PUBLIC DISCLOSURE STATEMENT

LEXUS AUSTRALIA

LANDMARK BY LEXUS AT THE MELBOURNE CUP CARNIVAL

NOVEMBER 2023

PRE-EVENT REPORT

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

RESPONSIBLE ENTITY NAME	Lexus Australia
NAME OF EVENT	LANDMARK by Lexus at the Melbourne Cup Carnival
EVENT DATE(S)	31 October 2023 to 11 November 2023
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.* Kieu Bui Tran Manager, Strategic Marketing 20 October 2023

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

Version: August 2023

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1,313 tCO_2-e
OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	18.80%
CARBON ACCOUNT	Prepared by: Ndevr Environmental
TECHNICAL ASSESSMENT	N/A

Contents

2. CARBON NEUTRAL INFORMATION

Description of certification

Lexus Australia has set out to achieve carbon neutrality for its marketing campaign over the Melbourne Cup Carnival featuring LANDMARK by Lexus. This event will take place at the Flemington Racecourse across 5 event days from the 31 October to 11 November 2023. Lexus Australia estimates there will be 1,330 event attendees across all days.

For some of the events emission sources within the portfolio, the Climate Active event calculator was used to prepare this carbon inventory, which is based on the *Climate Active Carbon Neutral Standard for Events*. For others, estimates of activity data collected from previous occurrences of this event has informed the preparation of this carbon inventory.

Event description

Lexus is the naming rights sponsor of the Lexus Melbourne Cup and its on course activation is through LANDMARK by Lexus across all race day events (Derby, Melbourne Cup, Oaks, and Stakes Day) as well as a Marketing and Public Relations event prior to the Melbourne Cup Carnival race days. As such, this certification encompasses a wide spectrum of campaign components such as creative, asset production events, sponsorship, and execution as well as the management and attendance thereof. Participation is covered for all participants, including Lexus team members, external contractors within the agencies and on-site attendees.

The campaign components that make up the LANDMARK by Lexus event include:

- Office based work including Lexus team and various agencies
- Melbourne Cup Carnival (including Landmark building)
- PR Events

This event has been certified carbon neutral before, Lexus Melbourne Cup 2022, and as part of Lexus' UX 300E Campaign Launch in 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 relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the event, 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 the event'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 details are available at Appendix D.

Inside emissions boundary

Quantified

Construction materials

Attendee travel – including flights, accommodation and taxis

Shuttle fleet

Food and drink

Electricity

Waste and recycling

Water usage

Event preparation

Stationary energy

Non-quantified

Construction Services

Optionally included

N/A

Outside emission boundary

Excluded

N/A

Data collection

Emission source	Data collection method	Assumptions / conservative approach taken
Attendee numbers	Based on ticket allocations and seating capacity.	
Construction Materials and Services	Agencies provided ($) estimates for construction materials, with a breakdown percentage of each specific material.	Steel (34%), Timber (6%), Axon Cladding (9%), Yellow tongue (3%), Aluminum framing (3%), Plaster sheets (16%), Glass (11%), Engineered Timber Flooring (5%), Nylon Carpet (5%), Stone (9%)
Event Preparation	Lexus and agencies provided the number of FTEs and hours spent on event preparation.	n/a
Air Transport	Lexus and agencies provided estimates for flights based on planned air transport of interstate and overseas attendees.	n/a
Electricity	The electricity calculator was used for electricity in the Landmark.	This was based on last year's assumption of event area (m^2) x hours x 275 kWh/ 1000
Accommodation and facilities	Lexus and agencies provided estimates for accommodation based on planned accommodation for attendees.	n/a
Food	Agencies provided ($) estimates for food and drinks, with a breakdown percentage of each specific food and drink type.	Spirits (20%), wine (60%), beer (5%), coffee and tea (5%), non-alcoholic beverages (10%) Seafood (8%), fish (15%), red meat (31%), poultry (13%), vegetables (21%), fruits (13%)
Land and sea transport	Attendee numbers were used in the events calculator.	n/a
Shuttle Fleet	Agencies provided estimates of planned shuttle fleet, based on preplanning, and have indicated there will be a range of petrol, hybrid, and electric vehicles.	34% vehicles – petrol/diesel 33% vehicles – electric 33% vehicles – hybrid An equal split across all categories to maintain a conservative approach.
Water	Events calculator used.	36L per attendee per day
Waste	Events calculator was used, and breakdown of different waste type was modelled off last years.	33 x 240L – Municipal waste 4 x 240L – Construction and demolition waste 33 x 240 – Recycling 33 x 240L – Paper and cardboard waste 8 x 240L – Garden and green waste

4.EMISSIONS REDUCTIONS

Emissions reduction measures

Lexus Australia and its collaborators are dedicated to reducing their carbon footprint throughout the entire campaign. To achieve this, participating agencies have been provided with information on areas of high carbon intensity and guidance on conducting low carbon events.

Lexus Australia and its partners are currently exploring the feasibility and implementation of measures aimed at reducing emissions, such as looking to improve energy efficiency, utilising renewable energy sources where possible, reducing waste, and promoting recycling, practicing water use efficiency, promoting low emissions transport where possible and implementing measurement, marketing, and engagement strategies.

Based on the above, Lexus Australia has planned to implement a number of distinct emission reduction measures for their 2023 Melbourne Cup Carnival Event:

- Increase recyclability of the materials used for their food and drinks to 95% from 90% (previous year)
- Plan to use a range of electric, hybrid and petrol/diesel vehicles, rather than 100% petrol/diesel as per 2022 pre-event.
- All internal cladding is made from raw form building materials (high grade particle board & high-grade Masonite) in full sheets so that post event, these can be re-purposed through our recycling waste streams as full sheets ensuring greater recycling yield.
- Flooring throughout has been selected for repurpose in 2024.
- Bar fixtures have been fabricated out of stainless steel to ensure they can be re-used for the coming years.
- All lighting is LED, low wattage lighting.

.

5.EMISSIONS SUMMARY

Use of Climate Active carbon neutral products and services

N/A

Emissions summary

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

Emission category	Scope 1 emissions (t CO_2-e)	Scope 2 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Total emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	32.27	32.27
Construction materials and services	0.00	0.00	292.27	292.27
Electricity	0.00	8.70	1.15	9.85
Event preparation	0.00	0.00	42.67	42.67
Food	0.00	0.00	416.82	416.82
Horticulture and agriculture	0.00	0.00	26.89	26.89
Roads and landscape	0.00	0.00	259.65	259.65
Stationary energy (liquid fuels)	0.03	0.00	0.01	0.04
Transport (air)	0.00	0.00	135.45	135.45
Transport (land and sea)	1.41	0.00	25.30	26.71
Waste	0.00	0.00	7.78	7.78
Water	0.00	0.00	0.11	0.11
Total	**1.44**	**8.70**	**1240.36**	**1250.51**

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
5% uplift to account for estimations and non-quantified sources (construction services)	62.5
Total footprint to offset *(total net emissions from summary table + total uplifts)*	**1,313.0**

6. CARBON OFFSETS

Eligible offsets retirement summary

This is a pre-event report. Any eligible offsets allocated to this event will be reconciled as part of the post-event report.

Offsets retired for Climate Active certification											
Project description	**Type of offset units**	**Registry**	**Date retired**	**Serial number (and hyperlink to registry transaction record)**	**Vintage**	**Stapled quantity**	**Eligible quantity retired (tCO_2-e)**	**Eligible quantity used for previous reports**	**Eligible quantity banked for future reports**	**Eligible quantity allocated for this event**	**Percentage of total (%)**
West Arnhem Land Fire Abatement (WALFA) Project	ACCU	ANREU	29 July 2021	3,800,458,821 - 3,800,460,420	2019-20	-	1,600	674	0	926	71%
Central Arnhem Land Fire Abatement (CALFA) Project, NT	ACCU	ANREU	19 October 2023	8,343,696,425 - 8,343,696,586	2021-22	-	162	0	0	162	12%
Central Arnhem Land Fire Abatement (CALFA) Project, NT	ACCU	ANREU	19 October 2023	8,343,656,887 - 8,343,657,324	2021-22	-	438	0	213	225	17%
									Total eligible offsets retired and allocated for this event	**1,313**	
									Total eligible offsets retired and banked for future reports	**213**	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	1,313	100%

Co-benefits

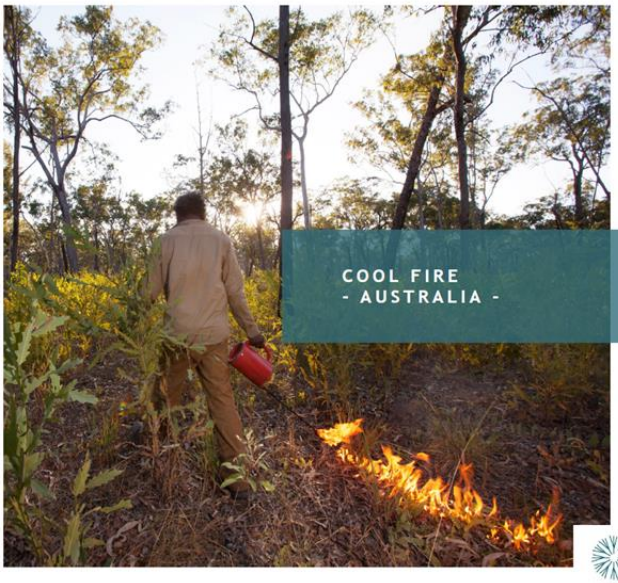
EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

Arnhem Land in the Northern Territory is prone to extreme, devastating wildfires that affect the landscape, people, plants and animals. These projects are owned exclusively by Aboriginal people with custodial responsibility for those parts of Arnhem Land under active bushfire management. Local rangers conduct controlled burns early in the dry season to reduce fuel on the ground and establish a mosaic of natural firebreaks, preventing bigger, hotter and uncontrolled wildfires later in the season.

The projects provide employment and training opportunities for local rangers while supporting Aboriginal people in returning to, remaining on and managing their country. Communities are supported in the preservation and transfer of knowledge, the maintenance of Aboriginal languages and the wellbeing of traditional custodians.

The project meets the following Sustainable Development Goals



TEM

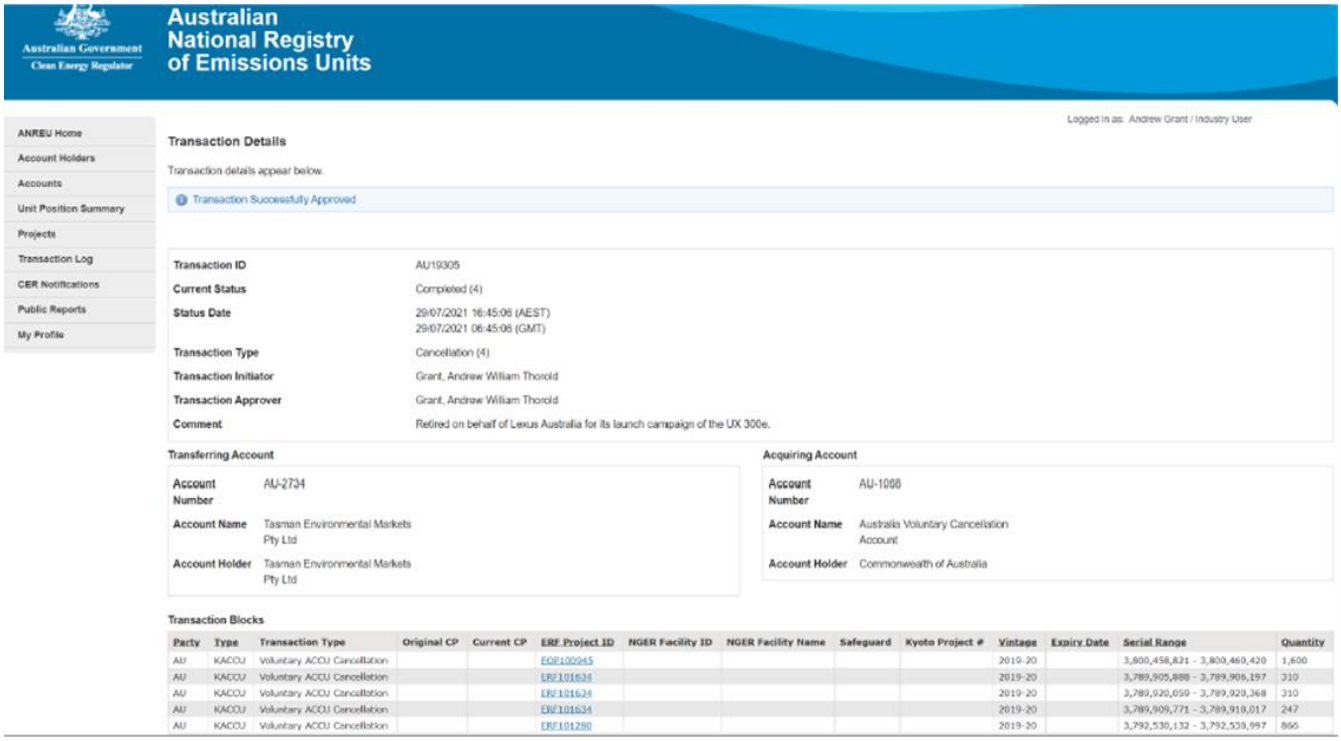
7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Screenshot of Offset Registry: 3,800,458,821- 3,800,460,420 serial numbers



Australian Government
Clean Energy Regulator

Australian National Registry of Emissions Units

Logged in as: Andrew Grant / Industry User

ANREU Home
Account Holders
Accounts
Unit Position Summary
Projects
Transaction Log
CER Notifications
Public Reports
My Profile

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID	AU19305
Current Status	Completed (4)
Status Date	29/07/2021 16:45:06 (AEST) 29/07/2021 06:45:06 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Grant, Andrew William Thorold
Transaction Approver	Grant, Andrew William Thorold
Comment	Retired on behalf of Lexus Australia for its launch campaign of the UX 300e.

Transferring Account

Account Number	AU-2734
Account Name	Tasman Environmental Markets Pty Ltd
Account Holder	Tasman Environmental Markets Pty Ltd

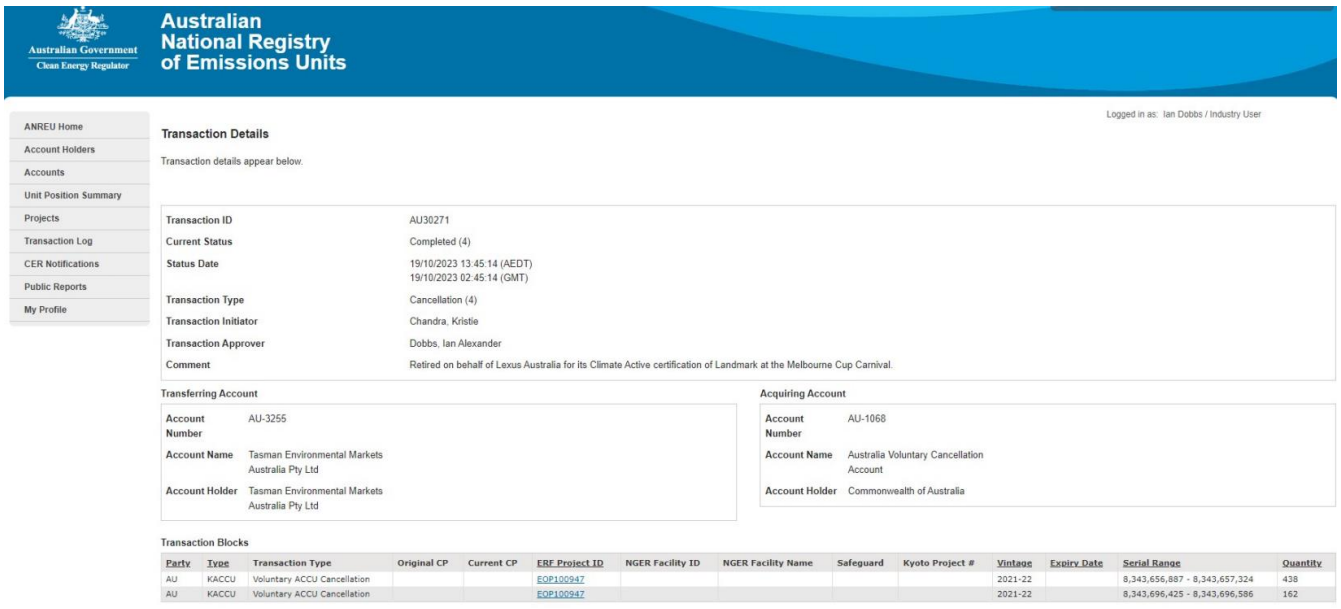
Acquiring Account

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			EOP100945					2019-20		3,800,458,821 - 3,800,460,420	1,600
AU	KACCU	Voluntary ACCU Cancellation			ERF101634					2019-20		3,789,905,888 - 3,789,906,197	310
AU	KACCU	Voluntary ACCU Cancellation			ERF101634					2019-20		3,789,920,059 - 3,789,920,368	310
AU	KACCU	Voluntary ACCU Cancellation			ERF101634					2019-20		3,789,909,771 - 3,789,910,017	247
AU	KACCU	Voluntary ACCU Cancellation			ERF101280					2019-20		3,792,530,132 - 3,792,530,997	866

Screenshot of Offset Registry: 8,343,656,887 - 8,343,657,324 and 8,343,696,425 -8,343,696,586 serial numbers



Australian Government
Clean Energy Regulator

Australian National Registry of Emissions Units

Logged in as: Ian Dobbs / Industry User

ANREU Home
Account Holders
Accounts
Unit Position Summary
Projects
Transaction Log
CER Notifications
Public Reports
My Profile

Transaction Details

Transaction details appear below.

Transaction ID	AU30271
Current Status	Completed (4)
Status Date	19/10/2023 13:45:14 (AEDT) 19/10/2023 02:45:14 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Chandra, Kristie
Transaction Approver	Dobbs, Ian Alexander
Comment	Retired on behalf of Lexus Australia for its Climate Active certification of Landmark at the Melbourne Cup Carnival.

Transferring Account

Account Number	AU-3255
Account Name	Tasman Environmental Markets Australia Pty Ltd
Account Holder	Tasman Environmental Markets Australia 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			EOP100947					2021-22		8,343,656,887 - 8,343,657,324	438
AU	KACCU	Voluntary ACCU Cancellation			EOP100947					2021-22		8,343,696,425 - 8,343,696,586	162

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets, and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **market-based approach**.

Market Based Approach Summary

Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-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)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	2,389	0	19%
Residual Electricity	10,316	9,852	0%
Total renewable electricity (grid + non grid)	**2,389**	**0**	**19%**
Total grid electricity	**12,705**	**9,852**	**19%**
Total electricity (grid + non grid)	**12,705**	**9,852**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**10,316**	**9,852**	
Scope 2	9,111	8,701	
Scope 3 (includes T&D emissions from consumption under operational control)	1,206	1,152	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**18.80%**
Mandatory	**18.80%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**8.70**
Residual scope 3 emissions (t CO_2-e)	**1.15**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**8.70**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.15**
Total emissions liability (t CO_2-e)	**9.85**

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

Location Based Approach Summary

Location Based Approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
VIC	12,705	12,705	10,799	889	0	0
Grid electricity (scope 2 and 3)	**12,705**	**12,705**	**10,799**	**889**	**0**	**0**
VIC	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**12,705**					

Residual scope 2 emissions (t CO_2-e)	**10.80**
Residual scope 3 emissions (t CO_2-e))	**0.89**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**10.80**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.89**
Total emissions liability	**11.69**

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. 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.

Relevant non-quantified emission sources	Justification reason
Construction Services	Immaterial & not cost-effective (uplift applied)

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

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 event's electricity.
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 event's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken within the event's boundary or from outsourced activities that are typically undertaken within the boundary for comparable events.

N/A – no emission sources have been excluded from the emissions boundary for this event.

An Australian Government Initiative

Climate Active