



PUBLIC DISCLOSURE STATEMENT


TSA GROUP

ORGANISATION

FY2022–23 TRUE UP

Australian Government
Climate Active
Public Disclosure Statement



| | |
|--------------------------|--|
| NAME OF CERTIFIED ENTITY | TSA Group |
| REPORTING PERIOD | Financial year 1 July 2022 – 30 June 2023 True-up |
| 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>Francis Stockwell TSA Group Facilities Manager 21 December 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 | 3,413 tCO ₂ -e |
| OFFSETS USED | 100% ACCUs |
| RENEWABLE ELECTRICITY | Total renewables 64.64% |
| CARBON ACCOUNT | Prepared by: Cundall |
| TECHNICAL ASSESSMENT | 20 August 2022 Cundall Next technical assessment due: FY2023-24 report |

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2. CARBON NEUTRAL INFORMATION

Description of certification

Telco Services Australia Pty Ltd trading as TSA Group under ABN 81 106 029 976 certifies as an Organisation for their Australian business operations across their offices in Brisbane, Melbourne, Adelaide, Perth, and Manila.

Organisation description

TSA Group are Australian-owned CX services specialists, working with global and local brands to revolutionise the way they connect with Australians. Through CX consulting, technology innovation and outsourced contact centre solutions, TSA brings to life strategies to help brands engage with their customers in authentic, meaningful, and uniquely Australian ways.

TSA has applied an operational control approach to determine their emissions boundary. This certification includes their offices in Australia (Perth, Burwood, and Brisbane), as well as in the Philippines (Manila)

| Legal entity name | ABN | ACN |
|-------------------|----------------|-----|
| TSA Group | 81 106 029 976 | |

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

Stationary energy
Electricity
Water
Waste
Air transport
Staff commute
Taxi and Uber
Accommodation
Cleaning services
ICT services
Professional services
Food and catering
Office equipment and supplies
Freight, postage and couriers
Refrigerants
Working from Home

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Excluded

Investments

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

TSA Group recognise the importance of managing and controlling environmental performance. Through regular assessment and implementing changes throughout the company, TSA intend to reduce their absolute emissions by at least 50% by 2030, compared to their FY2020 baseline.

TSA developed an emissions reduction plan which covers all scope 1, 2 & 3 emissions and outlines actions for each emission source:

- **Energy Use:** Through leveraging technologies such as LED lighting, sensor-controlled lighting, energy efficient air conditioning systems and other power saving practices.
- **Water:** TSA Group are committed to continually becoming more water efficient through the following means: water restriction devices, low flush toilets, low flush or waterless urinals, regular maintenance checks to ensure proper functioning plumbing, procuring 4-star water rated products and using premises that hold a high NABERS water rating.
- **Waste:** TSA Group will continue to take a hierarchy of waste management approach when dealing with the lifecycle of equipment used by the company and for the waste produced at their sites.
- **Road Travel:** To minimize employees' reliance on fossil fuel transportation, TSA Group will endeavor to invest in technology that where permissible, allows staff to work productively from home, choose sites that are within easy access to public transport and choose sites that offer end of trip facilities to employees e.g. bike racks, change rooms, showers.
- **Air Travel:** To further reduce air travel, TSA Group will continue to invest in video conferencing.
- **Office Supplies:** Wherever feasible TSA Group will procure the most sustainable option available e.g. recycled (paper, toilet paper, paper towel), eco-friendly (cleaning products), reusable (e.g. tea towels over paper towel).
- **Catering:** TSA Group will look at reducing their emissions to do with catering by ensuring food doesn't go to waste through over ordering, provide more plant-based options, encourage reusable options e.g. mugs, glasses, water bottles, serving plates and procure the most sustainable option available e.g. recycled (serviettes, plates), compostable (coffee cups), non-plastic (wooden cutlery).

For additional information about TSA Group's Environmental Action Management Plan, please visit [this site](#).

Emissions reduction actions

Some of the initiatives TSA has implemented over the past two years are

- Upgrades to electrical metering with a sophisticated power monitoring software
- Head office LED sensor lights installed and adjustments made to lighting control. This has reduced power consumption from lighting by 80%.
- 57% of NLA now on 100% green power
- Upgrade of the computer fleet which has led to significant electricity savings across our sites.
- Green Action Teams expanded to Manilla, meaning each location (WA, SA, Vic, Qld, PH) is represented.
- Waste audit completed to provide a snapshot of our opportunities.
- Introduction of a hub-and-spoke office model, where practical. Encouraging a hybrid work from home/office model reducing commute emissions.

The above actions will be recalibrated for the FY24 period as many of these been advanced.

5. EMISSIONS SUMMARY

Emissions over time

| | | Emissions since base year | |
|------------|---------|--|---|
| | | Total tCO ₂ -e (without uplift) | Total tCO ₂ -e (with uplift) |
| Base year: | 2019-20 | 3,991 | 3,991 |
| Year 1: | 2020-21 | 3,540 | 3,900 |
| Year 2: | 2021-22 | 2,997 | 3,297 |
| Year 3 | 2022-23 | 3,413 | 3,413 |

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 |
|----------------------------|--|---|---|
| Electricity (market-based) | 1845.7 | 730.8 | Ann St office now has 100 % renewable energy supplied, which is a significant contributor to our energy usage. We have installed LED lights in our head office, implemented more energy efficient IT hardware and equipment company wide. |
| Working from Home | 0 | 1,270.2 | WHF emissions were not included in the previous year but an uplift was applied. WFH emissions are included for FY2022-23 which means an increase from zero to 1,270 t CO ₂ e. |

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

N/A

Emissions summary

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between the projected emissions and the actual emissions recorded. The electricity summary is available in the Appendix B. Electricity emissions were calculated using a location (Philippines office) and market-based (Australia's offices) approach.

| Emission category | Projected emissions (tCO ₂ -e) | Sum of Scope 1 (t CO ₂ -e) | Sum of Scope 2 (t CO ₂ -e) | Sum of Scope 3 (t CO ₂ -e) | Sum of total emissions (t CO ₂ -e) |
|--|---|---------------------------------------|---------------------------------------|---------------------------------------|---|
| Accommodation and facilities | 9.16 | 0.00 | 0.00 | 10.99 | 10.99 |
| Cleaning and chemicals | 71.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| Climate Active carbon neutral products and services | 0.00 | 0.00 | 0.00 | 57.02 | 57.02 |
| Construction materials and services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Electricity | 2027.5 | 0.00 | 0.00 | 16.18 | 16.18 |
| Food | 108.52 | 0.00 | 730.88 | 96.73 | 827.61 |
| Horticulture and agriculture | 0.00 | 0.00 | 0.00 | 92.77 | 92.77 |
| ICT services and equipment | 817.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| Machinery and vehicles | 0.00 | 0.00 | 0.00 | 402.26 | 402.26 |
| Postage, courier and freight | 25.49 | 0.00 | 0.00 | 154.40 | 154.40 |
| Products | 0.00 | 0.00 | 0.00 | 32.10 | 32.10 |
| Professional services | 176.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refrigerants | 1.05 | 0.00 | 0.00 | 232.92 | 232.92 |
| Roads and landscape | 0.00 | 1.05 | 0.00 | 0.00 | 1.05 |
| Stationary energy (gaseous fuels) | 6.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| Stationary energy (liquid fuels) | 0.00 | 18.92 | 0.00 | 2.98 | 21.90 |
| Stationary energy (solid fuels) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transport (air) | 85.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transport (land and sea) | 366.64 | 0.00 | 0.00 | 47.98 | 47.98 |
| Waste | 324.68 | 0.00 | 0.00 | 150.23 | 150.23 |
| Water | 21.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| Working from home | 0.00 | 0.00 | 0.00 | 77.27 | 77.27 |
| Office equipment and supplies | 13.78 | 0.00 | 0.00 | 14.17 | 14.17 |
| Total | 4055.04 | 19.97 | 730.88 | 2724.47 | 3475.31 |
| Emissions for the Pirie St (SA) and Ann St Office (QLD) ¹ | | | | | |
| Electricity | -968.1 | | | | -39.0 |
| Waste | -6.0 | | | | -8.1 |
| Waste | -84 | | | | -15.7 |
| Total emissions | 2996.9 | | | | 3412.5 |
| Difference between projected and actual emissions | | | | | +415.6 t CO₂-e |

¹ The offices in Pirie Street in SA and Ann St in QLD are owned and operated by Telstra and included within their operational boundary for Climate Active. Electricity, water and waste emissions have therefore been offset as part of Telstra's Climate Active certification.

Uplift factors

N/A.

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken forward offsetting approach. The total emissions to offset is 3413 t CO₂e (true-up for FY2022-23). The total number of eligible offsets used in this report is 3,413. Of the total eligible offsets used, 3,789 were previously banked 4,000 were newly purchased and retired. 4,376 are remaining and have been banked for future use.

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 (%) |
| Human-Induced Regeneration (HIR), North Kimberley Pastoral Lease project, Western Australia | KACCU | ANREU | 17 August 2022 | 8,343,175,862 - 8,343,177,361 | 2021-22 | | 1,500 | 897 | 0 | 603 | 100% |
| Sandalwood Plantation Forestry (WA - Dandaragan) Coalara Park Project | KACCU | ANREU | 22 June 2023 | 8,357,056,500 – 8,357,058,185 | 2022-23 | - | 1686 | 0 | 0 | 1,686 | 51% |
| Savannah Burning (WA - East Kimberley) Nyaliga Fire Management Project (Indigenous own land and involvement) | KACCU | ANREU | 11 July 2023 | 8,342,906,877 – 832,342,908,376 | 2021-22 | - | 1,500 | 0 | 376 | 1,124 | 45% |
| Nyaliga Fire Project | KACCU | ANREU | 21 December 2023 | 8,342,908,377 – 8,342,912,376 | 2021-22 | | 4,000 | - | 4,000 | 0 | 0% |
| Total eligible offsets retired and used for this report | | | | | | | | | | 3,413 | |
| Total eligible offsets retired this report and banked for use in future reports | | | | | | | | | 4,376 | | |

| Type of offset units | Eligible quantity (used for this reporting period) | Percentage of total |
|---------------------------------------|--|---------------------|
| Australian Carbon Credit Units (ACCU) | 416 | 100% |

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Offset registry screenshots: North Kimberly Pastoral Lease

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Logged in as: Raymond Wilson / Industry User

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

| | |
|-----------------------|--|
| Transaction ID | AU23535 |
| Current Status | Completed (4) |
| Status Date | 17/08/2022 18:40:19 (AEST) 17/08/2022 08:40:19 (GMT) |
| Transaction Type | Cancellation (4) |
| Transaction Initiator | Wilson, Raymond Glen |
| Transaction Approver | Wilson, Raymond Glen |
| Comment | Voluntary retirement for Telco Services Australia Pty Ltd to meet their carbon neutral claim for FY2021 and future emission periods under the Climate Active Standard for Organisations. |

Transferring Account

| | |
|----------------|------------------------|
| Account Number | AU-2545 |
| Account Name | Carbon Neutral Pty Ltd |
| Account Holder | Carbon Neutral 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 | | | EOP100894 | | | | | 2021-22 | | 8,343,175,862 - 8,343,177,361 | 1,500 |

Transaction Status History

| Status Date | Status Code |
|----------------------------|---------------|
| 17/08/2022 18:40:19 (AEST) | Completed (4) |

Offset registry screenshots: Coalara Park Project

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Transaction Details

Transaction details appear below.

Transaction Successfully Approved

| | |
|-----------------------|---|
| Transaction ID | AU28092 |
| Current Status | Completed (4) |
| Status Date | 22/06/2023 17:10:53 (AEST) 22/06/2023 07:10:53 (GMT) |
| Transaction Type | Cancellation (4) |
| Transaction Initiator | Wilson, Raymond Glen |
| Transaction Approver | Rogers, Georgiana S A |
| Comment | Voluntary retirement for Telco Services Australia Pty Ltd to meet its carbon neutral claim for FY2022 under the Climate Active Standard for Organisations and Services. |

Transferring Account

| | |
|----------------|------------------------|
| Account Number | AU-2545 |
| Account Name | Carbon Neutral Pty Ltd |
| Account Holder | Carbon Neutral 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 | | | ERF156172 | | | | | 2022-23 | | 8,357,056,500 - 8,357,058,185 | 1,686 |

Transaction Status History

| Status Date | Status Code |
|---|---------------|
| 22/06/2023 17:10:53 (AEST) 22/06/2023 07:10:53 (GMT) | Completed (4) |

Offset registry screenshots: Nyaliga Fire Project:

Australian National Registry of Emissions Units

Logged in as: Georgiana Rogers / Industry User

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

| | |
|-----------------------|---|
| Transaction ID | AU28415 |
| Current Status | Completed (4) |
| Status Date | 11/07/2023 14:05:44 (AEST) 11/07/2023 04:05:44 (GMT) |
| Transaction Type | Cancellation (4) |
| Transaction Initiator | Wilson, Raymond Glen |
| Transaction Approver | Rogers, Georgiana SA |
| Comment | Voluntary retirement for Telco Services Australia Pty Ltd to meet its carbon neutral claim for FY2022 under the Climate Active Standard for Organisations and Services. |

Transferring Account

| | |
|----------------|------------------------|
| Account Number | AU-2545 |
| Account Name | Carbon Neutral Pty Ltd |
| Account Holder | Carbon Neutral 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 | | | ERF109670 | | | | | 2021-22 | | 8,342,906,877 - 8,342,908,376 | 1,500 |

Transaction Status History

| Status Date | Status Code |
|----------------------------|---------------|
| 11/07/2023 14:05:44 (AEST) | Completed (4) |

Offset registry screenshots: Nyaliga Fire Project:

Transaction details appear below.

Transaction Successfully Approved

| | |
|-----------------------|---|
| Transaction ID | AU31412 |
| Current Status | Completed (4) |
| Status Date | 21/12/2023 16:26:35 (AEDT) 21/12/2023 05:26:35 (GMT) |
| Transaction Type | Cancellation (4) |
| Transaction Initiator | O'Reeri, Kathleen Elizabeth |
| Transaction Approver | Gallagher, Janet |
| Comment | Cancelling on behalf of TSA |

Transferring Account

| | |
|----------------|--------------------------------|
| Account Number | AU-2898 |
| Account Name | Nyaliga Aboriginal Corporation |
| Account Holder | Nyaliga Aboriginal Corporation |

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 | | | ERF109670 | | | | | 2021-22 | | 8,342,908,377 - 8,342,912,376 | 4,000 |

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** (for electricity emissions used for TSA's offices in Australia)

| 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 | 1,123,622 | 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) | 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) | 460,792 | 0 | 19% |
| Residual Electricity | 866,608 | 827,610 | 0% |
| Total renewable electricity (grid + non grid) | 1,584,414 | 0 | 65% |
| Total grid electricity | 2,451,022 | 827,610 | 65% |
| Total electricity (grid + non grid) | 2,451,022 | 827,610 | 65% |
| Percentage of residual electricity consumption under operational control | 100% | | |
| Residual electricity consumption under operational control | 866,608 | 827,610 | |
| Scope 2 | 765,316 | 730,877 | |
| Scope 3 (includes T&D emissions from consumption under operational control) | 101,292 | 96,734 | |
| Residual electricity consumption not under operational control | 0 | 0 | |
| Scope 3 | 0 | 0 | |

| | |
|--|---------------|
| Total renewables (grid and non-grid) | 64.64% |
| Mandatory | 18.80% |
| Voluntary | 45.84% |
| Behind the meter | 0.00% |
| Residual scope 2 emissions (t CO₂-e) | 730.88 |
| Residual scope 3 emissions (t CO₂-e) | 96.73 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) | 730.88 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) | 96.73 |
| Total emissions liability (t CO₂-e) | 827.61 |
| <i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i> | |

| 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 CO2-e) | Scope 3 Emissions (kg CO2-e) | (kWh) | Scope 3 Emissions (kg CO2-e) |
| ACT | 0 | 0 | 0 | 0 | 0 | 0 |
| NSW | 0 | 0 | 0 | 0 | 0 | 0 |
| SA | 404,843 | 404,843 | 101,211 | 32,387 | 0 | 0 |
| VIC | 307,772 | 307,772 | 261,606 | 21,544 | 0 | 0 |
| QLD | 948,482 | 948,482 | 692,392 | 142,272 | 0 | 0 |
| NT | 0 | 0 | 0 | 0 | 0 | 0 |
| WA | 789,925 | 789,925 | 402,862 | 31,597 | 0 | 0 |
| TAS | 0 | 0 | 0 | 0 | 0 | 0 |
| Grid electricity (scope 2 and 3) | 2,451,022 | 2,451,022 | 1,458,070 | 227,801 | 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) | 2,451,022 | | | | | |

| | |
|--|-----------------|
| Residual scope 2 emissions (t CO2-e) | 1,458.07 |
| Residual scope 3 emissions (t CO2-e) | 227.80 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 1,458.07 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 227.80 |
| Total emissions liability (t CO2-e) | 1,685.87 |

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 |
|--|----------------------|
| N/A | |
| | |

Data management plan for non-quantified sources

N/A

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.

Excluded emissions sources summary

| Emission sources tested for relevance | Size | Influence | Risk | Stakeholders | Outsourcing | Justification |
|---------------------------------------|------|-----------|------|--------------|-------------|--|
| Investments | N | Y | N | N | N | <p>Size: The sizes are unknown but we estimate this to be small compared to other emissions.</p> <p>Influence: We do have the potential to influence our investments, including by shifting to a different lower-emissions financial products</p> <p>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.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: N/A</p> |



An Australian Government Initiative

