

PUBLIC DISCLOSURE STATEMENT

HEIDELBERG MATERIALS AUSTRALIA GROUP PTY LTD PRODUCT CERTIFICATION CY2024

Australian Government

Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Heidelberg Materials Australia Group Pty Ltd and its related companies Heidelberg Materials Australia Pty Ltd, Hymix Australia Pty Ltd, Alex Fraser Asphalt Pty Ltd, Recycling Industries Pty Ltd, Queensland Recycling Pty Ltd and Pioneer North Queensland Pty Ltd					
REPORTING PERIOD	1 January 2024 – 31 December 2024 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 Phil Schacht Position of signatory Chief Executive Date 29.04.2025					



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Version 9.1.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	8,446 tCO ₂ -e
CARBON OFFSETS USED	20% ACCUs, 80% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Heidelberg Materials Australia Group Pty Ltd
TECHNICAL ASSESSMENT	11 th April 2025 thinkstep-anz Next technical assessment due: CY2028
THIRD PARTY VALIDATION	Not required – EPD Pathway used

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2. CERTIFICATION INFORMATION

Description of product certification

This product certification is for ready mixed concrete (RMC) products produced and sold by Heidelberg Materials Australia Group Pty Ltd (formerly Hanson Australia Pty Ltd) and its related companies Heidelberg Materials Australia Pty Ltd, Hymix Australia Pty Ltd, Alex Fraser Asphalt Pty Ltd, Recycling Industries Pty Ltd, Queensland Recycling Pty Ltd and Pioneer North Queensland Pty Ltd (collectively referred to as Heidelberg Materials Australia). Climate Active certification is an option we provide to our customers to support the development of carbon neutral projects as part of our CO₂ reduction journey.

The product details for this certification are:

- Functional unit: t CO2-e/cubic meter (m3) of ready-mix concrete.
- Offered as: opt-in product
- · Life cycle: cradle-to-grave

The responsible entity for this product certification is Heidelberg Materials Australia Group Pty Ltd ACN 000 186 845.

This Public Disclosure Statement includes information for CY2024 reporting period.

The certification is being managed through the EPD (environmental product declaration) pathway. Heidelberg Materials Australia holds process certification to produce bespoke cradle to grave EPDs for customer projects.

With Heidelberg Materials Australia's range of low carbon RMC mixes, our project EPDs and Climate Active certification, we are supporting customers to achieve more sustainable outcomes throughout the construction process and across the product lifecycle on an opt-in basis.

Heidelberg Materials Australia operates an integrated network of operations in all Australian states and territories. Through our Customer Service Centre based in Brisbane, deliveries in all metropolitan areas are optimized through a computerized algorithm. Over 20 years, this has allowed us to maximise the benefit of our network for customer service and efficiency. Subject to the product application, supplementary cementitious materials (SCMs) are employed to reduce CO2 in cement. SCMs primarily include fly ash from coal fired power stations and slag from steel production. These materials are used to replace cement, significantly reducing the embodied carbon of the RMC product.

Heidelberg Materials Australia has a long history of employing SCMs in RMC products. While it is standard to use SCMs in most applications, the extent to which it occurs is influenced by technical and practical factors. For this reason, Heidelberg Materials Australia works with customers to design and select mixes based on their requirements, assisting them in choosing low carbon concrete options where possible. Most of the concrete operations around Australia have the capacity to incorporate SCMs to meet customer



demands.

Under the Climate Active certification, customers will have the option to opt-in to carbon neutral products. EPDs will be employed to calculate the CO₂ and annually this report will be updated to reflect the mix range covered. Given the significant variation in concrete mix design, it is impractical to list all possible options.

Description of business

Heidelberg Materials Australia is a leader in the Australian construction materials industry. We service local communities with aggregates, concrete, asphalt and recycled construction and demolition waste through our network of sites around the country.

Heidelberg Materials Australia is part of the global Heidelberg Materials (HM) group, one of the world's largest integrated manufacturers of building materials and solutions, with leading market positions in aggregates, cement and ready-mixed concrete. It has more than 51,000 employees at nearly 3,000 locations in over 50 countries. At the centre of our actions lies our responsibility for the environment. As a front runner on the road to carbon-neutrality and a circular economy in the building materials industry, Heidelberg Materials works to develop intelligent and sustainable building materials as well as solutions for the future. The strength of its global network and diverse team is leveraged to address the challenges of climate change across all business lines. Across the group, there is significant investment in product research and development, particularly in reducing CO₂ in cement and concrete, and operational investment, such as numerous carbon capture projects at <u>various stages of implementation</u>. Heidelberg Materials is committed





to the UN Sustainable Development Goals and is working to improve sustainability outcomes for our people and the planet.

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.



Inside emissions boundary

Quantified

Production

- Electricity
- Fuel use in mobile plant
- Fuel used in fixed plant
- Waste
- Water

Transport fuel used in

- Road fleet
- Trains
- Ships

Cement specific

 Process emissions

Use

- Carbonation

End of Life (deconstruction, recycling, transport, landfill)

- Electricity
- Fuel use in mobile plant
- Fuel used in fixed plant
- Waste
- Water
- Carbonation

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

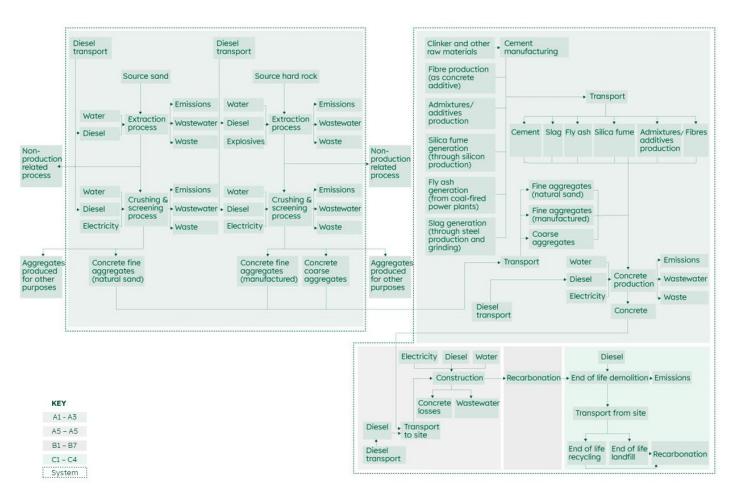
Non-attributable

Personnel

Capital Goods



Product / Service process diagram



The lifecycle analysis captures the full cradle to grave emission inventory for the RMC product. As the lifecycle stages beyond the gate are outside Heidelberg Materials Australia's control, estimates based on reliable industry and government information have been employed.



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Heidelberg Materials Australia is a member of the global Heidelberg Materials group (HM). Globally, HM was the first cement business to set targets with the Science Based Targets initiative (SBTi), committing to the "Business Ambition for 1.5°C" in 2021. Further, HM has been recognised for its leadership in corporate transparency and performance on climate change in the renowned ranking by global environmental non-profit organisation CDP, securing a place on the annual Climate A List. In the "Water Security" category, the company received a rating of A–. HM has joined the United Nation's "Race to Zero" campaign and, in the 2024 Sustainability Report, continued to integrate the Taskforce for Climate-Related Financial Disclosure (TCFD) reporting. A more detailed report of rating results can be found in the published 2024 Sustainability Report.

A crucial component of the work to reduce CO_2 is the global commitment from HM to produce CO_2 neutral concrete <u>no later than 2050</u>. This is driving significant action globally across all HM businesses. HM climate transition plan can be found <u>here</u>.

In pursuit of the target, the Australian Sustainability Charter key action areas include:

- <u>Targeting 50% of our Group revenues</u> coming from sustainable products by 2030, being low CO₂ or high recycled content, or a combination of both.
- Reducing our Scope 2 emissions through renewable energy agreements and optimizing electricity usage with a <u>target of 65% reduction</u> by 2030 from a 2016 base, aligned with our science-based targets.
- Developing circular alternatives for half of our concrete products aiming for full coverage.
- Promotion of low carbon concrete to our customers in achieving their CO₂ reduction ambitions.
- Reducing emissions from transport on a per unit per km basis through ongoing investment in more efficient fleet and investment in new technologies as they become available in Australia.

Our internal CO₂ reduction road maps are reported to the global senior management quarterly and contain a range of actions, most of which cannot be included here due to competitive sensitivities.

These planned actions are in the context of a long history of continually improving our business. Through ongoing investment in our fleet, we have reduced transport CO_2 per unit per km delivered by nearly 1% per year on average since 2005. Investment in innovative IT solutions has supported the reduction of CO_2 in products by leveraging algorithms to optimize mixes. Ongoing investment in plants has positioned the business to be ready to supply low carbon concrete in most operations, with plans to address operations not currently set up for SCM utilisation.

Targets are annually reviewed. As an RMC producer, about 80-85% CO2 is in cement. We are working with



our cement supplier (a Joint Venture) on progressing emissions reductions. We do not have operational control over the cement business.

Emissions reduction actions

Heidelberg Materials (HM) has recently had its <u>2050 carbon reduction targets validated</u> as consistent with the SBTi Corporate Net Zero. The company follows a clear, science-based approach to reduce its carbon footprint and has given itself a comprehensive set of <u>ESG targets</u>. At the same time, HM continues to broaden the expansion of Carbon Capture projects globally and announced <u>the world's first carbon-captured net-zero cement</u>.

Heidelberg Materials Australia, as an RMC producer, further increases the use of SCMs beyond conventional boundaries and invests in new materials technology. We are striving to increase the percentage of high SCM content mixes and are developing low carbon mixes to match most applications.

Beyond materials, Heidelberg Materials Australia is constantly investing in its fleet to reduce transport related emissions. In 2023, Heidelberg Materials Australia replaced 48 trucks by models with higher EURO emission ratings. In 2024, a further 135 trucks were replaced with higher EURO emission ratings. The increased loading capacity of those models will reduce the overall carbon emissions per kg material and result in less truck movement.

Heidelberg Materials Australia signed a power purchasing agreement (PPA) for renewable energy which has been delivering renewable energy since 2024.



5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year							
		Total tCO ₂ -e	Emissions intensity of the functional unit				
Base Year / Year 1:	2021	5,268	0.432				
Year 2:	2022	6,531	0.396				
Year 3:	2023	9,036	0.372				
Year 4	2024	8,446	0.260				

Significant changes in emissions

Due to the nature of the opt-in option, customer projects can be added to Heidelberg Materials Australia Climate Active certification. Any new project will result in a significant baseline increase compared to previous years, especially if there is only a small number of projects listed. The opposite effect will be observed if a project finishes. Mix design choices, project sizes, geographical location and construction type all influence baselines and final outcomes.

	Significant changes in emissions							
Attributable process	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change					
Stockland Willawong	0	3,384	New project					
Aliro Warehouse	0	1,390	New project					
Woolworths Doolandella	0	466	New project					
Eagle Farm	0	753	New project					

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

N/A.

Emissions summary

Having achieved process EPD certification, Heidelberg Materials Australia will be creating primarily bespoke EPDs on a project by project basis at the customer's request. This allows for location-based buildup of project specific mixes from specific plants and representative materials. The LCA is cradle to grave and for the purposes of the emissions summary each stage is grouped and A1-A3 (Production) is split from A4-A5



(Construction) for visibility of the cradle to gate.

The tables below show all mixes specified for each project, including the anticipated volume over the project lifespan, the impacts per life cycle stage in t CO2e/m3, and the total expected emissions across the project lifespan.

The actual volumes used will be reviewed over the course of the project and any differences in total emissions will be accounted for. The volumes delivered to the project to date are provided in the second table below. Note that total calculated emissions may not sum due to rounding in displayed data.

Summary of volumes delivered for CY2024 by project	DELIVERED VOLUME in CY2024 (m3)	Total emissions (t CO ₂ -e)
Parramatta Powerhouse Museum	7,447	2453
Stockland Willawong	8,090	3,384
Aliro Warehouse	5,307	1,390
Woolworths Doolandella	2,112	466
Eagle Farm	3,602	753
TOTAL	26,558	8,446



No	MIXES AND EMISSIONS FOR POWERHOUSE PARRAMATTA MUSEUM PROJECT FOR CY2024	A1-A3 Production	A4-A5 Transport & Construction	B1-B7 Use	C1-C4 End of Life	TOTAL LIFECYCLE UNIT	DELIVERED VOLUME	TOTAL EMISSIONS
1	HySustain – High Performance/Low Carbon - 65 MPa	344.4	13.3	-2.9	19.9	0.375	26	9.9
2	Pump - 65 MPa	228.6	12.2	-1.3	24.5	0.264	6	1.5
3	Pump - 65 MPa	275.9	12.6	-2.3	21.6	0.308	16	5.0
4	Pump - 65 MPa	274.6	12.6	-2.3	21.7	0.307	8	2.5
5	HySustain – High Performance/Low Carbon - 50 MPa	263.8	12.5	-2.2	22	0.296	2342	693.5
6	Pump - 50 MPa	237.7	12.3	-1.9	22.8	0.271	37	9.9
7	Pump - 40 MPa	279.4	12.7	-2.5	21.4	0.311	494	153.6
8	Pump - 40 MPa	340.8	13.2	-3.2	19.8	0.371	3576	1325.5
9	Pump - 40 MPa	244.4	12.3	-1.9	22.6	0.277	16	4.4
10	Pump - 40 MPa	220.1	12.1	-1.6	23.4	0.254	78	19.7
11	Pump - 40 MPa	326.5	13.1	-3	19.6	0.356	358	127.5
12	Reduced Line - 20 MPa	175.4	11.5	-3.2	19.2	0.203	472	95.8
13	Reduced Line - 20 MPa	168.7	11.5	-1.7	21.8	0.200	18	3.7
						AVERAGE	TOTAL m³	TOTAL
						0.292	7,447	2,453



			LIFE CYCLE STA	GES				
No	MIXES AND EMISSIONS FOR STOCKLAND WILLAWONG	A1-A3	A4-A5	B1-B7	C1-C4	TOTAL LIFECYCLE UNIT	DELIVERED VOLUME	TOTAL EMISSIONS
	PROJECT FOR CY2024	Production	Transport & Construction	Use	End of Life	ONII	70202	
1	BN402EN05	380.5	14.9	-6.1	27.6	0.417	8	3.3
2	GE252RM35	231.0	13.4	-3.3	28.2	0.269	5	1.2
3	GE252WA06	132.6	12.4	-3.0	25.4	0.167	156	26.0
4	GE252WZ83	220.9	13.4	-3.4	28.4	0.259	232	60.2
5	GE252XK84	231.0	13.4	-3.3	28.2	0.269	178	47.9
6	GE252XY95	247.6	13.5	-3.3	28.6	0.286	141	40.3
7	GE252YX59	579.6	16.7	-14.3	25.8	0.608	10	6.1
8	GE252YX99	541.5	16.4	-14.1	24.9	0.569	4778	2717.4
9	GE322KKK8	144.0	12.6	-3.3	26.0	0.179	1943	348.4
10	GE402AXYM	171.2	12.9	-2.8	26.1	0.207	158	32.8
11	GE402AYAM	258.6	13.7	-3.1	28.3	0.298	6	1.8
12	GE402YQX6	171.2	12.9	-2.8	26.1	0.207	458	95.1
13	P252080	132.6	12.4	-3.0	25.4	0.167	18	3.0
						AVERAGE tCO2-e/m³	TOTAL m³	TOTAL
						0.300	8,090	3,384



			LIFE CYCLE STA	GES				
No	MIXES AND EMISSIONS FOR ALIRO WAREHOUSE PROJECT FOR CY2024	A1-A3 Production	A4-A5 Transport & Construction	B1-B7 Use	C1-C4 End of Life	TOTAL LIFECYCLE UNIT	DELIVERED VOLUME	TOTAL EMISSIONS
1	BN402BO31	377.8	14.6	-6.3	27.1	0.413	233.4	96.4
2	BN402DD36	379.6	14.6	-6.3	27.2	0.415	1149.7	477.2
3	GE402AA22	321.2	14.0	-6.4	25.0	0.354	18	6.4
4	KM0G1AA22	179.1	12.6	-3.0	25.9	0.215	134.8	28.9
5	P252080	126.5	12.4	-2.7	25.9	0.162	94.7	15.4
6	P322080	140.3	12.2	-3.1	26.2	0.176	1334.3	234.4
7	P402080	167.7	12.5	-2.6	26.4	0.204	502.7	102.6
8	SAC322100	198.4	12.8	-5.4	25.4	0.231	1678.7	388.1
9	SAP322100	201.3	12.8	-5.5	25.4	0.234	83.5	19.5
10	SAP40280	235.2	13.2	-4.4	25.8	0.270	77.5	20.9
						AVERAGE	TOTAL	TOTAL
						tCO2-e/m³	m³	tCO2-e
						0.267	5,307	1,390



			LIFE CYCLE STA	GES				
No	MIXES AND EMISSIONS FOR WOOLWORTHS DOOLANDELLA PROJECT FOR CY2024	A1-A3 Production	A4-A5 Transport & Construction	B1-B7 Use	C1-C4 End of Life	TOTAL LIFECYCLE UNIT	DELIVERED VOLUME	TOTAL EMISSIONS
1	CM251AF41	144.6	13.3	-3.2	25.0	0.180	135.3	24.3
2	GE252VW12	129.4	13.3	-2.8	25.7	0.166	458.5	75.9
3	GE322LPF2	145.1	13.5	-3.2	26.1	0.182	245.7	44.6
4	GE401VC95	180.3	13.9	-2.9	25.9	0.217	3.6	0.8
5	GE401YK95	144.6	13.3	-3.2	25.0	0.180	13.4	2.4
6	GE402AHTK	165.5	13.8	-2.6	26.3	0.203	110.0	22.3
7	GE402AJAW	242.7	14.5	-4.6	25.6	0.278	145.6	40.5
8	GE402AJBH	242.7	14.5	-4.6	25.6	0.278	689.0	191.6
9	GE402ZGR3	170.5	13.8	-2.7	26.2	0.208	69.6	14.5
10	GE501AU08	260.6	14.7	-5.0	25.6	0.296	16.6	4.9
11	P322080	145.1	13.5	-3.2	26.1	0.182	2.0	0.4
12	P4020120	173.1	13.8	-2.7	26.2	0.210	163.1	34.3
13	SS0GSAA14	109.2	12.5	-9.2	21.5	0.134	49.2	6.6
14	SYP40SF35	296.9	14.7	-5.2	23.6	0.330	4.4	1.5
15	ZLIQ5	138.0	12.9	-12.0	21.4	0.160	6.0	1.0
						AVERAGE tCO2-e/m³	TOTAL m³	TOTAL
						0.214	2,112	466



			LIFE CYCLE STA	GES				
No	MIXES AND EMISSIONS FOR EAGLE FARM	A1-A3	A4-A5	B1-B7	C1-C4	TOTAL LIFECYCLE	DELIVERED	TOTAL
NO	PROJECT FOR CY2024	Production	Transport & Construction	Use	End of Life	UNIT	VOLUME	EMISSIONS
1	GE402AA21	239.3	13.3	-4.6	19.0	0.267	587.2	156.7
2	IC322AO36	217.5	13.0	-6.0	16.9	0.241	35.0	8.4
3	IC322AP82	217.8	13.0	-6.0	16.9	0.242	1.0	0.2
4	IC322CM56	217.5	13.0	-6.0	16.9	0.241	1.0	0.2
5	P3220100	144.6	12.4	-3.3	20.4	0.174	687.2	119.6
6	P4020100	173.2	12.6	-2.8	21.1	0.204	2290.3	467.6
						AVERAGE	TOTAL	TOTAL
						tCO2-e/m ³	m³	tCO2-e
						0.228	3,602	753



6.CARBON OFFSETS

Eligible offsets retirement summary

This certification has taken an in-arrears offsetting approach for CY2024 and forward offsetting approach for the duration of a project. The total emission to offset is 8,446 tCO2-e. The total number of eligible offsets used in this report is 8,446 units.

For Parramatta Powerhouse Museum project, 3,872 units were banked from previous years. Of this, 2,453 units were offset for CY2024 from previous years and 1,419 units have remained banked for future reporting periods.

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)	1688	20%
Verified Carbon Units (VCUs)	6758	80%

Aliro Warehouse	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
New Leaf Project	ACCU	ANREU	29/10/2024	<u>SN</u> 8330213660 8330214623	2021- 22	964	0	0	964	11.41%
New Leaf Project	ACCU	ANREU	29/10/2024	<u>SN</u> 8330218675 8330219100	2021- 22	426	0	0	426	5.04%



Paramatta Powerhouse Museum	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
Hong Phong 4 Solar 48 MW Project	VCU	Verra Registry	21/03/2023	14350- 580011507- 580011569- VCS-VCU-842- VER-VN-1- 1975- 04062019- 31122019-0	2019	63	63	0	0	0.00%
Hong Phong 4 Solar 48 MW Project	VCU	Verra Registry	21/03/2023	14872- 632184752- 632188871- VCS-VCU- 1289-VER-VN- 1-1975- 01012021- 31122021-0	2021	4120	248	1419	2453	29.04%
Quang Minh Solar Power Project	VCU	Verra Registry	21/03/2023	14330- 578532083- 578535874- VCS-VCU-842- VER-VN-1- 1964- 01012020- 31082020-0	2020	3792	3792	0	0	0.00%



				4.45.62						
Quang Minh Solar Power Project	VCU	CU Verra 21/03/202 Registry		14563- 609212466- 609212466- VCS-VCU-842- VER-VN-1- 1964- 01012021- 31122021-0	2021	1	1	0	0	0.00%
Stockland Willawong	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
44MW Wind Bundle Maharashtra	VCU	Verra Registry	19/03/2025	8352-VCS- VCU-1491- VER-IN-1-489- 01112018- 31122019- 010400193 - 10403576	2018	3384	0	0	3384	40.07%
Woolworths Doolandella	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
April Salumei	VCU	Verra Registry	20/03/2025	17521-VCS- VCU-352-VER- PG-14-1122- 01012018- 31122018- 0835079553 - 835079683	2018	131	0	0	131	1.55%



				107001100						
Katingan REDD+	VCU	Verra Registry	20/03/2025	12730-VCS- VCU-263-VER- ID-14-1477- 01012020- 31122020- 0431191622 - 431191658	2020	37	0	0	37	0.44%
Kenilworth HIR	ACCU	ANREU	20/03/2025	SN3794416882 - 3794416900	2020	19	0	0	19	0.22%
Ryandale Regeneration Project	ACCU	ANREU	20/03/2025	SN9017191493 - 9017191771	2025	279	0	0	279	3.30%
Eagle Farm	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
44MW Wind Bundle	VOU	Verra	15/04/2025	8352-VCS- VCU-1491- VER-IN-1-489- 01112018-	2019	753	0	0	753	8.92%
44IMW WING BUILDIE	VCU	Registry	13/04/2023	31122019- 010406391 - 10407143	2010	700	-	·	100	



Co-benefits

Project details and co-benefits can be accessed via the specific entry in the carbon offset registry.



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

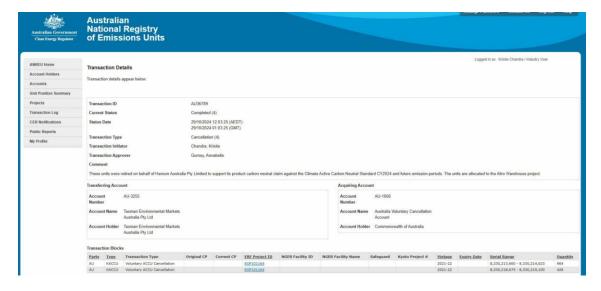


APPENDIX A: ADDITIONAL INFORMATION

Parramatta Powerhouse Museum

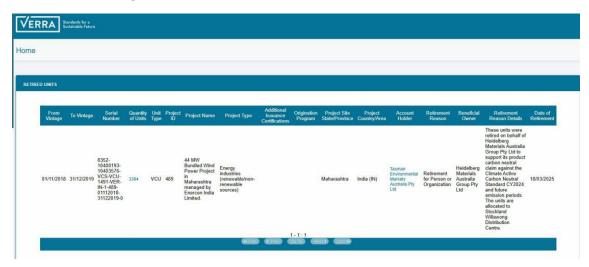


Aliro Warehouse

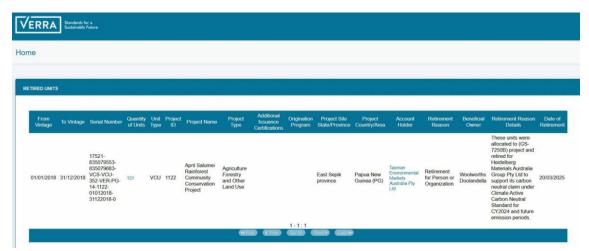




Stockland Willawong

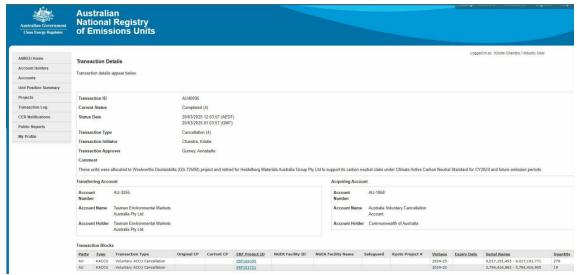


Woolworths Doolandella

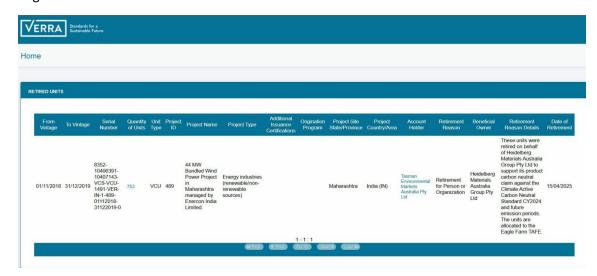








Eagle Farm





APPENDIX B: ELECTRICITY SUMMARY

N/A



APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

N/A

Excluded emission sources

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.



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. <u>Influence</u> 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. <u>Stakeholders</u> The emissions from a particular source are deemed relevant by key stakeholders.
- 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
						Size: The emissions are neglectable compared to other attributable emissions.
						Influence: The influence of the emissions from this source are neglectable compared to the product.
Personnel	N	N	N	N	N	Risk: The source is unlikely to be of significant public interest.
						Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for the product.
						Outsourcing: Not applicable to the EPD pathway.
						Size: The emissions are neglectable compared to other attributable emissions.
						Influence: Not applicable to the EPD pathway.
Capital good	N	N	N	N	N	Risk: The source is unlikely to be of significant public interest.
						Stakeholders: Key stakeholders are unlikely to consider this a relevant source of emissions for the product.
						Outsourcing; Not applicable to the EPD pathway .





