL acquired two of Australia’s largest commercial solar businesses, **Epho** and **Solgen Energy Group** (from Anchorage Capital Partners), both market leading commercial and industrial solar businesses.

1. Services to customers number is as at 31 December 2021 and includes ex-Click Energy customers.  
2. Operated generation capacity sourced from AGL Energy Limited Annual Report, 2021

## 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' that become the product, make the product and carry the product through its life cycle. These 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. 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

### Quantified

#### **Mobile service**

*Embodied Emissions of device, SIM card, charger, cable and packaging.*

*Freight of product to AGL/Southern Phone*

*Transport to customer*

*Mobile network operation and maintenance (Telstra or Optus)*

*Electricity used by customer for use and charging*

*End of Life emissions for product disposal*

#### **Internet/VOIP service**

*Embodied Emissions of device, cables, power adapter and packaging*

*Freight of product to AGL/Southern Phone*

*Transport to customer*

*Internet network operation and maintenance (through the **nbn** network, Vocus or LBN Co)*

*Data storage*

*Electricity used by customer for use*

*End of Life emissions for product disposal*

#### **AGL Retail Operations**

*Electricity use*

*Employee commute*

*Working from home*

*Transport fuels used in fleet vehicles*

*Waste*

*Water use*

*Business flights*

*Business accommodation*

*Telecommunications*

*IT Equipment*

*Printing & Stationery*

*Paper*

*Advertising*

*Stationery*

*Travel Expenses*

*Catering & Entertainment*

*Postage & Couriers*

*Refrigerants*

### Non-quantified

N/A

### Optionally included

N/A

## Outside emission boundary

### Non-attributable

#### **Mobile service**

*Network infrastructure*

#### **Internet/VOIP service**

*Network infrastructure*

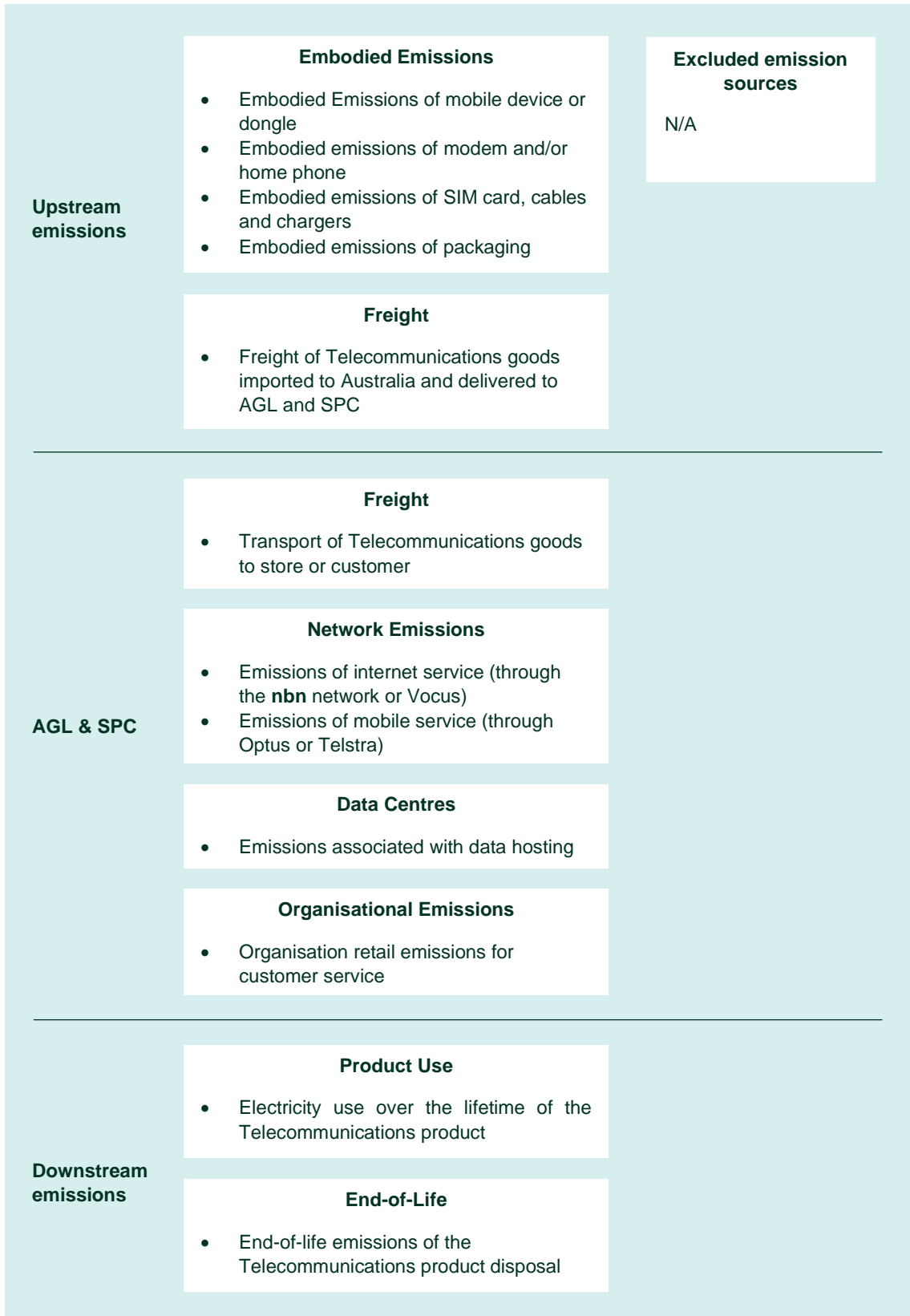
#### **AGL Retail Operations**

*Purchased goods and Services*

*Base building energy use*

## Product process diagram

The following diagram is cradle to grave:





## **Data management plan for non-quantified sources**

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

# 4. EMISSIONS REDUCTIONS

## Emissions reduction strategy

Australia is at a pivotal moment in the transition of our energy system and AGL Energy remains strongly committed to decarbonisation.

AGL Energy's climate commitments are documented through the [AGL Climate Statement](#), which includes our goal of achieving net zero emissions by mid-century.



In addition and as announced in February 2022, AGL Energy has committed to responsibly transitioning its operations to reduce its environmental footprint, closing coal operations in the following timeframes:

- Liddell Power Station: April 2023
- Bayswater Power Station: 2030-2033
- Loy Yang A Power Station: 2040-2045

This will deliver a reduction in Scope 1 and 2 emissions from our operated electricity generation fleet between 18-27% during FY25-FY34 and between 55-60% during FY35-FY46 compared to a FY19 baseline, after which AGL Energy will achieve net zero for its electricity generation portfolio<sup>1</sup>.

AGL Energy remains committed to repurposing its thermal generation sites into integrated energy hubs, which includes advancing projects that connect industrial partners into a low-carbon circular economy at the sites. Projects and feasibility studies are already underway at the three identified hubs of Latrobe Valley, Hunter and Torrens. Further, AGL will continue to advance its pipeline of low-carbon firming and renewable projects to bring these online.

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<sup>1</sup> Emissions comprise Scope 1 and 2 greenhouse gas emissions for all electricity generation assets, as reported under the National Greenhouse and Energy Reporting Act 2007. Offsets may be used to help achieve emissions reduction targets where necessary.

Additionally, AGL Energy continues to partner with customers to accelerate their decarbonisation goals, creating and providing carbon neutral offerings for their energy consumption, such as orchestrating VPPs, electric vehicle products and other distributed and behind the meter solutions.

AGL Energy has been in ongoing discussions with key stakeholders regarding our path to decarbonisation and believes that the relevant dates for closure of coal fired power stations will continue to accelerate. As Australia's largest energy generator, operator of a large portfolio of renewable generation and storage assets, and a leading retailer of energy solutions, AGL Energy, its customers and its people have a critical role to play in a responsible transition.

However we also know that with this scale of change, these closures must not happen outside of a co-ordinated plan across governments, industry, regulators and the community, and we are committed to working with all these stakeholders to achieve this.

AGL Energy's climate commitments will continue to be reviewed as part of the strategic direction review announced to the market on 30 May 2022. This product certification document will be updated once AGL has finalised its climate commitments, including an updated emissions reduction strategy.

## Emissions reduction actions

During 2021, AGL Energy Limited:

- Launched carbon neutral options on all of our products
- Acquired Eppo and Solgen, and Tilt Renewables through 20% interest in PowAR.
- Advanced our 850MW battery storage program.
- Continued initiatives to responsibly transition Liddell Power Station. (In April 2022, AGL Energy [announced the closure](#) of the first unit of Liddell Power Station).

We will continue to have leading flexible and renewable generation and storage with 2 GW of capacity, and access to Australia's largest renewable pipeline 3.5 GW via our investment in Tilt Renewables, 250 MW of grid scale batteries under development, and 500 MW of flexible gas generation.

Several AGL generation sites are Greenpower accredited and we will continue to explore the facilitation and sale of green hydrogen to our customers.

We are driving customer decarbonisation with carbon neutral offerings available on all products, a leading Virtual Power Plant at >200 MW and accelerating electric vehicle adoption through subscription services and partnerships. We are partnering with business and commercial customers to decarbonise as Australia's leading commercial solar provider with over 250 MW of installed capacity in the last five years.

AGL includes environmental impacts as a key criterion in the procurement process for both AGL Telecommunications and SPC goods. Suppliers with strong green credentials are sought out for low carbon intensive hardware, packaging and operations.

Our Internet plans provide customers with the ability to reduce their footprint through the Climate Active certification and through other initiatives, such as AGL Telecommunications and Southern Phone Company providing customers with the option to provide their own internet modem instead of acquiring a modem from us.

We are trialling the sale of refurbished devices through [Moorup](#). Moorup is an Australian circular economy company that has partnered with us to encourage device re-use and recycling. The core of Moorup's philosophy directly aligns with 9 of the United Nation's 17 Sustainable Development goals.

In addition, we have introduced biodegradable satchel packs. This packaging is made from Bagasse,

(100% sugarcane waste) and it is completely compostable, produces lower energy-related emissions and is highly durable.

## 5. EMISSIONS SUMMARY

### Use of Climate Active carbon neutral products and services

The services provided by [Pangolin Associates](#) in preparing this inventory are carbon neutral.

### Product emissions summary

Stage	Projection Emissions (tCO <sub>2</sub> -e)	True-Up Emissions (tCO <sub>2</sub> -e)
Product & Packaging Emissions	669.798	620.384
Network Emissions	7,070.049	6,408.764
Data Centre Emissions	55.805	38.076
Organisational Emissions	648.281	694.000
Freight Emissions	2.438	3.281
Product Use Emissions	5,872.277	7,480.962
End of Life Emissions	12.153	16.560

	Projection	True-Up
Emissions intensity per functional unit (kg CO <sub>2</sub> -e/SIO)	124.711	136.453
Number of functional units to be offset (SIO)	114,912*	111,848*
Total emissions to be offset (tCO <sub>2</sub> -e)	14,331	15,263

\* the number of functional units has been adjusted to reflect the period the product was in market from launch date until the end of the reporting period.

## 6. CARBON OFFSETS

### Offsets retirement approach

Offset purchasing strategy: In arrears	
1. Total emissions footprint to offset for this report	15,263
2. Total eligible offsets purchased and retired for this report	15,263
3. Total eligible offsets banked to use toward next year's report	0

### Co-benefits

Not all carbon offset units are created equal. There's a wide range of carbon offsets that differ in source, methodology, and price. AGL undertake a rigorous selection process when it comes to the carbon offsets we purchase. The eligible carbon offsets we buy meet the Carbon Neutral Standard integrity requirements set by Climate Active.

There are many different offset methodologies. Some include reforestation, renewable energy, or energy efficiency projects that generate eligible carbon offsets; projects that involve the destruction of certain industrial gases; and projects that involve the capture and destruction of methane from landfills and certain agricultural activities. Many of these projects also provide additional positive environmental and social benefits. We believe that the projects we've chosen will make a real difference. Listed below are some representative examples of projects that we have purchased carbon offsets from.

#### Carbon Conscious Capture Project 1 in Western Australia

AGL has pre-purchased and retired Australian Carbon Credit Units (ACCUs) from the Carbon Conscious Capture Project 2, developed by Carbon Conscious Investments Ltd (Carbon Conscious), a member of the Carbon Market Institute and a foundation signatory of the Australian Carbon Industry Code of Conduct.

#### BURN Stoves Project in Kenya

AGL has pre-purchased and retired Gold Standard Verified Emissions Reductions (GSVERs) from the BURN Stoves Project, developed by ClimateCare Limited, who have pioneered carbon finance for community development projects and delivered some of the largest carbon offsetting programs in the world. The project directly addresses several certified Sustainable Development Goal (SDG) impacts: 1, No Poverty; 3, Good Health and Wellbeing; 8, Decent Work and Economic Growth; and 13, Climate Action.

#### Ceramic Water Purifiers Project in Cambodia

AGL has pre-purchased and retired Gold Standard Verified Emissions Reductions (GSVERs) from the Ceramic Water Purifiers Project, developed by Hydrologic Social Enterprise Company Ltd, a social enterprise which has a mission to ensure all families in rural Cambodia have access to safe, clean drinking water. The use of water purifiers eliminates the need for wood fuel, therefore reducing the depletion of Cambodia's forest resources, reducing greenhouse gas emissions and improving indoor air pollution.

#### Steve Irwin Wildlife Reserve Savanna Burning Project (non-indigenous)

This Queensland based project involves strategic and planned burning of savanna areas in the high rainfall zone during the early dry season to reduce the risk of late dry season wild fires. Co-benefits for this project include the protection of threatened animal and plant species, and improved wetland and water

quality.

#### **Qori Q'oncha - Improved cookstoves diffusion program in Peru**

AGL has pre-purchased and retired Gold Standard Verified Emissions Reductions (GSVERs) from the Peru Cook Stove Project (VPA 1, 2 & 3). The project directly addresses several certified Sustainable Development Goal (SDG) impacts: 1, No Poverty; 3, Good Health and Wellbeing; 7, Affordable and Clean Energy; 8, Decent Work and Economic Growth; 13, Climate Action; and 15, Life on Land.

## 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 <sub>2</sub> -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 (%)
<b>Carbon Conscious Carbon Capture Project 1 (EOP100636)</b>	ACCUs	ANREU	8 April 2021	3,791,538,524 - 3,791,540,723* 3,791,540,974 - 3,791,541,640*	2019/20	0	2,867	0	0	2,867	18.8%
<b>Burn Stoves Project in Kenya (GS5642)</b>	VERs	GSF Registry	8 April 2021	<a href="#">GS1-1-KE-GS5642-16-2017-19155-28932-29615</a> <a href="#">GS1-1-KE-GS5642-16-2017-19155-121522-131521</a>	2017	0	10,684	0	0	10,684	70.0%
<b>Ceramic Water Purifiers Project in Cambodia (GS1020)</b>	VERs	GSF Registry	8 April 2021	<a href="#">GS1-1-KH-GS1020-16-2019-20065-1820-2599</a>	2019	0	780	0	0	780	5.1%
<b>Steve Irwin Wildlife Reserve Savanna Burning Project</b>	ACCUs	ANREU	8 July 2022	3,799,390,293 - 3,799,390,348*	2019/20	0	56	0	0	56	0.4%
<b>Qori Q'oncha - Improved cookstoves diffusion program in Peru (GS1005)</b>	GSVERs	GSF Registry	8 July 2022	<a href="#">GS1-1-PE-GS1049-16-2013-5308-17402-18277</a>	2013	0	876	0	0	876	5.7%
<b>Total offsets retired this report and used in this report</b>										15,263	
<b>Total offsets retired this report and banked for future reports</b>									0		

\* Evidence of ACCU cancelation can be found in Appendix A

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCU)	2,923	19.2%
Verified Emissions Reductions (VERs)	12,340	80.8%



## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) Summary

N/A

# APPENDIX A: ADDITIONAL INFORMATION

Evidence of ACCU cancellation:

## Carbon Conscious Carbon Capture Project 1 ANREU transaction record

Transaction ID	AU17993
Current Status	Completed (4)
Status Date	08/04/2021 11:38:27 (AEST) 08/04/2021 01:38:27 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Xie, Chang Zuo
Transaction Approver	Merrington, Jane
Comment	On behalf of AGL and Southern Phone for CY2021 Telco Carbon Neutral Certification under Climate Active

### Transferring Account

Account Number	AU-2680
Account Name	AGL Hydro Partnership
Account Holder	AGL HP1 Pty 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			<a href="#">EQP100636</a>					2019-20		3,791,538,524 - 3,791,540,723	2,200
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">EQP100636</a>					2019-20		3,791,540,974 - 3,791,541,640	667

### Transaction Status History

Status Date	Status Code
08/04/2021 11:38:27 (AEST) 08/04/2021 01:38:27 (GMT)	Completed (4)
08/04/2021 11:38:27 (AEST) 08/04/2021 01:38:27 (GMT)	Proposed (1)
08/04/2021 11:38:26 (AEST) 08/04/2021 01:38:26 (GMT)	Account Holder Approved (97)
08/04/2021 11:14:58 (AEST) 08/04/2021 01:14:58 (GMT)	Awaiting Account Holder Approval (95)

## Steve Irwin Wildlife Reserve Savanna Burning Project ANREU transaction record

### Transaction Details

Transaction details appear below.

Transaction ID	AU22978
Current Status	Completed (4)
Status Date	08/07/2022 11:49:20 (AEST) 08/07/2022 01:49:20 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Xie, Chang Zuo
Transaction Approver	Merrington, Jane
Comment	On behalf of AGL and Southern Phone for CY2021 Telco Carbon Neutral Certification under Climate Active

### Transferring Account

Account Number	AU-2680
Account Name	AGL Hydro Partnership
Account Holder	AGL HP1 Pty Limited

### Acquiring Account

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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			<a href="#">ERF101756</a>					2019-20		3,799,390,293 - 3,799,390,348	56

### Transaction Status History

Status Date	Status Code
08/07/2022 11:49:20 (AEST) 08/07/2022 01:49:20 (GMT)	Completed (4)
08/07/2022 11:49:20 (AEST) 08/07/2022 01:49:20 (GMT)	Proposed (1)
08/07/2022 11:49:20 (AEST) 08/07/2022 01:49:20 (GMT)	Account Holder Approved (97)
08/07/2022 11:45:30 (AEST) 08/07/2022 01:45:30 (GMT)	Awaiting Account Holder Approval (95)

## APPENDIX B: ELECTRICITY SUMMARY

N/A

# APPENDIX C: INSIDE EMISSIONS BOUNDARY

## Non-quantified emission sources

The following sources emissions 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	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
N/A	N/A	N/A	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**.

	No actual data	No projected data	Immaterial
N/A	N/A	N/A	N/A

## 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.

Relevance test					
Non-attributable emission	<i>The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions</i>	<i>The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.</i>	<i>Key stakeholders deem the emissions from a particular source are relevant.</i>	<i>The responsible entity has the potential to influence the reduction of emissions from a particular source.</i>	<i>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.</i>
Network infrastructure	No	No	No	No	Yes
AGL Retail goods and services	No	No	No	Yes	No
AGL Retail base building utilities	No	No	No	Yes	No



An Australian Government Initiative

