



PUBLIC DISCLOSURE STATEMENT


SIMPLY ENERGY

**GAS 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	211,333 t CO ₂ -e
THE OFFSETS USED	0.47% ACCUs, 99.53% CERs
RENEWABLE ELECTRICITY	19%
CARBON ACCOUNT	Prepared by: ENGIE Impact Australia Pty Ltd.
TECHNICAL ASSESSMENT	4 October 2023 - ENGIE Impact Australia Pty Ltd. Next technical assessment due: 4 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 gas 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.

Product description

This is a certification for the gas product. The total consumption of customers supplied with energy covered by the gas product has been determined, and the associated emissions calculated to be ~30,019 t CO₂-e in year 1 (H2 FY2021), ~123,500 tCO₂-e in year 2 (FY2022). and ~211,333 tCO₂-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 gas product is 1 gigajoule (GJ) of natural gas sold per year.

The total gas 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.

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

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' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions 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.

Inside emissions boundary

Quantified

Electricity consumption –
Freshwater

Gas 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

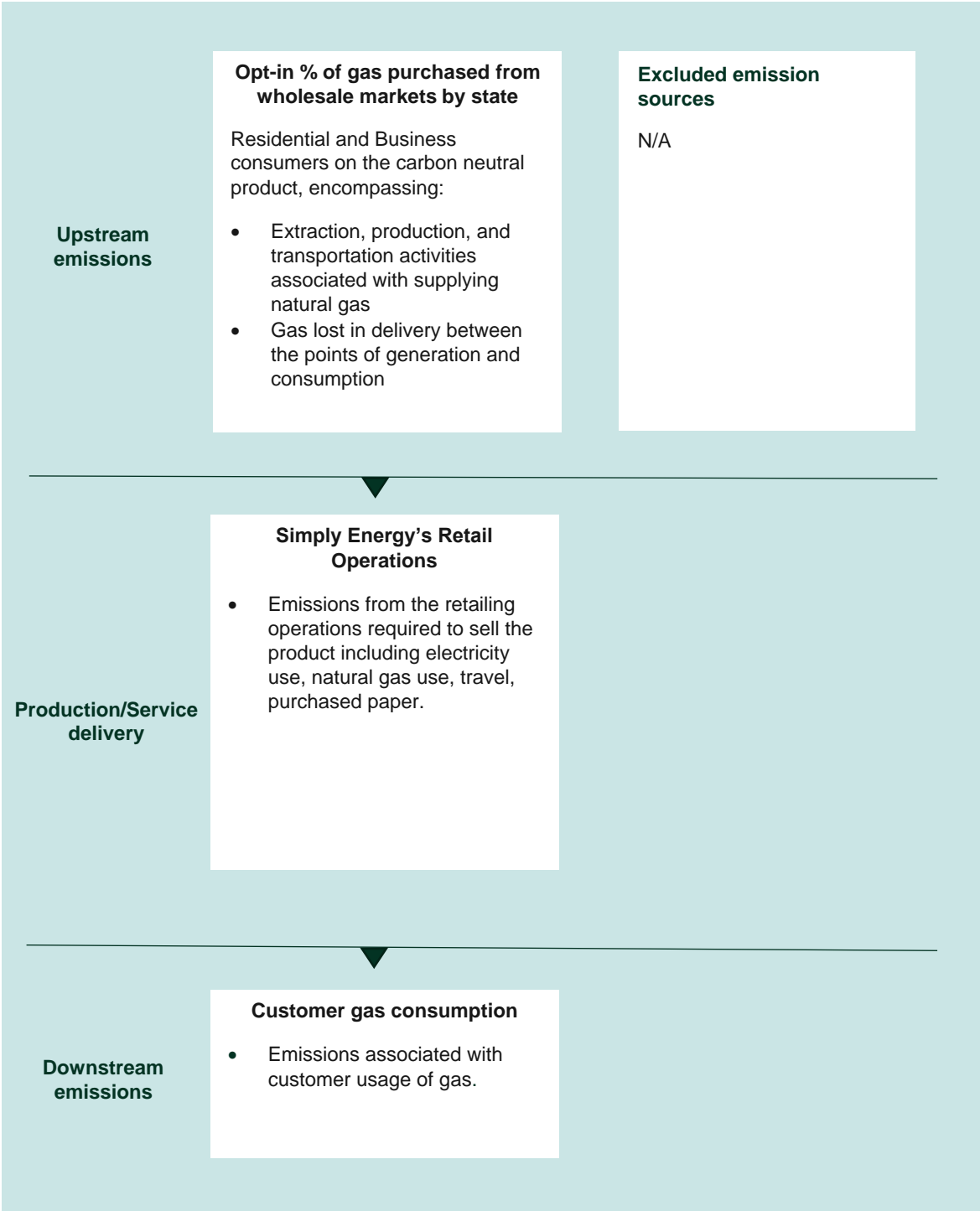
Downstream transport
and distribution

Downstream leased
assets

Franchises

Investments

Product/service 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 report¹.

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 CO₂ eq.) (Scopes 1 and 3.15) reducing to 43 Mt CO₂ eq. in 2030 from 107 Mt CO₂ eq. in 2017.
- Carbon footprint of use of sold products (Mt CO₂ eq.) (Scope 3.1.1) reducing to 52 Mt CO₂ eq. in 2030 from 80 Mt CO₂ eq. in 2017.
- Carbon intensity related to energy generation and consumption (gCO₂eq. / kWh) (Scopes 1 and 2) in 2030 reduced by 66% from 2017.
- Carbon intensity related to purchases and production of energy for resale (gCO₂eq. / 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 CO₂ eq.) (Scopes 3.1, 3.2, 3.3) in 2030 reduced by 32.5% from 2017.
- Methane emissions from gas networks (Mt CO₂ eq.) (Scope 1) in 2030 reduced by 30% from 2017.
- Decarbonization of customers: emissions avoided through ENGIE products and services (Mt CO₂ eq.) of 45 Mt CO₂ 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 CO₂ 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.

¹ 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 ^[2]. 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 2025³.

Supporting customers

Simply Energy has 715,000⁴ 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>

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

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

⁴ <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^[4] 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.

^[4] <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 ₂ -e	Emissions intensity of the functional unit
Base year/Year 1:	2020–21	30,019	0.057
Year 2:	2021–22	123,500	0.057
Year 3:	2022–23	211,333	0.058

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Carbon neutral gas sold to customers	123,500	211,333	Growth in number of customers.

Use of Climate Active carbon neutral products and services

N/A

Emissions summary

Emission category	Sum of Total Emissions (t CO ₂ -e)
Electricity	13.29
ICT services and equipment	13.29
Stationary energy (gaseous fuels)	210,780.89
Transport (air)	407.47
Transport (land and sea)	59.22
Waste	0.41
Working from home	58.30
Total	211,332.87

Carbon neutral product	Activity data (GJ)	Sum of total emissions (tCO ₂ -e)
Carbon neutral products and services, Gas		
Natural gas SA	168,136	10,463
Natural gas VIC	2,597,736	144,252
Natural gas NSW/ACT	814,672	52,652
Natural gas, Tasmania	0	0
Natural gas, Queensland	0	0
Natural gas WA	61,357	3,413
Natural gas, Northern Territory	0	0
Total	3,641,900	210,781

Uplift factors

N/A

Functional units

Emissions intensity per functional unit	0.058
Number of functional units to be offset (GJ)	3,641,900
Total emissions to be offset (t CO ₂ -e)	211,333

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken a forward offsetting approach. The total emissions to offset is 211,333 t CO₂-e. The total number of eligible offsets used in this report is 211,333. Of the total eligible offsets used, 65,962 were previously banked and 145,371 were newly purchased and retired. 163,129 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: 1,000

Eligible offsets retirement summary

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 retired (tCO ₂ -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 (%)
Xinjiang Gonggeer Hydropower Project	CERs	CDM	7 Dec 2022	Start serial number: CN-5-1153772988-2-2-0-7834 End serial number: CN-5-1153805487-2-2-0-7834 See Appendix E. for proof of retirement certificate , Item A	CP2		32,500	0	0	32,500	15.38%
Xinjiang Gonggeer Hydropower Project	CERs	CDM	8 Feb 2023	Start serial number: CN-5-1167869618-2-2-0-7834 End serial number: CN-5-1168009617-2-2-0-7834 See Appendix E. for proof of retirement certificate , Item B	CP2		140,000	0	140,000	0	0%
Xinjiang Gonggeer Hydropower Project	CERs	CDM	12 Jan 2023	Start serial number: CN-5-1153902988-2-2-0-7834 End serial number: CN-5-1153916057-2-2-0-7834 See Appendix E. for proof of retirement certificate , Item C	CP2		13,070	0	0	13,070	6.18%
Xinjiang Gonggeer Hydropower	CERs	CDM	12 Jan 2023	Start serial number: CN-5-1167752688-2-2-0-7834 End serial number: CN-5-1167772117-2-2-0-7834	CP2		19,430	0	0	19,430	9.19%

Project				See Appendix E. for <u>proof of retirement certificate</u> , Item D							
Xinjiang Gonggeer Hydropower Project	CERs	CDM	7 Nov 2022	Start serial number: CN-5-1153740488-2-2-0-7834 End serial number: CN-5-1153772987-2-2-0-7834 See Appendix E. for <u>proof of retirement certificate</u> , Item E	CP2		32,500	0	0	32,500	15.38%
Xinjiang Gonggeer Hydropower Project	CERs	CDM	7 Mar 2023	Start serial number: CN-5-1168009618-2-2-0-7834 End serial number: CN-5-1168079617-2-2-0-7834 See Appendix E. for <u>proof of retirement certificate</u> , Item F	CP2		70,000	0	23,129	46,871	22.18%
Yun Jiayan Hydropower Project 2013+	CERs	CDM	15 Sep 2022	Start serial number: CN-5-1153512988-2-2-0-7834 End serial number: CN-5-1153642987-2-2-0-7834 See Appendix E. for proof of retirement certificate, Item G	CP2		130,000	64,038	0	65,962	31.21%
Darling River Eco Corridor #29	ACCUs	ERF	28-Sep-2023	Start serial number: 8,997,692,872 End serial number: 8,997,693,871 See Appendix H for <u>proof of retirement certificate</u> , Item H	2018		1,000	n/a	0	1,000	0.47%
Total offsets retired this report and used in this report										211,333	
Total offsets retired this report and banked for future reports									163,129		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Certified Emissions Reductions (CERs)	210,333	99.53%
ACCUs	1,000	0.47%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: GAS 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 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)	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)	3,222	0	19%
Residual Electricity	13,917	13,291	0%
Total renewable electricity (grid + non grid)	3,222	0	19%
Total grid electricity	17,140	13,291	19%
Total electricity (grid + non grid)	17,140	13,291	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	13,917	13,291	
Scope 2	12,291	11,738	
Scope 3 (includes T&D emissions from consumption under operational control)	1,627	1,554	
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 CO₂-e)	11.74
Residual scope 3 emissions (t CO₂-e)	1.55
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	11.74
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1.55
Total emissions liability (t CO₂-e)	13.29

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 (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	17,140	17,140	14,569	1,200	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	17,140	17,140	14,569	1,200	0	0
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		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	17,140					

Residual scope 2 emissions (t CO₂-e)	14.57
Residual scope 3 emissions (t CO₂-e)	1.20
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	14.57
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1.20
Total emissions liability (t CO₂-e)	15.77

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^[5] 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.

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

APPENDIX D: OUTSIDE EMISSIONS 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>Size: 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>Influence: 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>Risk: 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>Stakeholders: 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>Outsourcing: 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>Size: 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>Influence: 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>Risk: 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>Stakeholders: 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>Outsourcing: 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>Size: Emissions from upstream transport & distribution activities related to our energy retail operations are relatively minor compared to the emissions from energy production and distribution.</p> <p>Influence: We have limited direct control or influence over emissions from upstream transport & distribution, which are often managed by external transportation providers.</p>

						<p>Risk: Emissions from upstream transport & distribution do not pose significant regulatory risks, and they are not a focal point of public interest in the energy retail sector.</p> <p>Stakeholders: Key stakeholders, including customers and regulatory bodies, primarily focus on evaluating our carbon footprint based on direct energy-related emissions.</p> <p>Outsourcing: Historically, emissions from upstream transport & 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>Size: Emissions from downstream transport & distribution activities associated with our energy retail operations are relatively minor compared to the emissions from energy production and distribution.</p> <p>Influence: We have limited direct control or influence over emissions from downstream transport & distribution, which are often managed by external transportation providers.</p> <p>Risk: Emissions from downstream transport & distribution do not pose significant regulatory risks, and they are not a primary focus of public attention in the energy retail sector.</p> <p>Stakeholders: Key stakeholders, including customers and regulatory bodies, primarily evaluate our carbon footprint based on direct energy-related emissions.</p> <p>Outsourcing: Historically, emissions from downstream transport & 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>Size: 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>Influence: 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>Risk: 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>Stakeholders: Key stakeholders, including customers and regulatory bodies, primarily focus on evaluating our carbon footprint based on direct energy-related emissions.</p> <p>Outsourcing: 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>Size: No franchises are to be reported in our activities (excluding sponsorships, which do not induce substantial carbon emissions)</p> <p>Influence: We have limited direct control or influence over emissions from franchised operations, which are often managed by franchisees.</p> <p>Risk: 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>Stakeholders: Key stakeholders, including customers and regulatory bodies, primarily evaluate our carbon footprint based on direct energy-related emissions.</p> <p>Outsourcing: 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>Size: 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>Influence: We have limited direct control or influence over the emissions produced by investments, which are typically managed by the respective entities.</p> <p>Risk: 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>Stakeholders: Key stakeholders, including customers and regulatory bodies, primarily focus on evaluating our carbon footprint based on direct energy-related emissions.</p> <p>Outsourcing: 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



United Nations
Framework Convention on
Climate Change

Date: 07 December 2022
Reference: VC/1203/2022

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 gas) for products sold between 1 July 2022 and 30 June 2023.



Number and type of units cancelled

32,500 CERs

Equivalent to 32,500 tonne(s) of CO₂

Start serial number:
CN-5-1153772988-2-2-0-7834
End serial number:
CN-5-1153805487-2-2-0-7834

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 B



United Nations
Framework Convention on
Climate Change

Date: 08 February 2023
Reference: VC/0147/2023

**VOLUNTARY
CANCELLATION
CERTIFICATE**

Presented to:

CDM Project 7834: Xinjiang Gonggeer Hydropower Project

Reason for cancellation:

140000 Retired on behalf of Simply Energy ABN 67 269 241 237 as part of its carbon neutral commitments under Climate Active (retail gas) for products sold between 1 July 2022 and 30 June 2023.



**Number and type
of units cancelled**

140,000 CERs

Equivalent to 140,000 tonne(s) of CO₂

Start serial number:
CN-5-1167869618-2-2-0-7834
End serial number:
CN-5-1168009617-2-2-0-7834

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.



United Nations
Framework Convention on
Climate Change

Date: 12 January 2023
Reference: VC/0030/2023

VOLUNTARY CANCELLATION CERTIFICATE

Presented to:

CDM Project 7834: Xinjiang Gonggeer Hydropower Project

Reason for cancellation:

13070 Retired on behalf of Simply Energy ABN 67 269 241 237 as part of its carbon neutral commitments under Climate Active (retail gas) for products sold between 1 July 2022 and 30 June 2023.



**Number and type
of units cancelled**

Start serial number:
CN-S-1153902988-2-2-0-7834
End serial number:
CN-S-1153916057-2-2-0-7834

13,070 CERs

Equivalent to 13,070 tonne(s) of CO₂

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: 12 January 2023
Reference: VC/0031/2023

VOLUNTARY CANCELLATION CERTIFICATE

Presented to:

CDM Project 7834: Xinjiang Gonggeer Hydropower Project

Reason for cancellation:

19430 Retired on behalf of Simply Energy ABN 67 269 241 237 as part of its carbon neutral commitments under Climate Active (retail gas) for products sold between 1 July 2022 and 30 June 2023.



**Number and type
of units cancelled**

Start serial number:
CN-S-1167752688-2-2-0-7834
End serial number:
CN-S-1167772117-2-2-0-7834

19,430 CERs

Equivalent to 19,430 tonne(s) of CO₂

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/1077/2022

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 gas) for products sold between 1 July 2022 and 30 June 2023.



**Number and type
of units cancelled**

32,500 CERs

Equivalent to 32,500 tonne(s) of CO₂

Start serial number:
CN-5-1153740488-2-2-0-7834
End serial number:
CN-5-1153772987-2-2-0-7834

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 March 2023
Reference: VC/0279/2023

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 gas) for products sold between 1 July 2022 and 30 June 2023.



**Number and type
of units cancelled**

Start serial number:
CN-5-1168009618-2-2-0-7834
End serial number:
CN-5-1168079617-2-2-0-7834

70,000 CERs

Equivalent to 70,000 tonne(s) of CO₂

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

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 gas) for products sold between 1 July 2022 and 30 June 2023

Number and type
of units cancelled

Start serial number:
CN-5-1153512988-2-2-0-7834
End serial number:
CN-5-1153642987-2-2-0-7834

130,000 CERs

Equivalent to 130,000 tonne(s) of CO2

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

OFFICIAL



Australian Government
Clean Energy Regulator



28 September 2023

VC202324-00298

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	AU29969
Type of units	KACCU
Total Number of units	1,000
Serial number range	8,997,692,872 - 8,997,693,871
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 Climate Active (retail gas) 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

Yours sincerely,

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division
Clean Energy Regulator
registry-contact@cer.gov.au www.cleanenergyregulator.gov.au



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An Australian Government Initiative

