



# **PUBLIC DISCLOSURE STATEMENT**


PWC AUSTRALIA

ORGANISATION CERTIFICATION  
FY2021-22

Australian Government

# Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	PwC Australia
REPORTING PERIOD	1 July 2021 – 30 June 2022 Arrears report
DECLARATION	<p><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></p> <p>Signature here</p>  <p>Liza Maimone Chief Operating Officer and Net Zero Leader, PwC Australia 23-March-2023</p>



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

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Version March 2022.

# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	18,969 tCO <sub>2</sub> -e
OFFSETS BOUGHT	100% VCUs
RENEWABLE ELECTRICITY	100%
TECHNICAL ASSESSMENT	Date: 12 November 2021 Technical assessor company: PwC Australia Next technical assessment due: FY24

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This public disclosure statement confirms that PwC Australia is a certified carbon neutral organisation under the Climate Active Carbon Neutral Standard for Organisations for the period between 1 July 2021 and 30 June 2022 (FY22 period). This means that eligible offset units, also called carbon credits, have been purchased and retired to offset the greenhouse gas (GHG) emissions generated by the Australian business operations of PwC Australia.

This GHG inventory was prepared in accordance with the Climate Active Carbon Neutral Standard for Organisations.

Other standards referenced in this inventory include:

- GHG Protocol Corporate Accounting and Reporting Standard, revised edition.
- GHG Protocol Scope 2 Guidance
- Corporate Value Chain (Scope 3) Accounting and Reporting Standard
- National Greenhouse Accounts (NGA) Factors
- UK government (DBEIS) conversion factors for company reporting of GHG emissions

The inventory incorporates all seven GHGs listed under the Kyoto Protocol, and are measured in terms of carbon dioxide equivalent (CO<sub>2</sub>-e).

*“We’re proud to continue our certification as a Climate Active carbon neutral organisation, which we’ve held since 2008. It’s a key way we can demonstrate our environmental stewardship and accelerate the transition to a low-carbon economy.”*

PwC Australia

## Organisation description

'PwC Australia' refers to the Australian member firm of the PwC network.

PwC Australia is a team of 10,152 people<sup>1</sup> who are experts in tax, law, finance, strategy, assurance, policy, infrastructure, data analytics, technology, and many other areas – enabling us to address the toughest challenges in unexpected ways.

PwC Australia is part of a network of firms in 152 countries with over 327,000 people.<sup>2</sup> Each member firm is a separate legal entity. 'PwC' is used to refer to the collective firms within the PwC network. Please see [www.pwc.com/structure](http://www.pwc.com/structure) for further details.

### Organisational boundary

PwC Australia applies the 'operational control' consolidation approach to set its organisational boundary for the purpose of our Climate Active carbon neutral certification. This is aligned with the GHG Protocol Corporate Accounting and Reporting Standard, revised edition, which defines 'operational control' as 'having the full authority to introduce and implement operating policies'.

Our organisational boundary includes PwC Australia (ABN 52 780 433 757) and any entity owned or controlled by PwC Australia unless noted in the exclusions below. The following subsidiaries / child companies are also included within this certification.

Legal entity name	ABN	ACN
PricewaterhouseCoopers	52 780 433 757	NA
PwC's Indigenous Consulting	51 165 106 712	165 106 712
PwC Consulting (Australia) Pty Limited	20 607 773 295	607 773 295
PricewaterhouseCoopers Securities Ltd	54 003 311 617	003 311 617

PwC Australia's organisational boundary *includes* all PwC entities and operations within Australia. This applies to 11 offices which are occupied by PwC people, located in: Adelaide (including the Adelaide Skilled Services Hub<sup>3</sup>), Brisbane, Canberra, Darwin, Melbourne, Newcastle, Parramatta (Macquarie Street, Phillip Street<sup>4</sup>), Perth and Sydney (Barangaroo).

The organisational boundary of PwC Australia *excludes* all PwC entities and operations that occur outside of Australia, including: all member firms of the PwC network that operate outside of Australia; all offshore entities (such as shared service delivery centres) where PwC Australia is an equity shareholder; and offshore operations of joint ventures with other PwC member firms.

<sup>1</sup> Includes 9,288 employees and 864 partners as at 30 June 2022

<sup>2</sup> More information is available in [PwC's FY22 Global Annual Review](#).

<sup>3</sup> Adelaide Skilled Services Hub office location opened in January 2022.

<sup>4</sup> Phillip St, Parramatta office location closed in December 2021. No permanent staff worked from this office location for the duration of the reporting period.

## 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. There are no non-quantified emissions for this carbon neutral claim.

### 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		Outside emission boundary
<b><u>Quantified</u></b> Accommodation & facilities Air transport <i>Cleaning services*</i> Electricity Employee commuting <i>Food and catering*</i> Heat, steam & hot water <sup>^</sup> Land transport (taxi, train, car hire and reimbursed mileage) Postage, courier & freight services <i>Office equipment &amp; supplies (stationery)*</i> Stationary energy (natural gas & diesel) Leased assets (data centres & shared areas of offices) Waste Water Working from home	<b><u>Non-quantified</u></b> None	<b><u>Excluded</u></b> Refrigerants Purchased goods and services other than the categories quantified in this report (eg, professional services, financial services, IT equipment & services) Fuel-related and energy-related activities Capital goods Downstream transportation & distribution Processing of sold products Use of sold products End-of-life treatment of sold products Downstream leased assets Franchises Investments
	<b><u>Optionally included</u></b> PwC office operations in the Barangaroo precinct (refer to Appendix A for further details)	

\*New emission sources in FY22 as part of our focus on continuously improving and expanding our GHG accounting practices. Where the inclusion of a new emission source has resulted in a significant change ( $\pm 5\%$ ) to our GHG inventory, additional information on this source has been disclosed in the "Significant changes in emissions" section on page 11. A base year recalculation is not required as there were no structural or other changes in the FY22 reporting period.

<sup>^</sup>In FY21, emissions from heat, steam and hot water were previously reported under the scope 2 'electricity' and 'stationary energy' categories. For clarity, in FY22 this is now reported as scope 2 'heat, steam and hot water'. There has been no change to the calculation methodology used.

## Data management plan for non-quantified sources

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

## 4.EMISSIONS REDUCTIONS

### Emissions reduction strategy

PwC has made a worldwide science-based commitment to achieve net zero GHG emissions by 2030. As part of this commitment, PwC will reduce its emissions in line with a 1.5 degree climate scenario.

#### Operations

As a PwC network, we will:

- Reduce absolute scope 1 and 2 emissions by 50% by 2030<sup>5</sup>
- Reduce absolute scope 3 business travel emissions by 50% by 2030<sup>6</sup>
- Transition to 100% renewable electricity in all territories by 2030
- Continue to counterbalance our emissions through high-quality carbon credits, transitioning our carbon offset portfolio to 100% carbon removals by 2030.

Our emission reduction targets were independently validated by the Science Based Targets initiative (SBTi) in July 2021.

#### Supply chain

As a PwC network, we commit that 50% of our purchased goods and services suppliers (by emissions) will have set science-based targets to reduce their own climate impact by 2025

#### Clients

As a PwC network, we will work with our clients to support their efforts to make a net zero future a reality for all, playing an integral role in driving the transition to a low-carbon economy worldwide.

#### Climate agenda

To support these efforts, we will continue to contribute to public policy developments in support of net zero at national, regional and global levels. As a PwC network, we have joined other leading global businesses and committed to the United Nations' Race To Zero campaign and Business Ambition for 1.5°C, which aims to build momentum around the shift to a decarbonised economy.

More information on PwC's commitment to achieve net zero greenhouse gas emissions by 2030 is available on the [PwC website](#).

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<sup>5</sup> Compared to our FY19 base year

<sup>6</sup> Compared to our FY19 base year



## Emissions reduction actions

In FY22, PwC Australia continued to focus on reducing the environmental impact of its operations. Key emission reduction actions included:

### Operations:

- Achieved our goal to transition to 100% renewable electricity in all of our Australian offices, in line with our global membership of [RE100](#). As part of this transition, we also offered our people discounts on renewable electricity for their home usage.
- Continued to focus on embedding energy efficiency and sustainable design principles into our real estate strategy. In FY22, all 7 major offices in Australia achieved a National Australian Built Environment Rating System (NABERS) rating of “Excellent” (5 stars) or above.
- Worked with a key technology supplier to reduce our e-waste by refurbishing the majority of our leased laptops, giving these items an extended life.
- Implemented bins for hard-to-recycle materials in some of our offices (including e-waste bins for mobile phones, and bins for soft plastics and coffee cups).
- Focussed on reducing the impact of business travel by:
  - Embedding a ‘virtual first’ preference for all client and firm activities.
  - Continuing to refine and share our interactive dashboard on air travel emissions.
  - Implementing a new travel booking tool to help our people make sustainable choices.
- Achieved certification as a bronze-level Carbon Literate Organisation by the [Carbon Literacy Project](#), which is a global not-for-profit organisation specialising in climate action training.
- Achieved 66% growth in membership of our Green Team (from 250 members in FY21 to 415 members in FY22), which is a passionate and engaged people network focussed on driving sustainable behaviour change through events and activities. In FY22, the Green Team introduced ‘office chapters’ to run local and targeted sustainability campaigns including those that supported Plastic Free July, Clean Up Australia Day, National Recycling Week and World Environment Day.
- Joined the Count Us In campaign, whose mission is to inspire 1 billion citizens to significantly reduce their carbon pollution and challenge leaders to deliver bold, global change. We mobilised our people to make sustainable choices in their own lives to reduce their individual footprint.

### Supply chain:

- Engaged some of our key suppliers in discussions about sustainability and how we could collaborate to reduce our collective emissions impact.
- Developed a new sustainable supply chain strategy that includes a framework on assessing the ESG credentials of existing and potential suppliers.

### Clients:

- Launched a new Energy Transition business on 1 July 2022 to support all clients in their decarbonisation journey, bringing together expertise from across the firm in one team.

**Climate agenda:**

- Joined Carbon Call, a group of leading organisations committed to developing more comprehensive and integrated carbon accounting solutions.

These actions build on steps taken in previous reporting periods, including relocation to more energy efficient office buildings, flexible working policies and investments in technology to support remote working, a transition to paperless offices, bans on single use coffee cups in our Melbourne and Sydney offices, and the implementation of four waste streams (general waste, organic, commingled recycling and secure paper recycling) in the majority of office locations.

Please refer to PwC Australia's past public disclosure statements on the Climate Active website for more information on actions taken in previous reporting periods.

## 5.EMISSIONS SUMMARY

### Emissions over time

Emissions since base year		Total tCO <sub>2</sub> -e
Base year:	2007–08	37,300
Year 5:	2012–13	31,414
Year 6:	2013–14	31,093
Year 7:	2014–15	38,478
Year 8:	2015–16	41,436
Year 9:	2016–17	46,390
Year 10:	2017–18	45,619
Year 11:	2018–19	46,248
Year 12:	2019–20	33,063
Year 13:	2020–21	12,597
Year 14:	2021–22	18,969

### Significant changes in emissions

Emission source name	Current year (tCO <sub>2</sub> -e)	Previous year (tCO <sub>2</sub> -e)	Detailed reason for change
Food & catering	1,731	0	New emission source included for the first time in FY22.
Long business class flights	2,077	105	Emissions increased due to a return to international and domestic business travel post COVID-19.
Short economy class flights	2,214	1,437	
Employee commuting (medium car)	1,703	1,439	Emissions increased due to a return to commuting to/from PwC offices post COVID-19.
Working from home	3,412	3,866	Emissions decreased as our people returned to working in PwC offices post COVID-19.
Accommodation & facilities (venue hire)	2,291	221	Emissions increased due to a return to in-person events & conferences post COVID-19.

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

Certified brand name	Product or Service used
N/A	N/A

## Organisation emissions summary

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

Emission category	Sum of Scope 1 (tCO <sub>2</sub> -e)	Sum of Scope 2 (tCO <sub>2</sub> -e)	Sum of Scope 3 (tCO <sub>2</sub> -e)	Sum of total emissions (tCO <sub>2</sub> -e)
Accommodation and facilities	0	0	2,984.95	2,984.95
Cleaning and chemicals	0	0	820.78	820.78
Electricity	0	0	0	0
Food	0	0	1,731.22	1,731.22
Heat, steam and hot water <sup>7</sup>	0	705.04	0	705.04
Office equipment & supplies	0	0	337.16	337.16
Postage, courier and freight	0	0	233.15	233.15
Stationary energy <sup>8</sup>	28.86	0	2.57	31.43
Transport (air)	0	0	5,150.05	5,150.05
Transport (land and sea)	0	0	2,506.37	2,506.37
Upstream leased assets <sup>9</sup>	0	0	756.55	756.55
Waste	0	0	263.29	263.29
Water <sup>10</sup>	0	0	37.39	37.39
Working from home	0	0	3,411.77	3,411.77
<b>Total<sup>11</sup></b>	<b>28.86</b>	<b>705.04</b>	<b>18,235.25</b>	<b>18,969.15</b>

## 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 <sub>2</sub> -e
N/A	N/A
<b>Total of all uplift factors</b>	N/A
<b>Total footprint to offset</b> (total net emissions from summary table + total uplifts)	N/A

<sup>7</sup> Includes emissions from PwC office operations in the Barangaroo precinct which have been optionally included. Refer to Appendix A for more information.

<sup>8</sup> As above.

<sup>9</sup> As above.

<sup>10</sup> As above.

<sup>11</sup> As above.

## 6. CARBON OFFSETS

### Offsets retirement approach

In arrears		
1.	<b>Total number of eligible offsets banked from last year's report</b>	3,759
2.	<b>Total emissions footprint to offset for this report</b>	18,969
3.	<b>Total eligible offsets required for this report</b>	15,210
4.	<b>Total eligible offsets purchased and retired for this report</b>	16,800
5.	<b>Total eligible offsets banked to use toward next year's report</b>	1,590

### Co-benefits

As we work towards achieving our net zero by 2030 commitment, we will continue to support high-quality independently verified carbon reduction and removal projects. In FY22, PwC Australia supported the following projects:

The **Shanghai Rudong Wind Power Project** (20% of total offsets purchased) is supporting China's green growth by enhancing renewable energy capacity to meet growing energy demands. In addition, the project expects to deliver other sustainable development benefits relating to Affordable & Clean Energy, Decent Work & Economic Growth, and Quality Education. More information is available [here](#).

The **Valparaiso Project** (80% of total offsets purchased) seeks to help protect and conserve tropical rainforest in the Amazon basin. This is a Reducing Emissions from Deforestation and Forest Degradation (REDD+) project that uses carbon finance to work with communities to protect ecosystem services whilst providing alternative models for economic development. In addition, the project expects to deliver other sustainable development benefits relating to No Poverty, Zero Hunger, Life of Land, Quality Education, Decent Work & Economic Growth, and Life Below Water. More information is available [here](#).

## Eligible offsets retirement summary

Proof of cancellation of offset units

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 (%)
Hebei Yuxian Second Phase 49.5MW Wind Power Project, China	VCUs	Verra	26 Jul 2021	<a href="#">8099-455524854-455535273-VCU-034-APX-CN-1-814-01012018-31102018-0</a>	2018	0	6,500 <sup>12</sup>	2,741	0	3,759	20%
The Valparaiso Project, Brazil	VCUs	Verra	30 Jan 2022	<a href="#">12183-393803672-393856375-VCS-VCU-261-VER-BR-14-1113-01012016-31122016-1</a>	2016	0	16,800 <sup>13</sup>	0	1,590	15,210	80%
Total offsets retired this report and used in this report										18,969	
Total offsets retired this report and banked for future reports									1,590		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Verified Carbon Units (VCUs)	18,969	100%

<sup>12</sup> The PwC network purchases offsets on behalf of all PwC member firms. The PwC network purchased a total quantity of 10,420 offsets from “Hebei Yuxian Second Phase 49.5MW Wind Power Project”. Only 6,500 of these offsets have been allocated for use by PwC Australia.

<sup>13</sup> The PwC network purchases offsets on behalf of all PwC member firms. The PwC network purchased a total quantity of 52,704 offsets from “The Valparaiso Project”. Only 16,800 of these offsets have been allocated for use by PwC Australia.

## 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.

<b>1. Large-scale Generation certificates (LGCs)*</b>	540
<b>2. Other RECs</b>	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
Stockyard Hill Windfarm	LGC	REC Registry	2022	WD00VC39	102559-103098	2022	540	Wind	VIC, Australia
Total LGCs surrendered this report and used in this report							540		

## APPENDIX A: ADDITIONAL INFORMATION

### PwC office operations in the Barangaroo precinct have been optionally included

The PwC Sydney office is located in the Barangaroo Precinct, which is certified by Climate Active as a carbon neutral precinct. As such, activities related to the operations of our Sydney office are considered to contribute zero emissions to PwC Australia's GHG inventory, as these emissions have already been offset by the Barangaroo Precinct. Further details on the Climate Active carbon neutral certification for the Barangaroo Precinct is available [here](#).

A breakdown of the emissions from our PwC Sydney office which the Barangaroo precinct has offset as part of their FY22 Climate Active carbon neutral precinct certification:

Emission category <sup>14</sup>	Sum of Scope 1 (tCO <sub>2</sub> -e)	Sum of Scope 2 (tCO <sub>2</sub> -e)	Sum of Scope 3 (tCO <sub>2</sub> -e)	Sum of total emissions (tCO <sub>2</sub> -e)
Electricity	0	0	0	0
Heat, steam and hot water	0	28.65	0	28.65
Stationary energy	3.41	0	0.62	4.03
Upstream leased assets	0	0	12.28	12.28
Water	0	0	3.57	3.57
<b>Total</b>	<b>3.41</b>	<b>28.65</b>	<b>16.47</b>	<b>48.53</b>

However, PwC Australia has opted to continue to voluntarily purchase carbon offsets for all relevant scope 1, 2 and 3 emissions sources related to the operations of the PwC Sydney office in Barangaroo. These emissions are included in the sum of total emissions (tCO<sub>2</sub>e) outlined in the 'organisation emissions summary' on page 12.

### Additional renewable electricity certificates surrendered in line with RE100 reporting guidelines

PwC has been a member of RE100 since 2018. RE100 is a global movement of businesses committed to transition to 100% renewable electricity. In FY22, we have taken additional steps to ensure that we make a credible renewable claim in line with the latest RE100 technical criteria.

RE100 advises that the "default delivered renewable electricity from the grid, supported by certificates" procurement option can only be used where the consumer has obtained evidence from the supplier to verify that the renewable electricity meets the RE100 requirements for credible claims.<sup>15</sup> For the Australian market, this includes obtaining evidence that the supplier has retired LGCs under the Renewable Energy Target (RET). Alternative compliance mechanisms, such as shortfall charges, are not applicable.

PwC Australia has therefore chosen to voluntarily purchase 276 additional renewable electricity certificates for three of our office locations instead of claiming the RET. This includes:

- 247 MWh of GreenPower
- 29 MWh of LGCs (refer to page 15 for details, part of a larger purchase of 540 MWh)

<sup>14</sup> In prior years, the Barangaroo precinct has deemed emissions from tenancy waste and commuting to/from the precinct as outside their emissions boundary. As such, we assume the Barangaroo precinct has not purchased additional offsets for these sources on behalf of PwC Australia.

<sup>15</sup> [RE100 Technical Criteria](#), 12 December 2022



## APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a **market-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 <sub>2</sub> -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
LGC Purchased and retired (kWh) (including PPAs LGCs)	540,000	0	9%
Barangaroo renewable (LGCs retired)	1,497,373	0	26%
Barangaroo (LRET)	341,926	0	6%
GreenPower	2,630,340	0	46%
Jurisdictional renewables (LGCs retired)	280,239	0	5%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	63,993	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	661,000	0	12%
Residual Electricity	-275,664	-274,276	-5%
<b>Total grid electricity</b>	<b>5,739,207</b>	<b>-274,276</b>	<b>100%</b>
<b>Total electricity consumed (grid + non grid)</b>	<b>5,739,207</b>	<b>-274,276</b>	<b>105%</b>
Electricity renewables	6,014,871	0	
Residual Electricity	-275,664	-274,276	
<b>Exported on-site generated electricity</b>	<b>0</b>	<b>0</b>	
Emissions (kgCO <sub>2</sub> -e)		0	

*A minus Residual Electricity emissions in kgCO<sub>2</sub>-e rounds to zero because the negative emissions can only be used to reduce electricity consumption emissions.*

*See Climate Active electricity accounting rules for further information.*

<b>Total renewables (grid and non-grid)</b>	<b>104.80%</b>
<b>Mandatory</b>	<b>23.47%</b>
<b>Voluntary</b>	<b>81.33%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual Electricity Emission Footprint (tCO<sub>2</sub>-e)</b>	<b>0</b>
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%.</i>	
<i>Voluntary includes LGCs retired by Barangaroo Precinct (MWh)</i>	1,497
<i>Voluntary includes LGCs retired by the ACT (MWh)</i>	280

### Location-based approach summary

<b>Location-based approach</b>	<b>Activity Data (kWh)</b>	<b>Scope 2 emissions (kgCO<sub>2</sub>-e)</b>	<b>Scope 3 emissions (kgCO<sub>2</sub>-e)</b>
ACT	344,232	268,501	24,096
NSW	2,049,982	1,598,986	143,499
SA	252,364	75,709	17,665
VIC	1,616,899	1,471,378	161,690
QLD	751,340	601,072	90,161
NT	33,255	17,958	1,330
WA	691,135	463,060	6,911
TAS	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>5,739,207</b>	<b>4,496,664</b>	<b>445,353</b>
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
<b>Non-grid electricity (Behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total electricity consumed</b>	<b>5,739,207</b>	<b>4,496,664</b>	<b>445,353</b>
<b>Emissions footprint (tCO<sub>2</sub>-e)</b>	<b>4,942</b>		
<i>Scope 2 emissions (tCO<sub>2</sub>-e)</i>	4497		
<i>Scope 3 emissions (tCO<sub>2</sub>-e)</i>	445		

Carbon neutral electricity offset by Climate Active product	Activity Data (kWh)	Emissions (kgCO <sub>2</sub> -e)
<i>Not applicable</i>	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. 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

## 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.

PwC Australia has excluded the following sources from its operational boundary:

- **Refrigerants.** Assessed as not relevant according to the relevance test as it meets none of the conditions.
- **Purchased goods and services.** Emissions from food and catering, cleaning services and printing and stationery have been assessed as relevant emission sources and included in the inventory. All other purchased goods and services have not been tested for relevance in FY22.
- **Fuel-related and energy-related activities.** Assessed as not relevant according to the relevance test as it only meets one condition that emissions from this source are likely to be large relative to stationary energy, electricity and fuel emissions.
- **All other emissions sources** (ie, capital goods, downstream transportation and distribution, processing of sold products, use of sold products, end-of-life treatment of sold products, downstream leased assets, franchises and investments) have been assessed as not relevant according to the relevance test as they are not applicable to PwC Australia's operations.

We will continue to review the relevance of all emissions sources, and consider on an annual basis whether to include them within our inventory as further information becomes available. We are actively engaging with key suppliers to improve data availability and collection in order to continue to expand the emission sources we assess for relevance in future years.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
Refrigerants	No	No	No	No	No	No
Purchased goods & services (food & catering)	Yes	Yes	No	Yes	No	Yes
Purchased goods & services (cleaning)	Yes	Yes	No	Yes	No	Yes
Purchased goods & services (office equipment & supplies (stationery))	No	Yes	No	Yes	No	Yes
Purchased goods and services (all other categories)	N/A	N/A	N/A	N/A	N/A	N/A
Capital goods	No	No	No	No	No	No
Fuel and energy related activities	Yes	No	No	No	No	No
Upstream transportation and distribution	Yes	No	No	Yes	No	Yes
Waste generated in operations	No	Yes	No	Yes	No	Yes
Business travel	Yes	Yes	No	Yes	No	Yes
Employee commuting	Yes	Yes	No	Yes	No	Yes
Upstream leased assets	Yes	No	No	Yes	No	Yes
Downstream transportation and distribution	No	No	No	No	No	No
Processing of sold products	No	No	No	No	No	No
Use of sold products	No	No	No	No	No	No
End-of-life treatment of sold products	No	No	No	No	No	No
Downstream leased assets	No	No	No	No	No	No
Franchises	No	No	No	No	No	No
Investments	No	No	No	No	No	No



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