

PUBLIC DISCLOSURE STATEMENT

ENGIE

ELECTRICITY PRODUCT CERTIFICATION FY2023–24

Australian Government

Climate Active Public Disclosure Statement





An Australian Government Initiative



NAME OF CERTIFIED ENTITY	ENGIE (IPower Pty Ltd (ACN 111 267 228) and IPower 2 Pty Ltd (ABN 24 070 374 293), trading as ENGIE ABN 67 269 241 237
REPORTING PERIOD	1 July 2023 – 30 June 2024
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.
	Jamie Lowe Head of Regulatory ENGIE 21 March 2025



Australian Government

Department of Climate Change, Energy, the Environment and Water

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1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	772,209 tCO ₂ e
CARBON OFFSETS USED	0.91% ACCUs, 29.44% CERs, 69.65% VCUs
RENEWABLE ELECTRICITY	19.80%
CARBON ACCOUNT	Prepared by: ENGIE Impact Australia Pty Ltd.
TECHNICAL ASSESSMENT	20 March 2025 Foresight Consulting Group Pty Ltd Next technical assessment due: FY 2027

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2. CERTIFICATION INFORMATION

Description of product certification

This product certification is for the electricity sold to customers by ENGIE retail in FY2024.

- Functional unit: MWh of electricity sold to customers by ENGIE
- Offered as: opt-in product
- Life cycle: cradle-to-grave

The responsible entity for this product certification is ENGIE (IPower Pty Ltd (ACN 111 267 228) and IPower 2 Pty Ltd (ABN 24 070 374 293), trading as ENGIE ABN 67 269 241 237.

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

Description of business

ENGIE is an energy retailer serving residential and business customers in Victoria, South Australia, New South Wales, Western Australia, and Queensland, serving over 640,000 customer accounts, made up of 370,000 electricity accounts and 270,000 gas accounts.

In January 2021, ENGIE (formerly Simply Energy) launched a certified carbon neutral electricity product. This product is provided to all new residential and small business customers providing consent to take supply with ENGIE. This product is also available to large business customers on an opt-in basis. This product has continued to be sold, in this manner, throughout FY2023-24.

The life cycle assessment approach used is cradle to grave, considering all elements of the supply chain, as per the illustrated emission boundary diagram in Section 3.

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' that become the product, make the product, and carry the product through its life cycle. These 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 at 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 offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Generation of purchased electricity NEM & WEM Transmission and distribution losses Electricity consumption – ENGIE floor at Freshwater Electricity consumed by customers Waste generated in operations Employee commuting ICT hardware Work from Home Business travel - flights None

Outside emission boundary <u>Non-attributable</u>

Professional services Capital goods Upstream transport and distribution Downstream transport and distribution Downstream leased assets Franchises Investments

Optionally included None

Product process diagram



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Globally, at the Group level, ENGIE has embarked upon a major transformational journey, repositioning and refocusing its actions and strategic priorities around long-term sustainable growth aligned with its corporate purpose. More details are available in the annual sustainability report¹.

ENGIE's updated decarbonisation targets were certified by SBTi in February 2023, including:

- The ENGIE Group is committed to be Net Zero Carbon by 2045 across all 3 scopes, following a well-below 2 °C 2030 trajectory, certified by SBTI in February 2023.
- To do this, the Group has set public objectives which cover 99% of its carbon footprint (Scopes 1,2 and 3). Key initiatives include:
 - Carbon footprint of energy production (Mt CO₂ eq.) (Scopes 1 and Scope 3 Cat.15) reducing to 43 Mt CO₂ eq. in 2030 from 107 Mt CO₂ eq. in 2017.
 - Carbon footprint of use of sold products (Mt CO₂ eq.) (Scope 3 Cat. 11) reducing to 52 Mt CO₂ eq. in 2030 from 80 Mt CO₂ eq. in 2017.
 - Carbon intensity related to energy generation and consumption (gCO₂eq. / kWh) (Scopes 1 and 2) in 2030 reduced by 66% from 2017.
 - Carbon intensity related to purchases and production of energy for resale (gCO₂eq. / kWh) (Scopes 1 and 3.3 and 3.15) in 2030 reduced by 56% from 2017.
 - Other GHG emissions, including scope 3 from procurement, capital goods and the upstream of purchased fuels and electricity (Mt CO₂ eq.) (Scopes 3.1, 3.2, 3.3) in 2030 reduced by 32.5% from 2017.
 - Methane emissions from gas networks (Mt CO₂ eq.) (Scope 1) in 2030 reduced by 30% from 2017.
 - Decarbonization of customers: emissions avoided through ENGIE products and services (Mt CO₂ eq.) of 45 Mt CO₂ eq. in 2030.
 - Decarbonization of the top 250 preferred suppliers (excluding energy): 100% of the top 250 suppliers SBT certified or aligned in 2030.
 - Decarbonization of our ways of working: GHG emissions (Mt CO₂ eq.) (Scopes 1, 2 and 3): Net Zero in 2030.

¹ <u>https://www.engie.com/sites/default/files/assets/documents/2023-05/ENGIE_CAHIER_CLIMAT_2023_EN-1605_0.pdf</u>

As part of the ENGIE group, we are committed to safeguarding the welfare of the environment. Decarbonisation of our generation infrastructure is a major goal for ENGIE around the world. In Australia and the Asia Pacific region, ENGIE has closed or divested all coal-fired power generation facilities. We are proud to be setting the standard in Australia in lower carbon energy generation, renewables, energy efficiency and technology-based solutions.

To deliver on the group level targets, ENGIE ANZ is committed to developing, and providing sustainable energy solutions. As a part of this commitment, ENGIE ANZ has developed a decarbonisation roadmap with specific targets and initiatives to reduce emissions from ENGIE's gas and electricity services. These measures include:

- reducing the carbon intensity of the Group's energy production,
- investing in renewable energy generation and energy storage
- providing advice and support to customers to install renewable energy technology (solar PV and battery systems) and improve the energy efficiency of their properties.

In Australia, Engle has a target of 3GW of installed renewable energy assets by 2030 supported by a suite of battery assets.

In addition, with our Flexible Generation portfolio, we provide the flexibility that the grid requires to reduce its emissions intensity. In pursuit of this goal, ENGIE has recently commissioned 150MW battery energy storage system at Hazelwood.

Emissions reduction actions

Since the last Climate Active submission, ENGIE has undertaken a range of initiatives to reduce its overall carbon footprint.

Retail and Rebranding – Zero is Everything

In a major move, in April 2024 Simply Energy rebranded to ENGIE, to better reflect the values and objectives of the broader ENGIE group and leverage our global experience.

The new positioning continues the expectation that we provide great value and helpful service, and expands into delivering affordable energy solutions with benefits customers will really use.

This has been reflected in recent brand campaigns that introduce the ENGIE brand and new positioning with the tagline "Zero is Everything"

ENGIE looks to support customers in their decarbonisation journey with a range of products and services that assist in reducing or avoiding consumption, generating their own renewable power, and abating remaining emissions, Services in each of these categories are evolving:

Reducing or avoiding consumption

ENGIE continues to provide a range of tools and advice to assist customers in exploring and managing their energy consumption and cost, encouraging the efficient use of energy, and minimising their carbon footprint. These tools are embodied in a decarbonisation hub on the website, where customers can go for information, virtual energy audits, and various efficiency, decarbonisation and electrification solution.

These tools are always evolving as we strive to better serve our customers' needs.

Self-generation of renewable power

ENGIE encourages customers to self-generate renewable power where feasible.

Products and services are provided that encourage installation of new generation through to services that help customers get the best return from their energy investments.

Encouraging installation of renewable generation:

<u>Solar Referral</u> - Customers that install a solar system through one of our accredited installers, access our exclusive solar energy plan. The solar referral energy plan offers an increased solar feed-in tariff up to an agreed amount of solar export. This supports customers to generate their own renewable solar electricity to meet a portion of their load.

Assisting customers with getting the best return from their renewable energy investments:

<u>Solar Feed in Tariffs</u> – ENGIE has relaunched and expanded its offering of enhanced solar feed in offers. These offers have been designed to encourage self-consumption and then export of any excess renewable energy.

<u>Reduce & Reward</u> – ENGIE runs a voluntary program currently in VIC, SA and NSW for solar and non-solar residential customers. The program incentivises customers to reduce their energy consumption when demand on the electricity grid is high. Two hours prior to a Reduce & Reward events, customers are contacted by SMS to participate in the event. If they opt-in and meet their electricity reduction target during the peak demand event, they are rewarded with a credit to their account. The reduction in demand on the electricity grid assists is providing resilience, and reduces carbon emissions.

<u>Virtual Power Plant (VPP)</u> - ENGIE's VPP energy plan enables customers to play a role in the grid's stability via their solar and battery systems. To maximise the benefits for the customer and the grid, ENGIE's VPP energy Plan provides an upfront credit through the customer's electricity bill. Additionally, customers on ENGIE's VPP plan will be eligible for a competitive feed-in tariff. When the grid is under stress, all the batteries across the ENGIE's VPP will respond to the grid's instabilities by exporting the energy stored in the batteries or by importing energy into the batteries. This reinforces the grid and supports the local community by providing and storing excess renewable energy.

<u>GreenPower</u> is now available to all new and existing customers when they sign up to a new offer. This allows customers to add GreenPower to any offer, rather than having to choose between products with or without GreenPower.

Abating remaining emissions

ENGIE continues to offer Carbon Neutral energy for gas and electricity consumers who want to contract their energy supply with a retailer that offers this as a minimum standard across all new products. Now covering over half of ENGIE's mass marked customer base.

Energy storage

ENGIE is making progress towards its energy storage goals with the commissioning of the Hazelwood BESS. The Hazelwood Battery Energy Storage System (HBESS) project on the site of a former Hazelwood coal-fired power plant symbolizes the transition of our flexible generation portfolio towards cleaner solutions, aiming to develop intermittent renewables in the state of Victoria in Australia. HBESS can store the equivalent of an hour of energy generation from the rooftop solar systems of 30,000 homes and will play a



critical role in increasing renewable energy capacity in Victoria while delivering further grid stability for the state. Commissioning activities for the 150 MW/162 MWh systems were completed which also ensured the full licenses and approval from the Australian Energy Market Operator (AEMO). The site is fully operational as of the end of December 2023, supporting the backup power for grid stability during peak demands.

Vehicle-to-Grid Charging Station

South Australia's Flinders University, in partnership with ENGIE, has launched the country's largest bidirectional vehicle-to-grid (V2G) charging array. This groundbreaking EV charging hub consists of 10 V2G stations, 15 AC chargers for university use and 4 public DC fast chargers. This integration of renewable energy with EV charging and demand management aligns renewable energy production with consumption, cuts emissions as well as lowers electricity costs.

Renewable Energy

ENGIE continues to invest in renewable energy with the current portfolio of renewables in Australia increasing to 165.4MW of capacity. There are also several key projects in development such as the Goorambat East Solar Farm.

The proposed Goorambat East Solar Farm is a renewable energy development located about 12 kilometres north of Benalla and just south of the Goorambat township in Victoria, on the land of the Yorta Yorta people. ENGIE entered into a commercial arrangement with Neoen to purchase the project in 2023 and have been progressing steadily towards construction. The site is about 630 hectares across five private rural properties in the Benalla Rural City Council local government area and is primarily accessible from the Goorambat-Chesney Road, Spinks Lane and Saunders Road. The project involves the construction, commissioning and operation of an up to 250 Megawatt (MW) solar farm that aims to provide affordable and reliable, clean energy for Victorian homes and businesses. Up to 200 jobs are expected to be created during the peak of construction. A planning permit for the solar PV array and connection assets was approved in December 2019 by Benalla Rural City Council. It is expected that construction be completed in 2026, commissioning in mid-2026 and generating electricity in 2027. The Project will help displace emissions by up to 558,000 tonnes of CO₂ each year.

Governance and data

Each new supplier of services to ENGIE is assessed during the onboarding and evaluation phase utilizing the Ecovadis platform through the application of 21 sustainability criteria across 5 themes (environment, labor, human rights, ethics and sustainable procurement). We continue to contribute to local spending, strengthening our supplier network and improving domestic value, all while cutting down on greenhouse gas emissions from logistical costs. Under this context we aim to:

- Keep monitoring the CO2 production cost and work with key stakeholders to increase the amount of purchased captured CO2.
- We are working on our 2024 sustainable procurement roadmap with concrete and feasible actions.
- Have developed an evaluation process for our suppliers including auditing major subcontractors to ensure that we bring the right contractors on site.
- Invite key stakeholders and major suppliers to participate in different training and awareness sessions with the view to creating awareness and improving sustainability disclosures and reporting.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year							
Total tCO ₂ -e Emissions intensity of the functional unit							
Base year/ Year 1:	2020-21	100,254		0.936			
Year 2:	2021-22	151,890		0.328			
Year 3:	2022-23	588,570		0.765			
Year 4	2023-24	772,209		0.730			

Significant changes in emissions

Significant changes in emissions									
Attributable process	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change						
Electricity (market- based method, scope 3)	588,150	771,785	Increase in customer base and customer consumption						

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

The ENGIE's offices (at Freshwater Place) are located in a carbon neutral building certified since 2020.

Emissions summary

Electricity emissions were calculated using a market-based approach. In the table below,

- The electricity line includes emissions for opt-in customers only.
- All other line items consider the whole customer base (leading to marginal overestimation).

	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)
Electricity	-	9.11	771,785.22	771,794.33
ICT services and equipment	-	-	22.38	22.38
Transport (air)	-	-	320.98	320.98
Transport (land and sea)	-	-	32.12	32.12
Waste	-	-	0.45	0.45
Working from home	-	-	38.27	38.27
Grand Total	-	9.11	772,199.42	772,208.53

Breakdown of carbon neutral electricity product sold in each state:

Carbon neutral product	Activity data (kWh)
ACT	0
NSW	335,296,094
SA	93,417,170
VIC	600,434,168
QLD	28,996,352
NT	0
WA	0
Total	1,058,143,784

Uplift factors

N/A

Functional units

Emissions intensity per functional unit	0.730
Number of functional units to be offset (MWh)	1,058,144
Total emissions to be offset (t CO ₂ -e)	772,209

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)	7,000	0.91%
Certified Emissions Reductions (CERs)	227,308	29.44%
Verified Carbon Units (VCUs)	537,901	69.65%

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
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-443547690- 443593941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	46252	0	0	46252	5.99%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442668797- 442733796-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	65000	0	0	65000	8.42%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442828959- 442829206-VCS-	2018	248	0	0	248	0.03%

				VCU-259-VER-CD- 14-934-01012018- 31122018-1						
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442934768- 442935913-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	1146	0	0	1146	0.15%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442829207- 442835706-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	6500	0	0	6500	0.84%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-443919230- 443921229-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	2000	0	0	2000	0.26%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442866926- 442868425-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	1500	0	0	1500	0.19%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442733797- 442739571-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	5775	0	0	5775	0.75%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442942167- 442947941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	5775	0	0	5775	0.75%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442752442- 442792283-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	39842	0	0	39842	5.16%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442751942- 442752441-VCS- VCU-259-VER-CD-	2018	500	0	0	500	0.06%

				14-934-01012018- 31122018-1						
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442652796- 442653941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	1146	0	0	1146	0.15%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-444502642- 444504641-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	2000	0	0	2000	0.26%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-445277372- 445322943-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	45572	0	0	45572	5.90%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442868426- 442933425-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	65000	0	0	65000	8.42%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-443903127- 443919229-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	16103	0	0	16103	2.09%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-444026942- 444033941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	7000	0	0	7000	0.91%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-444130758- 444138407-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	7650	0	0	7650	0.99%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-443872606- 443875647-VCS- VCU-259-VER-CD-	2018	3042	0	0	3042	0.39%

				14-934-01012018- 31122018-1						
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-443876794- 443879708-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	2915	0	0	2915	0.38%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442794826- 442821963-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	27138	0	0	27138	3.51%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442246447- 442253441-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	6995	0	0	6995	0.91%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-445343838- 445343941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	104	0	0	104	0.01%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-443868297- 443869544-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	1248	0	0	1248	0.16%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-445274457- 445277371-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	2915	0	0	2915	0.38%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-445341033- 445341332-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	300	0	0	300	0.04%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442836111- 442866925-VCS- VCU-259-VER-CD-	2018	30815	0	0	30815	3.99%

				14-934-01012018- 31122018-1						
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-444267942- 444268941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	1000	0	0	1000	0.13%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-443821442- 443841641-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	20200	0	0	20200	2.62%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442835707- 442836006-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	300	0	0	300	0.04%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442933426- 442934767-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	1342	0	0	1342	0.17%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/09/2024	12788-442662442- 442662941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	500	0	0	500	0.06%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-445137442- 445143941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	6500	0	0	6500	0.84%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-442836007- 442836110-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	104	0	0	104	0.01%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-442792284- 442794825-VCS- VCU-259-VER-CD-	2018	2542	0	0	2542	0.33%

				14-934-01012018- 31122018-1						
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-443546442- 443547689-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	1248	0	0	1248	0.16%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-442661442- 442662441-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	1000	0	0	1000	0.13%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-444122305- 444127842-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	5538	0	0	5538	0.72%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-443921230- 443933941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	12712	0	0	12712	1.65%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-442665442- 442666783-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	1342	0	0	1342	0.17%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-445322944- 445329196-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	6253	0	0	6253	0.81%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-443886234- 443886481-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	248	0	0	248	0.03%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-442821964- 442828958-VCS- VCU-259-VER-CD-	2018	6995	0	0	6995	0.91%

				14-934-01012018- 31122018-1						
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-442935914- 442942166-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	6253	0	0	6253	0.81%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-443880696- 443886233-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	5538	0	0	5538	0.72%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/9/2024	12788-444127843- 444130757-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	2915	0	0	2915	0.38%
Asahan 1 Hydroelectric Power Plant 2 x 90 MW - Crediting Period Renewal Request	CER	CDM registry	25/9/2024	42685431 42870555	CP2	185125	0	0	185125	23.97%
Carbon Conscious Carbon Capture Project 2	ACCU	ANREU	25/9/2024	8,344,769,122 - 8,344,776,121	2021-22	7000	0	0	7000	0.91%
Xinjiang Gonggeer Hydropower project	CER	CDM registry	7/3/2023	CN-5-1168079618- 2-2-0-7834 - CN-5- 1168149617-2-2-0- 7834	CP2	70000	27817	0	42183	5.46%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-443111473- 443141941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	30469	0	0	30469	3.95%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-444716192- 444731222-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	15031	0	0	15031	1.95%

The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-442950442- 442954910-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	4469	0	0	4469	0.58%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-441814942- 441852441-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	37500	0	26579	10921	1.41%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-443497942- 443515738-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	17797	0	17797	0	0.00%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-441694489- 441710941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	16453	0	16453	0	0.00%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-444731223- 444751441-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	20219	0	20219	0	0.00%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-442954911- 442973941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	19031	0	19031	0	0.00%
Renewable Solar Power Project by ReNew Solar Power Private Limited	VCU	Verra Registry	15/10/2024	10704-240989021- 241115133-VCS- VCU-997-VER-IN- 1-1851-01012019- 24122019-0	2019	126113	0	126113	0	0.00%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-441852442- 441877441-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	25000	0	25000	0	0.00%

Renewable Solar Power Project by ReNew Solar Power Private Limited	VCU	Verra Registry	15/10/2024	10704-241115134- 241134795-VCS- VCU-997-VER-IN- 1-1851-01012019- 24122019-0	2019	19662	0	19662	0	0.00%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-442973942- 443009894-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	35953	0	35953	0	0.00%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-441877442- 441903441-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	26000	0	26000	0	0.00%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-443009895- 443035894-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	26000	0	26000	0	0.00%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-441903442- 441915988-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	12547	0	12547	0	0.00%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-443035895- 443050941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	15047	0	15047	0	0.0000%
Ghani Solar Renewable Power Project by Greenko Group	VCU	Verra Registry	15/10/2024	10365-207760893- 207860892-VCS- VCU-997-VER-IN- 1-1792-01102019- 31122019-0	2019	100000	0	100000	0	0.0000%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	13284-488141699- 488147637-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	5939	0	5939	0	0.0000%

Delta Blue Carbon – 1	VCU	Verra Registry	15/10/2024	13916-536834892- 536835891-VCS- VCU-466-VER-PK- 14-2250-01012020- 31122020-1	2020	1000	0	1000	0	0.0000%
Renewable Solar Power Project by ReNew Solar Power Private Limited	VCU	Verra Registry	15/10/2024	7245-379969967- 379977966-VCU- 034-APX-IN-1- 1851-01012018- 25102018-0	2018	8000	0	8000	0	0.0000%
Renewable Solar Power Project by ReNew Solar Power Private Limited	VCU	Verra Registry	15/10/2024	10704-240977258- 240989020-VCS- VCU-997-VER-IN- 1-1851-01012019- 24122019-0	2019	11763	0	11763	0	0.0000%
Renewable Solar Power Project by ReNew Solar Power Private Limited	VCU	Verra Registry	15/10/2024	10704-240898258- 240917919-VCS- VCU-997-VER-IN- 1-1851-01012019- 24122019-0	2019	19662	0	19662	0	0.0000%
Renewable Solar Power Project by ReNew Solar Power Private Limited	VCU	Verra Registry	15/10/2024	10704-240965495- 240977257-VCS- VCU-997-VER-IN- 1-1851-01012019- 24122019-0	2019	11763	0	11763	0	0.0000%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	13284-488278699- 488291698-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	13000	0	13000	0	0.0000%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-444310072- 444313941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	3870	0	3870	0	0.0000%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-442240442- 442245441-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	5000	0	5000	0	0.0000%

The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-445539702- 445543941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	4240	0	4240	0	0.0000%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-441675906- 441694488-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	18583	0	18583	0	0.0000%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-442620442- 442643941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	23500	0	23500	0	0.0000%
Delta Blue Carbon – 1	VCU	Verra Registry	15/10/2024	13916-536846830- 536847829-VCS- VCU-466-VER-PK- 14-2250-01012020- 31122020-1	2020	1000	0	1000	0	0.0000%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-441646442- 441673441-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	27000	0	27000	0	0.0000%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-442176442- 442240441-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	64000	0	64000	0	0.0000%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-445343942- 445443941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	100000	0	100000	0	0.0000%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-445543942- 445593941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	50000	0	50000	0	0.0000%

Ghani Solar Renewable Power Project by Greenko Group	VCU	Verra Registry	15/10/2024	10365-207643251- 207743250-VCS- VCU-997-VER-IN- 1-1792-01102019- 31122019-0	2019	100000	0	100000	0	0.0000%
TROPICAL WIND IN THAILAND	VCU	Verra Registry	15/10/2024	14212-563147145- 563163144-VCS- VCU-1491-VER- TH-1-1997- 01012021- 31122021-0	2021	16000	0	16000	0	0.0000%
Renewable Solar Power Project by ReNew Solar Power Private Limited	VCU	Verra Registry	15/10/2024	10705-241788141- 241789956-VCS- VCU-997-VER-IN- 1-1851-01012019- 24122019-0	2019	1816	0	1816	0	0.0000%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-445452942- 445539701-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	86760	0	86760	0	0.0000%
Renewable Solar Power Project by ReNew Solar Power Private Limited	VCU	Verra Registry	15/10/2024	10705-241530334- 241596795-VCS- VCU-997-VER-IN- 1-1851-01012019- 24122019-0	2019	66462	0	66462	0	0.0000%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	15/10/2024	12788-443101942- 443110941-VCS- VCU-259-VER-CD- 14-934-01012018- 31122018-1	2018	9000	0	9000	0	0.0000%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

N/A

APPENDIX A: ADDITIONAL INFORMATION



































































Schweizerische Eidgenossenschaft Confèdération suisse Confederazione Svizzera Confederaziun svizza Federal Department of the Environment, Transport, Energy and Communications DETEC

Federal Office for the Environment FOEN Climate Division

Berne, 24 September 2024

Transaction notification CH-47953

Source account	CH-100-2136-0 Electrabel S.A.
Destination account	CH-230-656-2 Voluntary Cancellation Account CP2
Amount	185,125 (5-0-CER)
Transaction status	4-Completed
Transaction date	24.09.2024, 16:35:11
Transaction type	04-00-Voluntary cancellation
Notification No	1000000015275
Comment	Retired on behalf of ENGIE ABN 67 269 241 237 as part of its carbon neutral commitments under Climate Active (retail electricity) for products sold between 1 July 2023 and 30 June 2024.

Transaction history

Transaction date						
24.09.2024, 16:35:09						
24.09.2024, 16:35:11						
24.09.2024, 16:35:11						

Transferred Units

Country	Unit Type	Start block	End block	Applicable CP	installation Year	LULUCF	Project No	Track	Expliny date	Amount
D	50-CER	42685431	42870555	2			4118			185,125

Note: The content of this information is deemed to be correct unless the Emissions Trading Registry is notified of any error within 30 days in writing and giving reasons.

Swiss Ernissions Trading Registry FOEN, Climate Division, 3003 Berne Telephone +41 (0)58 462 05 66 emissionsregistry@bafu.admin.ch https://www.bafu.admin.ch

Page 1 of 1

Clean Energy Regulator	OLE	ms	sions onits	5											
ANREU Home	Transs	uction 7	lataila									Log	iged in as: G	srace De Lorenzo / Industry Us	er
Account Holders	Transa	iction L	Jetans												
Accounts	Transaci	oon detai	s appear below.												
Unit Position Summary															
Projects	Transa	ction ID		AU3604	4										
Transaction Log	Curren	t Status		Complet	Completed (4)										
CER Notifications	Status Date			17/09/20	24 13:05:48 (AEST)									
Public Reports				17/09/20	17/09/2024 03:05:48 (GMT)										
My Profile	Transa	cuon ly	istor	Delare	suon (4)										
	Treese	cuon ma	nator	Malfast	nzo, Grace										
	ransecon approver nicolatile; Christine														
	Retired	i on behai	f of ENGIE ABN 67 269	241 237 as part	of its carbon n	eutral commitment	s under Climate Ac	ive (retail	l electricity)	for products solo	i between 1 July 2	023 and 30	June 2024		
	Transferring Account														
	Accou	Account AU-1039 Number							Account AU-1068 Number						
	Account Name International Power (Energy) Pty Ltd Account Holder International Power (Energy) Pty Ltd								Account Name Australia Voluntary Cancellation Account Holder Commonwealth of Australia						
	Transac	tion Blog	:ks												
	Party	IVRE	Transaction Type	Original CP	Current CP	ERF Project	NGER Facility ID	NGER Name	Facility	Safeguard	Kyoto Project	Vintage	Expiry Date	Serial Range	Quanti
	AU	KACCU	Voluntary ACCU Cancellation			E0P100638						2021-22		8,344,769,122 - 8,344,776,121	7,000
	Transac	tion Stat	us History												
	Status	E Date Status Code													
			CIAO (AECT)				Comp	eted (4)							



United Nations Framework Convention on Climate Change Date: 07 March 2023 Reference: VC/0280/2023

Present

VOLUNTARY CANCELLATION CERTIFICATE

Presented to:

CDM Project 7834: Xinjiang Gonggeer Hydropower Project

Reason for cancellation: 70000 Retired on behalf of Simply Energy ABN 67 269 241 237 (

70000 Retired on behalf of Simply Energy ABN 67 269 241 237 as part of its carbon neutral commitments under Climate Active (retail electricity) for products sold between 1 July 2022 and 30 June 2023.



Number and type of units cancelled

Start serial number: CN-5-1168079618-2-2-0-7834 End serial number: CN-5-1168140617-2-2-0-7834

70,000 CERs Equivalent to 70,000 tonne(s) of CO2

The certificate is insisted in accordance with this procedure for voluntary concentration in the CDM Registry. The reasons for cancellation included in this certificate is provided by the canceller.






































































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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 method.

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%			
	0	0	0%			
LGC purchased and retired (kWh) (including PPAs)	0	0	0%			
GreenPower	11,944,881	0	1%			
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)	0	0	0%			
Climate Active certified - Electricity products (voluntary 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)	0	0	0%			
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%			
Large Scale Renewable Energy Target (applied to grid electricity only)	198,087,108	0	19%			
Residual electricity	850,713,847	774,149,601	0%			
Total renewable electricity (grid + non grid)	210,031,988	0	20%			
Total grid electricity	1,060,745,836	774,149,601	20%			
Total electricity (grid + non grid)	1,060,745,836	774,149,601	20%			
Percentage of residual electricity consumption under operational control	0%					
Residual electricity consumption under operational control	11,286	10,270				
Scope 2	10,046	9,142				
Scope 3 (includes T&D emissions from consumption under operational control)	1,240	1,129				
Residual electricity consumption not under operational control	850,702,561	774,139,331				
Scope 3	850,702,561	774,139,331				

Total renewables (grid and non-grid)	19.80%
Mandatory	18.67%
Voluntary	1.13%
Behind the meter	0.00%
Residual scope 2 emissions (t CO ₂ -e)	9.14
Residual scope 3 emissions (t CO ₂ -e)	774,140.46
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	9.11
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	771,785.22
Total emissions liability (t CO ₂ -e)	771,794.33
Figures may not sum due to rounding. Renewable percentage can be above 100%	

Limitation in the electricity calculator templates meant that the percentage under control applied to all states where as there is only operational control under Victoria. Adjustments were made outside the calculator to calculate the correct inventory.

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	Various%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)	
ACT	0	0	0	0	0	0	
NSW	335,296,093.9	0	0	0	335,296,094	244,766,149	
SA	93,417,169.7	0	0	0	93,417,170	30,827,666	
VIC	600,448,011.7	13,843	10,936	969	600,434,168	516,373,385	
QLD	28,996,351.58	0	0	0	28,996,352	25,516,789	
NT	0	0	0	0	0	0	
WA	0	0	0	0	0	0	
TAS	0	0	0	0	0	0	
Grid electricity (scope 2 and 3)	1,058,157,627	13,843	10,936	969	1,058,143,784	817,483,989	
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)	1,058,157,627						

Residual scope 2 emissions (t CO ₂ -e)	10.94
Residual scope 3 emissions (t CO ₂ -e)	817,484.96
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	10.94
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2 -e)	817,484.96
Total emissions liability	817,495.89
Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO ₂ -e)
2 Southbank Boulevard (Freshwater Place)	2,588,209	0
Climate Active carbon neutral electricity is not renewable electricity. These elect another Climate Active member through their building or precinct certification. T included in the market based and location based summary tables. Any electricit electricity by the building/precinct under the market based method is outlined as table.	tricity emissions have been of his electricity consumption is y that has been sourced as a such in the market based s	offset by s also renewable summary

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)				
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

N/A

Excluded emission sources

N/A

Data management plan for non-quantified sources

ENGIE wants to set the pace for the decarbonisation of the energy industry and announced in 2021 its ambition to become Net Zero by 2045^[2] covering all emissions across the value chain. With this, ENGIE takes our approach to data management seriously. We have a regulatory obligation to keep various types of records for a minimum of 2 years and extending out to 10 years. Records are kept in compliance with the Privacy Act and <u>our privacy policy</u>.

ENGIE has procured an external reporting tool to facilitate the tracking and reporting of energy and carbon data for NGER and Climate Active submissions. This tool will be deployed after FY24 reporting to minimise the data gaps and promote continuous and ongoing reporting.

² <u>https://www.engieimpact.com/insights/decarbonization-energy-sector</u>

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. <u>Size</u> The emissions from a particular source are likely to be large relative to other attributable emissions.
- 2. <u>Influence</u> The responsible entity could influence emissions reduction from a particular source.
- 3. **<u>Risk</u>** 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.

The table below lists the emissions sources that were tested for relevance and were assessed as nonattributable and therefore outside the carbon neutral claim.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Professional services	Ν	Y	Ν	Ν	Ν	Size: The emissions associated with professional services in our energy retail operations are relatively minor compared to our main emissions sources, such as energy production and distribution.
						Influence: We have enough control over the emissions produced by professional services utilized within our operations, such as legal, consulting, or auditing services, to quantify emissions.
						Risk : Emissions from professional services do not pose significant regulatory risks, and they are not a focal point of public interest in the energy retail sector.
						Stakeholders: Key stakeholders, including customers and regulatory bodies, do not consider emissions from professional services as a primary concern in evaluating our carbon footprint.
						Outsourcing : Professional services have not traditionally been included within our emissions boundary, and this aligns with industry norms for energy retail operations.
Capital goods	Ν	Y	Ν	Ν	Ν	Size: Office equipment is already accounted for. The remaining capital goods constitute a minor portion of our overall carbon footprint compared to energy-related activities.
						Influence : We have enough control over emissions associated with the manufacture, purchase and/or use of capital goods used in our operations to quantify them.
						Risk : Emissions from capital goods do not pose significant regulatory risks, and they are not a primary focus of public attention in the energy retail sector.
						Stakeholders: Key stakeholders, including customers and regulatory bodies, primarily evaluate our carbon footprint based on energy- related emissions rather than those from capital goods.
						Outsourcing : Historically, capital goods-related emissions have not been included within our emissions boundary, aligning with industry norms for energy retail operations.
Upstream transport & distribution	Ν	Ν	Ν	Ν	Ν	Size: Emissions from upstream transport & distribution activities related to our energy retail operations are relatively minor compared to the emissions from energy production and distribution.
						Influence: We have limited direct control or influence over emissions from upstream transport & distribution, which are often managed by external transportation providers.

						Risk : Emissions from upstream transport & distribution do not pose significant regulatory risks, and they are not a focal point of public interest in the energy retail sector.
						Stakeholders: Key stakeholders, including customers and regulatory bodies, primarily focus on evaluating our carbon footprint based on direct energy-related emissions.
						Outsourcing : Historically, emissions from upstream transport & distribution have not been included within our emissions boundary, in line with industry norms for energy retail operations.
Downstream transport & distribution	Ν	Ν	Ν	Ν	Ν	Size: Emissions from downstream transport & distribution activities associated with our energy retail operations are relatively minor compared to the emissions from energy production and distribution.
						Influence: We have limited direct control or influence over emissions from downstream transport & distribution, which are often managed by external transportation providers.
						Risk : Emissions from downstream transport & distribution do not pose significant regulatory risks, and they are not a primary focus of public attention in the energy retail sector.
						Stakeholders: Key stakeholders, including customers and regulatory bodies, primarily evaluate our carbon footprint based on direct energy- related emissions.
						Outsourcing : Historically, emissions from downstream transport & distribution have not been included within our emissions boundary, aligning with industry norms for energy retail operations.
Downstream leased assets	Y	Ν	Ν	Ν	Ν	Size: Emissions from downstream leased assets, such as office spaces or vehicles, could be included in the inventory, similarly to the emissions from direct energy-related activities within our operations.
						Influence: We have limited direct control or influence over emissions from the use of downstream leased assets, which are often managed by the lessor.
						Risk : Emissions from downstream leased assets do not pose significant regulatory risks, and they are not a focal point of public attention in the energy retail sector.
						Stakeholders: Key stakeholders, including customers and regulatory bodies, primarily focus on evaluating our carbon footprint based on direct energy-related emissions.
						Outsourcing: Historically, emissions from downstream leased assets have not been included within our emissions boundary, aligning with industry norms for energy retail operations.
Franchises	Ν	Ν	Ν	Ν	Ν	Size: No franchises are to be reported in our activities (excluding sponsorships, which do not induce substantial carbon emissions)
						Influence: We have limited direct control or influence over emissions from franchised operations, which are often managed by franchisees.
						Risk : Emissions from franchises do not pose significant regulatory risks, and they are not a primary focus of public attention in the energy retail sector.

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