# PUBLIC DISCLOSURE STATEMENT

TELSTRA BELONG

PRODUCTS & SERVICE CERTIFICATION
FY2023-2024

Australian Government

# Climate Active
# Public Disclosure Statement

BELONG

An Australian Government Initiative

Climate Active

| | |
|---|---|
| NAME OF CERTIFIED ENTITY | Telstra Group Limited (Telstra) Trading as Belong |
| REPORTING PERIOD | Financial year 1 July 2023 – 30 June 2024<br>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.*<br>  <br>Justine Rowe<br>Chief Sustainability Officer<br>30 October 2024 |

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



Version 9.

# 1.CERTIFICATION SUMMARY

| | |
|---|---|
| TOTAL EMISSIONS OFFSET | 34,475 $tCO_2$-e |
| CARBON OFFSETS USED | 100% VCUs |
| RENEWABLE ELECTRICITY | 20.82% (domestic) |
| CARBON ACCOUNT | Prepared by: Telstra |
| TECHNICAL ASSESSMENT | 10/11/2022<br>Wibishana Rockwood<br>Deloitte Australia |

Contents

# 2.CERTIFICATION INFORMATION

## Description of product certification

This product certification is for the entirety of Belong's greenhouse gas (GHG) emissions footprint as captured through the combined two product offerings and business and customer support operations ('Service').

GHG emissions within our complete operational control relevant to our products and services have been captured in this certification. This approach to GHG emissions accounting enables us to capture emissions for which we have greatest authority to introduce and control GHG emission reduction policies related to our GHG emissions. The definitions of our products and services are provided below:

| | |
|---|---|
| **Product (Fixed)** | The provision of access to the internet via the Belong fixed network and/or NBN |
| **Product (Mobile)** | The provision of access to the Belong mobile network for the purposes of making and receiving calls and data |
| **Service (Operations)** | The business and customer support operations of Belong |

The life cycle assessment approach is cradle-to-grave, considering all elements of the supply chain for Belong's fixed and mobile products and operations as listed in the GHG emissions boundary diagrams below. Belong's carbon neutral mobile and fixed internet services are full coverage products, a customer is not required to opt-in to receive it. The functional unit for the mobile products, fixed networks product and operational services of Belong is the average number of customers connected to the network, otherwise referred to as the 'Services in Operation' (SIO) for the year. For confidentiality reasons we have not disclosed the number of Belong SIOs in this report, nor our base year report.

This Public Disclosure Statement includes information for FY2023-2024 reporting period.

## Description of business

Belong exists as a business unit within Telstra Group Limited (Telstra) and so is not a registered business with its own unique ABN.

Our approach to GHG emissions accounting remains the same as our base year, underpinned by Belong's organisational relationship with Telstra. There is an inherent overlap of GHG emissions that Belong creates with Telstra's network which is captured in Telstra's carbon neutral certification under the Climate Active Organisation Standard. Under the Climate Active standard, GHG emissions shared between Belong and Telstra can be nullified as carbon neutral under the Parent-Child relationship (as per page 52 of the Climate Active Technical Manual). Telstra is the Parent certification in this Parent-Child relationship and Belong is the Child. The three certifications detailed below capture where the overlap exists and where it does not.

This is the final certification for Belong as Telstra Group moves away from offsetting the emissions from its operations towards a focus on direct emissions reductions. Refer to our website for more information regarding this change: [How we're evolving our climate change commitments (telstra.com.au).]

# 3.EMISSIONS BOUNDARY

## Inside the emissions boundary

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

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

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

**Diagram 3.1.1 | Belong Fixed Product Boundary**

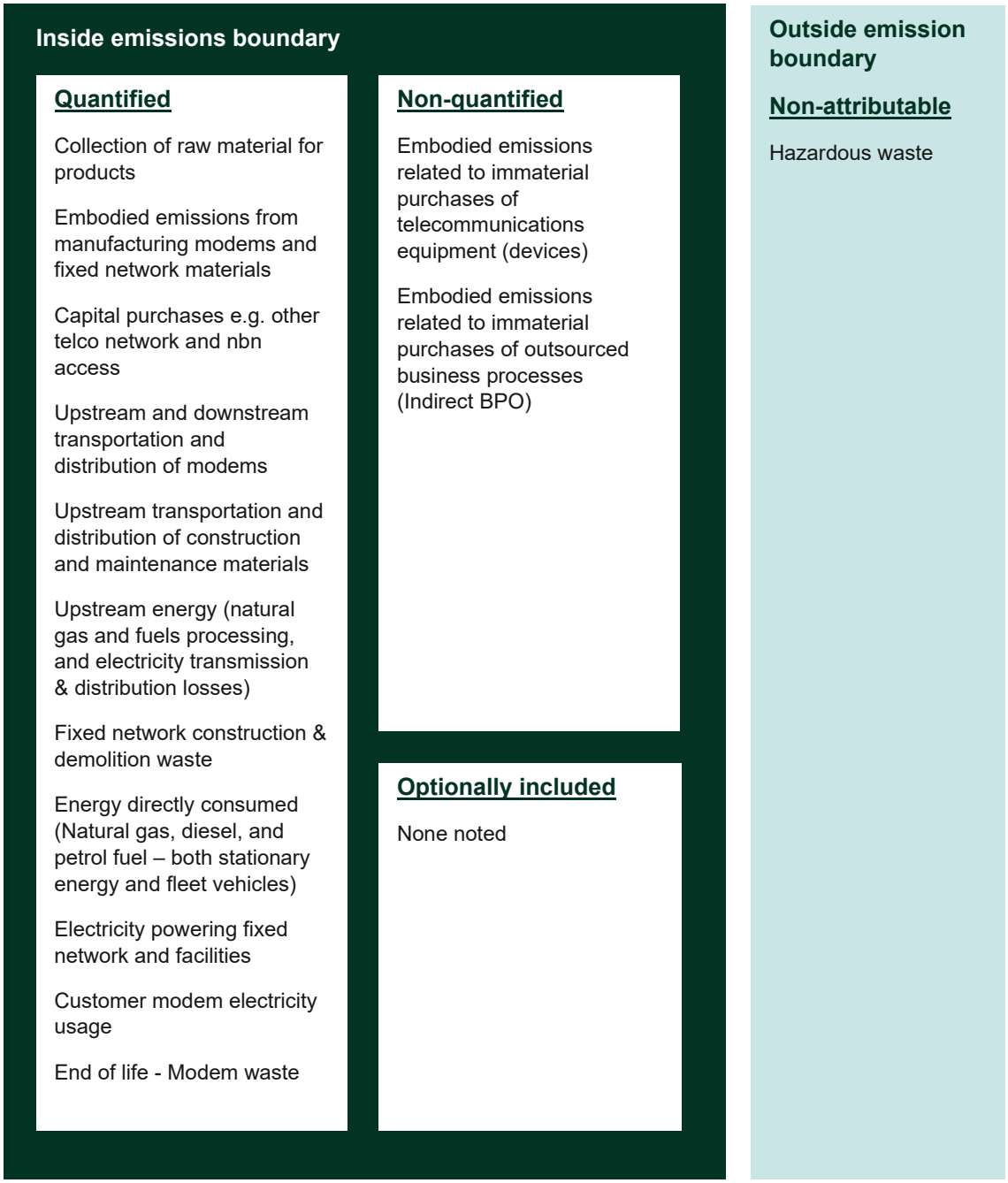
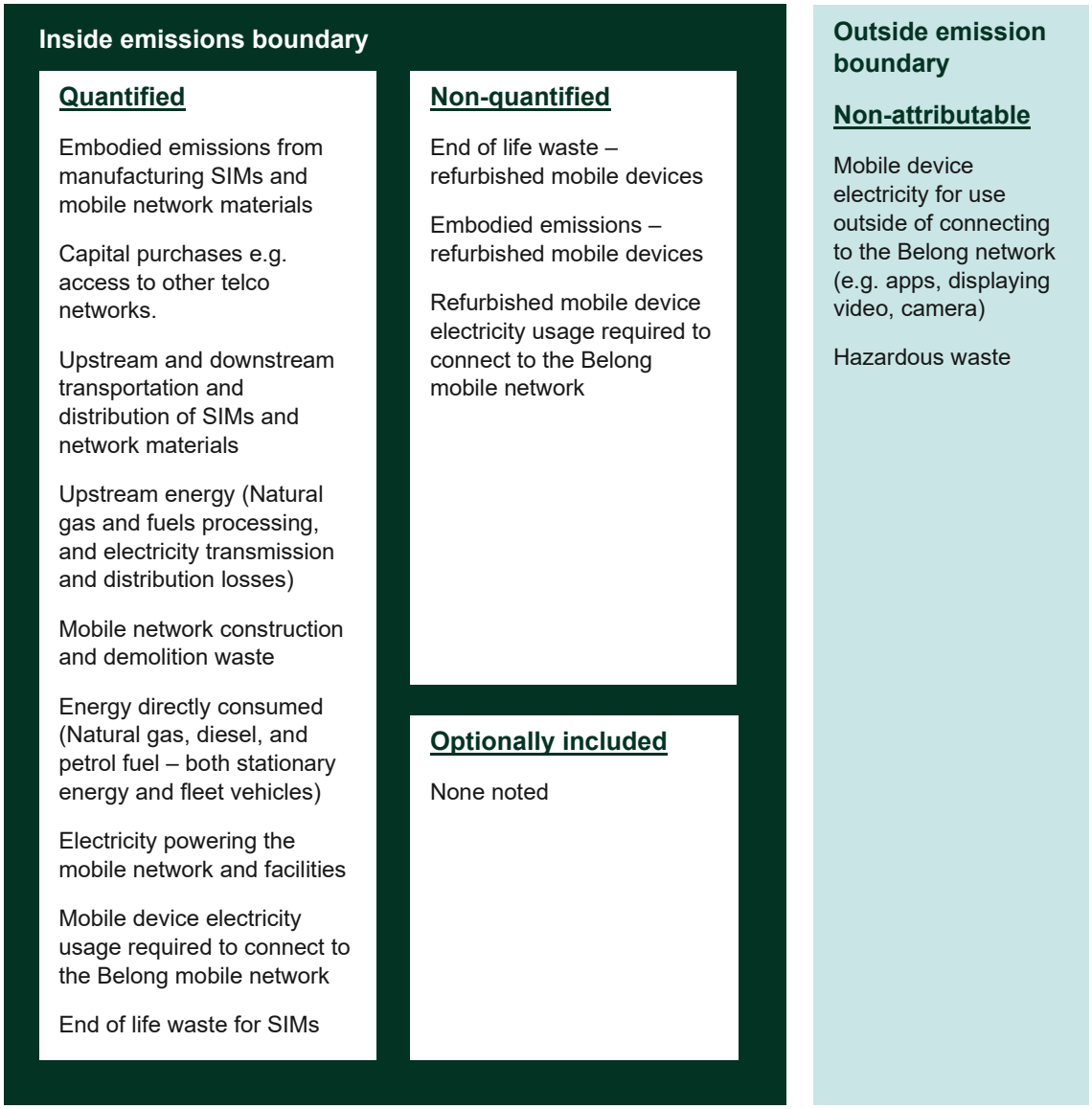
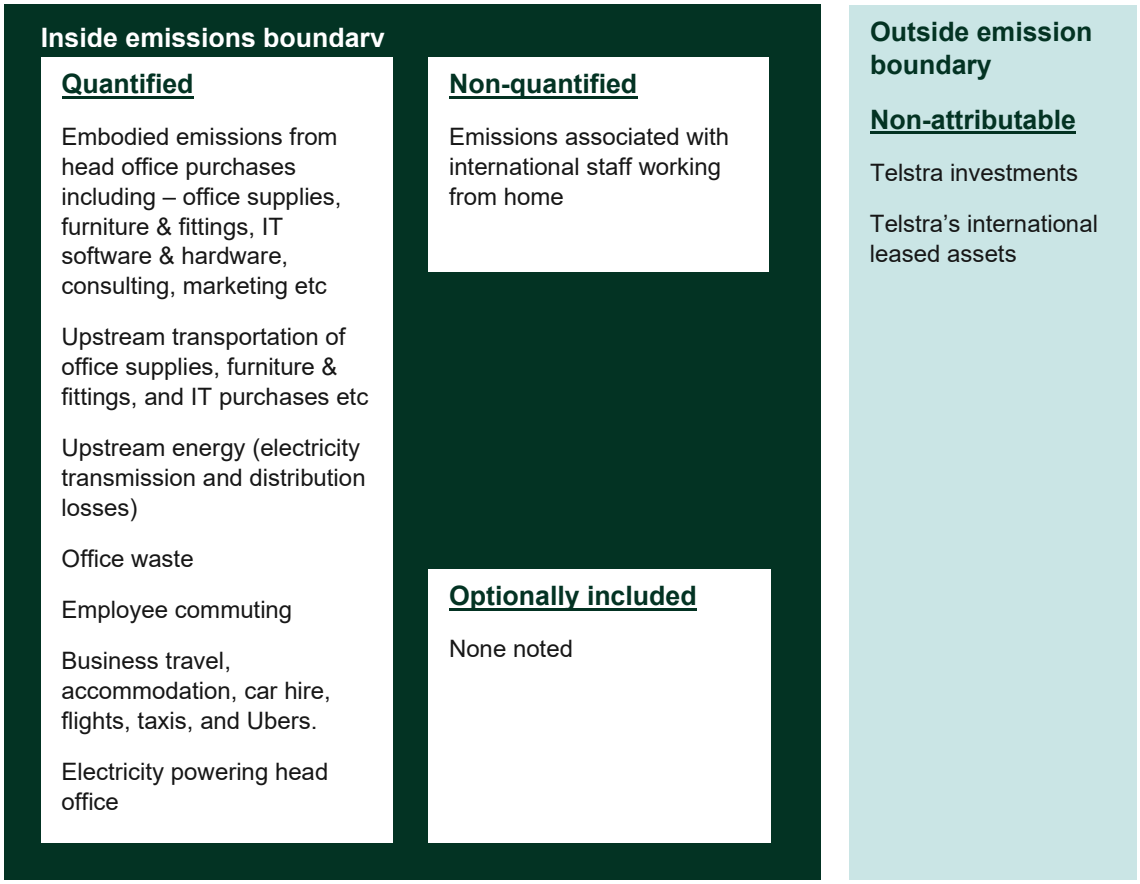


**Diagram 3.1.2 | Belong Mobile Product Boundary[1]**




[1] As of FY22, Belong have included refurbished mobile phones as a new product offering in relation to mobile phone products. The volumes sold have been deemed immaterial (see Appendix C).

**Diagram 3.1.3 | Belong Service Product Boundary**



## Product / Service process diagram

**Diagram 3.2.1 | Belong Fixed Product process diagram**

Cradle-to-grave

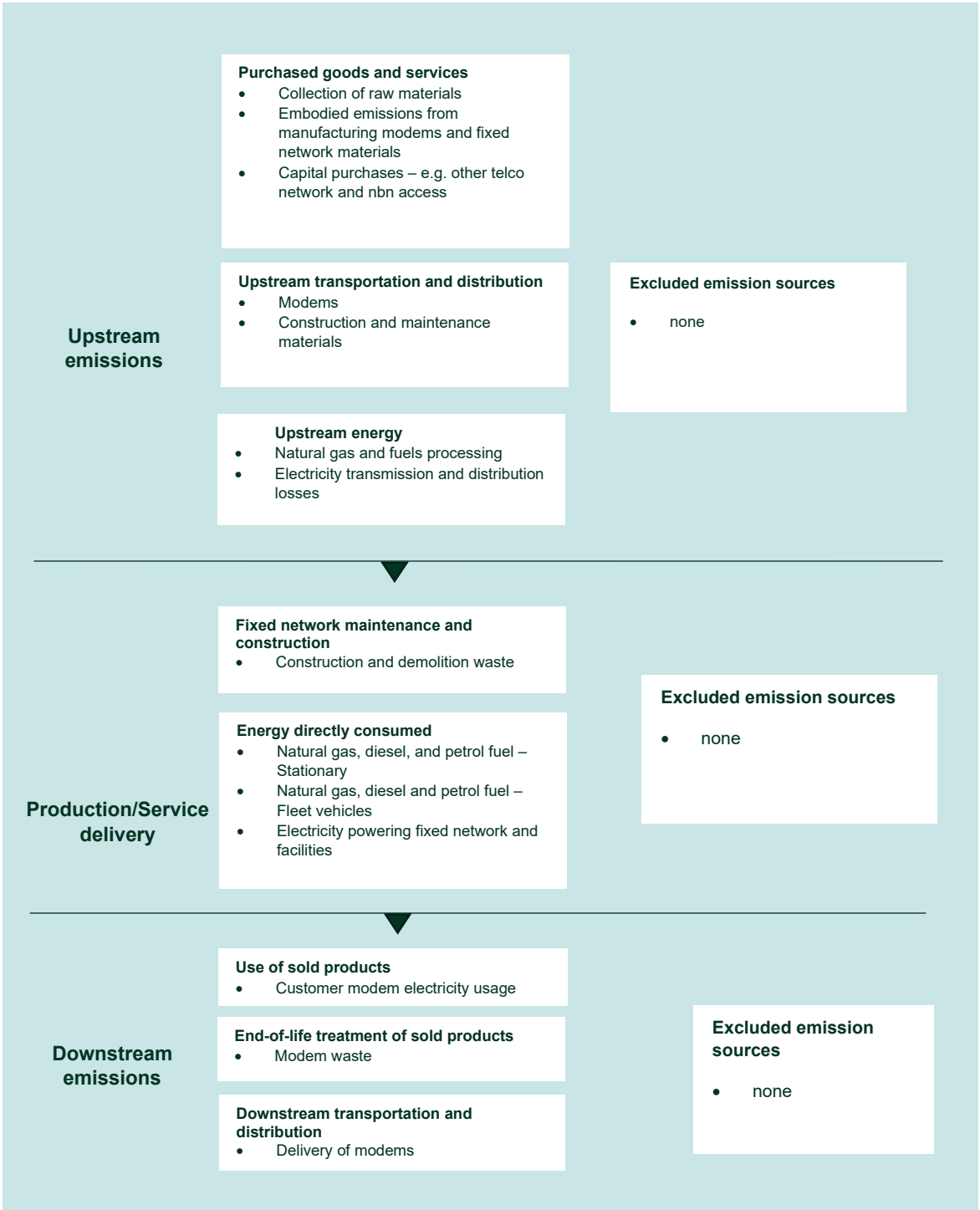


**Diagram 3.2.2 | Belong Mobile Product process diagram**

Cradle-to-grave

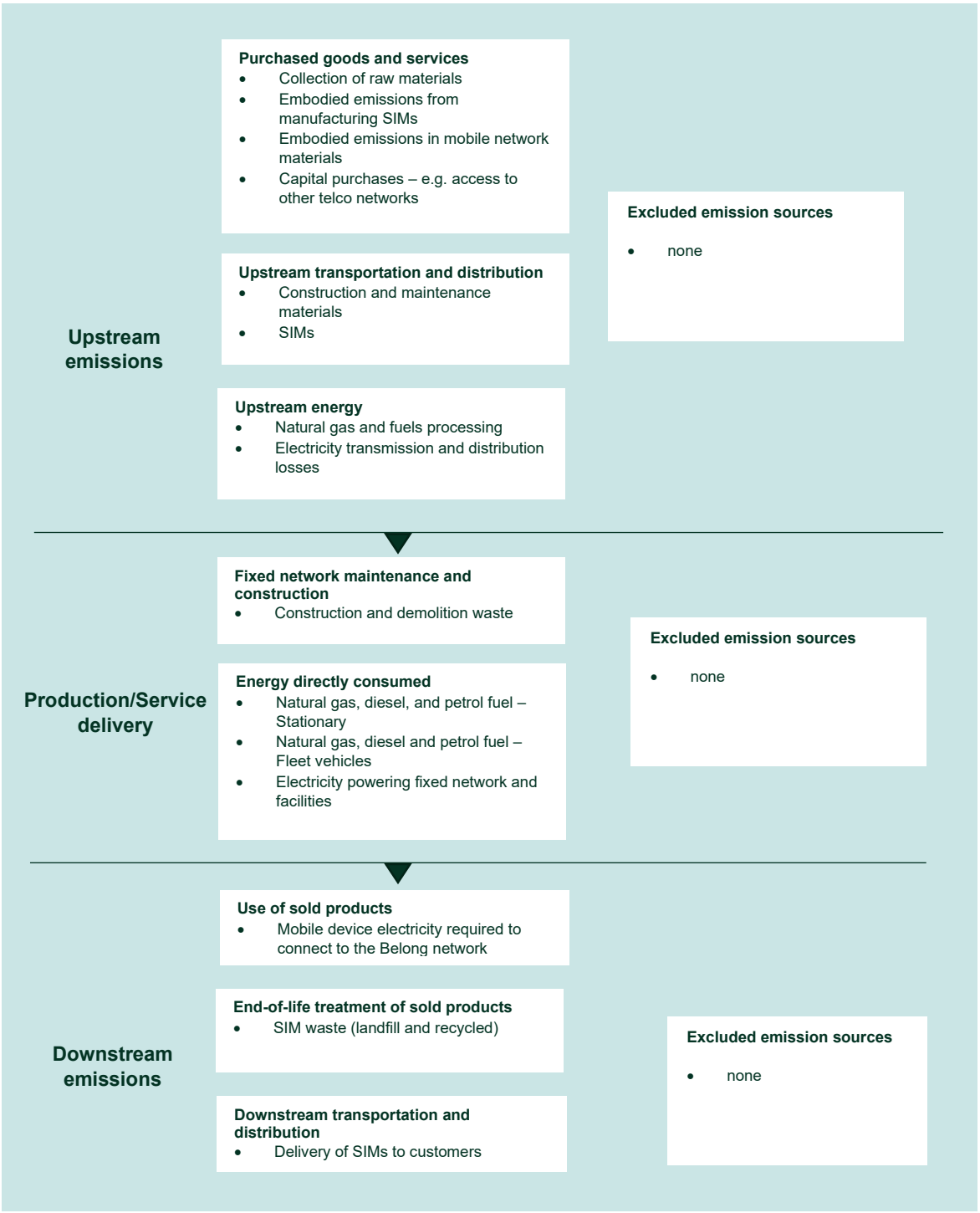
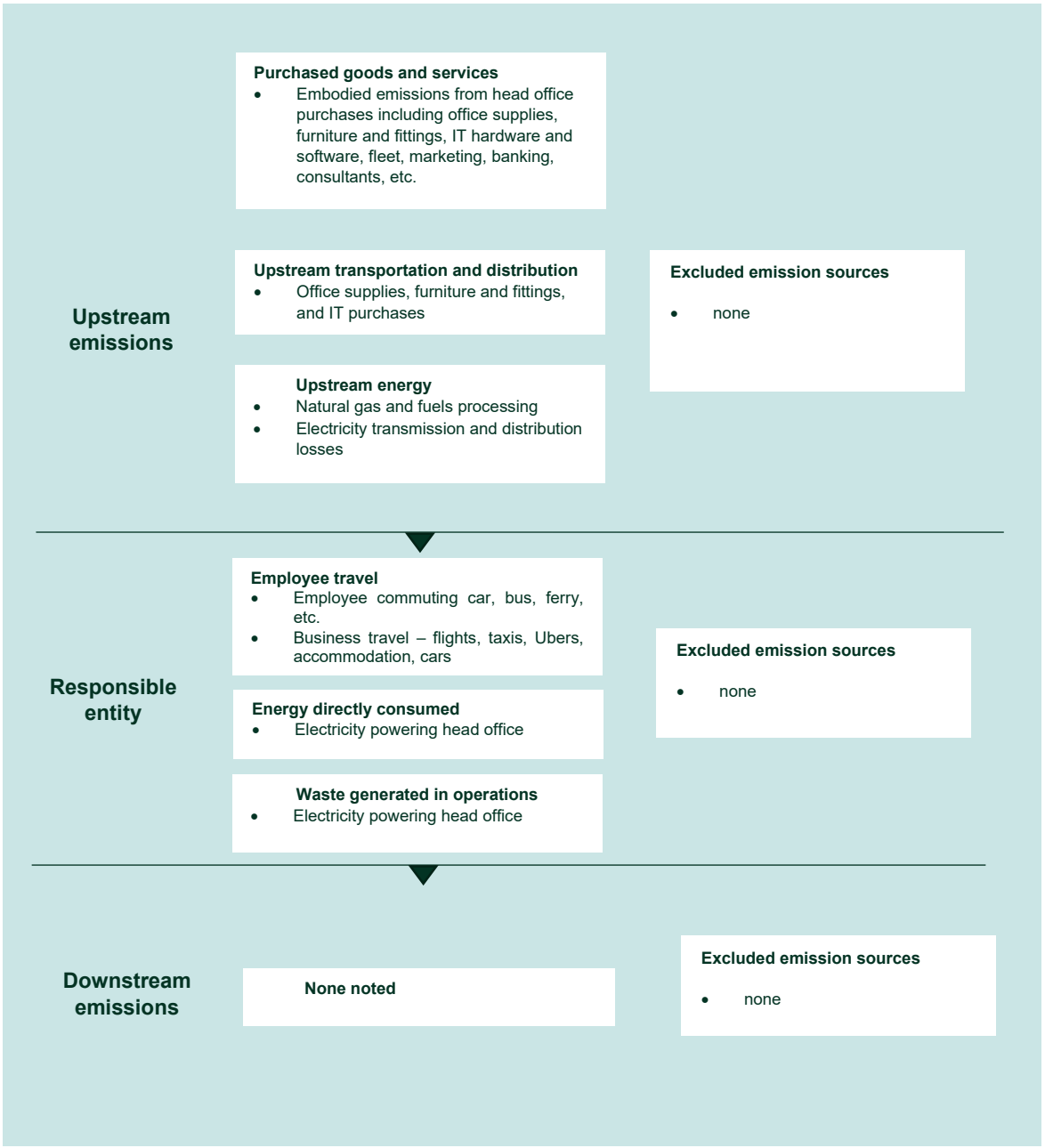


**Diagram 3.2.3 | Belong service operations process diagram**

Cradle-to-grave



# 4. EMISSIONS REDUCTIONS

## Emissions reduction strategy

For Telstra, addressing climate change means taking ambitious steps to decarbonise our business and our supply chain. We are committed to achieving net-zero emissions by 2050, through the Business Ambition for 1.5°C campaign. Towards this, we have set near-term emissions reduction targets aligned to a trajectory to limit global warming to 1.5°C. Our near-term climate-related targets are to:

- reduce our absolute scope 1+2 emissions by at least 70 per cent by 2030 (from a FY19 baseline)
- reduce our absolute scope 3 emissions by at least 50 per cent by 2030 (from a FY19 baseline)
- enable renewable energy generation equivalent to 100 per cent of our consumption by 2025.

Our progress against the targets listed above for FY24:

| Progress |
|---|
| Reduced our combined scope 1+2 emissions by **37%** from an FY19 baseline |
| Reduced our scope 3 emissions by **37%** from an FY19 baseline |
| Supported renewable energy generation equivalent to **27%** of our consumption. Telstra has now contracted renewable energy generation which is projected to be equivalent to more than 100% of its forecast consumption at the end of 2025 |

For more information on our targets, climate strategy and progress, please refer to the *Acting on climate and nature* chapter of our 2024 Annual Report.

## Emissions reduction actions

Belong benefits from Telstra's focus on large scale GHG emission reduction program targeting energy efficiency and decommissioning legacy network technology. Belong is focused on the impact it has direct influence over, such as using 100% recycled paper and veggie ink in all packaging, reducing plastic in mobile SIMs, as well as the continued support for BYO modem initiatives to encourage customers to keep using their existing devices.

In FY24, Telstra's energy efficiency programs delivered a collective annualised saving of 6,295 $tCO_2$-e and 8,082 MWh electricity. In addition to these energy efficiency projects, Telstra saved a further 54,659 $tCO_2$-e and 73,694 MWh annualised through decommissioning legacy network equipment and network energy efficiency enhancements.

Please refer to Telstra's Sustainability Report 2024 for further information on our Emissions Reduction Strategy.

# 5.EMISSIONS SUMMARY

## Emissions over time

Belong's emissions from their base year assessment in FY19 in comparison with FY21-FY23 are shown in Table 5.1 below

**Table 5.1: Emissions over time**

| | Emissions since base year | | | | |
|---|---|---|---|---|---|
| | Base year: 2018-19 | Year 1: 2020-21 | Year 2: 2021-22 | Year 3: 2022-23 | Year 4: 2023-24 |
| Fixed Product ($tCO_2$-e) | 113,912 | 147,208 | 162,353 | 147,672 | 129,643 |
| Mobile Product ($tCO_2$-e) | 3,560 | 5,158 | 4,333 | 6,926 | 7,909 |
| Operations Service ($tCO_2$-e) | 13,000 | 8,360 | 4,937 | 5,769 | 6,327 |
| **Total Belong $tCO_2$-e** | **130,472** | **160,726** | **171,623** | **160,367** | **143,879** |
| Parent-Child overlap ($tCO_2$-e) | N/A | (127,403) | (143,090) | (121,648) | (109,404) |
| **Total $tCO_2$-e to be offset** | 130,472 | 33,323 | 28,533 | 38,719 | 34,475 |

Telstra has been certified as carbon neutral under the Organisation Standard since FY20. The Climate Active Parent-Child rules allow for any overlap between the Telstra and Belong certifications to be nullified. At the time of Belong's base year 2018-19 certification, Telstra was not yet certified carbon neutral under the Climate Active Organisation Standard. Therefore, the overlap has been relevant for the period FY20-FY24.

Telstra is the parent in this relationship and in Tables 5.3, 5.4 and 5.5 we have demonstrated where emissions boundaries overlap, to avoid double counting of offsets for the FY24 year. The Belong emissions that do not overlap with Telstra largely relate to upstream and downstream emissions associated with product / service manufacture, transportation, and customer use.

## Significant changes in emissions

Table 5.2: 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 2) | 72,013 | 63,969 | This change can be attributed to a decrease in kWh and change in emission factors used in the FY24 electricity calculator. Also, this reflects lower KWh usage as a result of various energy saving measures, some of which are outlined in emission reduction section. |
| Cat 1: Purchased goods and services - GHG emissions (All methods) | 17,167 | 21,181 | This change can be attributed to the increase in network allocation to Belong customers due to increase in SIOs. |
| Cat 2: Capital goods - (All methods) | 32,008 | 23,261 | This reduction reflects the reduction in spend from key ICT suppliers and improvement in emission intensity factor for broader category 2 suppliers (i.e. transitioned from spend based method to hybrid method). Offset by increase in network allocation to Belong customers due to increase in SIOs. |
| Fixed broadband - Modem use | 20,362 | 18,045 | This reduction reflects the change in grid electricity factor used to calculate the emissions associated with the use of sold products. |

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

N/A

## Emissions summary

**Table 5.3: Service operations**

| Emission source | $tCO_2$-e | Overlap with Telstra % | Offset for FY24* (tonnes $CO_2$-e) |
|---|---|---|---|
| Fuel (natural gas, diesel, petrol) | 1 | 100% | 0 |
| Electricity (purchased from the grid) | 64 | 100% | 0 |
| Purchased goods & services (embodied emissions) | 5,101 | 0.3% | 5,086 |
| Capital goods | 201 | 6% | 188 |
| Waste generated in operations | 9 | 100% | 0 |
| Business travel | 116 | 100% | 0 |
| Employee commuting | 1,166 | 100% | 0 |
| Working from home | (333) | 100% | 0 |
| Upstream transportation and distribution | 2 | 100% | 0 |
| **Attributable emissions ($tCO_2$-e)** | **6,327** | | **5,274** |

**Decimal points not shown and totals may differ due to rounding*

| **Product / Service offset liability** | |
|---|---|
| Emissions intensity per functional unit | Commercial in confidence |
| Number of functional units covered by the certification | Commercial in confidence |
| **Total emissions ($tCO_2$-e) to be offset** | **5,274** |

**Table 5.4: Fixed Product Network**

| Emission source | $tCO_2$-e | Overlap with Telstra % | Offset for FY24* (tonnes $CO_2$-e) |
|---|---|---|---|
| Fuel (natural gas, diesel, petrol) | 2,900 | 100% | 0 |
| Domestic Electricity (purchased from the grid) | 60,246 | 100% | 0 |
| International Electricity | 1,164 | 100% | 0 |
| Purchased goods & services (embodied emissions) | 15,176 | 99.9% | 2 |
| Capital goods (embodied emissions) | 22,326 | 58% | 9,269 |
| Fuel and energy related emissions | 8,305 | 100% | 0 |
| Use of sold products: modems & ethernet cables (electricity purchased from grid) | 18,045 | 0% | 18,045 |
| Upstream transportation and distribution | 1,453 | 100% | 0 |
| Downstream transportation and distribution | 28 | 0% | 28 |
| **Attributable emissions ($tCO_2$-e)** | **129,643** | | **27,343** |

**Decimal points not shown and totals may differ due to rounding*

| Product / Service offset liability | |
|---|---|
| Emissions intensity per functional unit | Commercial in confidence |
| Number of functional units covered by the certification | Commercial in confidence |
| **Total emissions ($tCO_2$-e) to be offset** | **27,343** |

**Table 5.5: Mobile Product Network**

| Emission source | $tCO_2$-e | Overlap with Telstra % | Offset for FY24* (tonnes $CO_2$-e) |
|---|---|---|---|
| Fuel (natural gas, diesel, petrol) | 173 | 100% | 0 |
| Electricity (purchased from the grid) | 3,659 | 100% | 0 |
| Fuel and energy related emissions | 495 | 100% | 0 |
| Use of sold products | 1,824 | 0% | 1,824 |
| Purchased goods and services | 904 | 100% | 0 |
| Capital goods | 734 | 100% | 0 |
| Upstream transportation and distribution | 86 | 100% | 0 |
| Downstream transportation and distribution | 34 | 0% | 34 |
| **Attributable emissions ($tCO_2$-e)** | **7,909** | | **1,858** |

**Decimal points not shown and totals may differ due to rounding*

| Product / Service offset liability | |
|---|---|
| Emissions intensity per functional unit | Commercial in confidence |
| Number of functional units covered by the certification | Commercial in confidence |
| **Total emissions ($tCO_2$-e) to be offset** | **1,858** |

# 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 |
|---|---|---|
| Verified Carbon Units (VCUs) | 34,475 | 100.00% |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| ReNew Solar Power Project by ReNew Solar Power Private Limited, India | VCU | Verra Registry | 13/09/2022 | 11584-341512784-341766065-VCS-VCU-997-VER-IN-1-1851-01012020-31122020-0 | 2020 | 253,282 | 218,806[2] | 0 | 34,475 | 100.00% |

[2] 71,498 offsets were used in 2023 reporting for Telstra Group and on behalf of St Vincent de Paul. The following allocations have been used in 2024 for other Telstra related Climate Active certifications - Telstra Mobile Plans (86,038), Telstra Group (59,910) and Telstra Energy (1,361).

## Co-benefits

The main purpose of this project activity is to generate electricity through renewable solar energy sources. The project activity involves total capacity of 977 MW solar power project which are installed in Gujarat, Karnataka, Madhya Pradesh, Rajasthan and Telangana states of India. The solar projects have been developed by the SPVs of ReNew Power Limited.

Over the 10 years of first crediting period, the project will replace anthropogenic emissions estimated to be approximately 1,511,532 $tCO_2$-e per year, displacing 1,595,299 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian grid.

# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

## Renewable Energy Certificate (REC) Summary

N/A

# APPENDIX A: ADDITIONAL INFORMATION

From 1 July 2024 Telstra Group no longer offsets the emissions from our operations. We continued to offset emissions associated with Belong mobile phone plans and mobile broadband plans until 31 August 2024. These offsets are outside of Climate Active certification, however, are shown here to enable reconciliation with volumes in public registries retired on behalf of Belong.

| **Additional offsets retired for purposes other than Climate Active certification** | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Project description** | **Type of offset units** | **Registry** | **Date retired** | **Serial number (and hyperlink to registry transaction record)** | **Vintage** | **Eligible Quantity ($tCO_2$-e)** | **Purpose of retirement** |
| **ReNew Solar Power Project by ReNew Solar Power Private Limited, India** | VCU | VERRA | 13/9/2022 | 11585-343222398-343969115-VCS-VCU-997-VER-IN-1-1851-01012021-25052021-0 | 2021 | 24,440 | This covers emissions associated with Belong mobile phone plans and mobile broadband plans between 1 July 2024 and 31 August 2024 |

# 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.

This Appendix B: Electricity Summary applies to our domestic electricity use only.

## Market-based approach summary

| Market-based approach | Activity Data (kWh) | Emissions ($kgCO_2$-e) | Renewable percentage of total |
|---|---|---|---|
| Behind the meter consumption of electricity generated | 37,350 | 0 | 0% |
| **Total non-grid electricity** | **37,350** | **0** | **0%** |
| LGC Purchased and retired (kWh) (including PPAs) | 0 | 0 | 0% |
| GreenPower | 0 | 0 | 0% |
| Climate Active precinct/building (voluntary renewables) | 0 | 0 | 0% |
| Precinct/Building (LRET) | 0 | 0 | 0% |
| Precinct/Building jurisdictional renewables (LGCS surrendered) | 0 | 0 | 0% |
| Electricity products (voluntary renewables) | 0 | 0 | 0% |
| Electricity products (LRET) | 0 | 0 | 0% |
| Electricity products jurisdictional renewables (LGCs surrendered) | 0 | 0 | 0% |
| Jurisdictional renewables (LGCs surrendered) | 2,067,662 | 0 | 2% |
| Jurisdictional renewables (LRET) (applied to ACT grid electricity) | 522,145 | 0 | 1% |
| Large Scale Renewable Energy Target (applied to grid electricity only) | 18,143,078 | 0 | 18% |
| Residual Electricity | 78,974,505 | 71,866,799 | 0% |
| **Total renewable electricity (grid + non grid)** | **20,770,235** | **0** | **21%** |
| **Total grid electricity** | **99,707,390** | **71,866,799** | **21%** |
| **Total electricity (grid + non grid)** | **99,744,740** | **71,866,799** | **21%** |
| Percentage of residual electricity consumption under operational control | 100% | | |
| **Residual electricity consumption under operational control** | **78,974,505** | **71,866,799** | |
| Scope 2 | 70,295,988 | 63,969,349 | |
| Scope 3 (includes T&D emissions from consumption under operational control) | 8,678,517 | 7,897,450 | |
| **Residual electricity consumption not under operational control** | **0** | **0** | |
| Scope 3 | 0 | 0 | |

| | |
|---|---|
| **Total renewables (grid and non-grid)** | **20.82%** |
| **Mandatory** | **18.71%** |
| **Voluntary** | **2.07%** |
| **Behind the meter** | **0.04%** |
| **Residual scope 2 emissions (t $CO_2$-e)** | **63,969.35** |
| **Residual scope 3 emissions (t $CO_2$-e)** | **7,897.45** |
| **Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t $CO_2$-e)** | **63,969.35** |
| **Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t $CO_2$-e)** | **7,897.45** |
| **Total emissions liability (t $CO_2$-e)** | **71,866.80** |

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

## Location-based approach summary

| Location-based approach | Activity Data (kWh) total | Under operational control | | | Not under operational control | |
|---|---|---|---|---|---|---|
| **Percentage of grid electricity consumption under operational control** | **100%** | **(kWh)** | **Scope 2 Emissions ($kgCO_2$-e)** | **Scope 3 Emissions ($kgCO_2$-e)** | **(kWh)** | **Scope 3 Emissions ($kgCO_2$-e)** |
| ACT | 2,789,238 | 2,789,238 | 1,896,682 | 139,462 | 0 | 0 |
| NSW | 32,607,032 | 32,607,032 | 22,172,782 | 1,630,352 | 0 | 0 |
| SA | 7,211,169 | 7,211,169 | 1,802,792 | 576,893 | 0 | 0 |
| VIC | 22,759,804 | 22,759,804 | 17,980,245 | 1,593,186 | 0 | 0 |
| QLD | 19,777,375 | 19,777,375 | 14,437,484 | 2,966,606 | 0 | 0 |
| NT | 1,572,148 | 1,572,148 | 848,960 | 110,050 | 0 | 0 |
| WA | 10,631,267 | 10,631,267 | 5,634,571 | 425,251 | 0 | 0 |
| TAS | 2,359,358 | 2,359,358 | 283,123 | 23,594 | 0 | 0 |
| **Grid electricity (scope 2 and 3)** | **99,707,390** | **99,707,390** | **65,056,639** | **7,465,394** | **0** | **0** |
| ACT | 3 | 3 | 0 | 0 | | |
| NSW | 2,917 | 2,917 | 0 | 0 | | |
| SA | 3,068 | 3,068 | 0 | 0 | | |
| VIC | 2,843 | 2,843 | 0 | 0 | | |
| QLD | 8,957 | 8,957 | 0 | 0 | | |
| NT | 5,302 | 5,302 | 0 | 0 | | |
| WA | 13,834 | 13,834 | 0 | 0 | | |
| TAS | 426 | 426 | 0 | 0 | | |
| **Non-grid electricity (behind the meter)** | **37,350** | **37,350** | **0** | **0** | | |
| **Total electricity (grid + non grid)** | **99,744,740** | | | | | |

| | |
|---|---|
| **Residual scope 2 emissions (t $CO_2$-e)** | **65,056.64** |
| **Residual scope 3 emissions (t $CO_2$-e)** | **7,465.39** |
| **Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t $CO_2$-e)** | **65,056.64** |
| **Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t $CO_2$-e)** | **7,465.39** |
| **Total emissions liability** | **72,522.03** |

## 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) |
|---|---|---|
| *Nil* | **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 $CO_2$-e)** |
|---|---|---|
| *Nil* | **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 attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

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

| Relevant non-quantified emission sources | Justification reason |
|---|---|
| Embodied emissions related to immaterial purchases of telecommunications equipment (devices) | Immaterial |
| Embodied emissions related to immaterial purchases of outsourced business processes (Indirect BPO) | Immaterial |
| Refurbished mobile device electricity usage required to connect to the Belong mobile network | Immaterial |
| End of life waste – refurbished mobile devices | Immaterial |
| Embodied emissions – refurbished mobile devices | Immaterial |
| Emissions associated with international staff working from home | Immaterial |

## Excluded emission sources

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

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

## Data management plan for non-quantified sources

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

# APPENDIX D: OUTSIDE EMISSION BOUNDARY

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

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

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

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

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

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

## Non-attributable emissions sources summary

| Emission sources tested for relevance | Size | Influence | Risk | Stakeholders | Outsourcing | Justification |
|---|---|---|---|---|---|---|
| (Product – Mobile) Mobile device electricity for use outside of connecting to the Belong network (e.g. apps, displaying video, and camera) | Y | N | N | N | N | **Size:** Yes **-** Emissions associated with mobile device usage outside of connecting to the Belong network would be considerable.<br><br>**Influence:** No **-** Belong do not have a material ability to influence the efficiency / design of mobile devices.<br><br>**Risk:** No **-** 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.<br><br>**Stakeholders:** No **-** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for Belong's business as its key business operations include providing connectivity to the network.<br><br>**Outsourcing:** No **-** Belong have not previously undertaken this activity within its emissions boundary and comparable organisations do not typically include this activity within their boundary. |
| (Service – Operations) Hazardous Waste | N | N | N | N | N | **Size:** No **-** Belong does not create or store any hazardous waste as defined by the Australian Government Department of Industry.<br><br>**Influence:** As above.<br><br>**Risk:** As above.<br><br>**Stakeholders:** As above.<br><br>**Outsourcing:** As above.<br>. |
| (Service – Operations) Telstra Investments | N | N | N | N | N | **Size:** No – emissions associated with Telstra's investments have been excluded from Telstra's organisation account as they would be immaterial, any apportionment to Belong would also be immaterial.<br><br>**Influence:** No – As a business unit of Telstra, Belong has a limited ability to influence Telstra's investment decisions.<br><br>**Risk:** No - Given Telstra's investments are not a material source of emissions or a core component of their overarching business, it will not pose a significant greenhouse gas risk exposure to Belong.<br><br>**Stakeholders:** No - Given investments are not a material source of emissions or a core component of the Telstra business, it is unlikely that this would be a key interest to stakeholders. |

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|---|---|---|---|---|---|---|
| | | | | | | **Outsourcing:** No - Emissions generated from Telstra's investments bear no impact on outsourced activities related to organisational emissions and therefore have no relevance. |
| (Service – Operations) Telstra's international leased assets | N | N | N | N | N | **Size:** No - Belong's products and services are only provided to domestic customers. As such an apportionment of Telstra's international leased assets would not be material.<br><br>**Influence:** No - As a business unit of Telstra, with no international customer base, Belong has a limited ability to influence decisions surrounding the international leasing of assets.<br><br>**Risk**: No - As Belong's products and services are only provided to domestic customers, the GHG risk associated with upstream leased assets would be immaterial. Further, Telstra's international leased assets are reported under the Telstra Organisation Public Disclosure Statement.<br><br>**Stakeholders:** No - As Belong's products and services are only provided to domestic customers, it is deemed that emissions associated with international leased assets would not be of concern to stakeholders.<br><br>**Outsourcing:** No - While these emissions are generated from international operations, it is typically measured and managed by Telstra. |

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