PUBLIC DISCLOSURE STATEMENT

QANTAS AIRWAYS LIMITED

OPT-IN SERVICE CERTIFICATION
FY2022-23

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Qantas Airways Limited
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.*  Alexander Lewis Head of Carbon Markets, Group Sustainability 01/04/2025

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

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	267,358 tCO_2-e (Fly Carbon Neutral Program and Carbon Neutral Freight)
THE OFFSETS USED	32% ACCU, 59% CER, 7% VCU, 2% VER
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: EnergyLink Services Pty Ltd
TECHNICAL ASSESSMENT	Date: 04/08/2023 Organisation: EnergyLink Services Pty Ltd Next technical assessment due: FY 2026

Contents

2. CARBON NEUTRAL INFORMATION

Description of certification

The Qantas Group's product offering is the provision of a service to enable customers to voluntarily compensate for a portion of the estimated emissions of our passenger and freight services.

To assess the volume of emissions attributable to a passenger and freight flying a sector (from one airport to another), the Qantas Group has undertaken a comprehensive well-to-wing Life Cycle Assessment (LCA) to determine the activities undertaken to provide these offerings and the associated emissions.

The objective of the LCA is to assess the emissions footprint of our customers in sufficient detail, to evaluate the global warming potential attributable to a passenger, or a mass of freight, travelling on a Qantas Group aircraft. An average emissions footprint per-passenger-kilometre and per-freight-kilometre (i.e. functional unit) is applied to codeshare and other non-Qantas Group flights for carbon neutral certification under the Climate Active Carbon Neutral Standard program.

Scope of certification includes only Fly Carbon Neutral program and Carbon Neutral freight program. No other Qantas Group carbon offset programs are included in this opt-in certification. Note that the Carbon Neutral freight service (Freight) and the Qantas Future Planet (Business to Business) program are standalone programs and not marketed under Fly Carbon Neutral (Passenger) program.

Service description

This is an opt-in service offered by Qantas which is marketed as its Fly Carbon Neutral program.

Founded in the Queensland outback in 1920, Qantas has grown to be Australia's largest domestic and international airline. Qantas has a range of subsidiary businesses that all, in one form or another, support the overall operations of the Group. The Qantas Group's main business is the transportation of customers using two complementary airline brands — Qantas and Jetstar — operating regional, domestic and international services. This also involves a range of operational functions, both in-house and contracted, including pilot and cabin crew operations, aircraft engineering and maintenance, catering and cleaning services, freight processing and other operational airline support services.

Consolidation approach

An operational consolidation approach has been used and includes the entities shown in Figure 1. It should be noted that the organisational diagram represents the reporting structure for the purpose of Climate Active certification and does not reflect the legal corporate structure of Qantas Group.

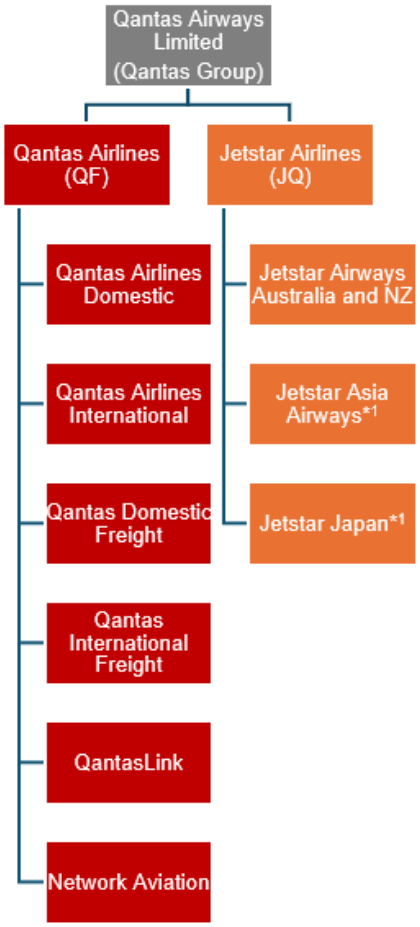

Figure 1: Organisational diagram representing the reporting structure for the purpose of Climate Active

* These organisations' activities have been excluded from the carbon footprint assessment that forms the basis for calculating emissions-per-passenger-kilometre rates that are subsequently used to estimate emissions-per-passenger for each sector (from one airport to another) that the product is offered. These organisations are excluded as they do not form part of the Fly Carbon Neutral (FCN) program. Duty travel has also been excluded as it is compensated for separately by Qantas and Jetstar.

[1] Minority ownership.

3. EMISSIONS BOUNDARY

Inside the emissions boundary

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

Quantified emissions have been assessed as 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available in Appendix C.

Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been compensated for with carbon offsets, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). In addition, as per the Group's domestic and international emissions reporting, the effects of high-altitude radiative forcing are not included within the emissions calculations.

Further detail is available in Appendix D.

Inside emissions boundary

Quantified

1. Kerosene (Stationary & Transport)
2. Diesel (Stationary & Transport)
3. Gasoline (Transport)
4. LPG (Stationary & Transport)
5. Natural gas (Stationary & Transport)
6. Electricity
7. Refrigerants (HFCs)
8. Oils, greases & solvents
9. Embodied energy of aircraft
10. Embodied energy of aircraft parts (maintenance)
11. End-of life of aircraft
12. Ground services equipment
13. Third-party ground services
14. Onboard catering (food and drinks)
15. Onboard cutlery and trays
16. Onboard customer products
17. Onboard magazines
18. Boarding pass and baggage tags
19. In-lounge products: food, drinks & services
20. Water
21. Waste
22. Cleaning services
23. Crew accommodation & travel
24. Operational staff commuting
25. Cloud hosting

Non-quantified

N/A

Excluded

1. International ground fuel
2. International electricity
3. International scope 3 emissions (except for fuel burn and embodied energy related emission sources)

Outside emission boundary

Non-attributable

Corporate staff commuting

Corporate office electricity (other than Integrated Operations Centre)

Corporate waste

Corporate goods and services

Service process diagram

Upstream emissions

Attributable process name

Embodied emissions (raw materials, manufacturing, transport):

- Aircraft and parts
- Ground servicing equipment
- Onboard products: food, drinks, cutlery, trays, magazines
- In-lounge products: food, drinks and services
- Boarding passes and baggage tags

Extraction, refining and transport of fuels (scope 3)

- Kerosene, Diesel, Gasoline, LPG, Natural Gas
- Electricity (incl T&D losses)

Embodied energy of aircraft

Service delivery

Aircraft fuels (scope 1)

- Kerosene in aircraft ***

Airport*, maintenance hangars, office sites (scope 1,2)**

- Kerosene (non-aircraft)***, diesel, gasoline, LPG, natural gas
- Oil, greases & solvents
- Refrigerants (HFCs)
- Purchased electricity

Third party services

- Airport services (incl. baggage handling and shuttle buses)
- Food preparation and catering
- Cloud hosting

Employee commuting and business travel

- Airport and maintenance staff commuting
- Crew travel and accommodation

*includes Qantas lounges
**portion relation to Integrated Operations Centre (IOC)
*** includes both domestic and international consumption

Non-attributable emission sources

- Corporate staff commuting
- Corporate office electricity (other than Integrated Operations Centre)
- Corporate waste
- Corporate goods and services

Excluded emission sources

- International ground fuel
- International electricity
- International scope 3 emissions (except for fuel burn and embodied energy related emission sources)

Downstream emissions

Attributable process name

End-of-life

- Waste, water and wastewater from Qantas airport and maintenance hangar sites
- Food waste from Qantas food and catering services
- Aircraft end-of-life

Third party services

- Cleaning
- Post-flight ground services

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

We recognise that air travel is currently a hard to abate sector. That is why we are committed to taking steps – in the air and on the ground – to reduce our impact on the environment. In March 2022, the Qantas Group released its Climate Action Plan which outlined interim targets of 25 per cent net reduction of Scope 1 and 2 emissions from a FY2019 baseline position and a sustainable aviation fuel (SAF) target of 10 per cent in our fuel mix, both by 2030.

There are three key pillars for the Group's strategy to deliver on its targets:

- Sustainable operations – Focused on reducing emissions by optimising fuel burn through flying and engineering procedures, airspace design and management, aircraft performance and flight planning.

- Sustainable aviation fuel – Working with governments, industry and businesses to develop a commercial-scale, competitive SAF industry in Australia. This includes supporting the establishment of new supply chains and relies on creating SAF from various biomass sources such as used cooking oil, energy crops, agricultural residues or waste materials that can reduce emissions on a lifecycle basis[1], typically by around 80 per cent. It also includes advancing nonbiogenic, synthetic SAF produced with carbon dioxide, green hydrogen and significant amounts of renewable electricity using power-to- liquid technology pathways.

- Carbon markets – Identifying and investing in projects outside the aviation that remove or avoid carbon emissions through the purchase of carbon offsets that meet our internal standards of quality and integrity, with additional value attributed to projects that support environmental and social co-benefits.

[1] The amount of emission reduction generated by the use of SAF depends on its life cycle emissions value, expressed in terms of grams of CO2 equivalent per megajoule (gCO2e/MJ). This life cycle emission value is composed of two main elements: (i) the emissions generated from SAF production and use (eg. The harvesting and transportation of feedstock, feedstock to fuel conversion and fuel distribution); and (ii) any induced land use change emissions.

The Qantas Group will be subject to both the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) and the Safeguard Mechanism. In this way, the Group's domestic and international flights will be subject to an emissions reductions regulatory scheme. As such, the Qantas Group is required to reduce its emissions against a baseline set under the relevant regulatory scheme. The Group can rely on carbon offsets and direct emissions reductions to meet our obligations under these schemes.

In FY23, the Group established the Qantas Climate Fund, dedicated to directly investing in the development of the solutions needed to meet our targets and reduce our impact on the planet — both in the air and on the ground. The Fund will focus on stimulating the production of SAF, high-integrity offsets that deliver dividends for nature and carbon removal technology, as well as technologies that deliver on efficiency and waste reduction.

Emissions Reduction actions

Qantas undertook a range of initiatives and actions during the FY23 reporting period to reduce our emissions. More details can be found in our 2023 Sustainability Report (FY23 SR).

Sustainable Aviation Fuel

Qantas has made significant progress in delivering the SAF strategy including securing offtakes from the US, pioneering the establishment of the SAF Coalition, securing the first investment in Australian SAF production (through the Airbus SAF Partnership), and advocating government for supportive policy development.

In 2022, Qantas became the first Australian airline to purchase SAF on an ongoing basis with the delivery of seven million litres of SAF to Heathrow airport during the 2022 calendar year. Qantas has increased this offtake to 10 million litres in the 2023 calendar year, representing a projected 7.9 per cent of our total Heathrow fuel uptake and an approximate reduction of 20,000 tonnes of CO_2-e on a lifecycle basis compared to fossil jet fuel. In March 2022, the Qantas group entered into an agreement with biofuel producer Aemetis to purchase 7.5 million litres of SAF made using agricultural waste for delivery into Los Angeles International Airport from 2025. We will continue to look for opportunities to purchase SAF from international ports, particularly in the US, to support our target of 10 per cent SAF in our overall fuel mix by 2030.

As promising as the early SAF development has been both locally and globally, SAF is not yet available at the scale or price needed to meet our 2030 and 2050 targets. With policy the central enabler in developing a domestic SAF industry, the Group has been engaging with governments in Australia to advocate for a supportive framework to expedite a domestic SAF industry. Developments in 2023 include the Australian Government's establishment of the Jet Zero Council and the Group's active engagement within it, the Australian Renewable Energy Agency's (ARENA) $30 million grant funding for SAF development and the Australian Government signaling that $400 million of Powering the Regions funding will be directed to aviation. The Group is also fostering policy development with supportive state governments, with the Group signing a Memorandum of Understanding with the Queensland Government to support the development of the sector in that state.

Operational and Fleet Efficiency

Initiatives over 2023 include:

- Flight operations: enhancement of pilot fuel efficiency operating procedures and practices, utilising FlightPulse as the key pilot interface and roll-out of Constellation flight planning and flight planning enhancements.
- Engineering: trial of next-generation integrated ground power and pre-conditioned air to reduce Auxiliary Power Unit fuel usage, and aircraft performance improvements through aircraft drag reduction.
- Approval to retrofit scimitars to 23 of our newest Boeing 737-800 aircraft, enhancing fuel efficiency and reducing carbon emissions by an expected 8000 tonnes per year when installation is completed.
- Ongoing rollout of ground service equipment to electric alternatives.
    - E.g. Qantas Freight purchased an electric main deck pallet loader to support our new A330P2F freighters. The new electric loader is powered by a rechargeable lithium-ion battery.
- Aircraft specification: weight reduction initiatives ranging from introducing lighter weight seat products, increasing seat layout density in Jetstar, adding an extra two seats in A320 NEOs and A321 NEOs compared to A320 and A321 classic layouts.

In June 2023, Qantas finalised our incremental order for nine A220-300s, bringing the total order to 29 A220-300s. In August 2023, we announced an order of 24 aircraft (12 Airbus A350s and 12 Boeing 787s) arriving from the 2026/27 financial year to progressively replace the existing A330 fleet. Qantas Freight announced the purchase of six Airbus A321 freighters, which are expected to progressively arrive between nearly calendar year 2024 and mid-2026, replacing the fleet of five Boeing 737 freighters.

Carbon markets

Aviation is a hard-to-abate sector. Even as we pursue solutions for direct emissions reductions through investments in SAF and operational efficiency, high-integrity carbon markets will play an ongoing role in helping us to achieve our net 2030 and 2050 climate targets.

As noted above, the Group will be required to purchase carbon offsets to meet obligations under the Safeguard Mechanism and CORSIA. While the Group's existing approach to carbon offsets has been consistent with standard market practices, expanding compliance requirements and overall exposure have required an updated Integrity Framework, intended to elevate our approach to ensure our carbon portfolio is resilient and composed of verifiable high-quality, high-integrity offset units.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since the base year				
		Total tCO_2-e	Emissions intensity of the functional unit (kg CO_2-e/PAX km)	Emissions intensity of the functional unit (kg CO_2-e/Freight km)
Base year:	2012-13	16,263,831	0.134	0.994
Year 1:	2013-14 (PAX)	11,073,707	0.1087	-
Year 1:	2013-14 (Freight)	-	-	-
Year 2:	2014-15 (Pax)	10,985,885	0.104	-
Year 2:	2014-15 (Freight)	1,897,595	-	0.989
Year 3:	2015-16 (Pax)	11,652,495	0.104	-
Year 3:	2015-16 (Freight)	1,760,342	-	0.908
Year 4:	2016-17 (PAX)	11,860,518	0.104	-
Year 4:	2016-17 (Freight)	1,746,526	-	0.935
Year 5:	2017-18 (PAX)	12,045,150	0.100	-
Year 5:	2017-18 (Freight)	1,730,749	-	0.929
Year 6:	2018-19 (PAX and Freight)	13,618,264	0.094	0.902
Year 7:	2019-20 (PAX and Freight)	10,242,941	0.094	0.902
Year 8:	2020-21(PAX and Freight)	3,495,135	0.094	0.902
Year 9:	2021-22(PAX and Freight)	3,466,118	0.101	0.761
Year 10:	FY2022-23 (PAX and Freight)	14,398,142*	0.134*	1.071*

*increase in emissions and emissions intensity due to expanded reporting boundary.

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
EnergyLink Services	Climate Active Certification Service

Emissions summary - Passenger

Stage / Attributable Process / Source	tCO_2-e
Kerosene (Stationary & Transport)	11,599,668
Gasoline (Transport)	773
Diesel (Stationary & Transport)	9,235
LPG (Stationary & Transport)	177
Natural gas (Stationary & Transport)	4,198
Oils, greases & solvents	2,699
Refrigerants (HFCs)	1,370
Electricity	50,724
Water	656
Crew accommodation & travel	42,314
Boarding pass and baggage tags	1,367
Operational staff commuting	33,543
End-of life of aircraft	164
Third-party ground services	58,789
Embodied energy of aircraft	46,539
Embodied energy of aircraft parts (maintenance)	735,279
Onboard catering (food and drinks)	179,384
Onboard magazines	281
Waste	10,769
Onboard customer products	4,277
Onboard cutlery and trays	25,415
Cloud hosting	27,893
Cleaning services	7,081
Ground services equipment	13,083
Total	**12,855,678**

Emissions Summary – Freight

Stage / Attributable Process / Source	tCO_2-e
Kerosene (Stationary & Transport)	1,486,456
Diesel (Stationary & Transport)	854
Gasoline (Transport)	66
LPG (Stationary & Transport)	54
Natural gas (Stationary & Transport)	336
Electricity	10,138
Refrigerants (HFCs)	99
Oils, greases & solvents	194
Embodied energy of aircraft	4,270
Embodied energy of aircraft parts (maintenance)	18,647
End-of life of aircraft	12
Ground services equipment	2,212
Third-party ground services	13,225
Onboard catering (food and drinks)	2,309
Water	52
Waste	674
Cleaning services	78
Crew accommodation & travel	291
Operational staff commuting	2,415
Cloud hosting	81
Total	**1,542,463**

Emissions intensity per functional unit (kg CO_2-e/PAX km)	Commercial in confidence
Number of functional units to be offset (kg CO_2-e/PAX km)	Commercial in confidence
Emissions intensity per functional unit (kg CO_2-e/Freight km)	Commercial in confidence
Number of functional units to be offset (kg CO_2-e/Freight km)	Commercial in confidence
Total emissions to be offset (tCO_2-e)	267,358*

*Qantas Fly Carbon Neutral Program (Fly Carbon Neutral and Carbon Neutral Freight). Excludes Qantas Duty Travel and dollar-for-dollar matching.

Functional units

Passenger

The functional unit for both domestic and international travel is the transport of a single passenger, over a specified distance, from entry into the airport terminal at origin to exiting the airport terminal at the destination (i.e. 'kg CO_2-e per-passenger-kilometre').

This is an estimate based on the sectors booked at the time the customer purchases carbon offsets through FCN.

Freight

The functional unit is the transport of one tonne of freight expressed in tonnes CO_2-e per tonne-kilometre (i.e. 't CO_2-e per tonne-kilometre') based on freight transported on an aircraft within and outside of Australia. It includes Qantas Freight and belly freight transported on Qantas and Jetstar passenger aircraft. The functional unit only includes the ground support required to load the freight onto the aircraft and excludes transport to and from the airport. Ground support is not included for freight loading/unloading at international ports. Note that the resulting emission factor is to be applied across all freight including belly freight and freight transported on Qantas dedicated air freight services to take into account the inherent variability in the method used to transport freight.

This is an estimate based on the sectors booked at the time the freight customer purchases carbon offsets through Freight FCN.

Standard

The LCA has been prepared in alignment with Climate Active Carbon Neutral Standard guidelines in accordance with international standards ISO 14040:2006 and ISO 14044:2006.

Greenhouse gases considered

Greenhouse gases considered include Carbon Dioxide (CO_2), Nitrous Oxide (N_2O), Methane (CH_4), Sulphur Hexafluoride (SF_6), Hydrofluorocarbons (HCFs) and Perfluorocarbons (PFCs).

Allocation of belly freight

Qantas Freight uses passenger aircraft for freight transport (belly freight). The quantity of fuel used for freight transported in passenger aircraft was determined using traffic statistics for Qantas mainline which provided information on the following by aircraft type:

- **PAX RTK** passenger revenue-tonne-kilometres – which is the revenue load in tonnes of passengers multiplied by the distance flown.
- **RTK** which is the revenue load in tonnes multiplied by the distance flown (that is the total load – freight and passengers flown).

The freight component for each aircraft type was determined using the following formula:

- **%RFTK** = (RTK – PAX RTK)/RTK

This percentage was applied to fuel use by aircraft type to apportion fuel to belly freight.

A similar approach was used for Jetstar services; however, PAX RTK and RTK were not available by aircraft type and a single belly freight percentage was applied across the Jetstar fleet.

The goal of the LCA is to assess an emissions footprint in sufficient detail that supports the global warming potential attributable to a passenger on a Qantas Group and/or an average emissions footprint-per-kilometre to be applied to codeshare and other non-Qantas Group flights for carbon neutral certification under the Climate Active program.

6. CARBON OFFSETS

Offset retirement approach

This reporting year, Fly Carbon Neutral program volume requirements for voluntary carbon offsets was communicated to our voluntary carbon offsets suppliers. Once our suppliers prepared a portfolio and it was approved by Qantas Group, they purchased and retired the offset units on Qantas' behalf.

This certification has taken an in-arrears approach. The total emissions to compensate for is 267,358t CO_2e. The total number of eligible offsets used in this report is 267,358. Of the total eligible offsets used, 0 were previously banked and 382,118 were newly purchased and retired. Of these, 121,946 were purchased to address any discrepancies which may exist between the estimated emissions associated with a passenger's flight at the time of booking, and the emissions estimated at the time of preparing this report. A total of 114,760 offsets have been banked for future use.

A summary of the offsets purchased and retired by Qantas Group in FY23 are highlighted below:

- 267,311 carbon offsets were purchased and retired for customers who 'ticked-the-box' to participate in Qantas' Fly Carbon Neutral program which is the Climate Active certified service detailed in this PDS.
- 47 carbon offsets were purchased and retired as part of Qantas's carbon neutral freight service program.
- 49,662 carbon offsets were purchased and retired to compensate for all duty travel. See Appendix A for more details on this program.
- 122,330 carbon offsets were purchased and retired for customers as part of Qantas's Dollar for Dollar matching program. See Appendix A for more details on this program.

Note:

Note: The calculation of the volume of emissions produced and the corresponding volume of offsets required is based on the data related to the passenger and flight details at the time of booking. Discrepancies may exist between the estimated emissions associated with a passenger's flight at the time of booking, and the emissions estimated at the time of preparing this report. This is due to several factors included in the calculation of the emissions related to the emissions boundary set out above. As such, the Qantas Group may purchase additional carbon offsets to compensate for any such discrepancies to ensure carbon neutrality.

The purchase of these additional carbon offsets may be in excess of the amount required to ensure neutrality, and this excess may be banked for use in future years to address any discrepancies.

Co-benefits

Our carbon offsets portfolio reflects the strategic priorities of Qantas Group. This includes our commitment to support Indigenous economic development through our Reconciliation Action Plan, which involves supporting the employment of Indigenous rangers in northern Australia, who use traditional practices to promote the regeneration of native vegetation. For FY23 these projects included:

- Dambimangari Fire Project
- Balanggarra Fire Project
- North Kimberley Pastoral Lease Carbon Abatement
- Jawoyn Association Aboriginal Corporation (Jawoyn Fire 2)
- Arnhem Land Fire Abatement Project (ALFA)

Eligible offsets retirement summary

Please note, the below carbon offset retirement summary has been separated per Qantas program to distinguish between each respective program. As a result, there may be discrepancies between the offset retirement detailed below and the offset retirement certificate.

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 (tCO2-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 (%)
Enercon Wind Farms in Karnataka Bundled Project - 73.60 MW	CER	ANREU	9/12/2022	269,082,543 - 269,083,662	CP2	0	1,120	0	0	1,120	0.42%
Bundled wind energy power projects in Rajasthan	CER	ANREU	9/12/2022	265,524,009 - 265,530,571	CP2	0	6,563	0	0	6,563	2.45%
Enercon Wind Farms in Karnataka Bundled Project – 33 MW	CER	ANREU	9/12/2022	272,217,568 - 272,236,337	CP2	0	18,770	0	0	18,770	7.02%
Enercon Wind Farms in Karnataka Bundled Project – 33 MW	CER	ANREU	9/12/2022	269,234,470 - 269,248,903	CP2	0	14,434	0	0	14,434	5.40%
Promoting Clean Cooking	VER	Gold	9/12/2022	GS1-1-NP-GS6597-16-	2019	0	584	0	0	584	0.22%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO2-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 (%)
Solutions for the Disadvantaged Households in Nepal		Standard		2019-20554-1344-1927							
Sah Wind Power Plant	VER	Gold Standard	9/12/2022	GS1-1-TR-GS905-12-2016-6849-17672-18255	2016	0	584	0	0	584	0.22%
Cordillera Azul National Park REDD Project	VCU	VERRA	9/12/2022	10141-187339639-187343727-VCS-VCU-263-VER-PE-14-985-08082014-07082015-1	2015	0	4,089	0	0	4,089	1.53%
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	30/03/2023	6251-292982670-292986078-VCU-016-APX-ID-14-1477-01112015-31122016-1	2016	0	3,409	0	0	3,409	1.28%
Sah Wind Power Plant	VER	Gold Standard	30/03/2023	GS1-1-TR-GS905-12-2016-6849-19123-19609	2016	0	487	0	0	487	0.18%
40 MW Grid Connected Wind Power Project	CER	ANREU	30/03/2023	304,235,316 - 304,269,407	CP2	0	34,092	0	0	34,092	12.75%
Promoting Clean Cooking Solutions for the Disadvantaged	VER	Gold Standard	30/03/2023	GS1-1-NP-GS6212-16-2018-19690-3606-4092	2018	0	487	0	0	487	0.18%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO2-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 (%)
Households in Nepal											
Promoting Clean Cooking Solutions for the Disadvantaged Households in Nepal	VER	Gold Standard	31/03/2023	GS1-1-NP-GS6212-16-2018-19690-4093-4573	2018	0	481	0	481	0	-
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	30/06/2023	6251-292993242-292993497-VCU-016-APX-ID-14-1477-01112015-31122016-1	2016	0	256	0	0	256	0.10%
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	30/06/2023	6251-293097874-293101200-VCU-016-APX-ID-14-1477-01112015-31122016-1	2016	0	3,327	0	0	3,327	1.24%
Sah Wind Power Plant	VER	Gold Standard	30/06/2023	GS1-1-TR-GS905-12-2016-6849-20329-20840	2016	0	512	0	0	512	0.19%
40 MW Grid Connected Wind Power Project	CER	ANREU	30/06/2023	304,372,088 - 304,407,921	CP2	0	35,834	0	0	35,834	13.40%
Promoting Clean Cooking Solutions for the Disadvantaged	VER	Gold Standard	30/06/2023	GS1-1-NP-GS6212-16-2018-19690-5660-6171	2018	0	512	0	0	512	0.19%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO2-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 (%)
Households in Nepal											
Sah Wind Power Plant	VER	Gold Standard	30/06/2023	GS1-1-TR-GS905-12-2016-6849-20841-21279	2016	0	439	0	0	439	0.16%
40 MW Grid Connected Wind Power Project	CER	ANREU	30/06/2023	304,276,161 - 304,284,665	CP2	0	8,505	0	0	8,505	3.18%
40 MW Grid Connected Wind Power Project	CER	ANREU	30/06/2023	304,407,922 - 304,419,015	CP2	0	11,094	0	0	2,939[2]	1.10%
Enercon Wind Farms in Karnataka Bundled Project - 73.60 MW	CER	ANREU	18/10/2023	271,568,803 - 271,570,893	CP2	0	2,091	0	0	2,091	0.78%
Enercon Wind Farms in Karnataka Bundled Project - 73.60 MW	CER	ANREU	18/10/2023	292,185,401 - 292,202,252	CP2	0	16,852	0	0	16,852	6.30%
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	18/10/2023	6359-303485059-303487075-VCU-016-APX-ID-14-1477-01012017-31122017-1	2017	0	2,017	0	0	2,017	0.75%

[2] Remaining units (8,155 units) are not used towards the Climate Active Carbon Neutral Certification in this table and have been used separately as part of Qantas' dollar-for-dollar matching (see Appendix A of this document for more detail).

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO2-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 (%)
Enercon Wind Farms in Karnataka Bundled Project 30.40 MW	CER	ANREU	18/10/2023	295,408,473 - 295,409,694	CP2	0	1,222	0	869	353	0.13%
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	18/10/2023	6359-303487076-303488806-VCU-016-APX-ID-14-1477-01012017-31122017-1	2017	0	1,731	0	0	1,731	0.65%
Enercon Wind Farms in Karnataka Bundled Project – 33 MW	CER	ANREU	18/10/2023	291,371,877 - 291,384,498	CP2	0	12,622	0	0	12,622	4.72%
Promoting Clean Cooking Solutions for the Disadvantaged Households in Nepal	VER	Gold Standard	18/10/2023	GS1-1-NP-GS6597-16-2021-24149-2505-2999	2021	0	495	0	0	495	0.19%
Enercon Wind Farms in Karnataka Bundled Project 30.40 MW	CER	ANREU	18/10/2023	295,409,695 - 295,414,384	CP2	0	4,690	0	0	4,690	1.75%
Central Arnhem Land Fire Abatement (CALFA) Project	ACCU	ANREU	2/11/2023	8,343,696,710 - 8,343,696,756	2021-22	0	47	0	0	47	0.02%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO2-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 (%)
West Arnhem Land Fire Abatement (WALFA) Project	ACCU	ANREU	8/12/2023	8,999,952,967 - 8,999,984,812	2023-24	0	31,846	0	0	31,846	11.91%
Dambimangari Fire Project	ACCU	ANREU	12/12/2023	3,744,276,473 - 3,744,276,481	2015-16	0	9	0	0	9	0.00%
Dambimangari Fire Project	ACCU	ANREU	12/12/2023	3,768,980,021 - 3,768,982,652	2017-18	0	2,632	0	0	2,632	0.98%
Balanggarra 1 Fire Project	ACCU	ANREU	12/12/2023	8,344,672,539 - 8,344,672,574	2021-22	0	36	0	0	36	0.01%
Balanggarra 1 Fire Project	ACCU	ANREU	12/12/2023	8,344,672,575 - 8,344,672,598	2021-22	0	24	0	0	24	0.01%
Bundled wind energy power projects in Rajasthan	CER	ANREU	22/12/2023	271,209,459 - 271,225,463	CP2	0	16,005	0	16,005	0	-
Bundled wind energy power projects in Rajasthan	CER	ANREU	22/12/2023	271,225,464 - 271,235,451	CP2	0	9,988	0	9,988	0	-
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	22/12/2023	12730-431343544-431346142-VCS-VCU-263-VER-ID-14-1477-	2020	0	2,599	0	0	2,599	0.97%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO2-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 (%)
				01012020-31122020-0							
Jawoyn Fire 2	ACCU	ANREU	22/12/2023	9,003,790,118 - 9,003,797,915	2023-24	0	7,798	0	0	7,798	2.92%
Energy Efficient Stoves Program - CPA 1	VER	Gold Standard	22/12/2023	GS1-1-ET-GS11147-16-2021-24612-2484-3226	2021	0	743	0	0	743	0.28%
Bundled wind power project in the state of Gujarat	CER	ANREU	30/01/2024	313,107,798-313,109,819	CP2	0	2,022	0	2,022	0	-
Bundled wind power project in the state of Gujarat	CER	ANREU	30/01/2024	313,109,820-313,121,210	CP2	0	11,391	0	11,391	0	-
Bundled wind power project in the state of Gujarat	CER	ANREU	30/01/2024	313,121,211-313,196,319	CP2	0	75,109	0	58,175[3]	0	-
Jawoyn Fire 2	ACCU	ANREU	30/01/2024	9,003,827,754 -	2023-	0	35,097	0	15,829	13,791[4]	5.16%

[3] Remaining units (16,934 units) are not used towards the Climate Active Carbon Neutral Certification in this table and have been used separately as part of the Qantas duty travel retirement below (see Appendix A of this document for more detail).
[4] Remaining units (5,477 units) are not used towards the Climate Active Carbon Neutral Certification in this table and have been used separately as part of Qantas' dollar-for-dollar matching below (see Appendix A of this document for more detail).

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO2-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 (%)
				9,003,862,850	24						
North Kimberley Pastoral Lease Carbon Abatement	ACCU	ANREU	30/06/2022	8,329,802,818 - 8,329,851,233	2021-22	0	48,416	0	0	30,039[5]	11.24%
										Total retired this report and used in this report	**267,358**
										Total retired this report and banked for future reports	**114,760**

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Offset Units (ACCUs)	86,222	32%
Certified Emissions Reductions (CERs)	158,865	59%
Verified Carbon Units (VCUs)	17,428	7%
Verified Emissions Reductions (VERs)	4,843	2%

[5] Remaining units (18,377 units) are not used towards the Climate Active Carbon Neutral Certification in this table and have been used separately as part of the Qantas duty travel retirement below (see Appendix A of this document for more detail).

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

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

1. Large-scale Generation certificates (LGCs)*	N/A

* 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.

APPENDIX A: ADDITIONAL INFORMATION

Additional carbon offsets retired by Qantas - Dollar for Dollar Matching

On the 11th of November 2019, Qantas Group announced that they will be matching every dollar spent by customers who 'tick-the-box' to Fly Carbon Neutral through the Qantas and Jetstar channels. The volume of offsets purchased as part of this commitment is based on the dollar value of contributions spent by customers who 'ticked-the-box' and opted into the Fly Carbon Neutral program at the time of booking, not the volume of emissions attributed to that customer.

This was done following the same strategic priorities of our voluntary customer carbon offset portfolio and was communicated to our voluntary carbon offset suppliers who purchased and retired on Qantas' behalf. 122,330 tonnes of additional carbon offsets were purchased and retired through matching every dollar spent by customers who 'ticked-the-box' and opted into the Fly Carbon Neutral program.

As noted earlier in this document, the calculation of neutrality is based on the data related to the passenger and flight details of the booking made at the time the passenger purchases carbon offsets through FCN. Discrepancies may exist between the estimated emissions associated with a passenger's flight at the time of purchasing carbon offsets through FCN, and the estimated at the time of preparing this report. These discrepancies are due to several factors, which are included in the calculation of the emissions related to the emissions boundary set out in this document. As such, the Qantas Group may purchase further carbon offsets to compensate for any discrepancies in estimated emissions at the time of preparing this report, in order to ensure neutrality. As the commitment is to match the dollar value of customers' contributions and not the cumulative emissions related to the flights taken by those same contributing customers, these further offsets purchased to address the emissions discrepancies are not included as part of the additional offsets purchased through matching every dollar spent by customers who 'ticked-the-box' and opted into the Fly Carbon Neutral program.

Offset units retired for matching customer dollar contributions											
Project description	**Type of offset units**	**Registry**	**Date retired**	**Serial number (and hyperlink to registry transaction record)**	**Vintage**	**Stapled quantity**	**Eligible quantity retired (tCO2-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 (%)**
Grid Connected Wind Energy Generation at Andhra Pradesh	CER	ANREU	9/12/2022	SN241,063,919 - 241,074,475	CP2	0	10,557	0	0	10,557	8.63%
Enercon Wind Farms Karnataka	CER	ANREU	9/12/2022	SN272,209,415 - 272,217,567	CP2	0	8,153	0	0	8,153	6.66%
Promoting Clean Cooking Solutions for the Disadvantaged Households in Nepal	VER	Gold Standard	9/12/2022	GS1-1-NP-GS6597-16-2019-20554-1928-2379	2019	0	452	0	0	452	0.37%
Sah Wind Power Plant	VER	Gold Standard	9/12/2022	GS1-1-TR-GS905-12-2016-6849-18256-18708	2016	0	453	0	0	453	0.37%
Cordillera Azul National Park REDD Project	VCU	VERRA	9/12/2022	10141-187336471-187339638-VCS-VCU-263-VER-PE-14-985-08082014-07082015-1	2015	0	3,168	0	0	3,168	2.59%
Enercon Wind Farms in Karnataka Bundled Project	CER	ANREU	9/12/2022	SN294,264,707 - 294,277,681	CP2	0	12,975	0	0	12,975	10.61%

30.40 MW											
Bundled wind energy power projects in Rajasthan	CER	ANREU	31/03/2023	SN242,247,970 - 242,248,039	CP2	0	70	0	0	70	0.06%
Bundled wind energy power projects in Rajasthan	CER	ANREU	31/03/2023	SN242,248,040 - 242,278,413	CP2	0	30,374	0	0	30,374	24.83%
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	31/03/2023	6251-292986079-292989446-VCU-016-APX-ID-14-1477-01112015-31122016-1	2016	0	3,368	0	0	3,368	2.75%
Sah Wind Power Plant	VER	Gold Standard	31/03/2023	GS1-1-TR-GS905-12-2016-6849-19610-20090	2016	0	481	0	0	481	0.39%
40 MW Grid Connected Wind Power Project	CER	ANREU	31/03/2023	SN304,269,408 - 304,272,645	CP2	0	3,238	0	0	3,238	2.65%
Enercon Wind Farms in Karnataka Bundled Project - 73.60 MW	CER	ANREU	30/06/2023	SN269,023,087 - 269,034,197	CP2	0	11,111	0	0	11,111	9.08%
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	30/06/2023	6251-292504724-292507538-VCU-016-APX-ID-14-1477-01112015-31122016-1	2016	0	2,815	0	0	2,815	2.30%
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	30/06/2023	6251-293101201-293101456-VCU-016-APX-ID-14-1477-	2016	0	256	0	0	256	0.21%

				01112015-31122016-1							
40 MW Grid Connected Wind Power Project	CER	ANREU	30/06/2023	SN304,407,922 - 304,419,015	CP2	0	11,094	0	0	8,155[6]	6.67%
Promoting Clean Cooking Solutions for the Disadvantaged Households in Nepal	VER	Gold Standard	30/06/2023	GS1-1-NP-GS6212-16-2018-19690-6172-6609	2018	0	438	0	0	438	0.36%
Promoting Clean Cooking Solutions for the Disadvantaged Households in Nepal	VER	Gold Standard	18/10/2023	GS1-1-NP-GS6597-16-2021-24149-1929-2504	2021	0	576	0	0	576	0.47%
Central Arnhem Land Fire Abatement (CALFA) Project	ACCU	ANREU	18/10/2023	SN8,343,688,925 - 8,343,694,980	2021-22	0	6,056	0	0	6,056	4.95%
Central Arnhem Land Fire Abatement (CALFA) Project	ACCU	ANREU	18/10/2023	SN8,343,694,981 - 8,343,696,361	2021-22	0	1,381	0	0	1,381	1.13%
Central Arnhem Land Fire Abatement (CALFA) Project	ACCU	ANREU	18/10/2023	SN8,343,696,362 - 8,343,696,424	2021-22	0	63	0	0	63	0.05%
Central Arnhem Land Fire Abatement (CALFA)	ACCU	ANREU	18/10/2023	SN8,343,724,822 - 8,343,725,521	2021-22	0	700	0	0	700	0.57%

[6] Remaining units (2,939 units) are not used towards Qantas' dollar-for-dollar matching in this table and have been separately used as part of the Climate Active Carbon Neutral Certification (see Eligible Offsets retirement summary above for more detail).

Project											
Central Arnhem Land Fire Abatement (CALFA) Project	ACCU	ANREU	18/10/2023	SN8,343,797,970 - 8,343,800,316	2021-22	0	2,347	0	0	2,347	1.92%
South East Arnhem Land Fire Abatement Project (SEALFA) Project	ACCU	ANREU	18/10/2023	SN8,346,349,994 - 8,346,350,701	2022-23	0	708	0	0	708	0.58%
North East Arnhem Land Fire Abatement (NEALFA)	ACCU	ANREU	8/12/2023	SN8,344,180,292 - 8,344,187,115	2021-22	0	6,824	0	0	6,824	5.58%
North East Arnhem Land Fire Abatement (NEALFA)	ACCU	ANREU	8/12/2023	SN8,997,732,333 - 8,997,734,466	2023-24	0	2,134	0	0	2,134	1.74%
Jawoyn Fire 2	ACCU	ANREU	30/01/2024	SN9,003,827,754 - 9,003,862,850	2023-24	0	35,097	0	0	5,477[7]	4.48%
									Total retired this report and used in this report	**122,330**	
									Total retired this report and banked for future reports	**0**	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Offset Units (ACCUs)	25,690	21%
Certified Emissions Reductions (CERs)	84,633	69%
Verified Carbon Units (VCUs)	9,607	8%
Verified Emissions Reductions (VERs)	2,400	2%

[7] Remaining units (29,620 units) are not used towards Qantas' dollar-for-dollar matching in this table and have been separately used as part of the Climate Active Carbon Neutral certification above, with 13,791 units used for this reporting period in FY23 and 15,829 units banked for future reporting (see Eligible Offsets retirement summary above for more detail).

Additional offset units retired by Qantas – Duty Travel

Please note, the below offset retirement summary has been separated per Qantas program to distinguish between each respective program. As a result, there may be discrepancies between the offset retirement detailed below and the offset retirement certificate.

Project description	Type of offset units	Registry	Date retired	Serial number	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 (%)
Grid Connected Wind Energy Generation at Andhra Pradesh	CER	ANREU	2/11/2023	SN265,621,910-265,631,909	CP2	0	10,000	0	0	10,000	20.14%
Bundled wind power project in the state of Gujarat	CER	ANREU	30/01/2024	SN313,121,211-313,196,319	CP2	0	75,109	0	0	16,934[8]	34.10%
Bundled wind power project in the state of Gujarat	CER	ANREU	30/01/2024	SN313,196,320-313,200,670	CP2	0	4,351	0	0	4,351	8.76%

[8] Remaining units (58,175 units) are not used towards Qantas' duty travel retirements in this table and have been separately used as part of the Climate Active Carbon Neutral Certification table and banked for future reporting (see Eligible offsets retirement summary above for more detail).

North Kimberley Pastoral Lease Carbon Abatement	ACCU	ANREU	30/06/2022	SN8,329,802,818 - 8,329,851,233	2021-22	0	48,416	0	0	18,377[9]	37.01%
										Total retired this report and used in this report	**49,662**
										Total retired this report and banked for future reports	**0**

Type of offset units	Quantity used	Percentage of total
Australian Carbon Offset Units (ACCUs)	18,377	37%
Certified Emissions Reductions (CERs)	31,285	63%
Verified Carbon Units (VCUs)	0	0%
Verified Emissions Reductions (VERs)	0	0%

[9] Remaining units (30,039 units) are not used towards Qantas' duty travel retirements in this table and have been separately used as part of the Climate Active Carbon Neutral certification (see Eligible offsets retirement summary above for more detail).

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 location-based approach.

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions ($kgCO_2$-e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	**0**	**0**	**0%**
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	1,214,325	0	3%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	307,963	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	7,913,948	0	18%
Residual Electricity	34,297,333	32,753,953	0%
Total renewable electricity (grid + non grid)	**9,436,236**	**0**	**22%**
Total grid electricity	**43,733,569**	**32,753,953**	**22%**
Total electricity (grid + non grid)	**43,733,569**	**32,753,953**	**22%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**34,297,333**	**32,753,953**	
Scope 2	30,288,554	28,925,569	
Scope 3 (includes T&D emissions from consumption under operational control)	4,008,779	3,828,384	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**21.58%**
Mandatory	**18.80%**
Voluntary	**2.78%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**28,925.57**
Residual scope 3 emissions (t CO_2-e)	**3,828.38**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**28,925.57**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**3,828.38**
Total emissions liability (t CO_2-e)	**32,753.95**

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	1,638,102	1,638,102	1,195,814	98,286	0	0
NSW	6,363,315	6,363,315	4,645,220	381,799	0	0
SA	1,318,811	1,318,811	329,703	105,505	0	0
VIC	20,223,282	20,223,282	17,189,790	1,415,630	0	0
QLD	10,966,463	10,966,463	8,005,518	1,644,969	0	0
NT	907,437	907,437	490,016	63,521	0	0
WA	2,084,741	2,084,741	1,063,218	83,390	0	0
TAS	231,418	231,418	39,341	2,314	0	0
Grid electricity (scope 2 and 3)	**43,733,569**	**43,733,569**	**32,958,620**	**3,795,414**	**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)	**43,733,569**					

Residual scope 2 emissions (t CO_2-e)	**32,958.62**
Residual scope 3 emissions (t CO_2-e)	**3,795.41**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**32,958.62**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**3,795.41**
Total emissions liability	**36,754.03**

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. 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.

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected **(no actual data).**
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

	No actual data	No projected data	Immaterial
Ground fuels at international ports	Yes	Yes	Yes
Electricity at international ports	Yes	Yes	Yes
International scope 3 emissions (except for fuel burn and embodied energy related emission sources)	Yes	Yes	Yes

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 EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.

2. **Influence** The responsible entity could influence emissions reduction from a particular source.

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

4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.

5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakehol	Outsourc	Justification
Corporate staff commuting	N	Y	N	N	N	**Size:** Emissions from this source is less than 0.1% of the emissions included within the FCN reporting boundary. **Influence:** We do have the potential to influence the emissions from this source, by supporting employees with lower emissions forms of transport and incentives to do so. **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 product/service. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.
Corporate electricity	N	Y	N	N	N	**Size:** Emissions from this source is less than 0.1% of the emissions included within the FCN reporting boundary. **Influence:** We do have the potential to influence the emissions from this source through procurement of renewable sources of electricity. **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 product/service. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.
Corporate waste	N	Y	N	N	N	**Size:** Emissions from this source is less than 0.1% of the emissions included within the FCN reporting boundary. **Influence:** We do have the potential to influence the emissions from this source through waste reduction initiatives. **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 product/service. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.

Corporate goods and services	N	Y	N	N	N	**Size:** Emissions from this source is less than 0.1% of the emissions included within the FCN reporting boundary. **Influence:** We do have the potential to influence the emissions from this source through procurement activities and waste reduction initiatives. **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 product/service. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.

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