

# PUBLIC DISCLOSURE STATEMENT

SHAPE AUSTRALIA PTY LIMITED

ORGANISATION CERTIFICATION FY2023–24

### Australian Government

# Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Shape Australia Pty Limited
REPORTING PERIOD	Financial Year 1 July 2023 – 30 June 2024 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.
	Shane Morgan EHSQ Manager – Procurement and Policy 07/11/2024



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Version 9.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2,297 tCO <sub>2</sub> -e
CARBON OFFSETS USED	30.04% ACCUs, 69.96% VCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Rewild Agency
TECHNICAL ASSESSMENT	31/10/2024 Rewild Agency Next technical assessment due: FY2027

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# 2. CERTIFICATION INFORMATION

### Description of organisation certification

This organisation certification is for the business operations of SHAPE Australia Pty Limited ("SHAPE"), ABN 70 003 861 765 (incorrectly referenced as 70 003 861 764 in our FY2022-23 PDS), including the subsidiaries listed in the table under the 'Organisation description' heading, below.

SHAPE's carbon neutrality includes emissions from the operation of the company's office workplaces, associated business travel and other material emissions sources. SHAPE's construction sites are excluded from the emissions boundary and SHAPE's services on construction sites are not formally included as part of this certification. However, many activities related to the delivery of SHAPE's services have been included within the boundary of this assessment (such as shared corporate services and business travel). To date, SHAPE has achieved Climate Active carbon neutral certification under the Products and Services standard for one of its projects (the fitout of 555 Collins Street in Victoria). More details on this certification can be found on the SHAPE listing of the Climate Active website.

SHAPE is a national fitout and construction services specialist, contracted by our clients to deliver their unique projects. The emissions associated with each unique project are therefore accounted for within our client's (or subcontractor's) own emissions boundaries. In most instances on our construction sites SHAPE does not procure or control material selection - material procurement decisions are made by external consultants and design teams acting on behalf of the client, these decisions are then specified to SHAPE under a head contract, and then SHAPE engages contractors and other service providers to deliver the works. SHAPE therefore has nominal purchasing or decision power with relation to the project's material carbon emissions. However, in the delivery of each unique project, SHAPE extends its influence where possible to ensure subcontractors and products are responsibly selected.

On construction sites, subcontractors typically manage and control the procurement of fuel for the operation of plant, equipment, machinery and vehicles they own or operate, resulting in these emissions falling within the subcontractor's direct emissions boundary and our client's scope 3 emissions boundary.

This Public Disclosure Statement includes information for FY2023-24 reporting period.

### Organisation description

SHAPE Australia Pty Limited is a national provider of fitout and construction services, specialising in tailored solutions across various sectors. With over 35 years of experience and a national footprint across all capital cities and a large number of regional centres, we approach each project by building customised teams with the specific expertise needed to deliver results efficiently and transparently.

Our success is rooted in a commitment to quality, attention to detail and customer service, developed through decades of delivering high profile fitouts, refurbishments and construction projects. This experience equips us with the capabilities required to handle complex construction projects across diverse sectors.

We prioritise investment in our people and partnerships, fostering an environment that supports strong relationships, professional growth and sustainable practices. This focus has led to long-standing

relationships with clients who return to work with us repeatedly, valuing both our work and our collaborative approach.

With branch locations in Melbourne, Sydney, Adelaide, Ottaway, Perth, Darwin, Brisbane, Gold Coast, Newcastle, Canberra, and a new office in Hobart (opened FY2025), SHAPE maintains a broad geographic reach. Since our base year assessment in FY2022, we have implemented an operational control approach to manage our emissions boundary, which includes various subsidiaries within our certification.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
SHAPE Australia (Qld) Pty Limited	69 126 087 910	126 087 910
DLG SHAPE Pty Limited ("DLG SHAPE")	35 614 247 228	614 247 228
DLG SHAPE (Qld) Pty Limited	49 627 386 387	627 386 387

The following entities are excluded from this certification:

Legal entity name	ABN	ACN
SHAPE Australia Corporation Limited (SHAPE Australia Pty Limited's Parent Entity)	14 654 729 352	654 729 352
K.L. Modular Systems (Aust) Pty Ltd (Subsidiary of SHAPE Australia Corporation Limited) *changed name on 1 May 2024 to Modular by SHAPE (VIC) Pty Limited	70 605 949 826	605 949 826
AFM by SHAPE Pty Limited (Subsidiary of SHAPE Australia Corporation Limited)	39 671 948 066	671 948 066

# 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

Tenancy electricity

Stationary energy

ICT services and equipment

Office equipment and paper

Professional services (entertainment, staff training and professional development legal, accounting, advertising, banking subscriptions and periodicals, technical services, printing and stationary)

Transport (air)

Transport (land & sea – including business travel)

Hotel accommodation

Staff commute to work

SHAPE office fitouts

Waste

Working from home

### Non-quantified

Refrigerants

Water

Cleaning Services

# Outside emission boundary

### **Excluded**

SHAPE's construction sites are excluded from the emissions boundary. SHAPE is a national fitout and construction services specialist, contracted by our clients to deliver their unique projects. The emissions associated with each unique project are therefore accounted for within our client's (or subcontractor's) own emissions boundaries. In the delivery of each unique project, SHAPE extends its influence where possible to ensure subcontractors and products are responsibly selected.

# 4. EMISSIONS REDUCTIONS

### **Emissions reduction strategy**

SHAPE's emissions reduction target to achieve net zero emissions for our scope 1 and 2 footprint under the market-based electricity accounting approach was achieved in FY2024, however we will continue to purchase additional GreenPower (where possible) across SHAPE's corporate head offices.

SHAPE's emissions reduction strategy has been developed to achieve a 30% reduction in emissions for our corporate operations by FY2030 (compared to our FY2022 base year). Overall, to date we have achieved a 22% reduction in emissions since our FY2022 base year and we will continue to identify tangible emissions reduction initiatives to further reduce our scope 3 footprint.

Our reduction targets are included as follows:

Emissions reduction strategy	Emissions source	Timeframe / deadline	Status	KPI's & measures
Achieve 5% reduction in energy consumption against our FY2022 base year by FY2023 via energy efficiency initiatives to all offices	Scope 2	FY2024	Complete – a 28% reduction in electricity consumption has been achieved when comparing kWh usage from FY22 with FY24.	<ul> <li>Implement energy saving solutions:</li> <li>Ensure new office buildings being rented or built have high NABERS and / or Green Star base building ratings.</li> <li>Ensure each office achieves a high Green Star rated fit out</li> <li>Transition to energy efficient products in SHAPE offices (e.g. lights, white goods, computer monitors, etc).</li> <li>Implement automatic shutdown to all office screens.</li> <li>Undertake behaviour campaigns to educate employees about reducing energy use in the office and when working from home.</li> </ul>
Electricity to SHAPE's head offices (where possible) to be 100% certified GreenPower by FY2024.	Scope 2	FY2024	On track / ongoing – up from 36% GreenPower in FY22 to 77% GreenPower in FY24.	Undertake negotiations with the landlords of the SHAPE offices to identify existing landlord GreenPower supply, or evaluate the ability to influence GreenPower procurement where there is currently no GreenPower supplied.
10% reduction in business travel by FY2024 against our FY2022 base year.	Scope 3	FY2030	Not yet achieved – timeframe updated. Accommodation and flights have decreased by 14% since FY23 but are up by 40% compared with FY22.	Encourage employees to replace flights with virtual meetings, substitute interstate travel with local experience, choose energy efficient travel options and support this with the Travel Policy and reporting.
Travel – Point of Sale Carbon Offsetting capture.	Scope 3	FY2025	Implemented for Qantas Points Flights.	Develop and implement a process to commence tracking any point-of-sale carbon offsets for travel.
10% reduction in Staff commute p/FTE by FY2025 against our FY2022 baseline.	Scope 3	FY2025	Not yet achieved – timeframe updated due to an FTE increase of 22% from FY22 to FY24.	<ul> <li>Implement incentives and behaviour change solutions:         <ul> <li>Incentivise employees to actively commute to work.</li> </ul> </li> <li>Ensure end-of-trip facilities are eco-friendly and accessible for all employees, especially via achieving a high Green Star rated fit-out.</li> <li>Facilitate discounts on public transport passes, bicycle purchases, e-bike novated</li> </ul>

Emissions reduction strategy	Emissions source	Timeframe / deadline	Status	KPI's & measures
				<ul> <li>leasing options and ensure safe storage of bikes available.</li> <li>Evaluate EV and hybrid novated leasing offer for staff to purchase EV's and hybrids via a salary sacrifice.</li> </ul>
10% reduction in office consumables and waste generation by FY2024 against our FY2022 baseline.	Scope 3	FY2024	Complete – a 51% reduction in office consumables and waste emissions has been achieved when comparing data from FY22 with FY24.	Encourage employees to procure high recycled content consumables, implement waste reduction strategies and maintain high levels of digital technology solutions to minimise paper consumption.

### **Emissions reduction actions**

In FY2024, SHAPE has been proactively working on a range of emissions reduction, emissions data management initiatives and wider climate and ESG projects, including but not limited to:

- Undertaking a climate risk assessment, scenario modelling and a detailed emissions boundary scoping exercise to confirm SHAPE's levels of operational control across our value chain.
- Transitioning from the Impact Sustainability carbon accounting software onto the new Climate Zero platform.
- Training the SHAPE team on the Climate Zero software and distributing carbon accounting responsibilities within the company.
- Undertaking a double materiality assessment and developing a company-wide ESG strategy, focusing
  on both corporate and project-level initiatives that relate to our emissions reduction strategy (such as
  waste management).
- Preparing for our mandatory climate reporting obligations under the ASRS.

In FY2023, SHAPE established a national working group with representation from each branch. Each branch evaluated its footprint and developed strategies for reductions, and the group has remained active throughout FY2024. The working group is further supported by SHAPE's carbon accounting software improvements, shifting from Impact Sustainability to Climate Zero. Climate Zero provides the working group with greater transparency on each location's emissions. This improves emissions management, allowing each location to assess their footprint in detail, implement suitable reduction strategies and monitor performance.

The initial focus of the group was aimed at impacting energy consumption, waste management and office consumable procurement.

Energy consumption efficiencies are primarily achieved through the business' commitment to provide Green Star certified spaces for our people to operate from, which provides energy efficient designs and operations for all our offices. Our Melbourne (6 Green Star), Sydney (6 Green Star), Brisbane (6 Green Star), Adelaide (5 Green Star) and Darwin (4 Green Star) office spaces are certified to support this commitment. The efficient use of these spaces is further supported by every branch's working group to influence operational behaviours to ensure ongoing energy

efficient use.

Staff commute behaviours were a key consideration in the selection of locations for our Melbourne (6 Green Star), Sydney (6 Green Star), Brisbane (6 Green Star), Adelaide (5 Green Star) and Darwin (4 Green Star) office locations, with focus placed on ensuring functional access to public transport and ensuring suitable facilities for cyclists.

SHAPE have identified both renewable and GreenPower procurement within its operations. Where SHAPE procure electricity directly from the providers, SHAPE purchase 100% GreenPower. For the remainder of the offices where the landlord procures whole building electricity, there are elements of GreenPower procurement within the supply to SHAPE. SHAPE will continue to advocate with its landlords for GreenPower to be an option for supply. Within the analysis of operational electrical supply, SHAPE has also quantified and excluded any subtenant power supply.

# **5.EMISSIONS SUMMARY**

### **Emissions over time**

Emissions since base year				
		Total tCO₂-e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)	
Base year/Year 1:	2021–22	2,958 tCO <sub>2</sub> -e	2,958 tCO <sub>2</sub> -e	
Year 2:	2022–23	2,911 tCO <sub>2</sub> -e	2,912 tCO <sub>2</sub> -e	
Year 3:	2023–24	2,296 tCO <sub>2</sub> -e	2,297 tCO <sub>2</sub> -e	

### Significant changes in emissions

Significant changes in emissions have been noted in key areas due to reasons such as a 14% increase in staff members nationally across FY24.

These reasons are detailed further below:

Significant changes in emissions				
Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change	
Computer and technical services	362.86	303.04	Due to a reduction in the emission factor value from the Climate Active inventory v8.1 vs v9.1 (which saw a 29% reduction in the average kgCO2-e/\$ emissions intensity).	
Large Car: unknown fuel	349.70	389.52	Due to the increase in FTE staff from 513 in FY23 to 587 in FY24 (a 14% increase).	
Medium Car: unknown fuel	478.84	359.60	Due to a greater portion of small (as opposed to medium) vehicles used by staff in commuting in FY24.	

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

N/A

### **Emissions summary**

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

	Sum of Scope 1 emissions (tCO2-e)	Sum of Scope 2 emissions (tCO2-e)	Sum of Scope 3 emissions (tCO2-e)	Sum of Total emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	36.74	36.74
Electricity	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	332.76	332.76
Office equipment and supplies	0.00	0.00	40.84	40.84
Postage, courier and freight	0.00	0.00	3.66	3.66
Professional services	0.00	0.00	494.15	494.15
Stationary energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	251.46	251.46
Transport (land and sea)	0.00	0.00	1044.91	1044.91
Waste	0.00	0.00	52.63	52.63
Working from home	0.00	0.00	38.19	38.19
Grand Total	0.00	0.00	2,295.34	2,295.34

### **Uplift factors**

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO <sub>2</sub> -e
Uplift to account for water supply which was non-quantified due to data being unavailable:	
<ul> <li>Assumes an average water consumption of 4.8 litres per day per staff member</li> </ul>	
based on the Green Building Council Australia (GBCA)'s Potable Water Calculator	
Guide.	
Based on a total FTE headcount of 587 staff in FY24 it is assumed an average of	
2,817.6 litres were consumed each workday or 14,088 litres per week. Multiplied	
by 48 work weeks in a year – the base case average usage would be 676,224	1.28
litres (676 kL).	
Assumes the average emission factor for water supply and wastewater treatment	
in Australia is 1.898 kg CO <sub>2</sub> -e/kL.	
Excludes any showers from this uplift factor.	
<ul> <li>Resulting calculation is (676 kL * 1.898) = 1,283.04 kgCO<sub>2</sub>-e (1.28 tCO<sub>2</sub>-e)</li> </ul>	
Total of all uplift factors (tCO <sub>2</sub> -e)	1.28
Total emissions footprint to offset (tCO <sub>2</sub> -e) (total emissions from summary table + total of all uplift factors)	2,296.62

# 6.CARBON OFFSETS

# Eligible offsets retirement summary

### Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	690	30.04%
Verified Carbon Units (VCUs)	1607	69.96%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
South Australian Conservation Alliance Site #2	ACCU	ANREU	1/11/2024	9,017,641,217 - 9,017,641,561	2024- 25	345	0	0	345	15.02%
Darling River Conservation Initiative Site #5	ACCU	ANREU	1/11/2024	9,016,715,334 - 9,016,715,678	2024- 25	345	0	0	345	15.02%
Rimba Raya Biodiversity Reserve Project	VCU	Verra Registry	5/11/2024	7828-431425202- 431426351-VCU-016- MER-ID-14-674- 01072014-31122014-1	2014	1150	0	0	1150	50.07%
Rimba Raya Biodiversity Reserve Project	VCU	Verra Registry	5/11/2024	9900-157276627- 157277083-VCS-VCU- 263-VER-ID-14-674- 01012018-31122018-1	2018	457	0	0	457	19.90%

### **Co-benefits**

N/A

# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

# APPENDIX A: ADDITIONAL INFORMATION

Transaction ID AU36899 **Current Status** Completed (4)

01/11/2024 14:50:35 (AEDT) Status Date

01/11/2024 03:50:35 (GMT)

Transaction Type Cancellation (4) Transaction Initiator Allen, Jessica Amanda Transaction Approver Daher, Charbel

Comment These units are cancelled by GreenCollar on behalf of SHAPE Australia Pty Limited to support its Climate Active carbon neutral claims.

### Transferring Account

Account AU-1117

Number

Account Name Terra Carbon Pty Ltd Account Holder Terra Carbon Pty Limited

### Acquiring Account

Account Number

AU-1068

**Account Name** Australia Voluntary Cancellation

Account

Account Holder Commonwealth of Australia

#### Transaction Blocks

Pa	rty	<u>Type</u>	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	<u>Vintage</u>	Expiry Date	Serial Range	Quantity
AU		KACCU	Voluntary ACCU Cancellation			ERF139932					2024-25		9,017,641,217 - 9,017,641,561	345
AU		KACCU	Voluntary ACCU Cancellation			ERF128548					2024-25		9,016,715,334 - 9,016,715,678	345

#### OFFICIAL





5 November 2024

VC202425-00605

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder Terra Carbon Pty Limited, (account number AU-1117).

The details of the cancellation are as follows:

ne detain	or the concentation are			
Date of transaction		01 November 2024		
Transaction ID		AU36899		
Type of units		KACCU		
Total Number of units		690		
Block 1 Serial number range		9,017,641,217 - 9,017,641,561 (345 KACCUs)		
	ERF Project	South Australian Conservation Alliance - Site #2 – ERF139932		
	Vintage	2024-25		
Block 2	Serial number range	9,016,715,334 - 9,016,715,678 (345 KACCUs)		
	ERF Project	Darling River Conservation Initiative Site #5 – ERF128548		
	Vintage	2024-25		
Transaction comment		These units are cancelled by GreenCollar on behalf of SHAPE		
		Australia Pty Limited to support its Climate Active carbon neutral		
		claims.		

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, Voluntary cancellations register | Clean Energy Regulator (cer.gov.au).

If you require additional information about the above transaction, please email <u>CER-</u>

Yours sincerely

David O'Toole ANREU and International NGER and Safeguard Branch Scheme Operations Division



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# 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 <sub>2</sub> -e)	Renewable Percentage of total
		, , ,	
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	•	<u> </u>	<u> </u>
	0	0	0%
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	206,354	0	77%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)  Climate Active certified - Electricity products (voluntary	0	0	0%
renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	16,754	0	6%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	4,231	0	2%
Large Scale Renewable Energy Target (applied to grid electricity only)	45,998	0	17%
Residual electricity	-5,021	-4,570	0%
Total renewable electricity (grid + non grid)	273,337	0	102%
Total grid electricity	268,315	0	102%
Total electricity (grid + non grid)	268,315	0	102%
Percentage of residual electricity consumption under operational control	100%	<u> </u>	
Residual electricity consumption under operational control	-5,021	-4,570	
Scope 2	-4,470	-4,067	
Scope 3 (includes T&D emissions from consumption under operational control)	-552	-502	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	101.87%				
Mandatory	18.72%				
Voluntary	83.15%				
Behind the meter	0.00%				
Residual scope 2 emissions (t CO <sub>2</sub> -e)	-4.07				
Residual scope 3 emissions (t CO <sub>2</sub> -e)	-0.50				
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	0.00				
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	0.00				
Total emissions liability (t CO <sub>2</sub> -e)	0.00				
Figures may not sum due to rounding. Renewable percentage can be above 100%					

# Location Based Approach Summary

Location Based Approach	d Approach Activity Data (kWh) total					
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kg CO <sub>2</sub> -e)	Scope 3 Emissions (kg CO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kg CO <sub>2</sub> -e)
ACT	22,601	22,601	15,368	1,130	0	0
NSW	72,056	72,056	48,998	3,603	0	0
SA	33,852	33,852	8,463	2,708	0	0
VIC	69,763	69,763	55,113	4,883	0	0
QLD	37,412	37,412	27,311	5,612	0	0
NT	9,546	9,546	5,155	668	0	0
WA	23,085	23,085	12,235	923	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	268,315	268,315	172,643	19,528	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)	268,315					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	172.64
Residual scope 3 emissions (t CO <sub>2</sub> -e)	19.53
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) Scope 3 emissions liability (adjusted for already offset	172.64 19.53
carbon neutral electricity) (t CO <sub>2</sub> -e)  Total emissions liability (t CO <sub>2</sub> -e)	192.17

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO <sub>2</sub> -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.

### Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -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 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.

# 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 <u>one</u> of the following reasons:

- 1. <u>Immaterial</u> <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. <u>Data unavailable</u> 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
Water usage	Data unavailable, uplift has been applied (but estimates the contrition to be <1% of total emissions)
Refrigerants	Immaterial. Estimated to be <1% of emissions.
Cleaning services	Immaterial. Estimated to be <1% of emissions.

### 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. <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> 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.
- 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
						<b>Size:</b> Yes – Emissions associated with fitout and constructions services delivered by Shape likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
Emissions from SHAPE Fitout and Construction Services	Y	N	N	N	N	Influence: No – Shape does not have a significant influence to reduce the emissions and majority of requirements either mandated by the clients or other stakeholders (e.g. building owner or operator).  Risk: No – Does not pose a risk to Shape as an organisation, fitouts and construction services are included in clients GHG risk exposure.  Stakeholders: No – Key stakeholders would not deem this emission source as relevant to Shape as an organisation.  Outsourcing: No - Not from outsourced activities previously undertaken within the organisation's boundary.



