PUBLIC DISCLOSURE STATEMENT

TASMAN ENVIRONMENTAL MARKETS AUSTRALIA PTY LTD

ORGANISATION CERTIFICATION

FY2022–23

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Tasman Environmental Markets Australia Pty Ltd
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.* Jessica Dwyer Jessica Dwyer CEO 22 February 2023

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

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	678 tCO_2-e
CARBON OFFSETS USED	88% VERs,11% VCUs, 1% ACCUs
RENEWABLE ELECTRICITY	65%
CARBON ACCOUNT	Prepared by: Tasman Environmental Markets
TECHNICAL ASSESSMENT	Date: 14th December 2021 Name: Rob Rouwette Organisation: start2see Pty Ltd Next technical assessment due: FY2023-24 report

Contents

2. CARBON NEUTRAL INFORMATION

Description of certification

This is an organisation carbon neutral certification for Tasman Environmental Markets Australia Pty Ltd ABN: 97 659 245 011 and includes the business operations of TEM across Australia incorporating our Scope 1, 2 and 3 emissions.

TEM has included all financials captured under Tasman Environmental Markets Australia Pty Ltd, this does however include travel data from our international entities.

All other activities from our international entities have not been included in this certification. Tasman Environmental Markets Asia Pacific Pte Ltd and Tasman Environmental Markets New Zealand Pty Ltd trade under the TEM Holdco Pty Ltd Parent entity as does Tasman Environmental Markets Australia Pty Ltd.

TEM manages offices in Victoria (Mornington and Abbotsford), Brisbane and Sydney. We also have staff working in Adelaide, Auckland & Singapore.

Organisation description

This is an organisation carbon neutral certification for Tasman Environmental Markets Australia (TEM) Pty Ltd ABN: 97 659 245 011.

Established in 2014, TEM empowers business and consumers to achieve carbon neutrality and make extraordinary environmental impact by connecting them with life-changing carbon offset projects. TEM partners with iconic brands to achieve their carbon neutral and net zero emissions goals through risk-managed carbon offset solutions and sophisticated, world-class technology. TEM's principals are specialists in global compliance and voluntary carbon markets, helping clients navigate carbon risk management and offset purchases and integrating sophisticated climate technology solutions.

Our people, systems and process deliver rigorous due diligence that ensures the integrity of every single offset we transact. So, when it comes to achieving our own carbon neutral goal, we have applied the same level of rigor to our emissions calculations.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

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

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the 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

- Accommodation and facilities
- Cleaning and chemicals
- Climate Active carbon neutral products and services
- Electricity
- Food
- ICT services and equipment
- Machinery and vehicles
- Office equipment and supplies
- Postage, courier, and freight
- Professional services
- Stationary Energy
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

Non-quantified

N/A

Outside emission boundary

Excluded

- Construction materials and services
- Horticulture and agriculture
- Products
- Refrigerants
- Roads and landscape

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

TEM has continued to experience business growth over the last year. This has resulted in an increase to our headcount of 141% which has contributed to a significant increase in our emissions across a range of categories including Computer and Technical Services and Air Travel. Despite this, we acknowledge the importance of setting targets to ensure our emissions remain within a reasonable range in proportion to our size. Our reduction target represents a 30% reduction per head in our emissions from Air Travel, Food and ICT services from our base year emissions by 2030.

During the reporting period TEM has continued to keep Air Travel and food emissions below our Base year emissions per head. However, we have seen an increase above our Base year emissions per head in ICT services, this increase can be attributed to staff increases and the purchase of new equipment and additional subscriptions to service our growing team.

Table 1: Progress against emissions intensity reduction targets

	Performance indicator	Target 2022 - 2030	Progress	Base year (tCO_2-e)	Base year (tCO_2-e per head)	FY23 (tCO_2-e)	FY23 (tCO_2-e per head)
Air travel	tCO_2-e per headcount <4.04	Reduce air travel emissions by 30% per employee from base year	FY23 travel emissions are down 43.84% per employee from our base year	51.9	5.77	132.78	3.24
Food	tCO_2-e per headcount <0.46	Reduce food emissions by 30% per employee from base year	FY23 food emissions are down 62.5% per employee from our base year	5.90	0.66	10.08	0.25
ICT services	tCO_2-e per headcount <1.22	Reduce ICT emissions by 30% per employee from base year	FY23 ICT emissions are down 33.61% per employee from our base year	15.70	1.74	95.56	2.33

Emissions reduction actions

TEM engaged with a corporate travel service during FY23 and set parameters for travel and approval to ensure all travel adhered to our Travel Policy which was updated in FY22. In addition to these controls TEM also tightened its expenses policy to ensure that accommodation and food expenses remained under set thresholds based on location and length of travel.

TEM's food emissions are generally linked to travel expenses, therefore we expect that a reduction in air travel emissions would directly reduce our food emissions.

TEM has an IT procurement policy to ensure there are clear guidelines in place as to the amount spent on company devices. We also review our software licenses periodically to ensure we are efficiently using these systems to suit our operations.

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	113	119
Year 2:	2020–21	82	N/A
Year 3:	2021–22	305	N/A
Year 4:	2022–23	678	N/A

Significant changes in emissions

TEM has again experienced growth through FY2022-23. We have seen a 141% increase in our staff numbers. With TEM's operations active in several locations both domestically and internationally, we have seen an increase in staff needing to travel more often. TEM has also increased our field work activities which have contributed to greater emissions due to travel to remote locations. This includes increased business growth in our self-generated carbon offset project opportunities which has led to higher than normal domestic and international travel to scope these projects.

Emission source	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Reason for change
Computer and technical services	33.07	93.31	Business growth and subsequent scaling of IT resources and infrastructure to meet increased staff and customer needs.
Long business class flights (>3,700km)	5.98	67.84	Increased scoping of domestic and international carbon offset project opportunities.
Business Services	0	179.07	Business Services was previously excluded from our emission boundary

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

Certified brand name	Product used
Powershop	Electricity

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 (tCO_2-e)	Sum of scope 2 (tCO_2-e)	Sum of scope 3 (tCO_2-e)	Sum of total emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	17.76	17.76
Cleaning and Chemicals	0.00	0.00	0.54	0.54
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	10.08	10.08
ICT services and equipment	0.00	0.00	95.56	95.56
Machinery and vehicles	0.00	0.00	36.87	36.87
Office equipment & supplies	0.00	0.00	10.40	10.40
Postage, courier, and freight	0.00	0.00	6.15	6.15
Professional Services	0.00	0.00	324.83	324.83
Stationary energy	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	132.78	132.78
Transport (land and sea)	13.74	0.00	24.84	38.58
Waste	0.00	0.00	15.15	15.15
Water	0.00	0.00	2.82	2.82
Working from home	0.00	0.00	-13.58	-13.58
Total emissions	**13.74**	**0.00**	**664.20**	**677.93**

Uplift factors

Not applicable.

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emissions to offset are 678 tCO_2-e. The total number of eligible offsets used in this report is 678. Of the total eligible offsets used, 4 were previously banked and 674 were newly purchased and retired. 0 are remaining and have been banked for future use.

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO_2-e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
*Proyecto Mirador enhanced distribution of efficient woodstoves	VER	Gold Standard	23 Nov 2023	GS1-1-HN-GS690-16-2013-3081-729-828	2013	-	100	0	0	100	14.75%
National Bio Energy Tongliao Biomass Power Plant	VER	Gold Standard	23 Nov 2023	GS1-1-CN-GS2502-9-2017-6569-39086-39180	2017	-	95	0	0	95	14.01%
ADES Solar and efficient stoves in Madagascar	VER	Gold Standard	23 Nov 2023	GS1-1-MG-GS464-3-2014-4504-143-200	2014	-	58	0	0	58	8.55%
Kavakli Wind Farm Project	VER	Gold Standard	23 Nov 2023	GS1-1-TR-GS2682-12-2015-4808-24119-24368	2015	-	250	0	0	250	36.87%
Akbuk Wind Farm Project Turkey	VER	Gold Standard	23 Nov 2023	GS1-1-TR-GS436-12-2015-7440-7378-7399 GS1-1-TR-GS436-12-2015-7440-9700-9714 GS1-1-TR-GS436-12-2015-7440-18985-19041	2015	-	94	0	0	94	13.86%

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 (%)
Negros Island Solar Power Inc.	VCU	Verra	23 Nov 2023	5920-266960423-266960489-VCU-029-APX-PH-1-1735-02032016-31122016-0 5920-266960413-266960422-VCU-029-APX-PH-1-1735-02032016-31122016-0	2016	-	77	0	0	77	11.36%
West Arnhem Land Fire Abatement (WALFA) Project	ACCU	ANREU	21 Dec 2021	8,329,143,396 - 8,329,143,578 Evidence of retirement provided in Appendix A	2020-21	-	183	179	0	4	0.60%
									Total eligible offsets retired and used for this report	**678**	
									Total eligible offsets retired this report and banked for use in future reports	**0**	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	4	0.60%
Verified Emissions Reductions (VERs)	597	88.04%
Verified Carbon Units (VCUs)	77	11.36%

Co-benefits

For our FY23 emissions TEM has selected a wide portfolio of offsets which offer a broad range of co-benefits and contribute to 10 of the 17 Sustainable Development Goals. The below table details the co-benefits each project contributes to.

Project ID	Project Name	Vintage	Co-Benefits
GS464	**ADES Solar and efficient stoves in Madagascar**	2014	*Contributions to co-benefits that have been monitored and reported during this period by the project proponent, and certified by a third party, as required by Gold Standard* **Economic:** • **SDG 1:** to eradicate poverty in all its forms, the project saves participants time and money due to decreased fuel requirements. During the most recent monitoring period, the project saved each household an average of 431 hours collecting fuel. Additionally, households saved between 91,661 ariary (Ar.) (AUD$30.31) and 161,830 Ar. (AUD$54.49) on average over the course of the year due to decreased fuel requirements. • **SDG 7:** to improve access to clean and affordable energy, the project had distributed 64,170 efficient cookstoves by the end of this monitoring period. • **SDG 8:** to create decent work and economic growth, the ADES solar cookstoves project employed 150 local people to carry out project activities including in CO2 monitoring, education and training, and management duties during this monitoring period. **Social:** • **SDG 3:** To improve health and wellbeing, utilization of ADES cookstoves in place of inefficient traditional cookstoves improves air quality– resulting in improved health outcomes for users. More than 99% of project participants reported improved air quality in the most recent monitoring period. • **SDG 4:** To improve access to education, the project creates awareness of the harmful impact of deforestation and how efficient stove technologies can improve forest health by undertaking cooking demonstrations and animations in schools. During this monitoring period, a total of 65 different schools were visited, with 6,310 individual participants. **Environmental:** • **SDG 13:** to deliver climate action, the project activities resulted in the avoidance of 181,996 tonnes of CO2 in this monitoring period. • **SDG 15:** to benefit life on land, the project resulted in the saving of 548,983 tonnes of wood or charcoal that would otherwise have been required in the baseline scenario.
GS690	***Proyecto Mirador enhanced distribution of efficient woodstoves**	2013	*Contributions to co-benefits that have been monitored and reported during this period by the project proponent, and certified by a third party, as required by Gold Standard* **Economic:** • **SDG1:** to eradicate poverty in all its forms, the project achieved a 40% reduction in time spent collecting wood for stoves, as reported by project participants in the most recent monitoring period. For participants who purchase wood rather than forage for it, the project saved households 54 Honduran Lempiras (AUD$3.33) per week, a reduction in spending on fuel of 54%. • **SDG 7:** to improve access to clean and affordable energy, the project has constructed over 170,000 efficient cookstoves across 13 provinces in Honduras over its lifetime.

Project ID	Project Name	Vintage	Co-Benefits
			• **SDG8:** to achieve decent work and economic growth for all, the project directly and indirectly employs 161 people to carry out project activities. Additionally, surveys confirmed that 100% of employees reported they were satisfied with their jobs. **Social:** • **SDG2:** to contribute to zero hunger, 71% of project participants reported they used money saved on fuelwood to purchase food for the household during the most recent monitoring period. • **SDG3:** to contribute to good health and wellbeing the project reports a 47% reduction on personal exposure to PM2.5 (an indicator of air quality whereby higher PM2.5 exposure equals poorer air quality) resulting from cookstove intervention. • **SDG4:** to provide access to quality education and lifelong learning, the project provided a total of 4,116 hours of training for local direct and indirect employees over the course of the most recent monitoring period. This training provides useful and marketable job skills to employees. • **SDG5:** To promote gender equality, the improved cookstoves reduced the amount of time required by women on cooking by an average of 20 minutes per cooking event during this monitoring period. This allows women, who typically carry the household responsibility for cooking, access to more free time to spend as they wish. **Environmental:** • **SDG13:** to deliver climate action, the project activities resulted in the avoidance of 248,531 tonnes of CO2 over its lifetime. • **SDG15:** to deliver positive outcomes for life on land, the project reduced the daily dry wood fuel requirement by an average of 5.04 kg per household per day during the most recent monitoring period.
GS2502	**National Bio Energy Tongliao Biomass Power Plant**	2017	*Contributions to co-benefits that have been monitored and reported by the project proponent and certified by a third party, as required by Gold Standard* **Economic:** • **SDG7:** To ensure access to affordable, reliable, sustainable and modern energy for all the project utilizes approximately 113,000 tonnes of agricultural bi-products, producing 81GWh of electricity to supply to the Northeast China Grid (NEPG) every year. Such residue would typically be disposed of through uncontrolled burning, dumping or gradual decay. This is the first project in the region transforming waste into renewable energy that would normally be produced using traditional, fossil fuel sources. • **SDG9:** To build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation the project channels carbon finance into the development of sustainable infrastructural facilities in Tongliao, a low-income rural economy. This enables the regional population to decrease reliance on imported coal, their sole source of producing electricity in the baseline scenario. Consequently, the resilience of these communities to global shocks affecting import supply is enhanced. The project employs world-leading biomass-fired boiler technology developed by BWE Company of Denmark to improve the technological status of the local energy industry, allowing the region to develop superior skills and competencies. **Environmental:** • **SDG13:** To take urgent action to tackle climate change and its impacts, the project activities both reduce GHG emissions through displacing emissions that result from the use of fossil fuels to produce energy and displacing emissions from

Project ID	Project Name	Vintage	Co-Benefits
			agricultural waste that would otherwise be dumped, left to decay or burnt in an uncontrolled manner without utilizing it for energy purpose. Consequently, the Tongliao Biomass Power Plant has avoided approximately 71,000 tonnes CO2e per annum and 399,371 tonnes CO2e over the project lifetime.
GS2682	**Kavakli Wind Farm Project**	2015	*Contributions to co-benefits that have been monitored and reported by the project proponent, and certified by a third party, as required by Gold Standard* **Economic:** • **SDG7:** To provide access to clean and affordable energy, the project generated 532,134MWh of electricity via renewable wind energy in the most recent monitoring period. This power is fed directly into the Turkish energy grid. • **SDG8:** to provide decent work and economic growth, the project directly employed 9 people in total, including 7 people from local areas. Additionally, the project indirectly employs 8 local people to undertake turbine maintenance, plus five locals to carry out security operations. **Environmental:** • **SDG13:** to deliver climate action, the project activities resulted in the avoidance of 594,157 tonnes of CO2 over its lifetime.
GS436	**Akbuk Wind Farm Project Turkey**	2015	*Contributions to co-benefits that have been monitored and reported by the project proponent and certified by a third party, as required by Gold Standard* **Social:** • **SDG6:** To ensure safe drinking water and sanitation for all, the project avoided 3,616,069m^3 of wastewater discharge in the most recent monitoring period, through replacing fossil fuel energy generation with renewable wind generation. This equates to 24.8 m^3 /MWh of avoided wastewater discharge. **Economic:** • **SDG7:** To provide access to clean and affordable energy, the project supplied 145,858 MWh of electricity from renewable energy to the Turkish energy grid in the most recent monitoring period. • **SDG8:** To contribute to decent work and economic growth, the project employed 10 staff during the most recent monitoring period. Additionally, each staff member was involved in 3 health and safety training sessions. **Environmental:** • **SDG13:** To deliver climate action, the project activities resulted in the avoidance of 324,764 tonnes of CO2 over its lifetime.
VCS1735	**Negros Island Solar Power Inc.**	2016	*Contributions to SDG 8 & 9 are based on the project description document and have not been monitored by the project proponent. Contributions to SDG 7 & 13 have been monitored and third party verified, as required by Verra.* **Economic:** • **SDG7:** To provide access to clean and affordable energy, the project generates electricity using renewable, solar energy. On average, the project feeds 119,312MWh of clean energy to the grid each year. The project contributes additional peak power to the local grid and assists in stabilizing the power supply, while helping meet the growing energy demand in the region. Excess power generated is exported to other parts of the Philippines.

Project ID	Project Name	Vintage	Co-Benefits
			• **SDG8:** to provide decent work and economic growth, the project employs people both directly and indirectly to carry out project activities. • **SDG9:** to build resilient industry and infrastructure, the project has led to the development of basic necessities such as roads and communication with nearby cities that have improved the quality of life for the local population. **Environmental:** • **SDG13**: to deliver climate action, the project has avoided 155,337 tonnes CO2e over its lifetime, through providing a clean source of energy in place of fossil fuel generated power.

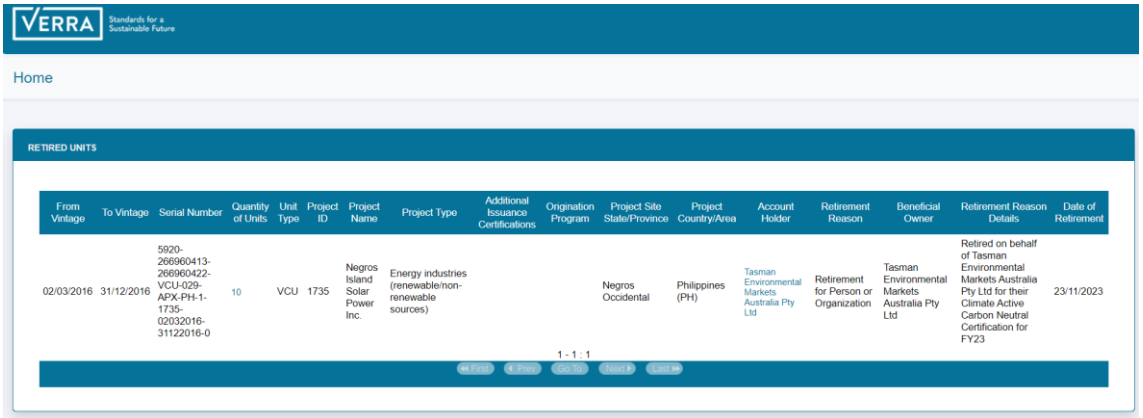
7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

Evidence of Retirements



VERRA Standards for a Sustainable Future

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RETIRED UNITS

From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
02/03/2016	31/12/2016	5920-266960413-266960422-VCU-029-APX-PH-1-1735-02032016-31122016-0	10	VCU	1735	Negros Island Solar Power Inc.	Energy industries (renewable/non-renewable sources)			Negros Occidental	Philippines (PH)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	Tasman Environmental Markets Australia Pty Ltd	Retired on behalf of Tasman Environmental Markets Australia Pty Ltd for their Climate Active Carbon Neutral Certification for FY23	23/11/2023

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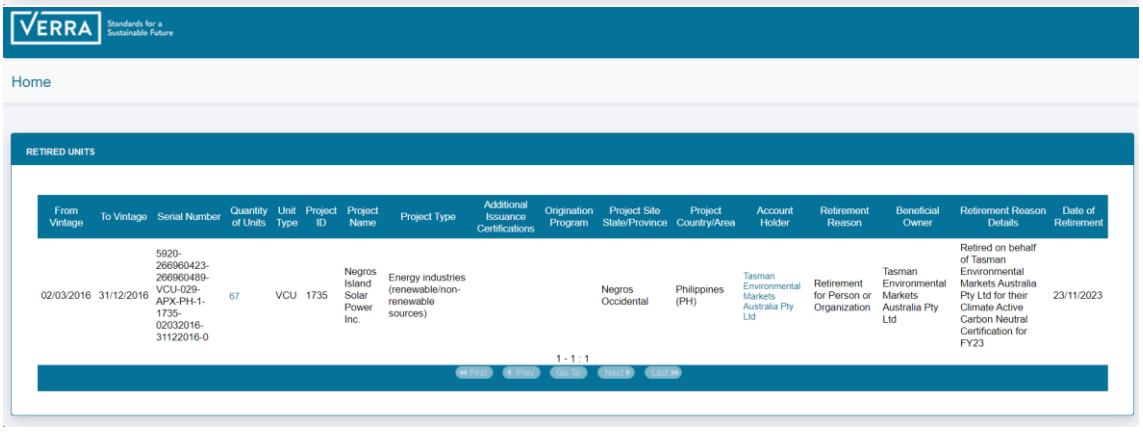

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02/03/2016	31/12/2016	5920-266960423-266960489-VCU-029-APX-PH-1-1735-02032016-31122016-0	67	VCU	1735	Negros Island Solar Power Inc.	Energy industries (renewable/non-renewable sources)			Negros Occidental	Philippines (PH)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	Tasman Environmental Markets Australia Pty Ltd	Retired on behalf of Tasman Environmental Markets Australia Pty Ltd for their Climate Active Carbon Neutral Certification for FY23	23/11/2023

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IMPACT REGISTRY CREDITS PROJECTS

Retirement

STATUS	Retired	NUMBER OF CREDITS	597

RETIREMENT DETAILS

RETIREMENT DATE	Nov 23, 2023
RETIREMENT NOTE	*Retired on behalf of Tasman Environmental Markets Australia Pty Ltd for their Climate Active Carbon Neutral Certification for FY23.*
USING ENTITY	Tasman Environmental Markets Australia Pty Ltd

QUANTITY	GS ID	PROJECT DETAILS	COUNTRY	PROJECT TYPE	METHODOLOGY	PRODUCT	SERIAL NUMBER	ACTIONS
100	GS690	*Proyecto Mirador enhanced distribution of efficient woodstoves by Proyecto Mirador	Hondures	Energy Efficiency Domestic	GS TPDDTEC v 2	VER	GS1-1-HN-GS690-16-2013-3081-729-828	VIEW
58	GS464	ADES Solar and efficient stoves in Madagascar by myclimate Foundation	Madagascar	Solar Thermal Heat	GS TPDDTEC v 2	VER	GS1-1-MG-GS464-3-2014-4504-143-200	VIEW
22	GS436	Akbuk Wind Farm Project, Turkey by Ayen Enerji A. S.	Turkey	Wind	ACM0002 Grid-connected electricity generation from renewable sources	VER	GS1-1-TR-GS436-12-2015-7440-7378-7399	VIEW
95	GS2502	National Bio Energy Tongliao Biomass Power Plant by Beijing Fengzhou Jieye Technology Co ltd	China	Biomass, or Liquid Biofuel Electricity	AMS-I.D. Grid connected renewable electricity generation	VER	GS1-1-CN-GS2502-9-2017-6569-39086-39180	VIEW
250	GS2682	Kavakli Wind Power Plant by Cagla Balci Eris	Turkey	Wind	ACM0002 Grid-connected electricity generation from renewable sources	VER	GS1-1-TR-GS2682-12-2015-4808-24119-24368	VIEW
15	GS436	Akbuk Wind Farm Project, Turkey by Ayen Enerji A. S.	Turkey	Wind	ACM0002 Grid-connected electricity generation from renewable sources	VER	GS1-1-TR-GS436-12-2015-7440-9700-9714	VIEW
57	GS436	Akbuk Wind Farm Project, Turkey by Ayen Enerji A. S.	Turkey	Wind	ACM0002 Grid-connected electricity generation from renewable sources	VER	GS1-1-TR-GS436-12-2015-7440-18985-19041	VIEW

Australian Government
Clean Energy Regulator

Australian National Registry of Emissions Units

Logged in as: Andrew Grant / Industry User

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Projects
Transaction Log
CER Notifications
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My Profile

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID	AU20785
Current Status	Completed (4)
Status Date	21/12/2021 17:57:17 (AEDT) 21/12/2021 06:57:17 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Grant, Andrew William Thorold
Transaction Approver	Grant, Andrew William Thorold
Comment	Retired on behalf of Tasman Environmental Markets Pty Ltd for their Climate Active Carbon Neutral Certification for FY21.

Transferring Account

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

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			EOP100945					2020-21		8,329,143,396 - 8,329,143,578	183

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	16,251	0	46%
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)	3,088	0	9%
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)	3,615	0	10%
Residual Electricity	12,526	11,963	0%
Total renewable electricity (grid + non grid)	**22,954**	**0**	**65%**
Total grid electricity	**35,481**	**11,963**	**65%**
Total electricity (grid + non grid)	**35,481**	**11,963**	**65%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**12,526**	**11,963**	
Scope 2	11,062	10,564	
Scope 3 (includes T&D emissions from consumption under operational control)	1,464	1,398	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**64.69%**
Mandatory	**18.89%**
Voluntary	**45.80%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**10.56**
Residual scope 3 emissions (t CO_2-e)	**1.40**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Total emissions liability (t CO_2-e)	**0.00**

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)**
NSW	4,641	4,641	3,388	278	0	0
VIC	30,840	30,840	26,214	2,159	0	0
Grid electricity (scope 2 and 3)	**35,481**	**35,481**	**29,602**	**2,437**	**0**	**0**
NSW	0	0	0	0		
VIC	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**35,481**					

Residual scope 2 emissions (t CO_2-e)	**29.60**
Residual scope 3 emissions (t CO_2-e)	**2.44**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**15.89**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.31**
Total emissions liability (t CO_2-e)	**17.20**

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
Powershop Electricity (VIC)	**15,420**	**0**
Powershop Electricity (NSW)	**831**	**0**

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

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 CO2-e)
N/A	**0**	**0**

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

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.

N/A

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 TEM's boundary, or from outsourced activities typically undertaken within the boundary for comparable TEM.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
• **Construction materials and services**	N	N	N	N	N	**Size:** The emissions source is nil or negligible. **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. **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.
• **Horticulture and agriculture**	N	N	N	N	N	**Size:** The emissions source is nil or negligible. **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. **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.
• **Products**	N	N	N	N	N	**Size:** The emissions source is nil or negligible. **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. **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.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
						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.
• **Refrigerants**	N	N	N	N	N	**Size:** The emissions source is nil or negligible. **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. **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.
• **Roads and landscape**	N	N	N	N	N	**Size:** The emissions source is nil or negligible. **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. **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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