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PUBLIC DISCLOSURE STATEMENT

ORIGIN ENERGY LIMITED
PRODUCT CERTIFICATION
ORIGIN GO ZERO NATURAL GAS
CY2024

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Origin Energy Limited
REPORTING PERIOD	Arrears report: 1 January 2024 – 31 December 2024
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> 

Duncan Permezel
General Manager, Consumer & Property - Retail
Date: 02/12/2025



Australian Government

**Department of Climate Change, Energy,
the Environment and Water**

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Version 9.1.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	67,730 tCO ₂ -e
CARBON OFFSETS USED	50% ACCUs, 50% VCUs
RENEWABLE ELECTRICITY	Total renewables 100%*
CARBON ACCOUNT	Prepared by: Origin Energy Limited
TECHNICAL ASSESSMENT	11/04/2025 Thinkstep Pty Ltd Next technical assessment due: CY 2027

*Electricity emissions reported in this statement relate exclusively to office locations under operational control

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2. CERTIFICATION INFORMATION

Description of product certification

This product certification is for Origin Energy Limited (Origin)'s ongoing carbon neutral certification of natural gas product under Climate Active. This product is marketed and sold as "Origin Go Zero Natural Gas".

- Functional unit: gigajoules (GJ) of natural gas usage, with emissions expressed as tonnes of CO2-e (t CO2-e) per GJ of carbon neutral natural gas sold.
- Offered as: opt-in product to Origin's gas customers across all current market segments, including residential, small business, commercial and industrial customers.
- Life cycle: cradle-to-grave.

The responsible entities for this product certification and their ABN are as follows:

Responsible entities	ABN
Origin Energy Electricity Limited	33 071 052 287
Origin Energy Retail Limited	22 078 868 425
Origin Energy (VIC) Pty Limited	11 086 013 283
Sun Retail	97 078 848 549
They are wholly owned subsidiaries of Origin Energy Limited	

This Public Disclosure Statement includes information for CY2024 reporting period.

Description of business

Origin Energy and members of the Origin Group, Origin Energy Electricity Limited, Origin Energy Retail Limited, Origin Energy (VIC) Pty Limited and Sun Retail Pty Limited, hold multiple retail authorisations and exemptions for the supply of gas to customers in Australia.

Natural Gas is acquired from a combination of sources including our upstream facilities (with joint venture APLNG), and other domestic gas suppliers through gas supply agreements. Natural gas is processed to a saleable quality by the suppliers. Gas is transported through pipeline transmission and distribution networks to Origin and its customers.

Origin Energy Electricity Limited, Origin Energy Retail Limited, Origin Energy (VIC) Pty Limited and Sun Retail Pty Limited are involved in retailing natural gas to customers in Victoria, New South Wales, Queensland, South Australia, the Australian Capital Territory and Western Australia under their respective gas retail licenses or gas retailer authorisations for the relevant states and customer segments.

Origin Energy Electricity Limited is responsible for the reporting and offsetting of associated greenhouse gas emissions through the retirement of certificates in the relevant registries. Origin Energy Retail Limited, Origin Energy (VIC) Pty Limited and Sun Retail Pty Limited are involved in the marketing and sale of "Origin Go Zero Natural Gas" product via Origin's internal and external business communication channels (e.g. Origin website, Origin social media).

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.

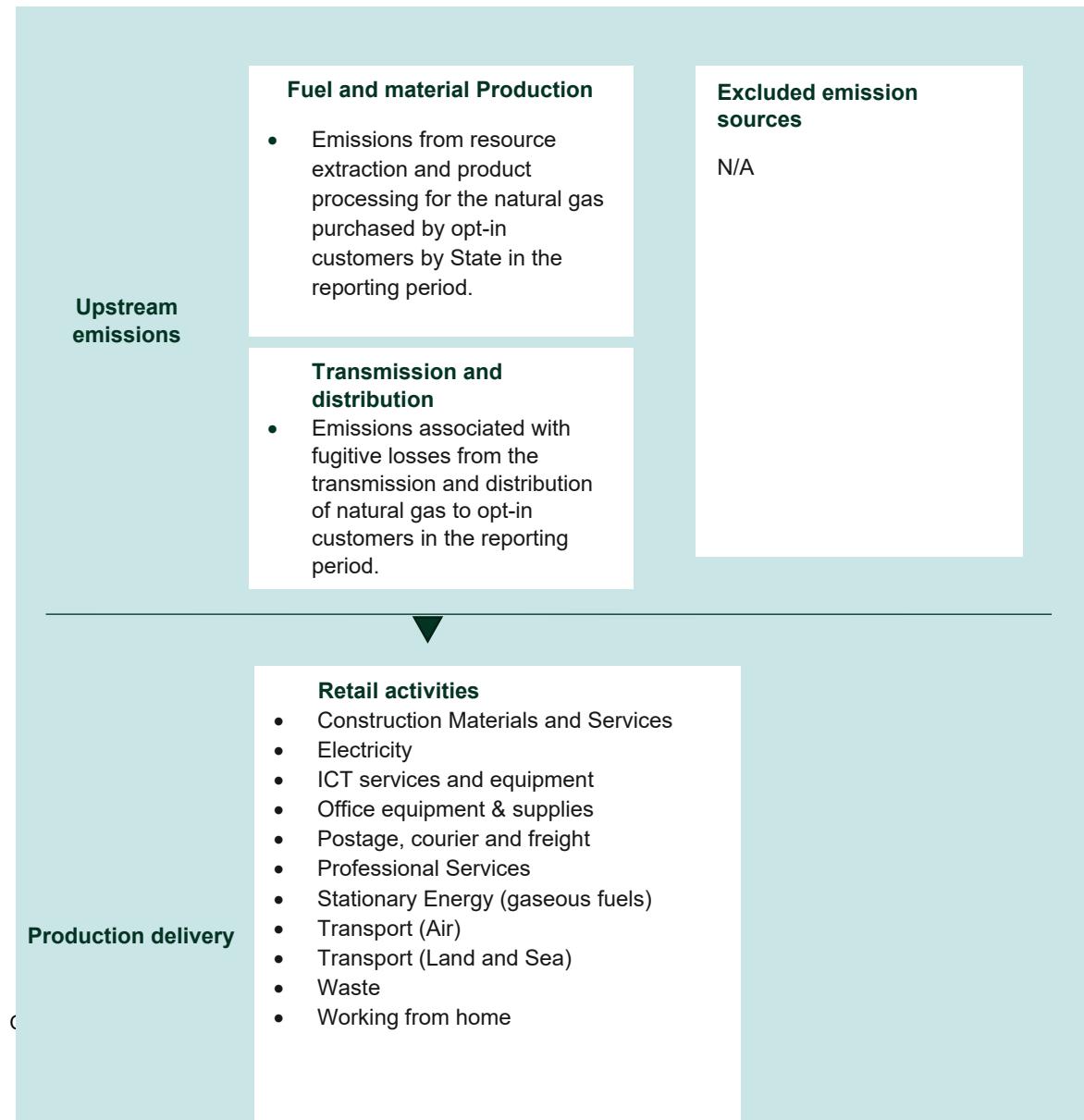
Outside the emissions boundary

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	Outside emission boundary
<p><u>Quantified</u></p> <p>Natural gas consumed by opt-in customers by state during the reporting period, end use combustion.</p> <p>Natural gas sold – extraction, processing, and distribution.</p> <p>Origin retailing activities, including:</p> <ul style="list-style-type: none"> Construction Materials and Services Electricity ICT services and equipment Office equipment & supplies Postage, courier and freight Professional Services Stationary Energy (gaseous fuels) Transport (Air) Transport (Land and Sea) Waste Working from home <p>Climate Active carbon neutral products and services</p>	<p><u>Non-quantified</u></p> <p>Water use at corporate sites related to natural gas retailing.</p> <p><u>Non-attributable</u></p> <p>Corporate activities not related to natural gas retailing.</p>
	<p><u>Optionally included</u></p> <p>N/A</p>

Product process diagram

Cradle-to-grave boundary



End use

- Emissions associated with combustion of natural gas by opt-in customers.

4. EMISSIONS REDUCTION

Emissions reduction strategy

Climate change is one of the most significant challenges facing society today. Origin's strategy is anchored in a belief in decarbonisation and the opportunities created by the energy transition.

In 2022, Origin released its first Climate Transition Action Plan (CTAP), which outlines the company's strategy and ambition to lead the energy transition through cleaner energy and customer solutions.

The CTAP also includes targets to support the transition, and our long-term ambition to be net zero for Scope 1, 2 and 3 emissions by 2050. Origin's medium-term emissions reduction targets are to:

- reduce Scope 1, 2 and 3 equity emissions intensity by 40 per cent by 2030, from a FY2019 baseline; and
- reduce absolute Scope 1, 2 and 3 equity emissions by 20 million tonnes by 2030, from a FY2019 baseline.

We believe our medium-term emissions intensity target and our long-term net zero emissions ambition remain consistent with the goals of the Paris Agreement.¹

Our [2025 Climate Transition Action Plan](#) and latest [Sustainability Report](#) outline our progress against our plan and targets. Origin's ambition is supported by three strategic objectives and priorities to drive decarbonisation and evolve our portfolio. These are:

1. Unrivalled customer solutions and enable customers to decarbonise:

- We are providing customers with a growing portfolio of simple, affordable lower-carbon products and cleaner energy solutions, including rooftop solar and batteries, renewable energy, electric vehicle solutions, renewable power PPAs, load and demand management.

¹ Pursuant to the methodology set out in the [CTAP](#).

- Grow scale at Octopus Energy,² which is the largest energy retailer in the UK market by customer accounts. The electricity Octopus supplies to customers is 100 per cent matched from renewable energy, including wind, hydroelectric and solar power.

2. Accelerate renewable and cleaner energy:

- We aim to grow renewables and storage capacity within our generation portfolio to 4-5 GW by 2030.
- We aim to grow our Virtual Power Plant (VPP), which we expect to play an increasingly important role in helping us optimise the supply and demand balance in the electricity market – to 2 GW under management by FY2026.

3. Deliver reliable energy through the transition and reduce emissions from our existing operations:

- Accelerate Eraring closure. In 2022, we announced plans to accelerate our exit from coal-fired power generation at the Eraring Power Station to potentially as early as August 2025. In May 2024, we agreed with the NSW Government to extend operations at Eraring Power Station to August 2027 to support the security of electricity supply in NSW. Under the terms of the agreement, the plant must retire in full no later than April 2029.
- Reduce emissions from our gas operations. As upstream operator for Australia Pacific LNG, we aim to reduce fugitive emissions by replacing equipment and devices with more efficient and advanced technologies, retrofitting facilities to reduce methane venting, and using artificial intelligence tools to manage flaring during planned shutdown and maintenance events and respond more quickly to unplanned shutdown events.

Emissions reduction actions

Origin's retail business encompasses retailing of electricity, natural gas and broadband to residential consumers and small business customers. The Origin Zero business supports larger businesses with cleaner energy solutions to support them with their lower carbon ambitions.

For CY2024, our retail business undertook the following actions.

Demand management

² Origin has a ~23% interest in Octopus Energy

We expect our VPP – Origin Loop – to play an increasingly important role in helping us optimise the supply and demand balance in the electricity market. Loop uses AI to help orchestrate energy supply and demand across the grid, moving demand away from peak periods and towards times when more renewable energy is available. As at December 2024, Origin had 1,450 MW connected to the VPP from 409,000 connected assets, an increase in capacity by 276 MW in CY2024.

Our customer demand management platform, Spike, is part of Origin Loop. Spike is a behavioural demand response program that rewards customers for reducing their energy use during peak periods. By the end of CY2024, our customers participating in Spike hours saved a combined 5,934 kWh of energy from being used during high demand times.

Origin Zero

Origin Zero serves large business customers, offering a range of integrated energy solutions, combining energy supply with a range of energy efficiency, electrification and distributed energy services to help businesses achieve their decarbonisation targets and transition to a net zero future. Origin Zero solutions include renewable electricity through purchase of large-scale generation certificates (LGCs), behind-the-meter solutions connected to our VPP, end-to-end electric vehicle fleet management solutions, carbon assessments and combining orchestration and data analytics to provide an end-to-end energy efficiency solution.

In 2024, Origin acquired a 20 per cent interest in a leading provider of energy management and decarbonisation projects for industrials, Climatech Zero, enhancing Origin's ability to deliver on its strategy of leading the energy transition through providing unrivalled customer solutions.

Logan City Council and Origin also signed an Australian-first, multi-scope energy agreement that will help the city accelerate its net zero goals while supporting the region's energy grid. It includes enhanced energy management using onsite solar connected to our VPP, which will help reduce grid demand during peak hours, and exploring innovative next-generation battery storage technology.

Origin is continuing its work with multiple distribution network companies on the rollout of community battery trials deployed in their low voltage network. These initiatives have the potential to alleviate localised voltage and stability issues. The trials are installing up to 80 pole top and pad mount community batteries in Queensland and NSW and provide battery storage products to up to 1,500 customers. Origin is also responsible for orchestrating the batteries through our VPP, typically charging them during the day when solar generation is high and grid prices are low and discharging them during peak evening periods. The full program is expected to be operational by the end of FY25 and is an important example of how industry players can work together to solve some of our energy transition challenges.

Residential Solar and Batteries

Origin installed 51.2 MW of new solar capacity in CY2024, helping customers reduce their grid energy use and providing additional renewable generation into the grid. Origin also installed battery units at residential homes, most of which are connected to the Origin VPP. By installing solar and batteries, our customers benefit from generating, storing, and using renewable energy at home and reducing their reliance on the electricity grid.

Electric Vehicles

Transportation is the third highest emitting sector in Australia, therefore the electrification of transport is a major opportunity to reduce Australia's emissions. The electrification of mobility (E-mobility) is a focus area of Origin's strategy and ambition to help customers decarbonise. We offer a range of solutions through Origin 360 EV, including, electric vehicles for businesses and individuals, charging, car sharing and energy plans. The Origin 360 Electric Vehicle program saw a significant uptake of cars delivered in CY2024 with 1,100 vehicles under management to December 2024, up from > 600 at December 2023.

E-Billing

For CY2024, e-billing customer accounts increased to 2.98 million from 2.90 million. This has resulted in reduced paper use, printing and stationery and reduced reliance on postal services within the supply chain for those customers on e-billing. Other potential co-benefits of e-billing include lower emissions in the supply chain associated with travel for mail distribution and less paper waste ending up in landfill.

Energy efficiency

Origin provides customers with information and advice on how to use energy efficiently. A range of energy efficiency advice is featured on our website, promoted on [Origin blogs](#) and through social media channels such as [Facebook](#), [Instagram](#), [TikTok](#), [LinkedIn](#) and in direct customer communications. For example, this article on the Origin blog advises customers on how to reduce usage from standby power - [Standby power – the vampire in your home - The Origin Blog](#).

Electrification

In 2024, Origin launched a new platform focused on helping Australians electrify their homes. To begin, we're assisting customers to take one of the major steps in electrification by helping them understand the benefits of solar and batteries in their home, how the assets can help them save on their energy bills and reduce their reliance on the grid for their energy needs.

In addition, we're helping connect our customers to local, reputable solar and battery installers across the country – helping them navigate the complexities of new hardware with trusted, local partners. Since customer launch in November 2024, we've helped customers receive over 10,000 quotes for solar and/or battery hardware installations.

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	107,999.88	0.0583 tCO ₂ -e per GJ
Year 2:	2022	152,190.58	0.0587 tCO ₂ -e per GJ
Year 3:	2023	101,681.58	0.0596 tCO ₂ -e per GJ
Year 4:	2024	67,729.43	0.0649 t CO ₂ -e per GJ

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
Natural Gas – VIC Scope 3 combustion of Natural Gas	44,420.44	24,259.31	Reduced sales in Vic
Natural Gas – SA Scope 3 combustion of Natural Gas	11,244.56	7,895.46	Reduced sales in SA
Natural Gas - NSW/ACT Scope 3 combustion of Natural Gas	27,833.65	18,496.10	Reduced sales in both NSW and ACT

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

Certified brand name	Product/Service/Building/Precinct used
Barangaroo Precinct	Origin NSW offices are located in the Barangaroo Precinct (South)

Emissions summary

	Sum of Scope 1 emissions (tCO2-e)	Sum of Scope 2 emissions (tCO2-e)	Sum of Scope 3 emissions (tCO2-e)	Sum of Total emissions (t CO2-e)
Electricity	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	2.31	2.31
Office equipment and supplies	0.00	0.00	6.70	6.70
Postage, courier and freight	0.00	0.00	20.70	20.70
Professional services	0.00	0.00	123.91	123.91
Stationary energy (gaseous fuels)	0.50	0.00	67,548.97	67,549.47

Transport (air)	0.00	0.00	12.05	12.05
Transport (land and sea)	0.00	0.00	6.55	6.55
Waste	0.00	0.00	4.15	4.15
Working from home	0.00	0.00	3.60	3.60
Grand Total	0.50	0.00	67,728.93	67,729.43

No uplift factors were included in the emissions total.

Since this is an opt-in product, this emissions summary represents the attributable emissions from customers who have opted-in to the product only.

Note:

Electricity emissions reported in this statement relate exclusively to office locations under operational control.

Stationary energy (gaseous fuels) Scope 3 emissions include upstream emissions (extraction, processing, transmission and distribution), fugitive emissions through low pressure distribution network, and combustion of natural gas by customer.

Product offset liability	
Emissions intensity per functional unit	0.0649 tCO ₂ -e per GJ
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	1,043,199 GJ
Total emissions (tCO₂-e) to be offset	67,730

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)	33,865	50%
Verified Carbon Units (VCUs)	33,865	50%

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
Olkola Ajin - Olkola Fire Project	ACCU	ANREU	14-Apr-25	8,328,122,018 - 8,328,141,896	2020-21	19,879	0	0	19,879	29.35%
West Arnhem Land Fire Abatement (WALFA) Project	ACCU	ANREU	14-Apr-25	8,329,193,135 - 8,329,202,456	2020-21	9,322	0	0	9,322	13.76%
Central Arnhem Land Fire Abatement (CALFA) Project	ACCU	ANREU	12-Oct-22	8,343,698,572- 8,343,718,571	2021-22	20,000	15,336	0	4,664	6.89%
Reduction of deforestation and degradation in Tambopata National Reserve and Bahuaja-Sonene National Park within the area of Madre de Dios region - Peru	VCU	Verra Registry	14-Apr-25	13887- 532934673- 532966572- VCS-VCU-261- VER-PE-14- 1067-01012020- 31122020-1	2020	31,900	0	0	31,900	47.10%
Katingan Peatland Restoration and Conservation Project	VCU	Verra Registry	14-Apr-25	12730- 430850187- 430852151- VCS-VCU-263- VER-ID-14- 1477-01012020- 31122020-0	2020	1,965	0	0	1,965	2.90%
Offset Totals:						83,066	15,336	0	67,730	100%

Co-benefits

N/A

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	N/A
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* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

APPENDIX A: ADDITIONAL INFORMATION

N/A

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 (kgCO 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	4,128	0	82%
Climate Active precinct/building (voluntary renewables)	732	0	15%
Precinct/Building (LRET)	135	0	3%
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)	791	0	16%
Residual Electricity	-775	-706	0%
Total renewable electricity (grid + non grid)	5,785	0	115%
Total grid electricity	5,010	0	115%
Total electricity (grid + non grid)	5,010	0	115%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-775	-706	
Scope 2	-690	-628	
Scope 3 (includes T&D emissions from consumption under operational control)	-85	-78	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	115.48%
Mandatory	18.48%
Voluntary	97.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	-0.63
Residual scope 3 emissions (t CO₂-e)	-0.08
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Total emissions liability (t CO₂-e)	0.00

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	
		(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
Percentage of grid electricity consumption under operational control	100%					
ACT	0	0	0	0	0	0
NSW	732	732	497	37	0	0
SA	1,030	1,030	258	82	0	0
VIC	1,598	1,598	1,263	112	0	0
QLD	1,650	1,650	1,204	247	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)	5,010	5,010	3,222	478	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)	5,010					

Residual scope 2 emissions (t CO₂-e) 3.22

Residual scope 3 emissions (t CO₂-e) 0.48

Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) 2.72

Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) 0.44

Total emissions liability 3.17

Note: All electricity emissions reported in this statement relate exclusively to office locations under operational control.

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)
Level 29-32, 100 Barangaroo Avenue, Barangaroo NSW 2000	732	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>		

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
Water use at corporate sites related to natural gas retailing	Immaterial

Excluded emission sources

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

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

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. **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
	Y	N	N	N	N	
Corporate activities not related to natural gas retailing	Y	N	N	N	N	Size: The emissions source is likely to be large compared to other attributable emissions; however, it does not become part of this product.



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