



PUBLIC DISCLOSURE STATEMENT

AWARE SUPER PTY LTD

ORGANISATION CERTIFICATION

2023/24 FINANCIAL YEAR

Australian Government
**Climate Active
Public Disclosure Statement**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Aware Super Pty Ltd
REPORTING PERIOD	1 July 2023 – 30 June 2024 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p> <p><i>Signature here</i></p>
	Deanne Stewart Chief Executive Officer 29 October 2024



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

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Version 9.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	8,164 tCO ₂ -e
CARBON OFFSETS USED	100% CERs
RENEWABLE ELECTRICITY	100% renewables
CARBON ACCOUNT	Prepared by: Pathzero - Clarity Platform
TECHNICAL ASSESSMENT	3 November 2023 Next technical assessment due: 2025/26 financial year

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2. CERTIFICATION INFORMATION

Description of organisation certification

The certification will cover all operational business activities including activities within the leased office spaces across Australia of Aware Super Pty Ltd (Aware Super), ABN 11 118 202 672 and the UK office for Aware Super UK Limited, company number 14452509. Aware Super Pty Ltd is acting as a trustee of Aware Super.

Our corporate carbon inventory was calculated using the operational control approach based on the Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard.

This is Aware Super's fourth year of certification. Any reference in this statement to Aware Super is a reference to the certified entity. Note that emissions associated with Aware Super's investment portfolio have been excluded from the emissions boundary.

This Public Disclosure Statement includes information for 2023/24 financial year reporting period.

Organisation description

As one of Australia's largest profit-for-members superannuation funds, we always remember whose money it is and whose future we're looking after, our 1.15 million members. They're the people who inspire what we do and how we do it, every day.

For us, that means being super helpful in ways our members want, and sometimes in ways our members don't expect.

As a fund with over A\$176.5 billion under management¹, we know the impact we can make for our members, and for the communities in which they live, work, and retire.

Offices locations¹

Headquartered in Sydney, Australia, the Fund also has metropolitan offices located in Melbourne, Brisbane, Perth and London, United Kingdom. All offices are leased.

The primary operations of the UK office are to undertake investment sourcing and due diligence on behalf of the Fund.



¹ As at 30 June 2024.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

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

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however, are **optionally included**.

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

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Accommodation and facilities
Air Transport (km)
Electricity
Food
ICT services and equipment
Land and Sea Transport (fuel)
Land and Sea Transport (km)
Office equipment & supplies
Stationary Energy
Waste
Working from home

Non-quantified

N/A

Outside emission boundary

Excluded

Investments
Refrigerants (Base Building Services)
Professional Services – Accounting Services
Professional Services – Marketing/advertising services
Capital goods (office equipment)
Postage, courier, and freight
Water

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Climate change is a significant long-term risk to the planet, our investment portfolio and ultimately our members' retirement outcomes. We are committed to addressing this risk by reducing greenhouse gas emissions across our business, both across our operations and in our investment decisions.

Some of the actions we have undertaken as part of our broader commitment to reducing emissions are detailed in our climate change adaptation plan and climate change portfolio transition plan which can be obtained from our [website](#).

In line with our commitments to contribute to an economy wide 45% reduction in greenhouse gas (carbon) emissions by 2030, we are setting the goal of achieving at least a 45% reduction in our operational emissions (Scope 1, 2 and 3) by 2030 from a 2020/21 financial year baseline.

To reach this objective for our business operations, we intend to put into action the measures outlined in the tables below as part of our strategy to lower our operational carbon footprint by 2030. During a review of Aware Super's emissions boundary for 2023/24 financial year, it was identified that in prior reporting periods the Scope 1 emissions were related to base buildings and noncompany vehicles which are emission sources that are beyond Aware Super's direct operational control. As a result of this for 2023/24 financial year, emissions related to base building and non-company vehicle fuel usage have been reclassified under Scope 3 emissions for base building emissions this has been disclosed in the GHG Category Upstream Leased Assets and for non-company vehicle emissions in the GHG Category Business Travel. This adjustment acknowledges that these emissions are beyond Aware Super's direct operational control.

Scope 2 emissions reductions will be achieved by *enhancing the energy efficiency of our business operations and avoiding emissions related to those operations:*

Emission reduction initiative	Emissions source	Future actions
Relocating our major offices to sustainable buildings.	Electricity	Relocating our major offices to more sustainable buildings with a NABERS rating of at least 5 stars by 2030.
Switching or procuring GreenPower or carbon neutral electricity for most of our facilities*.	Electricity (tenancy and base building)	Where possible, we will source our electricity from 100% Green Power or carbon neutral sources by 2030.

**The landlords of some of our offices supply electricity and Aware has no control on the service provide contracted or the type of electricity bought for the facility (coal generated vs renewable energy). In coming years, as we renew our leases, we will stipulate the requirement to have renewable energy into our leases when they are renewed.*

Scope 3 emissions reductions will be achieved by avoiding emissions upstream and downstream:

Emission reduction initiative	Emissions source	Future actions
Encouraging our people to reduce business travel.	Business travel – flights and accommodation	This reporting period our emissions from business travel, specifically air travel, increased. Therefore, we encourage our people to reduce business travel and to instead use videoconferencing, where possible.
Providing hybrid ways of working for our people.	Staff commuting and non-company owned vehicles	Providing hybrid ways of working for our people to reduce commuter travel to work and the corresponding transport emissions effective from 2022. In January 2022, we released our Hybrid Working Guidelines, for internal use, detailing the principles, guidelines and any relevant processes that need to be followed by our people.
Incentivise alternative modes of transport that are less emissions intensive.	Staff commuting and non-company owned vehicles	Providing bicycle end of trip facilities for employees at major offices, offices with more than 200 staff, by 2030.
Paper reduction.	Paper	Continue encouraging staff to reduce printing where possible. Making it possible for our members to initiate more transactions digitally with us, reducing reliance on paper-based services.
Supply chain decarbonisation.	Purchased goods and services	Implement the use of renewable energy for our cloud storage needs, where feasible. Researching where ten of our top suppliers by spend, for our ICT services and cloud storage by 2026 are on their emission reduction journey, identifying those more advanced and obtaining supplier specific information. This initiative will be measured by the number of ICT services and cloud storage top suppliers researched and/or those for whom supplier specific information was obtained with in the reporting period. It will help us enhance our data quality for this emissions category.

Emissions reduction actions

To adhere to Aware Super's strategy as mentioned above, the below table is representative of emission reduction actions that have been undertaken during financial year 2023/24 and the year-on-year emission reductions achieved.

Emission reduction initiative	Emissions source	Description
Relocating our major offices to sustainable buildings	Electricity (tenancy and base building)	In the 2023/24 financial year, we consolidated our three Melbourne offices to 555 Collins Street, Melbourne. We have targeted the design of our new office to achieve a 6 Star Greenstar rating and are currently awaiting formal certification. The base building has achieved a 6 Star Greenstar rating for building design and construction. A 6 Star Greenstar rating demonstrates World leadership in better, healthier and more responsible buildings.
Switching or procuring GreenPower or carbon neutral electricity for most of our facilities*	Electricity (tenancy and base building)	2023/24 financial year we continued to procure GreenPower, where possible, for our tenancies. We also procured large-scale generation certificates (LGCs) for our base building electricity consumption and outstanding tenancy electricity consumption from non-renewable sources. By transitioning to renewable energy, through these initiatives, we were able to reduce our electricity related emissions 100%.
Digital transformation	Paper	We've delivered a major transformation of our services that automates and digitises many of our transactions to members. This enables members to manage their super anywhere, anytime. Most transactions can now be digitally initiated or requested online, and through the Aware Super app. By making more of our transactions able to be initiated digitally, we have reduced paper-based services to our members.
Paper reduction	Paper	We've encouraged staff to avoid printing where possible. With the consolidation of three of our Melbourne offices into 555 Collins, we reduced the number of printers in Melbourne by 50%, going from having 16 printers across 3 sites to only 8 printers ² in the 555 Collins St, Melbourne office.

² As at 30 June 2024.

		Together with the digital transformation mentioned above, paper related emissions reduced by 6% in 2023/24 financial year, compared against the previous reporting period.
Providing hybrid ways of working for our people	Staff commuting	In January 2022, we released our Hybrid Working Guidelines, for internal use, detailing the principles, guidelines and any relevant processes that need to be followed by our people.
Transport reduction	Non-company owned vehicles	Incentivise alternative modes of transport that are less emissions intensive. Non-company owned vehicle emissions reduced by 65% in 2023/24 financial year compared against the previous reporting period.
Supply chain decarbonisation	Purchased goods and services	In FY24, we procured renewable energy (LGCs) to meet the electricity use of the servers we use in Australian data centers. We also researched 10+ of our top ICT services and cloud storage service providers and/or obtained supplier specific information from them. This contributed to an ICT and Cloud related emissions data quality enhancement.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year/Year 1:	2020-21	10,067.28	N/A
Year 2:	2021-22	10,871.23	N/A
Year 3:	2022-23	9,463.91	N/A
Year 4:	2023-24	8,163.86	N/A

Significant changes in emissions:

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Digital storage and internet access	3,983.64	2501.81	Reduction, in its majority, is due to the use of renewable energy (LGCs) for the electricity for the servers in Australian data centers as well as the update in Climate Active emission factors for this reporting period. Other changes included the inclusion of supplier specific emission factors and supplier specific emissions, where available.
Long business class flights (>3,700km)	1,068.28	1,862.26	Increase in long haul travel during FY24, as a result of setting up our new UK office. An overseas office will, in the long-term, contribute to a reduction in international travel to and from the UK.

We have recently been advised by Climate Active of errors in their emission calculators that require a change to the operational emissions reported in our 2023/24 annual report. The reportable emissions for the 2023/24 financial year were recalculated using the newly issued calculators, resulting in an 9% increase in the original emissions reported. The corrected emissions data underwent limited assurance and will be included in our next annual report for the 2024/25 financial year, in line with this PDS. We remain committed to transparency and accurate reporting.

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

Aware Super is a tenant in 280-286 Keira St, Wollongong which is a 6 Star NABERS rated building as well as a Climate Active Carbon Neutral Building.

Aware Super participated in Virgin Australia's Fly Carbon Neutral Program - which is Climate Active certified – for all flights undertaken with this airline during the reporting period.

Certified brand name	Product/Service/Building/Precinct used
Climate Active Carbon Neutral Building	280 Keira Street, Wollongong – Quality Green Group
Virgin Australia's Fly Carbon Neutral Program	Flights with Virgin Australia Airline

Emissions summary

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

Emission category	Scope 1 emissions (tCO ₂ -e)	Scope 2 emissions (tCO ₂ -e)	Scope 3 emissions (tCO ₂ -e)	Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	86.66	86.66
Cleaning and chemicals	0.00	0.00	0.00	0.00
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	84.34	84.34
Horticulture and agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	4,016.55	4,016.55
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment and supplies	0.00	0.00	139.37	139.37
Postage, courier and freight	0.00	0.00	0.00	0.00
Products	0.00	0.00	0.00	0.00
Professional services	0.00	0.00	0.00	0.00
Refrigerants	0.00	0.00	0.00	0.00
Roads and landscape	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	0.00	0.00	274.15	274.15
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	2458.62	2458.62
Transport (land and sea)	0.00	0.00	707.37	707.37
Waste	0.00	0.00	14.50	14.50
Water	0.00	0.00	0.00	0.00
Working from home	0.00	0.00	382.30	382.30
Total emissions (tCO₂-e)	0.00	0.00	8,163.86	8,163.86

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.

Climate Active defines an uplift factor as “an amount (set kg CO₂-e or % of carbon footprint) added to the total carbon inventory. Uplift factors are used to reduce the risk of emissions being underestimated in the carbon account for material, relevant or attributable emissions, when emissions cannot be reasonably quantified or estimated³.”

No uplift factors were used in our 2023/24 financial year carbon inventory.

³ Climate Active. (2023). *Technical Guidance Manual*.

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
Certified Emissions Reductions (CERs)	8,164	100%

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
Wind power generation by Shree Naman Developers Ltd.	CER	Australian National Registry of Emissions Units (ANREU)	21/05/2024	307,743,590 - 307,754,589 Voluntary cancellations register Clean Energy Regulator (cer.gov.au)	CP2	11,000	0	2,836	8,164	74.21%

Co-benefits

Aware Super elected to retire carbon offsets from a [wind power generation project in Maharashtra, India](#).

This project installed a wind power plant with a capacity of 29.25 MW.

Some of the co-benefits generated by this project include:

- supply clean and sustainable energy to the Unified Indian Grid.
- reduce the country's reliance on electricity generated from fossil fuels
- create job opportunities during the project operation and maintenance period.
- contribute to energy self-sufficiency and the global objective of reducing GHG emissions.

For more information, see 'Eligible offsets retirement summary' section.

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)*	3,100
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* 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.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Transpacific LFG – Truganina, Vic.	VIC, Australia	LGC	REC Registry	17 Apr 2024	BEBGVC10	62310-65409	2023	Landfill gas	3,100
Total LGCs surrendered this report and used in this report									2,594*

*506 LGCs have been banked for the FY25 reporting period. In addition, 31 LGCs out of the 2,594 have been allocated to the tenancy and base building electricity used in the London office.

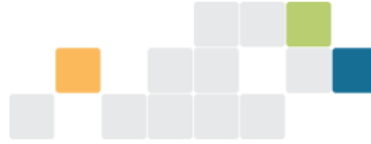
APPENDIX A: ADDITIONAL INFORMATION

Offset Cancellation Letter:

OFFICIAL



Australian Government
Clean Energy Regulator



22 May 2024

VC202324-00479

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, EKI Energy Services Limited (account number AU-2848).

The details of the cancellation are as follows:

Date of transaction	21 May 2024
Transaction ID	AU33753
Type of units	CER
Total Number of units	11,000
Serial number range	307,743,590 - 307,754,589
Kyoto Project	IN-3238
Transaction comment	11,000 CERs cancelled on behalf of Aware Super as part of their Climate Active carbon neutral claim for FY24.

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, <http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information>.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division
Clean Energy Regulator
CER-RegistryContact@cer.gov.au
www.cleanenergyregulator.gov.au



OFFICIAL

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **market-based approach**.

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	2,563,000	0	58%
GreenPower	1,022,635	0	23%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	12,440	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)	10,907	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	2,754	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	812,968	0	18%
Residual Electricity	-758	-690	0%
Total renewable electricity (grid + non grid)	4,424,705	0	100%
Total grid electricity	4,423,947	0	100%
Total electricity (grid + non grid)	4,423,947	0	100%
Percentage of residual electricity consumption under operational control	30%		
Residual electricity consumption under operational control	-224	-204	
Scope 2	-200	-182	
Scope 3 (includes T&D emissions from consumption under operational control)	-25	-22	
Residual electricity consumption not under operational control	-534	-485	
Scope 3	-534	-485	

Total renewables (grid and non-grid)	100.02%
Mandatory	18.72%
Voluntary	81.30%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	-0.18
Residual scope 3 emissions (t CO₂-e)	-0.51
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Total emissions liability (t CO₂-e)	0.00

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location-based approach summary						
Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	30%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	14,714	4,357	2,963	218	10,357	7,560
NSW	2,699,029	799,296	543,521	39,965	1,899,733	1,386,805
SA	0	0	0	0	0	0
VIC	1,425,479	422,144	333,494	29,550	1,003,335	862,868
QLD	229,325	67,913	49,576	10,187	161,412	142,043
NT	0	0	0	0	0	0
WA	55,400	16,406	8,695	656	38,994	22,226
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	4,423,947	1,310,117	938,250	80,576	3,113,830	2,421,503
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)	4,423,947					

Residual scope 2 emissions (t CO₂-e)	938.25
Residual scope 3 emissions (t CO₂-e)	2,502.08
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	924.87
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	2,466.95
Total emissions liability	3,391.82

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)
280-286 Keira St, Wollongong	66,453	0
<p><i>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.</i></p>		

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
<p><i>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.</i></p>		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable, but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
N/A	N/A

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy, and fuel emissions.
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Purchased goods and services (professional services)	Y	N	N	N	N	<p>Size: Although this is assumed to be material in size, we do not meet the other criteria required for this to be included.</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Capital goods (office equipment)	N	Y	N	N	N	<p>Size: The emissions source is not likely to be large compared to the total emissions from electricity, stationary energy, and fuel emissions</p> <p>Influence: Despite having potential to influence the emissions from this source, this is deemed excluded as it does not meet other criteria.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Investments	Y	N	N	N	N	<p>Peers including Care Super, CBUS, Local Government Super and NGS Super do not include this emission source. Care Super excluded this emission source based on materiality. CBUS and LGS excluded this emissions source as emissions associated with investments were deemed to be outside of their organisational boundary (beyond operational or financial control). NGS excluded this emissions source based on relevance.</p> <p>Size: Although this is assumed to be material in size, we do not meet the other criteria required for this to be included.</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p>

						<p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Refrigerants (base building services)	N	N	N	N	N	<p>Size: The emissions source is likely to not be large compared to the total emissions from electricity, stationary energy, and fuel emissions</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Postage, courier, and freight	Y	N	N	N	N	<p>Size: Although this is assumed to be material in size, we do not meet the other criteria required for this to be included.</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Water	N	Y	N	N	N	<p>Size: The emissions source is likely to not be large compared to the total emissions from electricity, stationary energy, and fuel emissions</p> <p>Influence: Despite having potential to influence the emissions from this source, this is deemed excluded as it does not meet other criteria.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>

Emission sources 'Purchased goods and services (professional services)', 'Capital goods (office equipment)', 'Investments', 'Refrigerants (base building services)', 'Postage, courier and freight', and 'Water' have been excluded as they have been assessed as not relevant according to the relevance test.



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