



PUBLIC DISCLOSURE STATEMENT

TELSTRA (MOBILE PLANS)

PRODUCT CERTIFICATION
FY2023-24

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Telstra Group Limited
REPORTING PERIOD	Financial year 1 July 2023 – 30 June 2024 Arrears report
DECLARATION	<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>  Justine Rowe Chief Sustainability Officer 30 October 2024



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

Public Disclosure Statement documents are prepared by the submitting organisation. The material in Public Disclosure Statement documents represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement documents and disclaims liability for any loss arising from the use of the document for any purpose.

Version 9.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	86,038 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	21.69% (domestic)
CARBON ACCOUNT	Prepared by: Telstra
TECHNICAL ASSESSMENT	9/11/2022 Wibi Rockwood Deloitte

Contents

1. Certification summary	3
2. Certification information	4
3. Emissions boundary	5
4. Emissions reductions	8
5. Emissions summary	8
6. Carbon offsets	11
7. Renewable Energy Certificate (REC) summary	13
Appendix A: Additional information	14
Appendix B: Electricity summary	15
Appendix C: Inside emissions boundary	19
Appendix D: Outside emission boundary	20

2. CERTIFICATION INFORMATION

Description of product certification

This product certification is for GHG emissions within our complete operational control relevant to Telstra-branded mobile phone plans and mobile broadband plans, primarily the physical SIM kit and customer connection to Telstra's network have been captured in this certification¹. It does not include the embodied GHG emissions associated with the physical handset, the device customers use, or the electricity for use outside of connecting the mobile phone and mobile broadband plans to Telstra's network (e.g. apps, displaying video, camera). This approach to GHG accounting enables us to capture GHG emissions for which we have the greatest authority to introduce and control GHG emission reduction policies related to our GHG emissions.

The functional unit for Telstra's mobile phone plans and mobile broadband plans is the tonnage of carbon dioxide equivalent per mobile phone plans and mobile broadband plans in service, referred to as the Services in Operation (SIO) during the reporting period. For confidentiality reasons we have not disclosed the number of SIOs we have in this report.

The definition of our products and services are provided below:

Mobile phone plans and mobile broadband plans including SIM kits (Product)	The provision of Telstra-branded mobile phone plans and Telstra Mobile Broadband plans via access to Telstra's network for the purposes of making and receiving calls and data.
--	---

The responsible entity for this service certification is Telstra Group Limited, ABN 56 650 620 303.

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

Description of business

The life cycle assessment approach for Telstra's mobile phone plans and mobile broadband plans is cradle-to-grave, considering all elements of the supply chains for Telstra's mobile phone plans and mobile broadband plans and operations as listed in the emissions boundary diagrams in section 3. Telstra's carbon neutral mobile phone plans and mobile broadband plans are full coverage products, customers are not required to opt-in to receive carbon neutrality.

This is the final certification for Telstra mobile phone plans and mobile broadband plans 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 \(telstra.com.au\)](https://www.telstra.com.au/climate-change-commitments).

¹ Emissions associated with Telstra's mobile phone and broadband plans share a significant portion of emissions with Telstra's organisation certification. This overlap has been detailed in Section 5 below, and additional information relating to Telstra's Organisation certification can be found in Telstra's Organisation Public Disclosure Statement.

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.

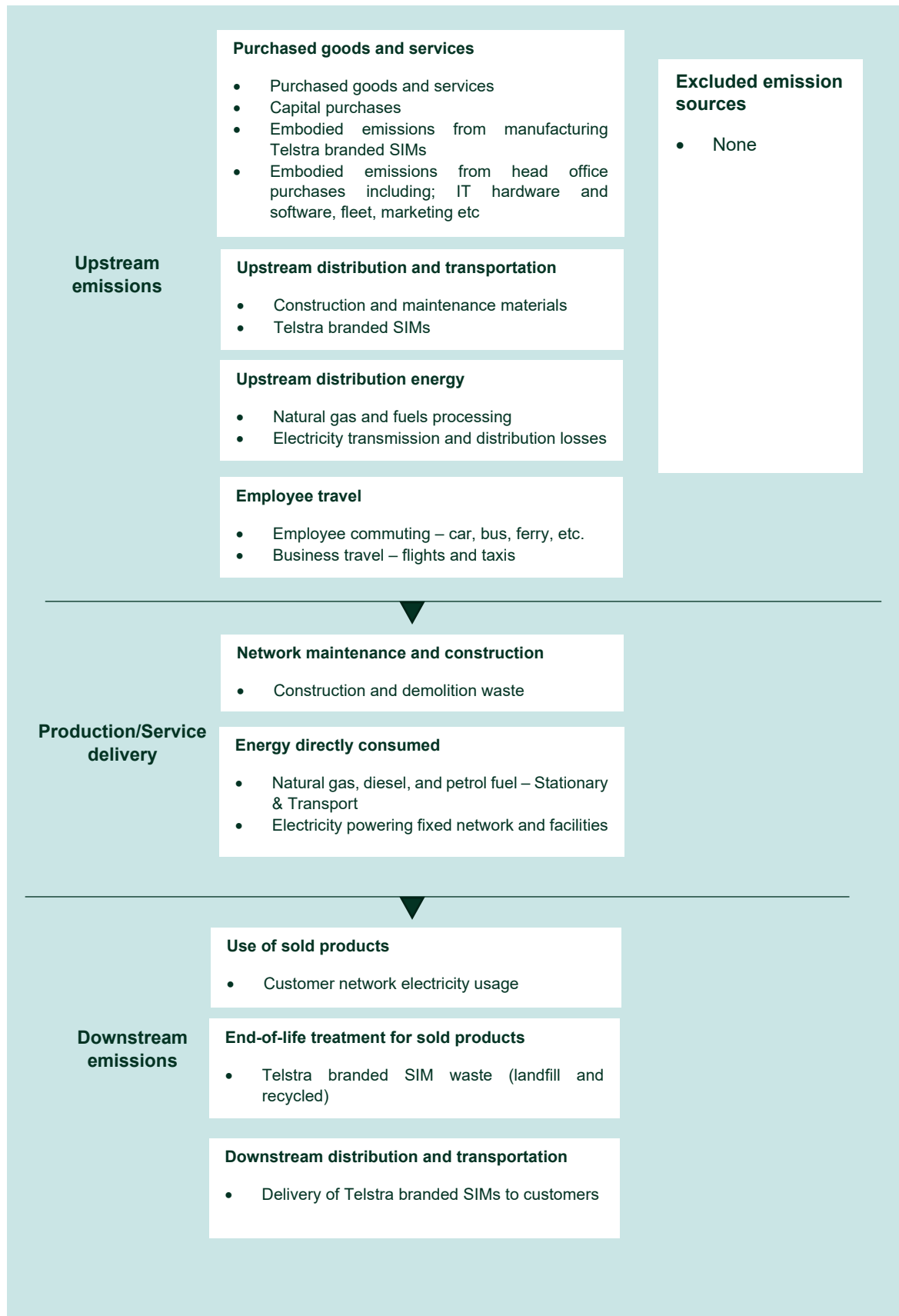
Diagram 3.1| Telstra Mobile Phone Plan² boundary



² Includes emissions associated with physical SIM kits and connecting customers of Telstra-branded mobile phone and mobile broadband plans to Telstra's network, It does not include the embodied emissions associated with the physical handset or device customers use.

Product process diagram

Telstra Mobile Phone Plan 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

Emissions reduction actions

Telstra's electricity consumption from our network, data centres, offices and other buildings accounts for around 96 per cent of our total FY24 scope 1+2 emissions. We strive to reduce energy consumption across every aspect of our business through considered planning, equipment modernisation, monitoring and energy optimisation. Please refer to [Telstra's Sustainability Report 2024](#) for further information on our Emissions Reduction Strategy.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e	Percentage change in the emissions intensity of the functional unit
Base year/ Year 1:	2021-22	260,735	0%
Year 2:	2022-23	278,991 ³	(1%)
Year 3:	2023-24	315,519 ⁴	11%

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)	106,971	128,946	This change can be attributed to the increase in network usage from Mobile customers due to increase in SIOs
Cat 1: Purchased goods and services - GHG emissions (All methods)	39,008	53,626	This change can be attributed to the increase in network usage from Mobile customers due to increase in SIOs

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

N/A

³ The 278,991 represents the total footprint associated with the Telstra Service account, the amount offset in this account (85,236) is lower due to the overlap with the Telstra Organisation.

⁴ The 315,519 represents the total footprint associated with the Telstra Service account, the amount offset in this account (86,038) is lower due to the overlap with the Telstra Organisation.

Emissions summary

Emission source	tCO ₂ -e	Overlap with Telstra %	Offset for FY24 (tCO ₂ -e)
Fuel (natural gas, diesel, petrol)	5,689	100%	-
Electricity (purchased from the grid)	128,946	100%	-
Electricity (international)	4,584	100%	-
Purchased goods & services (embodied emissions)	53,625	54.8%	24,212
Capital goods	23,884	99.9%	13
Fuel & energy related emissions	17,900	100%	-
Upstream distribution and transportation	12,001	23.5%	9,186
Waste generated in operations	504	100%	-
Business travel	1,574	100%	-
Employee commuting	14,185	100%	-
Downstream Transportation & Distribution	4,427	0%	4,427
Use of sold products	48,200	0%	48,200
Attributable emissions (tCO₂-e)	315,519		86,038

Product / Service offset liability	
Emissions intensity per functional unit	Commercial in confidence
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	Commercial in confidence
Total emissions (tCO₂-e) to be offset	86,038

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)	86,038	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	167,244 ⁵	0	86,038	100.00%

⁵ 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 Group (59,910), Belong (34,475) 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 tCO₂-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 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 Telstra.

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	53,595	This covers emissions associated with Telstra 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	2,120,351	0	1%
Total non-grid electricity	2,120,351	0	1%
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)	4,307,612	0	2%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	1,087,798	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	36,568,793	0	18%
Residual Electricity	159,192,802	144,865,450	0%
Total renewable electricity (grid + non grid)	44,084,554	0	22%
Total grid electricity	201,157,005	144,865,450	21%
Total electricity (grid + non grid)	203,277,356	144,865,450	22%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	159,192,802	144,865,450	
Scope 2	141,699,087	128,946,170	
Scope 3 (includes T&D emissions from consumption under operational control)	17,493,715	15,919,280	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	21.69%
Mandatory	18.52%
Voluntary	2.12%
Behind the meter	1.04%
Residual scope 2 emissions (t CO₂-e)	128,946.17
Residual scope 3 emissions (t CO₂-e)	15,919.28
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	128,946.17
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	15,919.28
Total emissions liability (t CO₂-e)	144,865.45

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	5,810,889	5,810,889	3,951,404	290,544	0	0
NSW	67,225,579	67,225,579	45,713,393	3,361,279	0	0
SA	13,507,477	13,507,477	3,376,869	1,080,598	0	0
VIC	49,542,273	49,542,273	39,138,396	3,467,959	0	0
QLD	37,131,797	37,131,797	27,106,212	5,569,770	0	0
NT	3,177,950	3,177,950	1,716,093	222,457	0	0
WA	20,376,716	20,376,716	10,799,659	815,069	0	0
TAS	4,384,325	4,384,325	526,119	43,843	0	0
Grid electricity (scope 2 and 3)	201,157,005	201,157,005	132,328,146	14,851,519	0	0
ACT	175	175	0	0		
NSW	165,574	165,574	0	0		
SA	174,181	174,181	0	0		
VIC	161,373	161,373	0	0		
QLD	508,504	508,504	0	0		
NT	300,969	300,969	0	0		
WA	785,374	785,374	0	0		
TAS	24,200	24,200	0	0		
Non-grid electricity (behind the meter)	2,120,351	2,120,351	0	0		
Total electricity (grid + non grid)	203,277,356					

Residual scope 2 emissions (t CO₂-e)	132,328.15
Residual scope 3 emissions (t CO₂-e)	14,851.52
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	132,328.15
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	14,851.52
Total emissions liability	147,179.66

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)
<i>Nil</i>	0	0
<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>		

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
Outsourced business processing (indirect BPO)	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
Mobile Phone Plan electricity for use outside of connecting to the Telstra 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 Telstra network would be considerable. Influence: No - Telstra do not have a material ability to influence the efficiency / design of mobile devices. 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. Stakeholders: No - Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for Telstra's business as its key business operations include providing connectivity to the network. Outsourcing: No - Telstra have not previously undertaken this activity within its products & services emissions boundary and comparable organisations do not typically include this activity within their boundary.
Telstra Investments	N	Y	N	N	N	Size: No - Emissions from our investments have been excluded as they do not relate to our mobile phone plans. They are instead investments that are held for the purpose of making a profit. Influence: Yes - As these investments are made for commercial based decisions with the intent to generate profit, the emissions generated through our investments are considered influenceable. Risk: No - Given our investments are not a material source of emissions or a core component of our business, it will not pose a significant greenhouse gas risk exposure. Stakeholders: No - Given our investments are not a material source of emissions or a core component of our business, we deem that these are not of key interest to key stakeholders. Outsourcing: No - Emissions generated from our investments bear no impact on outsourced activities related to mobile phone plan emissions and therefore have no relevance
Telstra Franchises	N	N	N	N	N	Size: No - Telstra do not apply a franchise business model. Therefore, emissions related to the franchising of their brand and products is deemed not applicable. Influence: No - As above. Risk: No - As above.

						Stakeholders: No - As above. Outsourcing: No - As above.
Telstra Investments	N	Y	N	N	N	Size: No - Emissions from our investments have been excluded as they do not relate to our mobile phone plans. They are instead investments that are held for the purpose of making a profit. Influence: Yes - As these investments are made for commercial based decisions with the intent to generate profit, the emissions generated through our investments are considered influenceable. Risk: No - Given our investments are not a material source of emissions or a core component of our business, it will not pose a significant greenhouse gas risk exposure. Stakeholders: No - Given our investments are not a material source of emissions or a core component of our business, we deem that these are not of key interest to key stakeholders. Outsourcing: No - Emissions generated from our investments bear no impact on outsourced activities related to mobile phone plan emissions and therefore have no relevance
Waste generated in operations (hazardous waste)	N	N	N	N	N	Size: No – Telstra's mobile phone plans do not create or store any hazardous waste as defined by The Australian Government Department of Industry. Influence: As above. Risk: As above. Stakeholders: As above. Outsourcing: As above.



An Australian Government Initiative

