



PUBLIC DISCLOSURE STATEMENT

**CARBON NEUTRAL PTY LTD (TRADING AS
CARBON NEUTRAL)**

**ORGANISATION CERTIFICATION
CY2024**

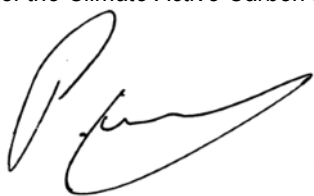
Australian Government

Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Carbon Neutral Pty Ltd
REPORTING PERIOD	1 January 2024 – 31 December 2024 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Dr Phil Ireland Chief Executive Officer 12 May 2025</p>



Australian Government

Department of Climate Change, Energy,
the Environment and Water

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Version 9.1.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	387 t CO ₂ -e
CARBON OFFSETS USED	50% ACCUs, 50% CERs. CERs stapled to Biodiverse Reforestation Carbon Offsets – Wilyun Pools, Western Australia, Shire of Albany.
RENEWABLE ELECTRICITY	Not applicable.
CARBON ACCOUNT	Prepared by: Registered Consultant Heidi Fog Carbon Neutral Pty Ltd.
TECHNICAL ASSESSMENT	13 May 2025 Registered Consultant Heidi Fog Carbon Neutral Pty Ltd. Next technical assessment due: CY 2027 report

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2. CERTIFICATION INFORMATION

Description of organisation certification

Carbon Neutral Pty Ltd (ABN: 42 164 635 769) has been certified as a carbon neutral organisation for its Australian business operations, using an Operational Control approach. Carbon Neutral's services and products are not included in this certification.

This Public Disclosure Statement represents the reporting period 1 January 2024 to 31 December 2024 (CY2024) and this is our sixth year as a Climate Active carbon neutral certified organisation.

The carbon account has been prepared in accordance with the Climate Active Carbon Neutral Standard for Organisations. This entails using recognised emission factors and methods for carbon accounting published in Australia, such as the National Greenhouse Accounts (NGA) Factors, and the work of the international corporate accounting and reporting standard The Greenhouse Gas Protocol.

The greenhouse gasses included in the carbon account are the seven gasses reported under the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These gasses are expressed in carbon dioxide equivalents (CO₂-e), providing the ability to present greenhouse gas emissions as one unit.

Organisation description

Carbon Neutral Pty Ltd (trading as "Carbon Neutral") (ABN: 42 164 635 769) is an award-winning profit-for-purpose carbon solutions provider and carbon project developer. Founded in 2001, the organisation has established itself as one of Australia's leading climate change solutions providers and the developer of Australia's largest, biodiverse reforestation carbon sink.

Carbon Neutral's core strength is developing world class carbon projects and supporting business' efforts to measure, reduce and offset their carbon emissions. Carbon Neutral's services include carbon emission measurement, reduction, offsetting and carbon farming, project development and reforestation management.

The organisation's Advisory department is highly experienced in core services that include carbon accountancy and sustainability consultation, life cycle assessment, emission reduction strategies and the provision of carbon calculators. Carbon Neutral also offers a wide range of products including Australian and international carbon offsets and biodiverse reforestation project development and management.

Carbon Neutral is committed to having net zero emissions to help mitigate human induced climate change. Since 2013 the organisation has measured and offset their unavoidable greenhouse gas (GHG) emissions. They address their own carbon footprint through reducing and managing emissions and offset all unavoidable emissions through the purchase and surrender of carbon credits that help fund projects that permanently reduce, avoid or sequester greenhouse gases.

The carbon emissions boundary includes the following locations:

- Level 9, 197 St Georges Terrace, Perth WA 6000 (HO)
- 16B Honeysuckle Drive, Newcastle NSW 2300
- Cnr of Fabling Road and Williamson Road, Canna WA 6627 ('Tomora')
- 170 Swanson Road, Canna WA 6627 ('Preston Waters')
- 2297 Solomon Road, Bowgada WA 6623 ('Bowgarda Hills')
- 608 Hibbles Road, Bowgada WA 6623 ('Pine Ridge')
- 1506 Bell Road, Gutha WA 6623 ('Hillview')
- Lot 201 Dookanooka Road, Kadathinni WA 6519 ('Wilton Wells')
- Cnr of Butler Road and Lochada Road, Bowgada WA 6623 ('Hughes Block')
- Lot 7814 North Oversby Road, Perenjori ('Norm's Block')
- Lot 5191 Dartmoor-Lake Nerramyne Road, Dartmoor WA 6532 ('Wandalong')
- 2543 Tenindewa North Road, Tenindewa, East Yuna WA 6532 ('Kooyong')
- 693 Badgedong Rd, Wandana, WA 6532 ('Yimba')
- 825 Dalgouring-Snake Soak Rd, Wialki, WA 6473 ('Dalgouring')
- 797 Sandalwood Road, Wellstead WA 6328 ('Sunnyside')
- 554 Mettlers Lake Road, Wellstead WA 6328 ('Wilyun Pools')

3.EMISSIONS BOUNDARY

Inside the emissions boundary

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

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

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

Outside the emissions boundary

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

Inside emissions boundary

Quantified

Stationary energy and fuels

Electricity

Accommodation

Cleaning & chemicals

Construction materials &
services

Food

Horticulture & agriculture

ICT services and equipment

Machinery & vehicles

Office equipment & supplies

Postage, courier & freight

Professional services

Property operator &
developer services

Surveying services

Business services

Accounting services

Advertising services

Legal services

Technical services

Transport (air, land and sea)

Waste

Employee commute and
working from home

Products

Non-quantified

Water

Waste produced at locations
other than our head office

Outside emission boundary

Excluded

No exclusions

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Carbon Neutral measures, reduces and offsets its own emissions to maintain carbon neutral certification.

Carbon Neutral is committed to reduce our CY2021 base year by at least 20% by 2030 by hectares under operational control, evident when our Climate Active CY2029 carbon account is produced and submitted to Climate Active by 30 April 2030.

Carbon Neutral has grown significantly since our recalculation base year (where carbon farms were included for the first time), and our business focus and long-term vision are now centred on broadacre carbon farming. As our operations continue to expand, we have adopted an emissions intensity metric expressed as tCO₂-e per hectare under our operational control. Given our strategic shift toward carbon farming, hectares under operational control is the most appropriate activity metric, as it reflects the scale of land we manage and enables us to assess how effectively we are managing our emissions as we grow.

This translates into:

Reporting Period	Hectares under operational control	Emissions (t CO ₂ -e)	Emissions Intensity (t CO ₂ -e/hectares)
CY2019 (Initial base year)	17,111.43	40.85	0.0024
CY2020	17,111.43	47.16	0.0028
CY2021 (Recalculation of base year)	19,921.33	201.74	0.0101
CY2022	20,546.88	256.28	0.0125
CY2023	26,253.95	321.17	0.0122
CY2024	27,876.50	386.51	0.0139
CY2029 (Target)			0.0081

Carbon Neutral wishes to reduce emissions intensity by the following action plans:

- Source 100% renewable electricity for all agricultural properties under our operational control by 31 December 2025.
- Source 100% renewable electricity for our head office as soon as we can from any electricity provider.
- Where possible procure carbon neutral flights at time of purchase implemented by 31 December 2025.
- Aim towards purchasing fewer products and services with a focus on purchasing durable products and services to reduce operational expenses by 20% by 2030.
- The Board and Management Team of Carbon Neutral are committed to reduce GHG emissions over time and continue to uphold its status as a carbon neutral certified organisation. The Board and Management Team will continue to support, develop and establish carbon projects in Australia that address social, economic and environmental benefits.

Emissions reduction actions

Actions Carbon Neutral has already implemented:

- Implemented videoconferencing (MS Teams) as the main communication channel to minimise road and air travel for meetings with clients & stakeholders.
- Implemented recycling process for all discarded papers and cardboards in the office.
- Implemented drone use for agricultural properties to reduce on-farm vehicle use.
- Streamlined processes and procedures for reduced energy and fuel consumption. These include:
 - Moving the head office to the Perth CBD which is accessible by public transport. The Perth CBD office also facilitates communication with clients by a short walk.
 - Head Office moved to a building which has a 5-star NABERS Energy rating. Similarly, the building maintains a 4.5-star NABERS Water rating which ensured efficient use of water resource.
 - Implemented 'working from home' procedure for staff and external consultants.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total t CO ₂ -e (without uplift)	Total t CO ₂ -e (with uplift)
Base Year / Year 1:	CY2019	40.85	40.85
Year 2:	CY2020	47.16	47.16
Base Year / Year 3:	CY2021	201.74	201.74
Year 4:	CY2022	244.08	256.28
Year 5:	CY2023	311.17	321.17
Year 6:	CY2024	386.51	386.51

Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Business services	12.11	93.59	There has been increased costs driven by the expanding carbon project portfolio such as planting and due diligence, legal and external consultants for pre-feasibility assessments on future carbon projects.
Short economy class flights (>400km, ≤3,700km)	28.05	39.50	Australian air travel increased with the expansion of our carbon project portfolio.
Diesel oil post-2004	33.56	73.37	Our expanding carbon project portfolio has required land travel to regions other than the northern wheatbelt of WA (<i>Yarra Yarra Biodiversity Corridor</i>) including northern QLD, NSW and the south coast of WA. We also have purchased a second-hand tractor and Toyota single-cab ute for the <i>Yarra Yarra Biodiversity Corridor</i> to undertake firebreaks and other on-farm maintenance and activities.

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

Certified brand name	Product/Service/Building/Precinct used
Not applicable for CY2024	

Emissions summary

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

Emission category	Scope 1 emissions (t CO ₂ -e)	Scope 2 emissions (t CO ₂ -e)	Scope 3 emissions (t CO ₂ -e)	Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	3.76	3.76
Cleaning and Chemicals	0.00	0.00	1.86	1.86
Construction Materials and Services	0.00	0.00	10.27	10.27
Electricity	0.00	21.10	1.59	22.69
Food	0.00	0.00	3.57	3.57
Horticulture and Agriculture	0.00	0.00	12.92	12.92
ICT services and equipment	0.00	0.00	5.79	5.79
Machinery and vehicles	0.00	0.00	3.81	3.81
Office equipment & supplies	0.00	0.00	1.40	1.40
Postage, courier and freight	0.00	0.00	0.26	0.26
Products	0.00	0.00	0.04	0.04
Professional Services	0.00	0.00	167.05	167.05
Stationary Energy (liquid fuels)	0.14	0.00	0.05	0.18
Transport (Air)	0.00	0.00	59.19	59.19
Transport (Land and Sea)	61.33	0.00	28.62	89.95
Waste	0.00	0.00	0.96	0.96
Working from home	0.00	0.00	2.79	2.79
Total emissions (t CO₂-e)	61.46	21.10	303.95	386.51

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	t CO ₂ -e
Not applicable	0.00
Total of all uplift factors (t CO ₂ -e)	0.00
Total emissions footprint to offset (t CO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	386.51

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)	193	50%
Certified Emissions Reductions (CERs)	194	50%

Project name	Type of offset unit	Registry	Date retired	Serial numbers	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
Sunnyside Permanent Planting Project	ACCU	ANREU	12/05/2025	9,012,186,686 - 9,012,186,878	2023-24	193	0	0	193	49.9%
Shangyi Wanshigou 49.5MW Wind Farm Project	CER	ANREU	12/05/2025	1,137,532,604 - 1,137,532,796	CP2	193	0	0	193	49.9%
Sichuan Miyaluo Hydroelectric Station	CER	ANREU	8/12/2025	1,095,388,591 - 1,095,388,591	CP2	1	0	0	1	0.2%
Offset Totals:						387	0	0	387	100.00%

Stapled units summary

The below units have been 'stapled' to eligible Climate Active carbon offset units. Stapled units may represent a beneficial outcome, such as biodiversity protection or improved water quality. These purchases are additional to Climate Active program requirements.

Stapled units and their corresponding scheme or project have not been assessed by Climate Active against the offset integrity principles in the Climate Active Carbon Neutral Standards and are not included in the list of eligible Climate Active carbon offset units (Appendix A of the Standards). Businesses have undertaken their own due diligence when purchasing these stapled units.

Project name	Unit type e.g. biodiversity	Project location	Eligible offset project stapled to	Stapled quantity	Link to project or evidence
Biodiverse Reforestation Carbon Offsets – <i>Wilyun Pools</i>	Reforestation	Western Australia, Shire of Albany	Renewable Wind Power Project Shangyi Wanshigou, China	193	https://carbonneutral.com.au/wilyun-pools/

Co-benefits

Sunnyside Permanent Plantation Project

Situated in the Southwest Australia Ecoregion and in one of only 36 global biodiversity hotspots, this project protects 560 hectares of established Eucalyptus plantation forest from land clearing and timber harvesting by transitioning a plantation forest to a permanent forest.

This nature-based project is legally protected for 100 years and addresses climate action through carbon sequestration.

This project funds the management of a further 750 hectares of high conservation remnant vegetation on the property, and First Nations participation working with the Yarramoup Aboriginal Corporation across a range of on-site activities, including:

- Seed collection and treatment.
- Tree planting.
- Direct seeding.
- Biodiverse planting design.

An additional environmental benefit is the active management and eradication of the Sydney Golden Wattle (*Acacia longifolia*), which has spread throughout high-conservation-value native vegetation. The remnant vegetation on the property also borders coastal native vegetation, significantly expanding the protected land area along that part of the coast.

Biodiverse Reforestation Carbon Offsets – Wilyun Pools

Between 2018 and 2021, 24 hectares of former pastureland were direct seeded using more than 40 biodiverse mixed native species including [eucalypts, melaleucas, casuarinas, acacias, hakeas and banksias]. In line with the project's aim to enrich and support local biodiversity, most of these species were sourced from Wilyun Pools or nearby properties.

As land use and forestry activities are recognised as requiring high levels of upfront finance to source land, to plant and to manage, we have supplemented local biodiverse reforestation carbon offsets from the *Wilyun Pools* project with Climate Active eligible offset units.

Wilyun Pools is of cultural significance to First Nations group Wirlomin Noongar Language and Stories Group. Located within their ancestral Country, with a traditional dance ground on site, it will become the base for their ongoing work to consolidate and celebrate Noongar culture and stories, and to build connections between cultural and ecological renewal. This partnership approach through the carbon project will enable:

- **Cultural centre:** Wirlomin to use Wilyun Pools as their 'home base' to undertake cultural and conservation activities.
- **Employment:** Facilitating Wirlomin's involvement in project operations. For example, Wirlomin were responsible for seed collection and preparation for the 2024 direct seeding program.
- **Revenue share:** Wirlomin to earn a share of the carbon projects' revenues to fund their activities.
- **Land ownership:** Wirlomin owns 5% of the property today, with a pathway for them to take full ownership of the property over time.

Wilyun Pools is home to over 300 species of native flora, including 13 species listed as conservation priorities by the Western Australian Government, including [several relatively unknown eucalypt hybrids]. Much of the property's bushland is classified as a nationally listed Threatened Ecological Community.

- **Endemic Wildlife:** The natural habitats being protected and restored on Wilyun Pools support strong populations of many fauna species, including the tiny Honey Possum. Several significant wildlife species are found on or near Wilyun Pools, including Gilbert's Potoroo and Western Ground Parrot (both critically endangered), Quokka, Malleefowl, Black Gloved Wallaby, Western Bristlebird and Carnaby's Cockatoo.
- **Nature Connectivity:** Wilyun Pools occupies a key position adjoining a wide coastal belt of vegetation which extends over 80 kilometres to the east and with 'restorable' habitat connectivity to the west extending almost to Albany, across several key nature reserves and other habitat areas.
- **Gondwana Link connecting nature and people:** Wilyun Pools is part of the much larger Gondwana Link, an initiative working to improve and increase ecological health and resilience in a connected band of habitats stretching from Margaret River to the Nullarbor Plain in Western Australia. Wilyun Pools is one of a small number of strategically critical private properties secured to increase the area of wildlife habitat across the Link.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

Not applicable.

APPENDIX A: ADDITIONAL INFORMATION



This is to certify that

Carbon Neutral Pty Ltd

for its calendar year 2024 Climate Active certification has permanently surrendered

193

Biodiverse Reforestation Carbon Offsets
from *Wilyun Pools project*, Australia

Thank you for making a difference to our planet and future generations by combating climate change.



Encouraging positive social, environmental and economic change with solutions that help overcome the effects of the climate crisis.

Carbon Neutral Pty Ltd is regulated by the Australian Securities and Investments Commission and holds Australian Financial Services Licence Number 461004



Dr Phil Ireland | Chief Executive Officer

Issue Date: 12 May 2025 | **Emissions Period:** 1 January 2024 - 31 December 2024

Serial numbers (inclusive): SWCP-B1-16/0000001-0000193

Biodiverse Reforestation Carbon Offsets support new plantings. Sequestration occurs over time and FullCAM is used to calculate the number of tonnes sequestered per hectare over 50 years.

- ANREU Home
- Account Holders
- Accounts
- Unit Position Summary
- Projects
- Transaction Log
- CER Notifications
- Public Reports
- My Profile

Transaction Details

Transaction details appear below.

[Transaction Successfully Approved](#)

Transaction ID	AU41314
Current Status	Completed (4)
Status Date	12/05/2025 17:13:47 (AEST) 12/05/2025 07:13:47 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Millar, Chelsea
Transaction Approver	Wilson, Raymond Glen
Comment	Cancelled on behalf of Carbon Neutral Pty Ltd to meet its carbon neutral claim against the Climate Active Carbon Neutral Standard for FY2024.

Transferring Account

Account Number	AU-2545
Account Name	Carbon Neutral Pty Ltd
Account Holder	Carbon Neutral Pty Ltd

Acquiring Account

Account Number	AU-1058
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF177564					2023-24		9,012,186,686 - 9,012,186,878	193

Transaction Status History

Status Date	Status Code
12/05/2025 17:13:47 (AEST) 12/05/2025 07:13:47 (GMT)	Completed (4)

- [ANREU Home](#)
- [Account Holders](#)
- [Accounts](#)
- [Unit Position Summary](#)
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- [Transaction Log](#)
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Transaction Details

Transaction details appear below.

Transaction ID	AU41316
Current Status	Completed (4)
Status Date	12/05/2025 17:20:44 (AEST) 12/05/2025 07:20:44 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Millar, Chelsea
Transaction Approver	Wilson, Raymond Glen
Comment	Cancelled on behalf of Carbon Neutral Pty Ltd to meet its carbon neutral claim against the Climate Active Carbon Neutral Standard for FY2024.

Transferring Account

Account Number	AU-2545
Account Name	Carbon Neutral Pty Ltd
Account Holder	Carbon Neutral Pty Ltd

Acquiring Account

Account Number	AU-2764
Account Name	Voluntary Cancellation – CP2
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
CN	CER	Kyoto Voluntary Cancellation	2	2					CN-8071			1,137,532,604 - 1,137,532,796	193

Transaction Status History

Status Date	Status Code
12/05/2025 17:20:44 (AEST) 12/05/2025 07:20:44 (GMT)	Completed (4)

Reminder: Australian carbon credit units (ACCUs) have been migrated to ANREU accounts in the [Unit and Certificate Registry](#). ACCUs can no longer be managed in the ANREU system. The ANREU system will continue to support the management of Certified Emission Reduction (CER) units only.

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID	AU45630
Current Status	Sending (91)
Status Date	08/12/2025 16:52:02 (AEDT) 08/12/2025 05:52:02 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Millar, Chelsea
Transaction Approver	Rogers, Georgiana S A
Comment	Cancelled on behalf of Carbon Neutral Pty Ltd to meet its carbon neutral claim against the Climate Active Carbon Neutral Standard for FY2024.

Transferring Account		Acquiring Account	
Account Number	AU-2545	Account Number	AU-2764
Account Name	Carbon Neutral Pty Ltd	Account Name	Voluntary Cancellation – CP2
Account Holder	Carbon Neutral Pty Ltd	Account Holder	Commonwealth of Australia

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
CN	CER	Kyoto Voluntary Cancellation	2	2					CN-1966			1,095,388,591 - 1,095,388,591	1

Transaction Status History	
Status Date	Status Code
08/12/2025 16:52:06 (AEDT) 08/12/2025 05:52:06 (GMT)	Completed (4)



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 **location-based approach**.

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	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)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	7,293	0	18%
Residual Electricity	32,172	29,276	0%
Total renewable electricity (grid + non grid)	7,293	0	18%
Total grid electricity	39,465	29,276	18%
Total electricity (grid + non grid)	39,465	29,276	18%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	32,172	29,276	
Scope 2	28,636	26,059	
Scope 3 (includes T&D emissions from consumption under operational control)	3,535	3,217	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.48%
Mandatory	18.48%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	26.06
Residual scope 3 emissions (t CO₂-e)	3.22
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	26.06
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	3.22
Total emissions liability (t CO₂-e)	29.28

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 (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
NSW	1,223	1,223	832	61	0	0
WA	38,242	38,242	20,268	1,530	0	0
Grid electricity (scope 2 and 3)	39,465	39,465	21,100	1,591	0	0
NSW	0	0	0	0		
WA	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	39,465					

Residual scope 2 emissions (t CO₂-e)	21.10
Residual scope 3 emissions (t CO₂-e)	1.59
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	21.10
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1.59
Total emissions liability	22.69

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)
Not applicable	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 building or precinct certification. This electricity consumption is also included in the market-based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.</i>		

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
Not applicable	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 relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

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

Relevant non-quantified emission sources	Justification reason
Water supply	Immaterial
Waste produced at locations other than our head office	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 EMISSIONS BOUNDARY

Excluded emission sources

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

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

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

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Not applicable						



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