PUBLIC DISCLOSURE STATEMENT

POWERSHOP AUSTRALIA PTY LTD

ELECTRICITY PRODUCT CERTIFICATION

CY2023

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Powershop Australia Pty Ltd
REPORTING PERIOD	Calendar year 1 January 2023 – 31 December 2023 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.* 
	Name of signatory Michael Benveniste Position of signatory GM Commercial & Future Energy BTC Date 11/7/2025 *Note: you can submit this document to Climate Active unsigned. The Climate Active team will invite you to sign this document once they have completed their review.*

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	464,455 tCO_2-e
CARBON OFFSETS USED	83.88% VCUs, 15.79% VERs, 0.32% ACCUs
RENEWABLE ELECTRICITY	18.96%
CARBON ACCOUNT	Prepared by: Environmental Resources Management (ERM)
TECHNICAL ASSESSMENT	Date: 16/12/2024 Prepared by: ERM Next technical assessment due: CY 2026

Contents

2. CERTIFICATION INFORMATION

Description of certification

This Public Disclosure Statement (PDS) supports Powershop's certification under the Climate Active Carbon Neutral Standard in relation to Powershop's Carbon Neutral Electricity Product certification for the period 1 January 2023 – 31 December 2023. This PDS describes:

- All emissions associated with eligible carbon neutral electricity products sold to customers;
- How we define and measure those emissions; and
- How we use Australian Carbon Credit Units, Verified Carbon Units and Carbon Emissions Reductions certificates to neutralise the impact made by retailer electricity.

Powershop Australia Pty Ltd (ABN 41 154 914 075) (Powershop) has prepared this PDS based on the Climate Active standard and its associated guidance documents. Powershop also has a separate accreditation for its gas product. The information and statements in this PDS relate to the calendar year 2023.

The emissions attributable to Powershop's business operations for calendar year 2023 have been captured within the Electricity and Gas Product certifications, apportioned on the basis of the number of customers for each eligible carbon neutral product.

Product description

This PDS covers all emissions associated with the electricity consumed by Powershop customers on any of their eligible, designated carbon neutral electricity products during calendar year 2023. When a customer joined Powershop via an eligible, designated carbon neutral electricity product or offer, their electricity usage was 100% carbon offset at no additional fee, and customers did not need to do any further action to opt-in to access this benefit. The assessment is from cradle to grave.

The functional unit for the electricity product is **megawatt hours (MWh)** of electricity sold per year.

3. EMISSIONS BOUNDARY

Inside the emissions boundary

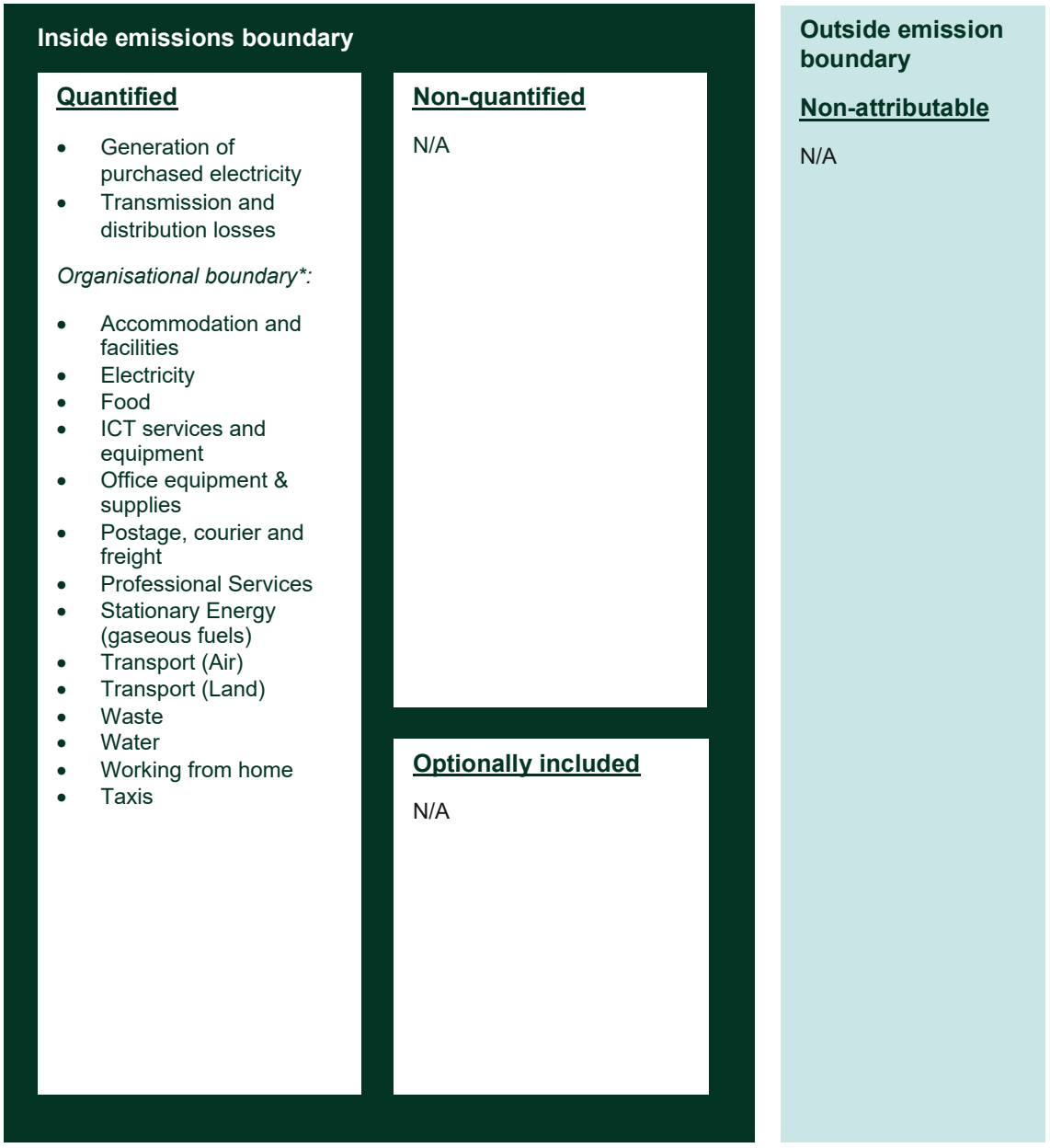
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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.

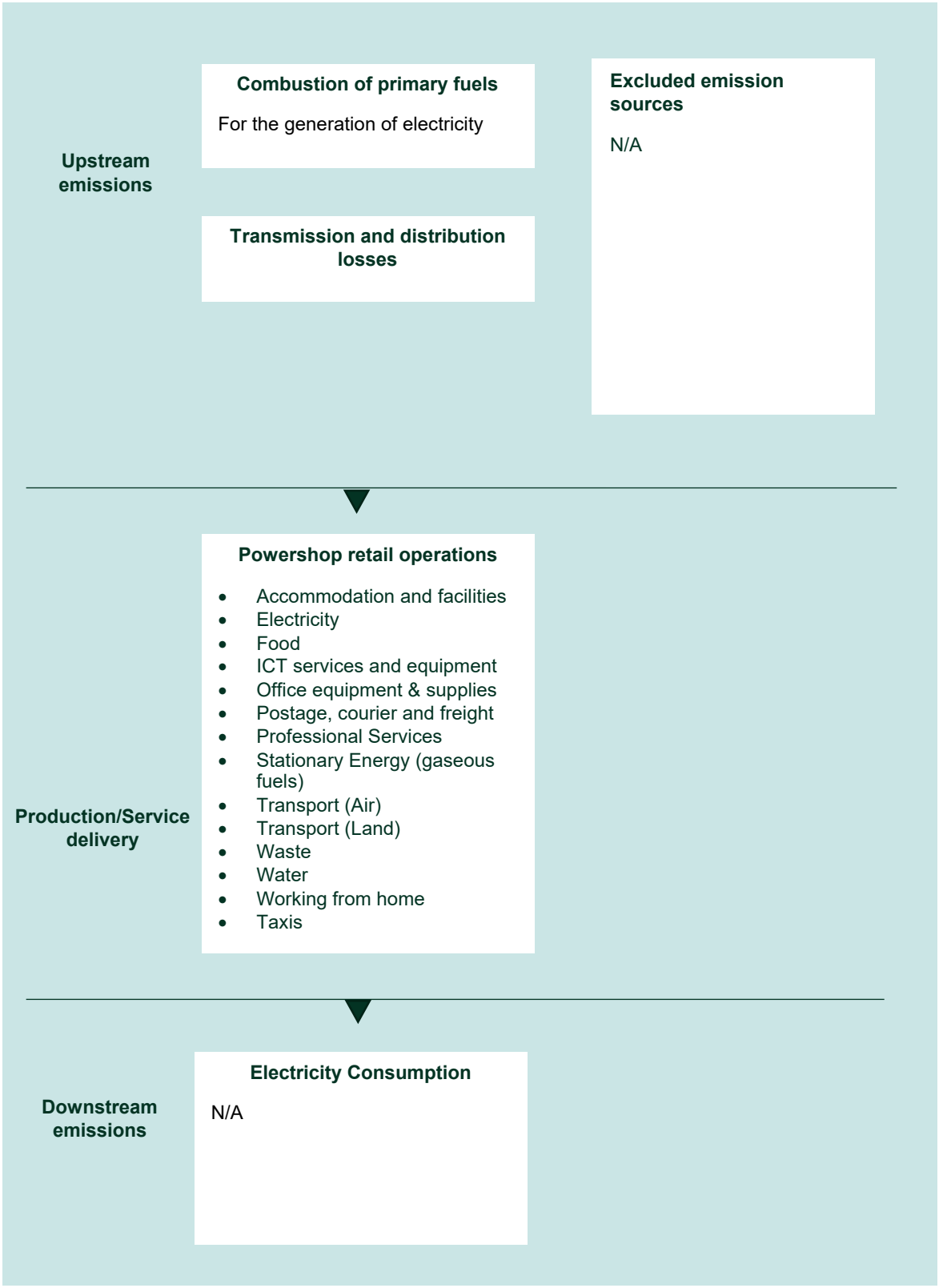


** Notes:*

1. *attributable emissions from Powershop's business operations have been apportioned between the Electricity and Gas product certifications, based on the number of customers for each product.*
2. *The following activities did not take place in CY23 leading to an adjust in the list compared to CY22: Cleaning and Chemicals, Climate Active Carbon Neutral Products and Services, Stationary Energy (liquid fuels), Transport (Sea).*
3. *Synthetic gases have been removed from the Organisation emissions sources as they related to specific business operations of Powershop's previous owner Meridan Energy, which was not acquired by Shell in February 2022.*

Product / Service process diagram

The following diagram is cradle-to-grave.



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Powershop is owned by Shell Energy Operations Pty Ltd, a wholly owned subsidiary of Shell plc and is part of the global Shell group. Unless otherwise stated, references to "Shell" are references to the global Shell group, and references to "Shell Energy" are references to Shell's business in Australia, which Powershop is part of. Information about Shell's climate targets and emissions transition strategy is available at https://www.shell.com/sustainability/our-climate-target.html and https://www.shell.com/sustainability/our-climate-target/shell-energy-transition-strategy.html.

The information in this section is current at December 2024 and includes activities and developments after calendar year 2023.

Shell's climate target

Shell has set a target to become a net-zero emissions energy business by 2050.[1] This target means net-zero carbon emissions from the energy products that are sold, including those produced by others, which currently account for over 90% of the total emissions reported. Shell's other targets include:

- Reducing absolute emissions by 50% by 2030, compared to 2016 levels on a net basis. This covers all emissions in Scope 1, which come directly from operations, and Scope 2, from the energy purchased to run operations.
- By 2025, eliminate routine flaring of natural gas, which generates carbon emissions, from upstream operations.[2]
- Maintain methane emissions intensity below 0.2% and achieve near-zero methane emissions by 2030.
- Introducing a range of 15-20% for the target to reduce net carbon intensity (NCI)[3] by 2030. NCI measures emissions associated with each unit of energy sold. It reflects changes in sales of oil and gas products, and changes in sales of low- and zero-carbon products and services — such as biofuels, hydrogen and renewable electricity.
- In March 2024, Shell also set a new ambition to reduce customer emissions from the use of Shell's oil products by 15-20% by 2030 compared to 2021 (Scope 3, category 11).

Shell's actions

To decarbonise Shell's group operations, it is:

- making portfolio changes such as acquisitions and investments in new, lower-carbon energy

[1] https://www.shell.com/sustainability/our-climate-target.html
[2] Subject to completion of the sale of Shell Petroleum Development Company of Nigeria Limited (SPDC)
[3] Shell's NCI is the average intensity, weighted by sales volume, of the energy products sold by Shell. It is tracked, measured and reported using our Net Carbon Footprint (NCF) methodology.

solutions;

- decommissioning and divesting assets and reducing production through the natural decline of existing oil and gas fields;
- improving the energy efficiency of operations;
- transforming remaining integrated refineries into low-carbon energy and chemicals parks, which involves decommissioning plants;
- using more renewable electricity to power operations;
- developing carbon capture and storage (CCS) for its facilities; and
- reducing methane emissions.

Shell is also providing more lower-carbon energy solutions such as charging for electric vehicles, hydrogen and electricity generated by solar and wind power. For remaining emissions, Shell offers carbon credits including from nature-based projects.

Shell is working with customers as they make changes too, focusing on areas that are harder to decarbonise – such as transport, including aviation, shipping and road freight – as well as heavy industry.

Shell Energy in Australia

Shell Energy is Shell's renewables and energy business in Australia, helping customers to reduce their environmental footprint and reach their sustainability targets, using its global reach, technological capability, operational experience, and market expertise.

Shell Energy is strategically investing in new technologies and projects that will contribute to a lower-carbon energy system, supporting progress towards Shell's global ambition of being a net-zero emissions energy business by 2050.

Shell Energy is helping to build a low-carbon energy system in Australia through a diversified and integrated portfolio that delivers a broad range of decarbonisation solutions and services to business and residential customers. Shell Energy's investment, collaboration and partnerships in Australia play an important role in shaping its existing portfolio and development pipeline including:

- part ownership of **WestWind Energy** Development Pty Ltd who has a wind project pipeline across Victoria, New South Wales and Queensland;
- **Gangarri Solar Farm,** a 120-megawatt (MW) solar farm located in Queensland, owned by Shell New Energies Australia Pty Ltd. Once fully operational, it will generate enough energy to power the equivalent of over 50,000 homes;
- **Select Carbon**, an environmental services business that specialises in developing and aggregating carbon farming projects throughout Australia;
- Grid-scale battery energy storage systems (**BESS**) have a vital role to play in the journey to a lower-carbon future, helping to address the intermittency of renewables like solar and wind, and assisting to make electricity supplies more affordable and resilient. Shell Energy's investments in grid scale BESS include:
    - the **200MW / 400MWh Rangebank** BESS in Cranbourne, Victoria (jointly with Eku

Energy);

- full operational rights to the **Riverina Energy Storage System 1** a 60MW/120MWh BESS, located in the Riverina region of NSW;
- Shell Energy and AMPYR Australia are jointly developing the 300MW.600MWh Stage 1 of the **500MW/1000MWh Wellington** battery located in Central West NSW which will support renewable generation and contributing to improved reliability for the grid and consumers.

- The **Kondinin Energy** project is located approximately 245km east of Perth and comprises various stages of 370MW of developments across wind, solar and battery energy storage system (BESS) assets, and is a joint development with Foresight Group.

In its energy solutions business, Shell Energy works with commercial and industrial electricity customers by undertaking projects to improve energy efficiency, implement on site renewable energy generation and demand response, and optimise energy productivity.

With support from the Australian Renewable Energy Agency (ARENA), Shell Energy is undertaking a pilot project to implement energy load control at 40 commercial and industrial customer sites to demonstrate flexible demand capacity. The project, known as **Smart Energy Hubs**, involves a whole-of-site solution that optimises the energy ecosystem including; heating, ventilation and air conditioning (HVAC), refrigeration, electric vehicle (EV) charging control, and onsite solar PV and storage. The pilot program includes shopping centres, supermarkets and a refrigerated distribution centre in Queensland, New South Wales and Victoria to demonstrate an estimated 21.5 MW of flexible demand capacity.

Shell Energy's retail electricity customers are able to purchase GreenPower, and renewable energy via additional large scale generation certificates. Shell Energy's new industry-leading product1[4] – Renewable Energy Contracting Options (**RECO**) – enables Shell Energy's large business customers to meet their renewable energy goals simply and flexibly online in a matter of minutes. RECO effectively allows Shell Energy customers to progressively purchase renewable energy through an online Shell Energy Portal. Shell Energy buys Large-scale generation certificates, or LGCs, from accredited renewable generators and then surrenders them on the customer's behalf. RECO purchases are in addition to the mandatory renewable power percentage (or RPP) under the Renewable Energy Target (RET) scheme already part of the customers retail electricity agreement. More information about Shell Energy's retail renewable energy contracting options is available at: www.shellenergy.com.au/electricity-gas/renewable-energy/.

Powershop

Powershop is a part of Shell Energy Australia and sells energy to homes and businesses in VIC, NSW, south-east QLD and SA. Powershop is committed to enabling a better energy future for our customer's lifestyles.

Powershop's Electricity Product has been certified with Climate Active since 2014. In line with Shell

[4] RECO introduced in 2024. Verified by independent research company NTF Group in May 2024.

Group's climate targets, Powershop is committed to helping Australia get to net zero emissions by 2050, and has helped residential and small business customers through:

- Customer decarbonisation through solar: Powershop has supported residential solar customers, through various partnerships, offers and by providing insights, to assist residential homeowners to maximise the benefits of installing or utilising PV solar panels.
- Supporting battery uptake to improve solar utilisation: we help consumers unlock the growing opportunity with residential battery storage via a Virtual Power Plant (VPP) – providing flexible and storage firming solutions to assist customers to manage their usage and emissions in future.
- Promoting decarbonisation of transport: in 2019, we introduced Australia's first EV charging plan and are committed to making adoption of EVs as simple and convenient for as many people as possible.
- Promoting GreenPower: customers can purchase GreenPower Powerpacks in the Powershop app to displace electricity usage with certified renewable energy that has no net greenhouse gas emissions. When customers purchase GreenPower, additional Renewable Energy Certificates (RECs) are surrendered over and above the compulsory requirements set by the Renewable Energy Target, which demonstrates that there's a demand for renewables leading to continued growth, investment in the renewable energy sector.
- Visibility and control: since 2012, we have been helping customers use less power with our app, which provides visibility over when and how they use energy, including solar insights and monitoring tools to help customers use their onsite solar generation.

Further information:

Strategy	Actions
Education and insights Our Powershop app allows customers to track and manage their energy, usage and solar (where applicable), to help reduce their carbon footprint and costs.	**App download incentives and communications** Powerpack promotions, including savings powerpacks, and other communications to encourage and incentivise download and use of the app, which assists in raising awareness of seasonal usage and help customers manage their energy usage and costs. **Smart meter opt-in program** Powershop has a program offering smart meter installation to customers to provide further data and insights on usage.
Uptake of GreenPower GreenPower is an option available to all our customers. Allowing customers to access GreenPower flexibly without locking in means it's easy to opt in when it suits them.	**GreenPower options** Customers have access to purchase GreenPower Powerpacks via the app when they want and for how much of their monthly usage to cover. In addition, customers can set up purchase preferences via their online account or by calling Powershop.
Support residential rooftop solar Offering new plans and offers designed to reward customers for the renewable energy they generate from their rooftop solar, with competitive feed-in tariffs and technology.	**Solar plans** Powershop has offered tailored electricity plans to customers with solar panels who specifically value feed-in tariff. The Super Solar product closed to new customers in late 2023. Powershop continues to have electricity plans available with feed-in tariffs and technology aimed at providing solar customers a great customer experience, while promoting the benefits of using their solar systems. **SolarPay/Sunyield plan (closed offer)** Tailored solar offer available through a dedicated builder channel (closed to new entrants in 2023) focused on incentivising owner builders to install solar panels (and EV chargers) during new building developments.
Technology and innovation Focus on energy innovations and optimisation via technology to support Australians through the energy transition.	**Virtual Power Plant (VPP)** Powershop's VPP program was launched in 2022, helping customers optimise behind the meter battery assets and solar.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	Emissions intensity of the functional unit
Base year:	2014–15	189,835	1.127
Year 1:	2015–16	356,728	1.076
Year 2:	2016–17	474,485	1.018
Year 3:	2017-18 (18-month report)	808,081	1.052
Year 4:	CY2019	556,430	1.019
Year 5:	CY2020	577,953	0.810
Year 6:	CY2021	560,850	0.747
Year 7:	CY2022	545,117	0.725
Year 8:	CY2023	464,455	0.741

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**
Product emissions	542,269	462,120	Decrease in amount of sold electricity, as well as a decrease in scope 2 and scope 3 market-based emissions intensity

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

Certified brand name	Product/Service/Building/Precinct used
N/A	N/A

Emissions summary

Life cycle stage / Attributable process / Emission source	tCO_2-e
Overall product emissions	462,120
Organisational component	2,335
Attributable emissions (tCO_2-e)	464,455

Product / Service offset liability	
Emissions intensity per functional unit	0.741190
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	626633.65
Total emissions (tCO_2-e) to be offset	**464,455**

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	1500	0.32%
Verified Carbon Units (VCUs)	389608	83.88%
Verified Emissions Reductions (VERs)	73347	15.79%

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
Inner Mongolia Jingneng Saihan Wind Farm Phase I Project	VCU	Verra Registry	1/02/2023	10035-173020971-173092695-VCS-VCU-259-VER-CN-1-850-01012018-20072018-0	2018	71725	0	0	71725	15.44%
Inner Mongolia Jingneng Saihan Wind Farm Phase I Project	VCU	Verra Registry	1/02/2023	11116-282537154-282584554-VCS-VCU-259-VER-CN-1-850-21072018-31122018-0	2018	47401	0	0	47401	10.21%

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
Inner Mongolia Jingneng Saihan Wind Farm Phase I Project	VCU	Verra Registry	1/02/2023	11114-282389968-282435569-VCS-VCU-259-VER-CN-1-850-01012019-31122019-0	2019	45602	0	0	45602	9.82%
Inner Mongolia Jingneng Saihan Wind Farm Phase II Project	VCU	Verra Registry	1/02/2023	11119-282748693-282759319-VCS-VCU-323-VER-CN-1-921-01012018-31122018-0	2018	10627	0	0	10627	2.29%
Inner Mongolia Ximeng Zheligentu Wind Farm Phase I Project	VCU	Verra Registry	1/02/2023	9963-169666469-169686870-VCS-VCU-259-VER-CN-1-849-01012018-20072018-0	2018	20402	0	0	20402	4.39%
Inner Mongolia Ximeng Zheligentu Wind Farm Phase I Project	VCU	Verra Registry	1/02/2023	11112-282250788-282284495-VCS-VCU-259-VER-CN-1-849-21072018-31122018-0	2018	33708	0	0	33708	7.26%
Inner Mongolia Ximeng Zheligentu Wind Farm Phase I Project	VCU	Verra Registry	1/02/2023	11111-282181753-282250787-VCS-VCU-259-VER-CN-1-849-01012019-31122019-0	2019	69035	0	0	69035	14.86%
Curraweena Regeneration Project	ACCU	ANREU	1/02/2023	8,336,611,839 - 8,336,613,338	2021-2022	1500	0	0	1500	0.32%

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
30 MW Wind Energy Project by Giriraj Enterprises	VER	Gold Standard Impact Registry	1/02/2024	GS1-1-IN-GS6756-12-2018-21899-2-30787	2018	30786	0	0	30786	6.63%
30 MW Wind Energy Project by Giriraj Enterprises	VER	Gold Standard Impact Registry	1/02/2024	GS1-1-IN-GS6756-12-2019-21900-655-43215	2019	42561	0	0	42561	9.16%
Inner Mongolia Jingneng Saihan Wind Farm Phase II Project	VCU	Verra Registry	1/02/2024	11118-282679567-282748692-VCS-VCU-323-VER-CN-1-921-01012019-31122019-0	2019	69126	0	0	69126	14.88%
1.6 MW Bundled Rice Husk Based Cogeneration Plant by M/s Milk food Limited (MFL) in Patiala (Punjab) & Moradabad (U.P) Districts	VCU	Verra Registry	1/02/2024	11701-351632026-351682025-VCS-VCU-291-VER-IN-1-784-06052019-31122019-0	2019	50000	0	31513	18487	3.98%
Inner Mongolia Jingneng Saihan Wind Farm Phase II Project	VCU	Verra Registry	1/02/2024	11119-282759320-282810969-VCS-VCU-323-VER-CN-1-921-01012018-31122018-0	2018	51650	0	51650	0	0.00%
Clean Energy Generation in Gujarat, India	VCU	Verra Registry	1/02/2024	14987-637104372-637123619-VCS-VCU-279-VER-IN-1-1081-01012019-31122019-0	2019	19248	0	19248	0	0.00%

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
Jilin Da'an Dagangzi Wind Power Project Phase III	VCU	Verra Registry	1/02/2024	12557-415956273-416004091-VCS-VCU-279-VER-CN-1-546-01012020-31122020-0	2020	47819	0	47819	0	0.00%
REDD+ Project for Caribbean Guatemala: The Conservation Coast	VCU	Verra Registry	1/02/2024	6371-317732259-317832258-VCU-024-MER-GT-14-1622-01012015-31122015-1	2015	100000	0	100000	0	0.00%
Katingan Peatland Restoration and Conservation Project	VCU	Verra Registry	1/02/2024	6250-292150110-292250109-VCU-006-APX-ID-14-1477-01112010-31102015-1	2015	100000	0	100000	0	0.00%
Zhangye Improved Grassland Management Project	VCU	Verra Registry	12/06/2024	14012-547180415-547220414-VCS-VCU-291-VER-CN-14-2748-25072017-31122017-1	2017	40000	36505	0	3495	0.72%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

OFFICIAL

Australian Government
Clean Energy Regulator

2 February 2024 VC202324-00390

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, SHELL EASTERN TRADING (PTE) LTD. (account number AU-1222).

The details of the cancellation are as follows:

Date of transaction	1 February 2024
Transaction ID	AU32057
Type of units	KACCU
Total Number of units	1,250
Serial number range	8,336,613,339 - 8,336,614,588
ERF Project	Curraweena Regeneration Project - ERF103258
Vintage	2021-22
Transaction comment	Powershop product accreditation Climate Active CAL2023

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
registry-contact@cer.gov.au www.cleanenergyregulator.gov.au

CLEAN ENERGY REGULATOR

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 renewable electricity generated	0	0	0%
Total non-grid renewable electricity	**0**	**0**	**0%**
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	118,809,741	0	19%
Residual electricity	507,823,916	462,119,763	0%
Total renewable electricity (grid + non grid)	**118,809,741**	**0**	**19%**
Total grid electricity	**626,633,657**	**462,119,763**	**19%**
Total electricity (grid + non grid)	**626,633,657**	**462,119,763**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**507,823,916**	**462,119,763**	
Scope 2	452,019,090	411,337,372	
Scope 3 (includes T&D emissions from consumption under operational control)	55,804,826	50,782,392	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**18.96%**
Mandatory	**18.96%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**411,337.37**
Residual scope 3 emissions (t CO_2-e)	**50,782.39**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**411,337.37**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**50,782.39**
Total emissions liability (t CO_2-e)	**462,119.76**

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 (kg CO_2-e)**	**Scope 3 Emissions (kg CO_2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO_2-e)**
ACT	0	0	0	0	0	0
NSW	183,031,962	183,031,962	124,461,734	9,151,598	0	0
SA	17,349,000	17,349,000	4,337,250	1,387,920	0	0
VIC	366,765,509	366,765,509	289,744,752	25,673,586	0	0
QLD	59,487,186	59,487,186	43,425,646	8,923,078	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**626,633,657**	**626,633,657**	**461,969,382**	**45,136,182**	**0**	**0**
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**626,633,657**					

Residual scope 2 emissions (t CO_2-e)	**461,969.38**
Residual scope 3 emissions (t CO_2-e)	**45,136.18**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**461,969.38**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**45,136.18**
Total emissions liability (t CO_2-e)	**507,105.56**

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
N/A	N/A

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**).

Emissions Source	No actual data	No projected data	Immaterial
N/A	N/A	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 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
N/A	-	-	-	-	-	

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