PUBLIC DISCLOSURE STATEMENT

DEVELOPMENT VICTORIA

ORGANISATION CERTIFICATION
FY2022–23

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Development Victoria
REPORTING PERIOD	1 July 2022 – 30 June 2023 Arrears report
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.* 
	Clare Parry Director – Sustainability 31st October 2023

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

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	370 tCO_2-e
OFFSETS USED	36.5% VERs, 63.5% VCUs
RENEWABLE ELECTRICITY	Total renewables 91%
CARBON ACCOUNT	Prepared by: Development Victoria
TECHNICAL ASSESSMENT	31 October 2023 Cundall Johnston & Partners Next technical assessment due: FY 2026

Contents

2. CARBON NEUTRAL INFORMATION

Description of certification

"Climate Active provides Development Victoria's partners, clients and communities confidence in the validity of its Carbon Neutral certification."

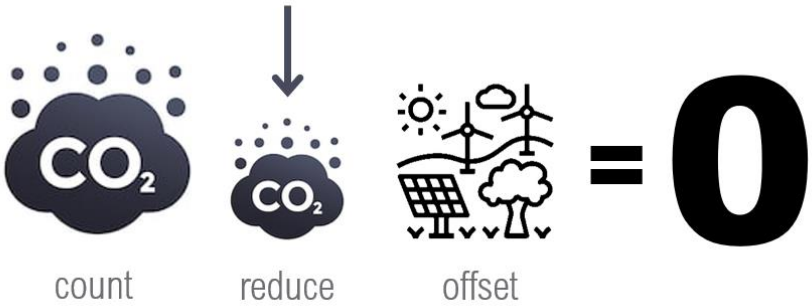
Development Victoria (DV), ABN 61 868 774 623, has certified its entire business operations over the 2022-2023 financial year with Climate Active. Development Victoria's greenhouse gas emission inventory has been prepared according to the Climate Active Carbon Neutral Standard for Organisations ('Organisations Standard'). The Organisations Standard continues to provide best-practice guidance on how to measure, reduce, offset, validate, and report emissions that occur as a result of organisational operations.

Employing the Organisations Standard provides Development Victoria's staff, partners, clients, and communities confidence in the validity of Development Victoria's Carbon Neutral certification. The requirements of the standard are designed to provide stakeholders with transparent information on the actions that have been taken to achieve carbon neutral status.

Climate Active certification is awarded to organisations that have credibly reached a state of achieving net zero emissions, otherwise known as carbon neutrality. This means that all activities associated with Development Victoria's Australian business operations have no net negative impact on the climate.

To achieve the Organisations Standard for its operational footprint, Development Victoria has:

- calculated the Scope 1, 2 and 3 greenhouse gas emissions generated by its Australian business operations;
- committed to reduce these emissions by investing in a range of approaches including new technology and behavioural change; and
- purchased credible offsets to compensate for remaining emissions.



The FY 2019-20 was established as the base year for Development Victoria's Operations account and was the first year of certification, with a carbon account produced for this period. For FY20-21, Development Victoria, accounted the operational footprint and purchased offsets to achieve the second year of certification. For this FY22-23 report, Cundall was engaged to conduct the third-party technical assessment.

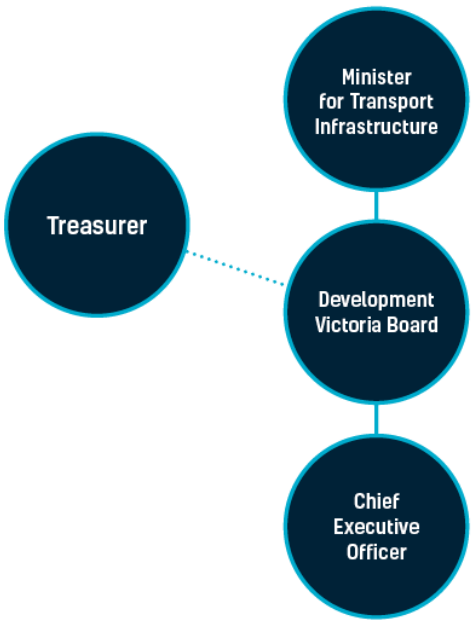
Organisation description

Development Victoria works in partnership with the public and private sectors to deliver major civic projects, property development (both residential and commercial) and urban renewal projects on behalf of the Victorian Government. Development Victoria's vision is to "To help make Victoria a great place to live". To achieve this vision, Development Victoria delivers government policy to create strong communities, stimulate economic growth and reduce environmental impact across Victoria.

Development Victoria is a statutory authority governed by a board of directors.

Development Victoria operates under the Development Victoria Act 2003 ('the Act'). The Act requires Development Victoria to carry out the following functions using commercial disciplines:

- Property development and social and economic capital works projects in accordance with government policies and strategies;
- Provide advisory services to Government; and
- Develop declared projects under the Act.



As of 28 November 2022, the Minister for Transport Infrastructure has primary responsibility for Development Victoria. The Treasurer is responsible for oversight of Development Victoria's finances, capital structure and operating performance.
Development Victoria operates under one trading name and Australian Business Number (ABN). There are no subsidiary or child companies that Development Victoria manages.

Development Victoria has a diverse project portfolio covering residential and commercial developments, public land and buildings, and urban renewal. Development Victoria develops these assets on behalf of the Victorian State Government or in partnership with the private sector and does not currently hold long term ownership of any major assets. The majority of Development Victoria's operations are run out of the head office in Melbourne CBD, although a small team of staff worked at 77 Southbank Boulevard for part of the FY22-23 year. This building is owned by Development Victoria and sits within the Melbourne Arts Precinct redevelopment, and was vacated by the 28th of February 2023 as it was schedule for demolition.

Development Victoria also manages a small number of temporary sales offices on our residential development sites, for the purposes of property (house and land) sales to the general public.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of this carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however, are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary but are not measured (quantified) in the carbon inventory. 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 an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Stationary Fuels (Natural Gas)
Transport Fuels (Fleet Vehicles)
Electricity
Staff commuting
Business Travel (flights)
Business Accommodation
Waste (8 Ex & 77SB)
Water and Wastewater (8 Ex & 77SB)
Taxi travel

Non-quantified

Refrigerants
Food and Catering
Mailing Services
Office and ICT Equipment
Printing, stationery, and publications

Outside emission boundary

Excluded

Cleaning Services
ICT Services & Software
Sales office short-term generator hire
ICT telecommunications and connectivity
Sales office waste
Sales office water and wastewater

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Development Victoria's emissions reduction strategy identifies the emission reduction measures that will be taken over the upcoming financial year. In our last Climate Active report, we committed to reducing our operational footprint by at least 50% by 2025, from our FY19-20 baseline year. As a result of a number of changes to our gas and electricity profile, we anticipate we will meet this target one year early (FY23-24).

Emission reduction measures that Development Victoria is investigating and/or will implement for FY23-24 are predicted to deliver a reduction of approximately 55% in overall emissions, from the FY22-23 year. By 2030 we are targeting a 65% reduction in emissions. Measures include:

- 100% of electricity accounts have now been transitioned to 100% Green Power, although some were done after the end of June 2023 and so did not fully impact this Climate Active account. This reduction action will reduce Development Victoria's carbon emissions by a further **5.3%** in the FY23-24 year**,** while the forecast impact from last FY's emission reduction successfully observed.
- As at July 2023, the building owner has now made regular waste reporting available to tenants in our building. This data includes total waste, organic and recycling and has revealed a below-optimal level of recycling in our tenancy. This reveals an opportunity to improve our reported data granularity, to address poor performance and target interventions. We hope to increase our landfill diversion from 55% currently up to approximately 80-90% by the end of this FY, reducing our overall footprint by approx. 1% (estimated).
- Our gas use will reduce to zero as the only remaining account was for a building that was vacated and demolished from February 2023. This will reduce our overall footprint by 50% for FY23-24.
- In FY21-22 there was a marked increase in travel for project and corporate related reasons, and this forms approx. 4% of our total footprint. Staff have expressed doubt regarding the voracity of (for example) airline carbon neutral programs, and there is a desire to have control over our offset activities in relation to this. We will continue to monitor and, as travel is done by necessity only this will ensure our footprint is kept as low as practical; however, our preference is to self-offset (i.e., as part of our certification activities and not using airline programs).
- From late 2024 we will transition 4 of our 5 company vehicles over to hybrid vehicles. This will enable us to reduce transport-related emissions. While we explored the potential for EVs, limitations relating to charging infrastructure in the existing car park limited our options here, and this will be revisited from 2027. Our target is to have an all-EV fleet by 2030.
- We continue to encourage our staff to return to the office, even part time, via a hybrid working policy. This assists us in reducing our calculated WFH emissions and brings control of impacts back to the office. Estimation of this impact is not possible at this time.
- Before the end of CY24, we will put in place a Transport Policy that will require consideration of public and alternate transport modes for all local work trips, and put in place requirements for business accommodation and flights. The target here is to put minimum expectations in place that align with our ambition to reduce carbon impacts and to potentially reduce the need for our car fleet by up to 40% before renewal (2027).

Emissions reduction actions

In FY22-23 Development Victoria took action to reduce operational carbon, these includes:

- Transferring electricity accounts under our control over to 100% Green Power, with the majority done by the end of FY22-23, reducing our footprint by 30% this FY.
- Supporting virtual and hybrid meetings and encouraging a planned physical office space through digital desk booking technology. In FY22-23, staff numbers increased from 260 to 328 people. Hybrid working arrangements and desk booking systems allow our 328 staff to plan their attendance to the office, which holds just 205 desks, without needing additional space.
- Employing measures that ensure our ICT equipment is sustainably managed, including at end of life of products or assets. This includes the use of a “green on-sell” option with our hardware provider and the take-back of non-useful items. All e-waste is productively disposed of through aggregation strategies that enables us to hold until it can be accepted in bulk at recycling facilities.
- Prioritising the use of 100% electronic forms and electronic contract signing, including for land sales and all approvals which has significantly reduced the use of paper.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO_2-e (without uplift)	Total tCO_2-e (with uplift)
Base year/ Year 1:	2019–20	423.97	496.05
Year 2:	2020–21	470.31	550.26
Year 3:	2021–22	277.58	324.76
Year 4:	2022–23	318.22	369.14

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
Stationary energy (natural gas)	58.8	159.6	Lack of zoning of base building systems at 77 Southbank office, and building was largely empty so required additional heat to ensure minor occupied zone was habitable
Working from home	69.0	86.0	Significant increase in staff (32% since Jun-22), and shift in culture of working in the office. The average ratio of staff WFH on a regular basis is approx. 65%
Electricity	115.1	19.43	Migration to Green Power for all remaining accounts

Use of Climate Active carbon neutral products, services, buildings or precincts

Development Victoria's head office is located at 8 Exhibition Street, Melbourne, which is a Climate Active Certified Building.

Emissions summary

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

Emission category	Sum of Scope 1 (t CO2-e)	Sum of Scope 2 (t CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of Total Emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	2.91	2.91
Electricity	0.00	17.16	2.27	19.43
Stationary energy (gaseous fuels)	148.07	0.00	11.49	159.57
Transport (air)	0.00	0.00	16.37	16.37
Transport (land and sea)	14.01	0.00	3.87	17.88
Waste	0.00	0.00	9.33	9.33
Water	0.00	0.00	6.75	6.75
Working from home	0.00	0.00	85.98	85.98
Total	**162.09**	**17.16**	**138.97**	**318.22**

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot 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
Refrigerants	3.182
Food and Catering	6.364
Mailing Services	19.093
Office and ICT Equipment	6.364
Printing, Stationery and Publications	15.911
Total of all uplift factors	50.92
Total emissions footprint to offset *(total emissions from summary table + total of all uplift factors)*	**369.14**

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 370 t CO_2-e. The total number of eligible offsets used in this report is 370. Of the total eligible offsets used, 135 were previously banked and 400 were newly purchased and retired. 165 are remaining and have been banked for future use.

Co-benefits

Development Victoria, as part of our offset activities, have purchased a stapled, or paired, credit product. This stapled credit is a Biodiverse Reforestation Carbon Offset and includes a Biodiverse Reforestation credit located in Australia – the Yarra Yarra Biodiversity Corridor project, located in Western Australia – alongside or 'stapled' to an accredited Verra-Verified Carbon Standard carbon offset project, in this case the Solar Energy Projects by SB Energy in India.

The Yarra Yarra reforestation project aims to re-establish the natural landscape of a 200km corridor in the northern wheatbelt of Southwest Australia. About 90% of the planting area was cleared by European settlers during the 1900s to allow for the farming of crops and livestock. Over time the soil has degraded, and together with a drying climate, has left parts of the landscape no longer viable for traditional farming. In addition, the removal of the natural woodland environment has threatened many plant and animal species with extinction.

These factors have led to Conservation International identifying the broader region of Southwest Australia as one of 35 globally significant biodiversity hotspots. Conservation International defines a biodiversity hotspot as a region that has a high percentage of endemic plant species and less than 30% of its natural vegetation remaining. The Yarra Yarra project aims to revegetate the landscape of the Corridor and return the environment to its original state while simultaneously removing carbon from the atmosphere.

Up to 60 different tree and shrub species indigenous to the region are planted, with the goal to create a green corridor that will reconnect coastal regions with drier inland habitats. The Corridor will provide birds and animals with habitat for food, nests and protection from predators, encouraging them to transition through the landscape.

The project's positive impacts include factors beyond carbon sequestration:

- The project has injected more than $8 million into the community, supporting 140 local businesses.
- Generation of new jobs for tree plantings, seed collection and integrated agricultural activities.
- Casual employment for 200+ people, including local indigenous people.
- Creation of an Australian Sandalwood integrated carbon industry in rural Australia.
- Five aboriginal heritage sites discovered in archaeological surveys are now registered with the Department of Indigenous Affairs Registry.

- Ecological scientists conducted a baseline biodiversity survey and discovered an amazing diversity of plant and animal species.
- Creation of wildlife habitats and the reintroduction of plant and animals, including over 30 species of conservation-significant native plants, 13 conservation-significant bird species and 100s of insect species.
- Combatting desertification by protecting and stabilising the ground with vegetation, which reduces soil salinity and erosion by wind and water.

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 (%)**
Suzhou Qizi Mountain Landfill Gas Recovery Project	VER	GSR	26 Nov 2021	462t: GS1-1-CN-GS397-21-2015-19038-101237-101698 https://registry.goldstandard.org/batch-retirements/details/86994	2018		462	327	0	135	36.5%
stapled with											
Mount Sandy Forest Conservation, South Australia - Australia	ABU	SANVCR	26 Nov 2021	2019/4003-VOL002-48698 to 2019/4003-VOL002-49707 No registry link publicly available Carbon offsets not accredited – offset is Australian Biodiversity Unit stapled to above carbon offsets. 1,010 ABUs to the equivalent 1,515 m^2 land offset	2020	462	0	0	0	0	
Solar Energy Project(s) by SB Energy Private Limited	VCU	Verra	24 October 2023	8423-15973794-15974193-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=220403	2018		400	0	165	235	63.5%
stapled with											
Australian Yarra Yarra Biodiversity Project	PER	GSR	24 October 2023	GS1-1-AU-GS3039-22-2024-22913-5364-5763	2024	400	0	0	0	0	
									Total eligible offsets retired and used for this report	370	
									Total eligible offsets retired this report and banked for use in future reports	165	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Emissions Reductions (VERs)	135	36.5%
Verified Carbon Units (VCUs)	235	63.5%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

Not Applicable.

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	0

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Not Applicable.									
Total LGCs surrendered this report and used in this report									**0**

APPENDIX A: ADDITIONAL INFORMATION

Development Victoria's operational greenhouse gas emissions inventory has been prepared according to the Organisations Standard. An organisation is defined by its ABN or group of ABNs that sit under a parent company. Development Victoria operates under one ABN with no other trading names and no child companies.

Development Victoria employed the operational control approach to set the basis for determining what emissions are under the direct control of the organisation. The operational control approach requires an organisation to report 100 per cent of the operations over which it has 'the full authority to introduce and implement its operating policies'.[1]

Development Victoria includes all emissions from activities over which it has full operational control (Fig 1).

Assets included in the certification boundary are:

- Facilities and Operations:
    - Head office at 8 Exhibition St, Melbourne. 8 Exhibition St is certified as a Climate Active Carbon Neutral building by the owner, GPT. Development Victoria occupies 2 floors as a tenant only and leases part of another for purposes of End-of-Trip facilities.
    - 77 Southbank Boulevard. Development Victoria owns and operates this building, and tenanted part of one level; however, as at 28th of February 2023 the building was entirely vacated and demolition begun.
- Sales Offices
    - Development Victoria manages a small number of sales offices located at residential developments in metropolitan Melbourne. These offices are temporary tenancies and their operation may fluctuate over the course of a year. FY22-23 sales offices included LUMA at Sunshine North and Riverwalk in Werribee (part year). While Development Victoria manages these spaces, the staff (or tenants) are the responsibility of the contracted Sales Agency.
- Offsite Operations
    - Development Victoria leases a warehouse for Business Continuity Planning (BCP) and storage, located in Lynbrook, Victoria.

Assets outside of the emissions boundary are:

- Short term assets
    - Development Victoria holds a limited number of short-term assets on behalf of the State Government in order to facilitate land purchases. These sites are either vacant, undeveloped land such as 3 Victoria Dock and 55 Victoria Promenade, or buildings that are leased to external organisations and managed by external service providers. These assets are not included within Development Victoria's emissions boundary because Development Victoria operates no control over these assets, and no organisational operations are undertaken within these assets.

[1] GHG Protocol – Corporate Standard (WBCSD and WRI, 2004).

The emission sources in the boundary diagram below are as per the categories in the emission summary table.

Figure 1: Emissions Boundary

Emissions associated with Development Victoria's operations within the emissions boundary have been categorised by scope, as per the Organisations Standard.

- Scope 1 emissions include all direct greenhouse gas emissions from sources that are within Development Victoria's control boundary. These include emissions from fuel use, refrigerants and on-site electricity generation.
- Scope 2 emissions include purchased electricity, heat, cooling and steam (i.e., energy produced outside Development Victoria's control boundary but used within the organisation).
- Scope 3 emissions are all indirect emissions that occur as a result of the activities of Development Victoria but occur from sources outside the organisation's direct control.

Table 1 includes a description of the emission sources within Development Victoria's emissions boundary.

Table 1: Emissions Source Description

Emission Source	Scope	Description
Refrigerants	1	This represents all direct emissions emitted through refrigerant leaks from air conditioning units at all locations within the emissions boundary.
Stationary Fuels (Natural Gas)	1,3	This represents the natural gas used in 8 Exhibition St and 77 Southbank Boulevard. At 8 Exhibition, all gas (HHW) use for the base building and tenancy is from a central plant offset under GPT's Climate Active Certification and is therefore considered zero emissions for Development Victoria's certification. At 77 Southbank, natural gas for the base building and tenancy is managed by Development Victoria and included within the carbon account. There is no gas use at the Sales Offices or at the Warehouse.
Transport Fuels (Fleet Vehicles only)	1, 3	This represents the fuels used to operate Development Victoria's fleet vehicles, leased from external provider Custom Fleet Management. One vehicle was used for private use by a director, and five vehicles were

		available for use by all Development Victoria staff to travel to site visits and for other operational use. All cars used petrol.
Staff Commuting	3	This represents modes of public transport used by staff to commute to work. It includes train, bicycle, walking, bus, motorbike/scooter and trams. In the FY22-23 calculations, the Climate Active Working From Home (WFH) Calculator was used to approximate the impacts of office closures and WFH.
Electricity	2, 3	This represents the electricity used across all buildings included within Development Victoria's certification boundary. At 8 Exhibition, electricity used for the base building is already offset by GPT's Climate Active Certification and is therefore considered zero emissions for Development Victoria's certification.
Business Travel (flights)	3	This represents all flights (domestic and international) travelled for business operations such as study tours, conferences, and awards.
Business Accommodation	3	This represents all accommodation (domestic and international) used to facilitate study tours, site visits, conferences, and awards.
Waste	3	This represents waste captured across 8 Exhibition Street and 77 Southbank Boulevard. Waste collection at both 8 Exhibition St and 77 Southbank Boulevard (tenancy) is sorted between general waste, paper and cardboard, co-mingled recycling and food waste (compost). Development Victoria manages the Sales Offices, but the staff are the responsibility of the Sales Agency, and therefore the waste from these assets is excluded.
Water & Wastewater	3	This represents water and wastewater at 8 Exhibition and 77 Southbank. At 8 Exhibition, water used for the base building is already offset by GPT's Climate Active Certification and is therefore considered zero emissions for Development Victoria's certification. Water use for tenancy at 8 Exhibition has been calculated and included within Development Victoria's carbon account. At 77 Southbank, water for the base building and tenancy is managed by Development Victoria and included within the carbon account. Development Victoria manages the Sales Offices, but the staff are the responsibility of the Sales Agency, and therefore water and wastewater from these assets are excluded.
Food & Catering	3	This represents emissions embodied in food and catering that are offered at events, workshops and training organised by Development Victoria.
Mailing Services	3	This represents all postage and courier services.
Cleaning Services	3	This represents cleaning services for all assets within the Emissions Boundary.
Office & ICT Equipment	3	Office equipment represents furniture and appliances such as office chairs, desks, crockery and kitchen equipment. ICT Equipment represents computer hardware such as monitors, laptops, tablets and chargers.
ICT Services & Software	3	This represents software licensing for computer and internet applications and services.
ICT Telecommunication & Connectivity	3	This represents use of telecommunications and bandwidth services.
Printing, Stationery & Publications	3	This represents printed media, publications, and printing and stationery. It includes all printing costs for promotional and marketing material, and well as internal printing and stationery for staff use.
Taxi Travel	3	This represents staff taxi use and airport transfer.

All emission sources have been assessed using the relevance test, Appendix 1. Figure 2 demonstrates the quantified sources, non-quantified sources, and sources that have been excluded from the inventory.

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_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	154,621	0	72%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	2,005,580	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)	40,510	0	19%
Residual Electricity	20,349	19,433	0%
Total renewable electricity (grid + non grid)	**2,200,711**	**0**	**99%**
Total grid electricity	**2,211,060**	**19,433**	**99%**
Total electricity (grid + non grid)	**2,221,060**	**19,433**	**99%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**20,349**	**19,433**	
Scope 2	17,971	17,162	
Scope 3 (includes T&D emissions from consumption under operational control)	2,378	2,271	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	.

Total renewables (grid and non-grid)	**99.08%**
Mandatory	**92.12%**
Voluntary	**6.96%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**17.16**
Residual scope 3 emissions (t CO_2-e)	**2.27**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**17.16**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**2.27**
Total emissions liability (t CO_2-e)	**19.43**

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)**
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	2,221,060	2,221,060	1,887,901	155,474	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)	**2,221,060**	**2,221,060**	**1,887,901**	**155,474**	**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)	**2,221,060**					

Residual scope 2 emissions (t CO_2-e)	**1,887.90**
Residual scope 3 emissions (t CO^2-e)	**155.47**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**183.16**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**15.08**
Total emissions liability	**198.24**

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)
8 Exhibition Climate Active Certification (rating N68368)	**2,005,580**	**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.

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. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
Refrigerants	Immaterial
Food and Catering	Immaterial
Office and ICT Equipment	Cost-effective
Mailing Services	Cost-effective
Printing, Stationery and publications	Cost-effective

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.

2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.

3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.

4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.

5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Cleaning Services	N	N	N	N	N	**Size:** The emissions source is likely to be well under 1% of the total footprint (3 t-CO_2-e), which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (197 t-CO_2-e). **Influence:** We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. The nature of the engagement of services is via the base building owner. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
ICT Services and Software	N	N	N	N	N	**Size:** The emissions source is likely to be well under 1% of the total footprint (3 t-CO_2-e), which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (197 t-CO_2-e). **Influence:** We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. The nature of the engagement of services is via the base building owner. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
Sales office short-term generator hire (Riverwalk)	N	N	N	N	N	**Size:** The emissions source is likely to be well under 1% of the total footprint (3 t-CO_2-e), which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (197 t-CO_2-e). **Influence:** We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. The nature of the engagement of services is via the base building owner. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.

						Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
ICT Telecommunications and Connectivity	N	N	N	N	N	**Size:** The emissions source is likely to be well under 1% of the total footprint (3 t-CO_2-e), which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (197 t-CO_2-e). **Influence:** We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. The nature of the engagement of services is via the base building owner. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
Waste (Sales Offices only)	N	N	N	N	N	**Size:** The emissions source is likely to be well under 1% of the total footprint (3 t-CO_2-e), which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (197 t-CO_2-e). **Influence:** We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. The nature of the engagement of services is via the base building owner. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
Water and Wastewater (Sales offices only)	N	N	N	N	N	**Size:** The emissions source is likely to be well under 1% of the total footprint (3 t-CO_2-e), which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (197 t-CO_2-e). **Influence:** We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. The nature of the engagement of services is via the base building owner. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.

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