



PUBLIC DISCLOSURE STATEMENT

LENDLEASE CONSTRUCTION
SERVICE CERTIFICATION
FY2021–22

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Lendlease Construction (Aust) Holdings Pty Limited
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><i>Signature here</i></p> <p><i>DPaterson</i></p>
	<p>Name of signatory David Paterson Position of signatory Managing Director Construction Date 6 July 2023</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	639 tCO ₂ -e
THE OFFSETS BOUGHT	99% ACCUs; 1% VCUs
RENEWABLE ELECTRICITY	100%
TECHNICAL ASSESSMENT	31 October 2022 Chris Wilson Pangolin Associates Next technical assessment due: FY25 report

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2. CARBON NEUTRAL INFORMATION

Description of certification

This carbon neutral certification covers construction services provided by Lendlease and accounts for the emissions associated with construction activities between the time of site establishment through to practical completion. The following Lendlease projects are included in this Climate Active carbon neutral certification for FY22:

- 140 Lonsdale St (VIC)
- One Sydney Harbour – R1, R2 and R3 (NSW)
- New Performing Arts Venue (QLD)
- 555 Collins Street (VIC)
- Powerhouse Parramatta Museum
- Frankston Hospital Redevelopment Project

Lendlease construction projects that commit to Climate Active certification account for and offset their emissions on an annual basis for the entire duration of the construction period. The embodied carbon emissions associated with building materials are not included within the scope of this service certification.

“Lendlease has a long-held view that truly great places should deliver positive environmental and social outcomes, alongside financial value. We embarked on a journey with Climate Active to pioneer an opt-in carbon neutral construction service certification for our clients and projects.”

Service description

Lendlease provides a Climate Active certified carbon neutral construction service to its Australian clients on an opt-in basis. The functional unit for this service certification is defined as one square meter of building gross floor area (GFA), with emission intensity expressed in terms of kg CO₂-e/m² GFA. This certification is cradle-to-grave.

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

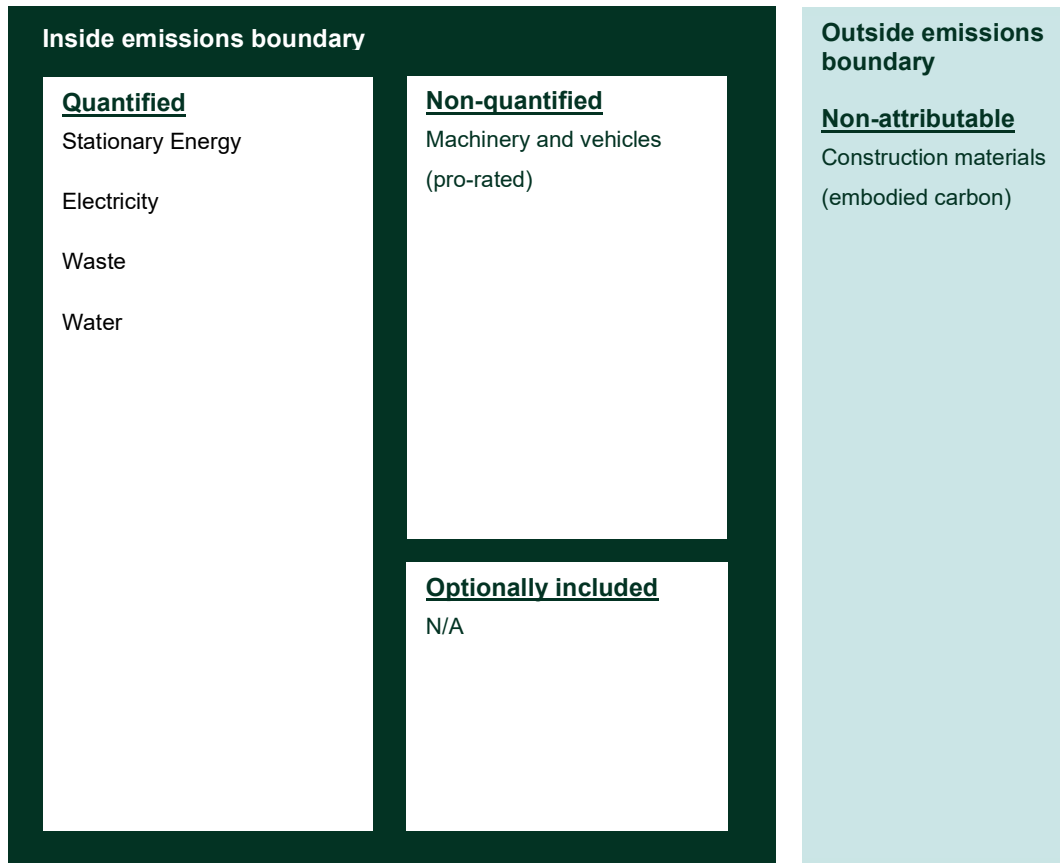
Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Diagram of the certification boundary

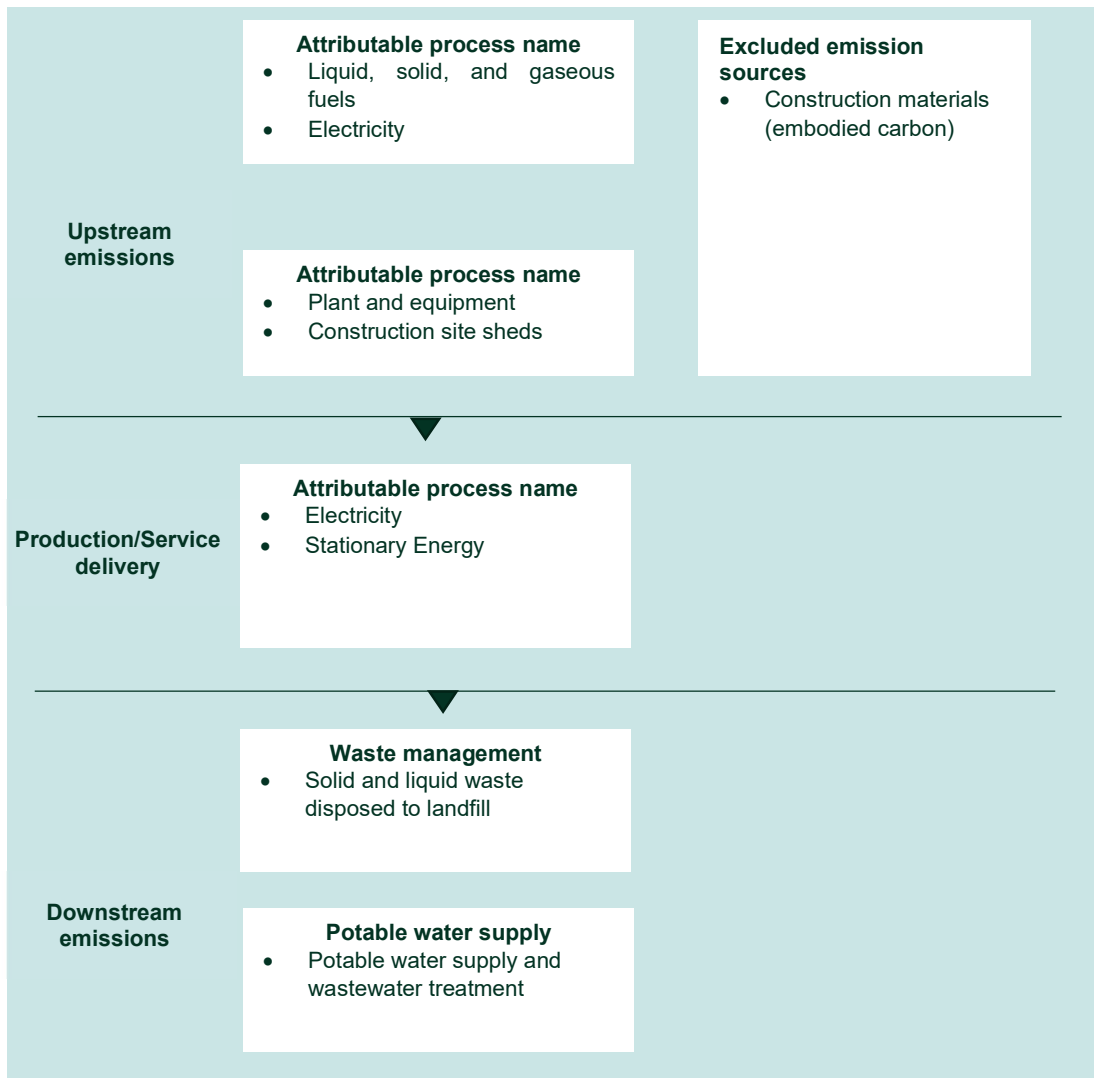
Emission sources relevant to the delivery of a construction service have been identified in accordance with the Climate Active Carbon Neutral Standard for Products and Services. The key principle governing the emissions boundary of the service is that it must include all attributable processes – these are processes directly connected to the service and its ability to perform its function.

The construction service boundary has been established in accordance with building life cycle assessment standard EN159781 and encompasses all attributable processes associated with Module A5, with the additional inclusion of embodied carbon of construction plant, equipment and site offices as required by Climate Active.

The emission sources in the boundary diagram on the following page are as per the emissions categories in the emission summary table (Section 5.0).



Service process diagram



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.

- Machinery and vehicles (pro-rated)** - Internal processes have been established to ensure projects maintain a record of the plant and equipment used on site throughout project duration. The records will detail specific manufacturers, models and the duration that plant and equipment are used on site to enable an assessment of the embodied carbon of plant and equipment.

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

In August 2020, Lendlease announced their most ambitious climate change targets. The targets are fully aligned with the goals of the Paris Agreement and set a global benchmark for the real estate industry.

Lendlease has set a target to be a '1.5°C aligned company'¹, committing to:

- Net Zero Carbon by 2025 for Scope 1 emissions, produced directly from the fuels we burn, and Scope 2 emissions from the power we consume: and
- Absolute Zero Carbon by 2040, eliminating all emissions, including Scope 3 emissions generated indirectly from our activities, without the use of offsets.

Lendlease has defined five clear milestones to decarbonisation, these are:

- Create a decarbonisation investment strategy in 2021.
- Phase out diesel and gas in our operations.
- Use 100% renewable electricity before 2030.
- Collaborate with supply chain partners to set pathways to zero carbon by 2040.
- Collaborate with our tenants and residents to transition to renewable electricity by 2040.

As part of the decarbonisation strategy, Lendlease Construction has implemented a number of strategies that directly reduce emissions on construction sites, including the following:

- **Site Sustainability Standards** – Version 2 of Lendlease Construction's Site Sustainability Standards were released in September 2020 and include revised minimum requirements that all projects must comply with to reduce environmental, economic and social impacts through energy and water efficiencies and operational management. The new standards include a "carbon badge" for projects that take substantial action to reduce and eliminate emissions.
- **The 'Shed Deal' Site Accommodation** – Lendlease has engaged with supply chain partners to agree a 'Shed Deal' which stipulates minimum requirements for all site accommodation provided to Lendlease projects. Site shed initiatives include but are not limited to: ensuring LED lighting to 95% of fittings, motion sensors for lightings, installation of door closers, tinted windows and blinds, and establishing minimum requirements for insulation and appliance energy star ratings.
- **Renewable Electricity** – Lendlease Construction has committed to using 100% renewable electricity across all projects nationally from 2021 onward. This will be achieved via on-site renewable technologies as well as the purchase of renewable energy certificates.
- **Fuel Switching** – Lendlease Construction remains committed to phasing out fossil fuel-based energy sources within our operations. Projects have begun using biofuels, including the use of B5 and B20 biodiesel blends, within plant and equipment on construction sites

¹ <https://www.lendlease.com/missionzero/>

Emissions reduction actions

The following initiatives have been implemented as emission reduction actions on the construction projects certified within this reporting period:

- All project site sheds / site offices have included energy efficient appliances with a star rating of no lower than two stars from the highest possible rating as determined on www.energyrating.gov.au
- Site sheds are fitted with HVAC motion sensor systems that sense occupancy in a space and will automatically switch off the heating and cooling when the space is not used, improving energy efficiency and reducing energy use.
- Construction sites have implemented measures to improve fuel use efficiency by implementing efficient driving operation and productivity strategies that reduce the quantum of fuel used during the construction period.
- B5 biodiesel blends have been used within construction plant and equipment on 140 Lonsdale St, 555 Collins projects and Parramatta Powerhouse Museum. Using biodiesel blends on sites reduce greenhouse gas emissions compared to conventional diesel.
- Hybrid and electric cranes have been used on project sites including the New Performing Arts Venue (NPAV), 555 Collins and One Sydney Harbour. Electric cranes, in conjunction with purchase of renewable electricity, provide significant emission reductions when compared with standard diesel cranes.

5.EMISSIONS SUMMARY

Emissions over time

The functional unit for this certification is one square meter of building gross floor area; however, using this functional unit on an annual basis for construction projects that span multiple years would not accurately represent a project's emission intensity. As a result, emission intensity will be disclosed once projects have reached practical completion, allowing for an effective comparison of emissions over time and across projects. The table below will be updated as projects reach practical completion with the emission intensity for each project.

Project	Practical completion	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Emissions per project (tCO ₂ -e)	Functional unit (kg CO ₂ -e/m ² of GFA)
Woodside Building for Technology and Design (VIC)	2020	0	0	0	177	561	0	0	739	38.84
140 Lonsdale St (VIC)	2022	0	0	0	0	91	192	74	356	Emissions per functional unit to be declared at practical completion
New Performing Arts Venue (QLD)	2023	0	0	0	0	147	256	79	482	
One Sydney Harbour - R1 (NSW) †	2022	0	0	0	0	1	74	93	169	
One Sydney Harbour - R2 (NSW) †	2022	0	0	0	0	0	6	64	70	
One Sydney Harbour - R3 (NSW) †	2024	0	0	0	0	0	0	1	1	
One Sydney Harbour – Remediation (NSW)	Part of R1, R2 R3	762	1,667	1,235	1,446	150	0	0	5,259	
One Sydney Harbour – Basement (NSW)		0	0	849	2,160	1,457	436	0	4,903	
555 Collins Street (VIC)	2024	0	0	0	0	0	143	170	313	
Powerhouse Parramatta (NSW)	2024	0	0	0	0	0	0	143	143	
Frankston Hospital Redevelopment Project (VIC)	2025	0	0	0	0	0	0	15	15	
Total Emissions Per FY[^]		762	1,667	2,084	3,783	2,407	1,108	638	12,449	

† The three One Sydney Harbour residential apartment towers, R1, R2 and R3, sit above a shared basement. The emissions generated from the One Sydney Harbour remediation and basement phases will be apportioned to each tower following their completion and based on the respective gross floor area.

[^] Total emissions may not equal the sum of individual projects due to rounding. The total emissions to be offset has been rounded up to the nearest whole number.

Significant changes in emissions

The table below summarizes the significant changes in emissions observed in the current reporting period compared to the previous year. Significant changes are defined by a +/- 5% change in an emission source category that contributes to more than 5% of the total emissions.

Emission source	Current year (tCO ₂ -e)	Previous year (tCO ₂ -e)	Detailed reason for change
Electricity	0	338.1	Electricity emissions are being reduced as a result of the purchase of 100% renewable electricity on construction sites in FY22. Large-scale generation certificates (LGCs) were purchased for this reporting period to account for all electricity consumed on construction sites, resulting in a reduction in emissions from electricity usage.
Diesel oil	452.6	477.3	Fuel switching, including the use of electric cranes and biofuels in construction plant and equipment, has reduced the volume of diesel and associated emissions on site. Despite an increase in the number of construction sites, fewer closures, and/or increased working capacity as a result of the post-Covid-19 situation.
Construction and demolition waste	112	230.9	Waste emissions decreased in FY22 as a result of the scope of construction work in the year compared to the previous year.

Use of Climate Active carbon neutral products and services

N/A

Service emissions summary

The following table summarises emissions per emissions category for the FY2021-22 reporting period. The table below outlines emissions prior to inclusion of uplift factors. The following table is rounded to the nearest whole number.

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)
Electricity	0	0	0	0
Stationary energy	465.4	0	24.5	489.9
Waste	0	0	112	112
Water supply and wastewater treatment	0	0	24	24
Total	465.4	0	160.2	625.9

*Electricity emissions are being reduced as a result of the purchase of 100% renewable electricity on construction sites in FY22.

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 factor to account for embodied carbon of plant, equipment and site offices (2% uplift)	12.5
<i>Total footprint to offset (uplift factors + net emissions)</i>	638.4

Emissions intensity per functional unit	N/A*
Number of functional units to be offset	N/A*
Total emissions to be offset (tCO₂-e)	639**

*Functional units and emission intensities will be disclosed per project once projects reach practical completion and as illustrated on page 11.

** The total footprint was rounded up.

6. CARBON OFFSETS

Offsets retirement approach

Offset purchasing strategy: Forward purchasing	
1. Total offsets previously forward purchased and banked for this report	634
2. Total emissions liability to offset for this report (tCO ₂ -e)	639
3. Net offset balance for this reporting period	5
4. Total offsets to be forward purchased to offset the next reporting period	6,331

Co-benefits

Colodan Native Forest Project, Great Barrier Reef

The Great Barrier Reef's water quality is under serious threat by land-based activities such as farming along the coastline. Water runoff from farms flushes fertilizers, pesticides and soil into rivers and onto the reef with dire consequences for corals, sea grasses and marine wildlife. The Colodan Native Forest Project located between Gladstone and Bundaberg, Queensland, will regenerate nearly 3,000 hectares of natural woodland, including endangered Brigalow Forest, and will protect around 500 hectares of established native forest from being cleared.

Sustainable management of the property is improving soil health and water retention, helping to reduce erosion and run off within the Burnett catchment. The project is further securing crucial habitat for native wildlife and will support 98 threatened plant and animal species including the koala, brush-tailed rock wallaby, northern brown bandicoot, echidna and sugar glider. This project contributes to 100% of the total of offsets purchased and retired for this reporting period.

Project Title Bundled Wind Power Project in Tamil Nadu managed by Enercon India Limited-I

The project is set up to produce clean power from the wind electric converters. The Project leads to reduced greenhouse gas (GHG) emissions because it displaces electricity from fossil fuel-based electricity generation plants. The objective of this project is development, design, engineering, procurement, finance, construction, operation and maintenance of bundled wind power projects of total capacity of 17.13 MW in the Indian state of Tamil Nadu to provide reliable, renewable power to the Tamil Nadu state electricity grid which is part of the Indian electricity grid.

The Project harnesses renewable resources in the region, and thereby displacing non-renewable natural resources thereby ultimately leading to sustainable economic and environmental development. The project is estimated to have average of 29342 tCO₂e reductions per year.

Eligible offsets retirement summary

Proof of retirement of offset units

- A hyperlink to the ANREU transaction records is not available. Evidence of carbon offset retirements have been provided to Climate Active for verification.

Offsets retired 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 in this reporting period	Lendlease projects	Percentage of total (%)
Catchment Conservation Alliance - Great Barrier Reef Initiative Site #3	ACCU	ANREU	10 Dec 2020	3,807,117,401 – 3,807,119,380	2020-21	-	1980	1346	0	634	140 Lonsdale Street :74 Units One Sydney Harbour – R1 Tower :94 Units One Sydney Harbour – R2 Tower :64 Units New Performing Arts Venue :22 Units 555 Collins Street :170 Units One Sydney Harbour Tower R3 :1 Units Powerhouse Parramatta :143 Units Frankston Hospital Redevelopment Project :15 Units New Performing Arts Venue: 51 Units	99%
Bundled Wind Power Project in Tamil Nadu managed by Enercon India Limited-I	VCU	VERRA	3 Aug 2021	9008-61148528-61154863-VCS-VCU-208-VER-IN-1-281-08122018-31122019-0	2018-19	-	6,336	0	6,331	5	New Performing Arts Venue: 5 Units	1%
Total offsets retired this report and used in this report										639		
Total offsets retired this report and banked for future reports										6,331		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	634	99%
Verified Carbon Units (VCUs)	5	1%

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)*	2,001
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
Sun Metals – Solar - Qld	LGC	REC Registry	20/01/2023	SRPVQL69	5531-12194	2022	6,664 ²	Solar	Queensland, Australia
Total LGCs surrendered this report and used in this report							2,001		

² Out of total 6,664 MWh, 2,001 were retired and remaining were used for Lendlease's Construction business' 100% Renewable Electricity Commitment.

APPENDIX A: ADDITIONAL INFORMATION

The following tables summaries the emissions per project.

Woodside Building for Technology and Design (VIC)							
Emission source category	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Stationary Energy	-	-	-	77	77	-	-
Purchased Electricity	-	-	-	97	397	-	-
Waste disposed to landfill	-	-	-	3	77	-	-
Water supply and wastewater treatment	-	-	-	-	-	-	-
Embodied carbon of plant and equipment (2% uplift)	-	-	-	-	11	-	-
Gross Emissions (tCO₂-e)	-	-	-	177	561	-	-

140 Lonsdale St (VIC)							
Emission source category	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Stationary Energy	-	-	-	-	70	155	46
Purchased Electricity	-	-	-	-	12	20	0
Waste disposed to landfill	-	-	-	-	7	13	23
Water supply and wastewater treatment	-	-	-	-	-	-	3.31
Embodied carbon of plant and equipment (2% uplift)	-	-	-	-	2	4	1
Gross Emissions (tCO₂-e)	-	-	-	-	91	192	74

New Performing Arts Venue (QLD)							
Emission source category	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Stationary Energy	-	-	-	-	6	57	37
Purchased Electricity	-	-	-	-	3	25	0
Waste disposed to landfill	-	-	-	-	136	170	39
Water supply and wastewater treatment	-	-	-	-	-	-	1.03
Embodied carbon of plant and equipment (2% uplift)	-	-	-	-	3	5	2
Gross Emissions (tCO₂-e)	-	-	-	-	147	256	79

One Sydney Harbour – Remediation (NSW)							
Emission source category	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Stationary Energy	277	1,397	806	999	52	-	-
Purchased Electricity	9	111	352	13	-	-	-
Waste disposed to landfill	461	125	52	405	95	-	-
Water supply and wastewater treatment	-	-	-	-	-	-	-
Embodied carbon of plant and equipment (2% uplift)	15	33	24	28	3	-	-
Gross Emissions (tCO₂-e)	762	1,667	1,235	1,446	150	-	-

One Sydney Harbour – Basement (NSW)							
Emission source category	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Stationary Energy	-	-	-	152	742	127	-
Purchased Electricity	-	-	833	1,966	658	288	-
Waste disposed to landfill	-	-	-	-	28	12	-
Water supply and wastewater treatment	-	-	-	-	-	-	-
Embodied carbon of plant and equipment (2% uplift)	-	-	17	42	29	9	-
Gross Emissions (tCO₂-e)	-	-	849	2,160	1,457	436	-

One Sydney Harbour – R1 (NSW)							
Emission source category	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Stationary Energy	-	-	-	-	1	67	66
Purchased Electricity	-	-	-	-	-	-	0
Waste disposed to landfill	-	-	-	-	-	6	12
Water supply and wastewater treatment	-	-	-	-	-	-	-
Embodied carbon of plant and equipment (2% uplift)	-	-	-	-	-	1	1.83
Gross Emissions (tCO₂-e)	-	-	-	-	1	74	93.5

One Sydney Harbour – R2 (NSW)							
Emission source category	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Stationary Energy	-	-	-	-	-	5	55
Purchased Electricity	-	-	-	-	-	0	0
Waste disposed to landfill	-	-	-	-	-	1	5.5
Water supply and wastewater treatment	-	-	-	-	-	-	2.33
Embodied carbon of plant and equipment (2% uplift)	-	-	-	-	-	0	1.25
Gross Emissions (tCO₂-e)	-	-	-	-	-	6	63.95

555 Collins Street (VIC)							
Emission source category	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Stationary Energy	-	-	-	-	-	106	141
Purchased Electricity	-	-	-	-	-	6	0
Waste disposed to landfill	-	-	-	-	-	29	24
Water supply and wastewater treatment	-	-	-	-	-	-	2.57
Embodied carbon of plant and equipment (2% uplift)	-	-	-	-	-	3	3.34
Gross Emissions (tCO₂-e)	-	-	-	-	-	143	170.20

One Sydney Harbour Tower R3 (NSW)							
Emission source category	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Stationary Energy	-	-	-	-	-	-	0
Purchased Electricity	-	-	-	-	-	-	0
Waste disposed to landfill	-	-	-	-	-	-	1
Water supply and wastewater treatment	-	-	-	-	-	-	0.001
Embodied carbon of plant and equipment (2% uplift)	-	-	-	-	-	-	0.019
Gross Emissions (tCO₂-e)	-	-	-	-	-	-	0.97

Powerhouse Parramatta (NSW)							
Emission source category	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Stationary Energy	-	-	-	-	-	-	137
Purchased Electricity	-	-	-	-	-	-	0
Waste disposed to landfill	-	-	-	-	-	-	2
Water supply and wastewater treatment	-	-	-	-	-	-	0.86
Embodied carbon of plant and equipment (2% uplift)	-	-	-	-	-	-	2.8
Gross Emissions (tCO₂-e)	-	-	-	-	-	-	143

Frankston Hospital Redevelopment Project (VIC)							
Emission source category	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Stationary Energy	-	-	-	-	-	-	9
Purchased Electricity	-	-	-	-	-	-	0
Waste disposed to landfill	-	-	-	-	-	-	6
Water supply and wastewater treatment	-	-	-	-	-	-	0.06
Embodied carbon of plant and equipment (2% uplift)	-	-	-	-	-	-	0.29
Gross Emissions (tCO₂-e)	-	-	-	-	-	-	15

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 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)	2,000,602	0	81%
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)	456,838	0	19%
Residual electricity	0	0	0%
Total grid electricity	2,457,441	0	100%
Total electricity consumed (grid + non grid)	2,457,441	0	100%
Electricity renewables	2,457,441	0	
Residual electricity	0	0	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ -e)		0	
Total renewables (grid and non-grid)	100.00%		
Mandatory	18.59%		
Voluntary	81.41%		
Behind the meter	0.00%		
Residual Electricity Emission Footprint (tCO₂-e)	0		
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			

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	1,390,544	1,084,625	97,338
SA	0	0	0
VIC	917,513	834,937	91,751
QLD	149,383	119,507	17,926
NT	0	0	0
WA	0	0	0
TAS	0	0	0
Grid electricity (scope 2 and 3)	2,457,441	2,039,068	207,015
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	2,457,441	2,039,068	207,015
Emissions footprint (tCO ₂ -e)	2,246		
Scope 2 emissions (tCO ₂ -e)	2039		
Scope 3 emissions (tCO ₂ -e)	207		
Carbon neutral electricity offset by Climate Active product	Activity data (kWh)	Emissions (kgCO ₂ -e)	
NA	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 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
Machinery and vehicles (embodied carbon of plant, equipment & site sheds)	No	Yes (uplift applied)	Yes (uplift applied & data plan in place)	No

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**).

There are no excluded emission sources within this certification.

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>
Construction Materials (Embodied Carbon)	Yes	No	No	No	No

