



# **PUBLIC DISCLOSURE STATEMENT**


**SIMPLY ENERGY**

**ELECTRICITY PRODUCT CERTIFICATION  
FY22/23**

Australian Government

# Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Simply Energy (IPower Pty Ltd (ACN 111 267 228) and IPower 2 Pty Ltd (ABN 24 070 374 293), trading as Simply Energy ABN 67 269 241 237)
REPORTING PERIOD	1 July 2022 – 30 June 2023
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></p> <p>James Barton General Manager Regulation Simply Energy 28 October 2023</p>



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

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Version: August 2023

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	588,570 t CO <sub>2</sub> -e
THE OFFSETS USED	0.51% ACCUs, 99.49% CERs
RENEWABLE ELECTRICITY	<b>19.99%</b>
CARBON ACCOUNT	Prepared by: ENGIE Impact Australia Pty Ltd.
TECHNICAL ASSESSMENT	12 October 2023 - ENGIE Impact Australia Pty Ltd. Next technical assessment due: 12 October 2024

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

Simply Energy is an energy retailer serving residential and business customers in Victoria, South Australia, New South Wales, Western Australia, and Queensland.

In January 2021, Simply Energy launched a certified carbon neutral electricity product, for all new residential and small business customers, and on an opt-in basis for business customers. This product has continued to be sold throughout FY2023.

*“Simply Energy is committed to safeguarding the welfare of the environment. Climate Active certification is a testament to that commitment.”*

### Product description

The total consumption of customers supplied with energy covered by the electricity product has been determined, and the associated emissions calculated to be ~100,254 t CO<sub>2</sub>-e in year 1 (H2 FY2021), ~151,890 tCO<sub>2</sub>-e in year 2 (FY2022), and ~588,570 tCO<sub>2</sub>-e in year 3 (FY2023). This number has increased, as more residential and small business customers sign up to take energy supply on this product.

The functional unit for our electricity product is 1 megawatt hour (MWh) of electricity sold per year.

The total electricity sold to Simply Energy customers is based on the following period: 1 July 2022 – 30 June 2023. The life cycle assessment approach used is cradle to grave, considering all elements of the supply chain, as per the illustrated emission boundary diagram in Section 3.

## 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.

### 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.

## Inside emissions boundary

### Quantified

Electricity consumption –  
Freshwater

Electricity consumed by  
customers

Electricity generated in  
operations

Waste generated in  
operations

Employee commuting

ICT hardware

Work from Home

Business travel - flights

### Non-quantified

None

### Optionally included

None

## Outside emission boundary

### Non-attributable

Professional services

Capital goods

Upstream transport  
and distribution

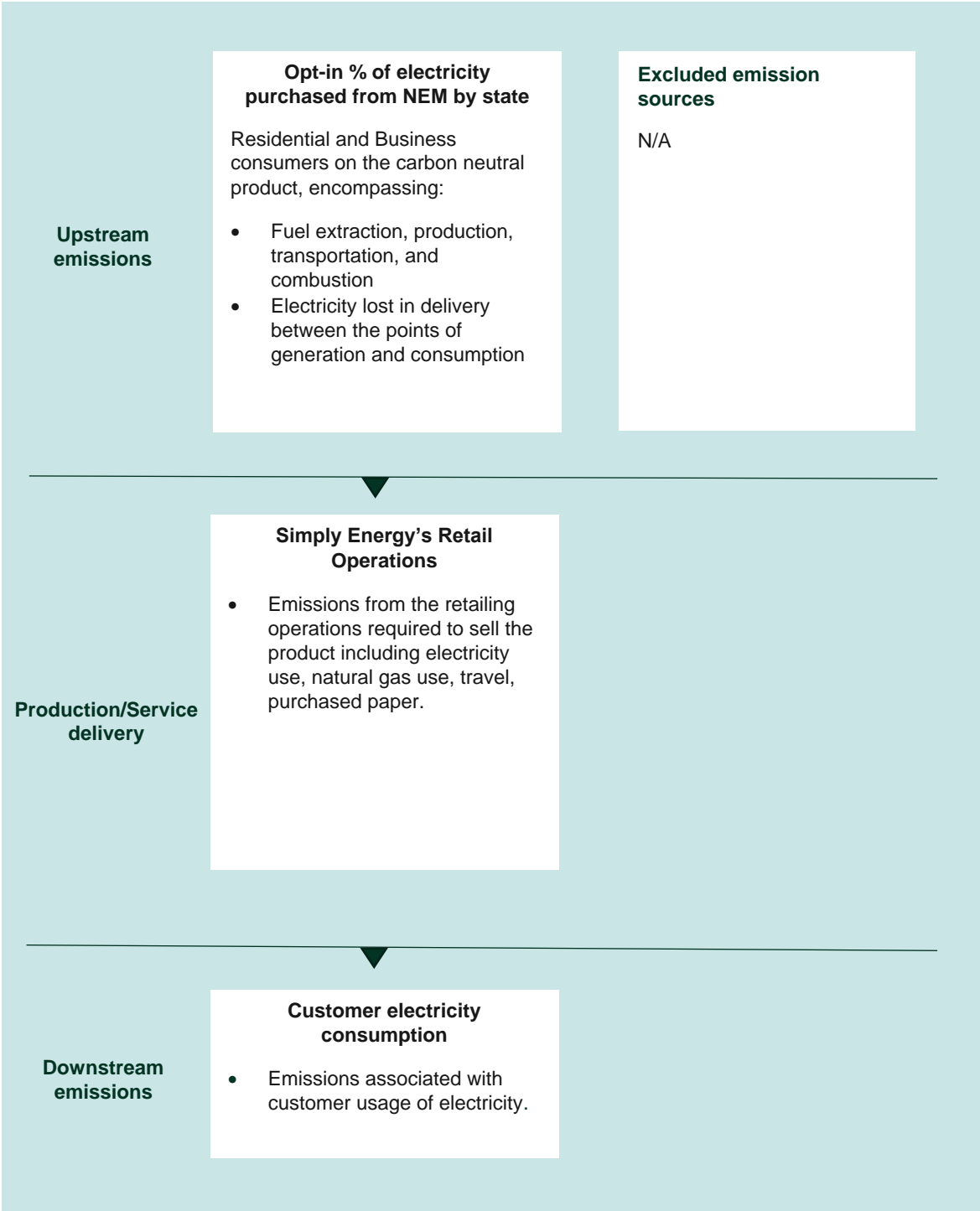
Downstream transport  
and distribution

Downstream leased  
assets

Franchises

Investments

Product process diagram



## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Globally, at the Group level, ENGIE has embarked upon a major transformational journey, repositioning and refocusing its actions and strategic priorities around long-term sustainable growth aligned with its corporate purpose. More details are available in the annual sustainability report<sup>1</sup>.

ENGIE's updated decarbonisation targets were certified by SBTi in February 2023, including:

- The ENGIE Group is committed to be Net Zero Carbon by 2045 on its 3 scopes, following a well-below 2 °C 2030 trajectory, certified by SBTi since February 2023.
- To do this, the Group has set public objectives which cover 99% of its carbon footprint (scopes 1, 2 and 3).
- Carbon footprint of energy production (Mt CO<sub>2</sub> eq.) (Scopes 1 and 3.15) reducing to 43 Mt CO<sub>2</sub> eq. in 2030 from 107 Mt CO<sub>2</sub> eq. in 2017.
- Carbon footprint of use of sold products (Mt CO<sub>2</sub> eq.) (Scope 3.1.1) reducing to 52 Mt CO<sub>2</sub> eq. in 2030 from 80 Mt CO<sub>2</sub> eq. in 2017.
- Carbon intensity related to energy generation and consumption (gCO<sub>2</sub>eq. / kWh) (Scopes 1 and 2) in 2030 reduced by 66% from 2017.
- Carbon intensity related to purchases and production of energy for resale (gCO<sub>2</sub>eq. / kWh) (Scopes 1 and 3.3 and 3.15) in 2030 reduced by 56% from 2017.
- Other GHG emissions, including scope 3 from procurement, capital goods and the upstream of purchased fuels and electricity (Mt CO<sub>2</sub> eq.) (Scopes 3.1, 3.2, 3.3) in 2030 reduced by 32.5% from 2017.
- Methane emissions from gas networks (Mt CO<sub>2</sub> eq.) (Scope 1) in 2030 reduced by 30% from 2017.
- Decarbonization of customers: emissions avoided through ENGIE products and services (Mt CO<sub>2</sub> eq.) of 45 Mt CO<sub>2</sub> eq. in 2030.
- Decarbonization of the top 250 preferred suppliers (excluding energy): 100% of the top 250 suppliers SBT certified or aligned in 2030.
- Decarbonization of our ways of working: GHG emissions (Mt CO<sub>2</sub> eq.) (Scopes 1, 2 and 3): Net Zero in 2030.

Aligned with the Group level targets, ENGIE ANZ is committed to developing, and providing responsible, sustainable energy solutions. As a part of this commitment and Group's aspirations, Simply Energy (backed by ENGIE) and ENGIE ANZ are currently undertaking a decarbonisation roadmap to identify specific initiatives to reduce emissions from Simply Energy's gas services.

These measures include a range of initiatives and targets to reduce the carbon intensity of the Group's energy production, investing in renewable energy generation, and providing advice and support to customers to install renewable energy technology and improve the energy efficiency of their properties.

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<sup>1</sup> [https://www.engie.com/sites/default/files/assets/documents/2023-05/ENGIE\\_CAHIER\\_CLIMAT\\_2023\\_EN-1605\\_0.pdf](https://www.engie.com/sites/default/files/assets/documents/2023-05/ENGIE_CAHIER_CLIMAT_2023_EN-1605_0.pdf)



## ***Policy***

As part of the ENGIE Group, Simply Energy is committed to safeguarding the welfare of the environment. Decarbonisation of our generation infrastructure is a major goal for ENGIE around the world. In Australia and the Asia Pacific region, ENGIE has closed or divested all coal-fired power generation facilities. We are proud to be setting the standard in Australia in lower carbon energy generation, renewables, energy efficiency and technology-based solutions.

## ***Renewable Energy***

In the first half of 2023, ENGIE's capital expenditure on renewable energy was €1.3 billion <sup>[2]</sup>. During this time, ENGIE has further increased its renewable pipeline by commissioning 0.7 GW of capacity. As of June 2023, ENGIE has more than 41 GW renewable capacity and has an objective to add 4 GW on average per year of renewable capacity until 2025<sup>3</sup>.

## ***Supporting customers***

Simply Energy has 715,000<sup>4</sup> electricity and gas customer accounts across Australia. We provide energy efficiency and renewable energy advice for our customers. We also provide information about storing energy in a home battery system.

## ***Energy efficiency***

Simply Energy provides a range of tools and advice to assist customers in managing their energy consumption and cost, encouraging the efficient use of energy, and minimising their carbon footprint. These tools are always evolving as we strive to better serve our customers' needs. Energy consumption and cost is tracked, and customers are informed if there is anomalous usage which deviates from historic patterns or set limits. This service is provided in a range of ways, taking customers through a journey to identify areas for improvement:

On bill	Consumption and emissions are tracked over the last 12 months to assist customers identify whether consumption patterns differ from previous years and compare usage levels with similar size households.
Via email and SMS	<p>We provide regular emails to customers giving weekly updates on electricity use and mid-bill cycle updates on gas usage. These provide informative insights and related energy efficiency tips to ensure customers are monitoring their usage levels and help them change their usage behaviour if required.</p> <p>Solar alerts are provided to PV customer to help them get the best out of their solar investments. When it is identified that solar PV exports have stopped or unexpectedly reduced, customers are alerted. Information is also provided on solar export levels compared with others</p>

<sup>2</sup><https://www.engie.com/sites/default/files/assets/documents/2023-07/2023%20First-Half%20Financial%20Report.pdf>

<sup>3</sup> <https://www.engie.com/sites/default/files/assets/documents/2023-07/ENGIE%20H1%202023%20Databook%20VDEF.pdf>

<sup>4</sup> <https://www.engie.com/sites/default/files/assets/documents/2023-07/ENGIE%20H1%202023%20Databook%20VDEF.pdf>

	<p>with similar systems.</p> <p>Consumption disaggregation by appliances has started to be provided to electricity customers with appropriate metering technology. This enhanced service further assists customers by indicating where energy is being used in the home.</p> <p>Where more detailed energy usage data is available, we provide it to customers on request.</p>
Online	<p>We provide a carbon calculator, which can be used by customers and non-customers alike.</p> <p>Also maintained are categorised hints and tips that are able to be used in isolation, or in response to information and results from the weekly usage monitoring reports, or carbon calculator. These hints and tips are aimed at assisting customers to manage their energy consumption.</p>
App	<p>An app is provided for customers to interact efficiently with Simply Energy and to gain access to more detailed energy usage information.</p>

### ***Virtual power plant***

Simply Energy offers customers<sup>[4]</sup> in New South Wales, Queensland, South Australian and Victoria who have invested in a home battery system an offer that is tailored to their needs and enables the batteries to provide services to the market (a Virtual Power Plant (VPP) Offer). This product is an example of the type of investments Simply Energy is making into the form of future energy offerings. Simply Energy also provides a range of storage management services.

## **Emissions reduction actions**

Since their last Climate Active submission, Simply Energy has undertaken both internal and external initiatives to reduce its overall carbon footprint. These initiatives include:

### External activities:

- Expanded rollout of appliance disaggregation to all smart metered customers via a weekly Tracker email
- Expanded offering of enhanced solar feed in offers to encourage export of renewable energy, and service consumers with lower emissions profile
- Continued growth of VPP offering for customers with selected existing battery installations and new customers installing supported technologies.

### Internal activities:

- Office relocation for Simply and ENGIE resulting in smaller footprint and reduced emissions.

<sup>[4]</sup> <https://www.simplyenergy.com.au/residential/energy-efficiency/simply-vpp/existing-battery>

## 5.EMISSIONS SUMMARY

### Emissions over time

Emissions since base year		Total t CO <sub>2</sub> -e	Emissions intensity of the functional unit
Base year/Year 1:	2020–21	100,254	0.936
Year 2:	2021–22	151,890	0.328
Year 3:	2022–23	588,570	0.765

### Significant changes in emissions

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
Carbon neutral electricity sold to customers	151,890	588,570	Increase in customer base and customer consumption, exclusion of solar export to the grid
Exported solar energy	- 218,056	0	Exported solar energy into the grid has been excluded in accordance with this year's template. This factor was previously reducing total emissions

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

N/A

## Emissions summary

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

Emission category	Sum of Total Emissions (t CO <sub>2</sub> -e)
Electricity	588,160.22
ICT services and equipment	10.11
Transport (air)	310.02
Transport (land and sea)	45.05
Waste	0.31
Working from home	44.36
<b>Total</b>	<b>588,570.08</b>

Breakdown of carbon neutral electricity product sold in each state:

Carbon neutral product	Activity data (kWh)
Carbon neutral products and services, Electricity	<b>151,755</b>
ACT	0
NSW	245,047,179
SA	63,218,704
VIC	435,410,224
QLD	26,018,464
NT	0
WA	0
Base building (VIC)	13,041
<b>Total</b>	<b>769,707,611</b>

## Uplift factors

N/A

## Functional units

Emissions intensity per functional unit	0.765
Number of functional units to be offset (MWh)	769,707
Total emissions to be offset (t CO <sub>2</sub> -e)	588,570

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken a forward offsetting approach. The total emission to offset is 588,570 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 588,570. Of the total eligible offsets used, 265,253 were previously banked and 323,317 were newly purchased and retired. 42,183 are remaining and have been banked for future use.

### Co-benefits

A wide range of carbon offsets are available on the market, however, they vary in source and quality. Simply Energy ensured, through a rigorous selection process, carbon offsets comply with the Climate Active standards. An example of co-benefits is the purchase of certificates associated with the Darling river Eco Corridor.

#### Project: Darling River Eco Corridor #29 (White Cliffs, NSW)

**Description:** In a competition between mulga and goats, the goats usually win, decimating young mulga saplings before they stand a chance. But this project has reset the balance, putting in place measures to control the feral goat population and allow young mulga to regenerate in this pocket of Western NSW. The project involves 14,705ha.

Income from their regeneration project has enabled the landholders to complete boundary fencing, and upgrade internal fencing and waterpoints, giving them more control over grazing pressure. They've managed to completely remove feral goats from the project area, which means they can still graze livestock there, making sure they move the stock on before the trees become fodder.

They've also invested more in the land, installing firebreaks and establishing drought resilience plans that allow them to move stock off the land in dry times.

The young mulga that is now flourishing on the red flats is one reward for all their work, creating new habitat for native wildlife and improving the overall health of the land.



#### Co-benefits (SDG's)

- Carbon sequestration to mitigate climate change
- Native vegetation and habitat regeneration
- Reduced grazing pressure and improved soil health
- Investment in farm infrastructure – fencing and waterpoints
- Improved livestock and land management
- Improved feral animal control

**FY2023 offsets retired:** 3,000

## 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 (%)
Jangi 91.8 MW wind farm in Gujarat	CERs	CDM	7 Jan 2022	IN-5-272385740-2-2-0-6702 to IN-5-272585739-2-2-0-6702 <a href="#">Voluntary Cancellation</a> Certificate in Appendix E, Item A	CP2		200,000	25,000	0	175,000	29.73%
Bundled Wind Power Project by M/s. D. J. Malpani	CERs	ANREU	3 Aug 2021	249,241,628 - 249,271,765 (IN-3742) <a href="#">Voluntary cancellation letter</a> in Appendix E, item B	CP2		30,138	14,885	0	15,253	2.59%
50.4 MW wind power project by EN Renewable Energy Pvt. Ltd	CERs	CDM	22 Oct 2021	Start serial number: IN-5-267282062-2-2-0-4364 End serial number: IN-5-267357061-2-2-0-4364 <a href="#">Voluntary Cancellation</a> Certificate in Appendix E, Item G	CP2		75,000	n/a	0	75,000	12.74%
Xinjiang Gonggeer Hydropower Project	CERs	CDM	7 Dec 2022	Start serial number: CN-5-1153805488-2-2-0-7834 End serial number: CN-5-1153902987-2-2-0-7834	CP2		97,500	n/a	0	97,500	16.57%

				<a href="#">Voluntary Cancellation</a> Certificate in Appendix E, Item F							
<b>Xinjiang Gonggeer Hydropower Project</b>	CERs	CDM	12 Jan 2023	Start serial number: CN-5-1167772118-2-2-0-7834 End serial number: CN-5-1167869617-2-2-0-7834  <a href="#">Voluntary Cancellation</a> Certificate in Appendix E, Item C	CP2		97,500	n/a	0	97,500	16.57%
<b>Xinjiang Gonggeer Hydropower Project</b>	CERs	CDM	7 Mar 2023	Start serial number: CN-5-1168079618-2-2-0-7834 End serial number: CN-5-1168149617-2-2-0-7834  <a href="#">Voluntary Cancellation</a> Certificate in Appendix E, Item D	CP2		70,000	n/a	42,183	27,817	4.73%
<b>Darling River Eco Corridor #29</b>	ACCUs	ERF	28 Sep 2023	8,997,689,872 - 8,997,692,871  See Appendix E <a href="#">for proof of retirement certificate</a> , Item H	2024		3000	n/a	0	3000	0.51%
<b>Xinjiang Gonggeer Hydropower Project</b>	CERs	CDM	7 Nov 2022	Start serial number: CN-5-1153642988-2-2-0-7834 End serial number: CN-5-1153740487-2-2-0-7834  <a href="#">Voluntary Cancellation</a> Certificate in Appendix E, Item E	CP2		97,500	n/a	0	97,500	16.57%
<b>Total offsets retired this report and used in this report</b>										<b>588,570</b>	

Total offsets retired this report and banked for future reports

42,183

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Certified Emissions Reductions (CERs)	585,570	99.49%
ACCUs	3,000	0.51%



## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

N/A

## APPENDIX A: ADDITIONAL INFORMATION

N/A

## 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 CO <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)	0	0	0%
GreenPower	9,128,000	0	1%
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)	144,705,031	0	19%
Residual Electricity	615,874,580	588,160,224	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>153,833,031</b>	<b>0</b>	<b>20%</b>
<b>Total grid electricity</b>	<b>769,707,611</b>	<b>588,160,224</b>	<b>20%</b>
<b>Total electricity (grid + non grid)</b>	<b>769,707,611</b>	<b>588,160,224</b>	<b>20%</b>
Percentage of residual electricity consumption under operational control	0%		
<b>Residual electricity consumption under operational control</b>	<b>12,317</b>	<b>11,763</b>	
Scope 2	10,878	10,388	
Scope 3 (includes T&D emissions from consumption under operational control)	1,440	1,375	
<b>Residual electricity consumption not under operational control</b>	<b>615,862,263</b>	<b>588,148,461</b>	
Scope 3	615,862,263	588,148,461	

<b>Total renewables (grid and non-grid)</b>	<b>19.99%</b>
<b>Mandatory</b>	<b>18.80%</b>
<b>Voluntary</b>	<b>1.19%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>10.39</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>588,149.84</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>10.39</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>588,149.84</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>588,160.22</b>

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

The total emissions included in the Market Based Approach Summary includes emissions from sale of electricity to Simply Energy's customers and emissions from purchased electricity allocated to the electricity product. However, excludes emissions from other Scope 3 categories.

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	0%	(kWh)	Scope 2 Emissions (kg CO <sub>2</sub> -e)	Scope 3 Emissions (kg CO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kg CO <sub>2</sub> -e)
ACT	0	0	0	0	0	0
NSW	245,047,179	4,901	3,578	294	245,042,278	193,583,400
SA	63,218,704	1,264	316	101	63,217,439	20,861,755
VIC	435,423,264	8,708	7,402	610	435,414,556	400,581,391
QLD	26,018,464	520	380	78	26,017,943	22,895,790
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>769,707,611</b>	<b>15,394</b>	<b>11,676</b>	<b>1,083</b>	<b>769,692,217</b>	<b>637,922,337</b>
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>769,707,611</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	583,792.37
Residual scope 3 emissions (t CO <sub>2</sub> -e)	54,142.73
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	583,792.37
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	54,142.73
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>637,935.10</b>

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

N/A

### Data management plan for non-quantified sources

ENGIE wants to set the pace for the decarbonisation of the energy industry and announced in 2021 its ambition to become Net Zero by 2045<sup>[5]</sup> covering all emissions across the value chain. With this, both ENGIE and Simply Energy takes our approach to data management seriously. We have a regulatory obligation to keep various types of records for a minimum of 2 years and extending out to 10 years. Records are kept in compliance with the Privacy Act and [our privacy policy](#).

In CY 2021, Simply Energy trialled an internal reporting tool to capture and track relevant energy and carbon data. These trials enabled availability of quality datasets for the first half year of FY 2022 Climate Active reporting. Outcomes of these trials have prompted Simply Energy and ENGIE to actively pursue procurement of an external reporting tool to facilitate the tracking and reporting of energy and carbon data for NGER and Climate Active submissions.

Kinesis will be deployed after FY23 reporting to minimise the data gaps and promote continuous and ongoing reporting.

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<sup>5</sup> <https://www.engieimpact.com/insights/decarbonization-energy-sector>

## APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (in that they do not carry, make or become the product or 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 of the relevance criteria can be assessed as non-attributable and therefore are outside the carbon neutral claim.

The five relevance criteria are as follows:

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity'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 by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

The table below lists the emissions sources that were tested for relevance and were assessed as non-attributable and therefore outside the carbon neutral claim.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Professional services	N	Y	N	N	N	<p><b>Size:</b> The emissions associated with professional services in our energy retail operations are relatively minor compared to our main emissions sources, such as energy production and distribution.</p> <p><b>Influence:</b> We have enough control over the emissions produced by professional services utilized within our operations, such as legal, consulting, or auditing services, to quantify emissions.</p> <p><b>Risk:</b> Emissions from professional services do not pose significant regulatory risks, and they are not a focal point of public interest in the energy retail sector.</p> <p><b>Stakeholders:</b> Key stakeholders, including customers and regulatory bodies, do not consider emissions from professional services as a primary concern in evaluating our carbon footprint.</p> <p><b>Outsourcing:</b> Professional services have not traditionally been included within our emissions boundary, and this aligns with industry norms for energy retail operations.</p>
Capital goods	N	Y	N	N	N	<p><b>Size:</b> Office equipment is already accounted for. The remaining capital goods constitute a minor portion of our overall carbon footprint compared to energy-related activities.</p> <p><b>Influence:</b> We have enough control over emissions associated with the manufacture, purchase and/or use of capital goods used in our operations to quantify them.</p> <p><b>Risk:</b> Emissions from capital goods do not pose significant regulatory risks, and they are not a primary focus of public attention in the energy retail sector.</p> <p><b>Stakeholders:</b> Key stakeholders, including customers and regulatory bodies, primarily evaluate our carbon footprint based on energy-related emissions rather than those from capital goods.</p> <p><b>Outsourcing:</b> Historically, capital goods-related emissions have not been included within our emissions boundary, aligning with industry norms for energy retail operations.</p>
Upstream transport & distribution	N	N	N	N	N	<p><b>Size:</b> Emissions from upstream transport &amp; distribution activities related to our energy retail operations are relatively minor compared to the emissions from energy production and distribution.</p> <p><b>Influence:</b> We have limited direct control or influence over emissions from upstream transport &amp; distribution, which are often managed by external transportation providers.</p>





						<p><b>Risk:</b> Emissions from upstream transport &amp; distribution do not pose significant regulatory risks, and they are not a focal point of public interest in the energy retail sector.</p> <p><b>Stakeholders:</b> Key stakeholders, including customers and regulatory bodies, primarily focus on evaluating our carbon footprint based on direct energy-related emissions.</p> <p><b>Outsourcing:</b> Historically, emissions from upstream transport &amp; distribution have not been included within our emissions boundary, in line with industry norms for energy retail operations.</p>
Downstream transport & distribution	N	N	N	N	N	<p><b>Size:</b> Emissions from downstream transport &amp; distribution activities associated with our energy retail operations are relatively minor compared to the emissions from energy production and distribution.</p> <p><b>Influence:</b> We have limited direct control or influence over emissions from downstream transport &amp; distribution, which are often managed by external transportation providers.</p> <p><b>Risk:</b> Emissions from downstream transport &amp; distribution do not pose significant regulatory risks, and they are not a primary focus of public attention in the energy retail sector.</p> <p><b>Stakeholders:</b> Key stakeholders, including customers and regulatory bodies, primarily evaluate our carbon footprint based on direct energy-related emissions.</p> <p><b>Outsourcing:</b> Historically, emissions from downstream transport &amp; distribution have not been included within our emissions boundary, aligning with industry norms for energy retail operations.</p>
Downstream leased assets	Y	N	N	N	N	<p><b>Size:</b> Emissions from downstream leased assets, such as office spaces or vehicles, could be included in the inventory, similarly to the emissions from direct energy-related activities within our operations.</p> <p><b>Influence:</b> We have limited direct control or influence over emissions from the use of downstream leased assets, which are often managed by the lessor.</p> <p><b>Risk:</b> Emissions from downstream leased assets do not pose significant regulatory risks, and they are not a focal point of public attention in the energy retail sector.</p> <p><b>Stakeholders:</b> Key stakeholders, including customers and regulatory bodies, primarily focus on evaluating our carbon footprint based on direct energy-related emissions.</p> <p><b>Outsourcing:</b> Historically, emissions from downstream leased assets have not been included within our emissions boundary, aligning with industry norms for energy retail operations.</p>
Franchises	N	N	N	N	N	<p><b>Size:</b> No franchises are to be reported in our activities (excluding sponsorships, which do not induce substantial carbon emissions)</p> <p><b>Influence:</b> We have limited direct control or influence over emissions from franchised operations, which are often managed by franchisees.</p> <p><b>Risk:</b> Emissions from franchises do not pose significant regulatory risks, and they are not a primary focus of public attention in the energy retail sector.</p>



						<p><b>Stakeholders:</b> Key stakeholders, including customers and regulatory bodies, primarily evaluate our carbon footprint based on direct energy-related emissions.</p> <p><b>Outsourcing:</b> Historically, emissions from franchises have not been included within our emissions boundary, aligning with industry norms for energy retail operations.</p>
Investments	Y	N	N	N	N	<p><b>Size:</b> Emissions associated with investments in various projects or companies could be included in the inventory, similarly to direct energy-related activities within our operations.</p> <p><b>Influence:</b> We have limited direct control or influence over the emissions produced by investments, which are typically managed by the respective entities.</p> <p><b>Risk:</b> Emissions from investments do not pose significant regulatory risks, and they are not a primary focus of public attention in the energy retail sector.</p> <p><b>Stakeholders:</b> Key stakeholders, including customers and regulatory bodies, primarily focus on evaluating our carbon footprint based on direct energy-related emissions.</p> <p><b>Outsourcing:</b> Historically, emissions from investments have not been included within our emissions boundary, aligning with industry norms for energy retail operations.</p>

# APPENDIX E: PROOF OF PROCUREMENT AND RETIREMENT OF OFFSETS

Item A

	<b>United Nations</b> Framework Convention on Climate Change	Date: 07 January 2022 Reference: VC/0030/2022
<b>VOLUNTARY CANCELLATION CERTIFICATE</b>		<b>Presented to:</b> CDM Project 6702: Jangl 91.8 MW wind farm in Gujarat
		<b>Reason for cancellation:</b> Retired on behalf of Simply Energy ABN 67 269 241 237 as part of its carbon neutral commitments under Climate Active (retail electricity) for products sold between 1 July 2021 and 30 June 2022.
	<b>Number and type of units cancelled</b>  Start serial number: IN-5-272385740-2-2-0-6702 End serial number: IN-5-272585739-2-2-0-6702	<b>200,000 CERs</b> Equivalent to 200,000 tonne(s) of CO <sub>2</sub>  The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason for cancellation included in this certificate is provided by the canceller.

Item B



03 August 2021

To whom it may concern,

**Voluntary cancellation of units in ANREU**

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, Brokers Carbon Pty Ltd (account number AU-3019).


The details of the cancellation are as follows:

Date of transaction	03 August 2021
Transaction ID	AU19361
Type of units	CER
Total Number of units	122,968
Serial number range (Kyoto Project ID)	249,241,628 - 249,271,765 (IN-3742) – (30,138 CER) 224,430,308 - 224,519,999 (IN-370) – (89,692 CER) 249,237,865 - 249,241,002 (IN-3724) – (3,138 CER)
Transaction comment	Cancelled on behalf of Simply Energy to meet its carbon neutral claim under the Climate Active Standard (electricity product) from 01/01/21.

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, <http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information>.

If you require additional information about the above transactions, please email [registry-contact@cleanenergyregulator.gov.au](mailto:registry-contact@cleanenergyregulator.gov.au)

Yours sincerely,



David O'Toole  
ANREU Operations and International  
Scheme Operations Division  
Clean Energy Regulator  
[registry-contact@cer.gov.au](mailto:registry-contact@cer.gov.au)  
[www.cleanenergyregulator.gov.au](http://www.cleanenergyregulator.gov.au)

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GPO Box 621 Canberra ACT 2601 1300 553 542 [registry-contact@cleanenergyregulator.gov.au](mailto:registry-contact@cleanenergyregulator.gov.au) [www.cleanenergyregulator.gov.au](http://www.cleanenergyregulator.gov.au) 1



**United Nations**  
Framework Convention on  
Climate Change

Date: 12 January 2023  
Reference: VC/0032/2023

# VOLUNTARY CANCELLATION CERTIFICATE

**Presented to:**

CDM Project 7834: Xinjiang Gonggeer Hydropower Project

**Reason for cancellation:**

97500 Retired on behalf of Simply Energy ABN 67 269 241 237 as part of its carbon neutral commitments under Climate Active (retail electricity) for products sold between 1 July 2022 and 30 June 2023.



**Number and type  
of units cancelled**

Start serial number:  
CN-5-1167772118-2-2-0-7834  
End serial number:  
CN-5-1167869617-2-2-0-7834

**97,500 CERs**

Equivalent to 97,500 tonne(s) of CO<sub>2</sub>

The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason for cancellation included in this certificate is provided by the canceller.

Item D



**United Nations**  
Framework Convention on  
Climate Change

Date: 07 March 2023  
Reference: VC/0280/2023

**VOLUNTARY  
CANCELLATION  
CERTIFICATE**

**Presented to:**

CDM Project 7834: Xinjiang Gonggeer Hydropower Project

**Reason for cancellation:**

70000 Retired on behalf of Simply Energy ABN 67 269 241 237 as part of its carbon neutral commitments under Climate Active (retail electricity) for products sold between 1 July 2022 and 30 June 2023.



**Number and type  
of units cancelled**

Start serial number:  
CN-5-1168079618-2-2-0-7834  
End serial number:  
CN-5-1168149617-2-2-0-7834

**70,000 CERs**

Equivalent to 70,000 tonne(s) of CO<sub>2</sub>

The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason for cancellation included in this certificate is provided by the canceller.



**United Nations**  
Framework Convention on  
Climate Change

Date: 07 November 2022  
Reference: VC/1076/2022

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# VOLUNTARY CANCELLATION CERTIFICATE

**Presented to:**

CDM Project 7834: Xinjiang Gonggeer Hydropower Project

**Reason for cancellation:**

Retired on behalf of Simply Energy ABN 67 269 241 237 as part of its carbon neutral commitments under Climate Active (retail electricity) for products sold between 1 July 2022 and 30 June 2023.



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**Number and type  
of units cancelled**

**97,500 CERs**

Equivalent to 97,500 tonne(s) of CO<sub>2</sub>

Start serial number:  
CN-S-1153642988-2-2-0-7834  
End serial number:  
CN-S-1153740487-2-2-0-7834

The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason for cancellation included in this certificate is provided by the canceller.

Item F



**United Nations**  
Framework Convention on  
Climate Change

Date: 07 December 2022  
Reference: VC/1204/2022

**VOLUNTARY  
CANCELLATION  
CERTIFICATE**

**Presented to:**

CDM Project 7834: Xinjiang Gonggeer Hydropower Project

**Reason for cancellation:**

Retired on behalf of Simply Energy ABN 67 269 241 237 as part of its carbon neutral commitments under Climate Active (retail electricity) for products sold between 1 July 2022 and 30 June 2023.



**Number and type  
of units cancelled**

Start serial number:  
CN-S-1153805488-2-2-0-7834  
End serial number:  
CN-S-1153902987-2-2-0-7834


**97,500 CERs**

Equivalent to 97,500 tonne(s) of CO<sub>2</sub>

The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason for cancellation included in this certificate is provided by the canceller.



Item G

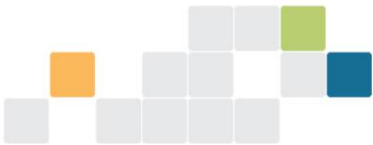
	<b>United Nations</b> Framework Convention on Climate Change	Date: 22 October 2021 Reference: VC/0640/2021
<b>VOLUNTARY CANCELLATION CERTIFICATE</b>		<b>Presented to:</b> CDM Project 4364: 50.4 MW wind power project by EN Renewable Energy Pvt. Ltd
		<b>Reason for cancellation:</b> "Retired on behalf of Simply Energy ABN 67 269 241 237 as part of its carbon neutral commitments under Climate Active (retail electricity) for products sold from 1 January 2021"
	<b>Number and type of units cancelled</b>  Start serial number: IN-5-267282062-2-2-0-4364 End serial number: IN-5-267357061-2-2-0-4364	<b>75,000 CERs</b> Equivalent to 75,000 tonne(s) of CO <sub>2</sub>  The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason for cancellation included in this certificate is provided by the canceller.

Item H

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Australian Government  
Clean Energy Regulator



28 September 2023

VC202324-00297

To whom it may concern,

**Voluntary cancellation of units in ANREU**

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, Terra Carbon Pty Limited (account number AU-1117).

The details of the cancellation are as follows:

Date of transaction	28 September 2023
Transaction ID	AU29968
Type of units	KACCU
Total Number of units	3,000
Serial number range	8,997,689,872 - 8,997,692,871
ERF Project	Darling River Eco Corridor #29 - ERF119524
Vintage	2023-24
Transaction comment	Cancelled on behalf of Simply Energy ABN 67 269 241 237 as part of its carbon neutral commitments under the Climate Active (retail electricity) for products sold between 1 July 2022 and 30 June 2023.

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, <http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information>.

If you require additional information about the above transaction, please email [CER-RegistryContact@cer.gov.au](mailto:CER-RegistryContact@cer.gov.au)

Yours sincerely,

David O'Toole  
ANREU and International  
NGER and Safeguard Branch  
Scheme Operations Division  
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