PUBLIC DISCLOSURE STATEMENT

HAMMONS HOLDINGS PTY LTD

SERVICE CERTIFICATION
CY2024

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Hammons Holdings 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.*  Anthea Hammon Managing Director 18/1/2026

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

Version 9.1.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	9,743 tCO_2-e
CARBON OFFSETS USED	79% VCUs, 21% CERs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: 100% Renewables Pty Ltd
TECHNICAL ASSESSMENT	27 July 2023 100% Renewables Pty Ltd Next technical assessment due: CY 2025

Contents

2. CERTIFICATION INFORMATION

Description of service certification

This service certification is for all services offered by Scenic World Blue Mountains Australia located in Corner Violet Street & Cliff Drive Katoomba NSW Australia and is included in Hammons Holdings Pty Ltd's portfolio of companies.

- Functional unit: number of visitors to Scenic World Blue Mountains Australia between 1 January 2024 and 31 December 2024
- Offered as: full coverage service
- Life cycle: cradle-to-grave

The responsible entity for this service certification is Hammons Holdings Pty Ltd, ABN 38 000 600 475.

This Public Disclosure Statement includes information for CY2024 reporting period.

Description of business

Hammons Holdings Pty Ltd, a third-generation family business with over 75 years of history, is deeply involved in the Australian leisure and tourism sector. The company owns and operates Scenic World, located in the Blue Mountains of New South Wales. Scenic World offers visitors a range of experiences, including the world's steepest passenger train. Hammons Holdings' dedication to environmental stewardship is evident in their sustainability initiatives, such as achieving a gold rating in the Blue Mountains World Heritage Institute's Low Carbon Living Program and being accredited by Ecotourism Australia for Advanced Eco-Tourism. With a vision that emphasises safety, engineering excellence, and innovative customer experiences, Hammons Holdings continues to celebrate and preserve the natural beauty of the Blue Mountains for future generations.

An operational control approach has been utilised in preparing this carbon account.

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

Natural gas
Stationary & fleet fuel
Lubricants and greases
Electricity
IT software & hardware
Telecommunications
Printing & stationery
Infrastructure upgrades
Cleaning services
Accounting services
Advertising services
Banking services
Business services
Education
Insurance services
Legal services
Security and personal safety
Subscriptions & periodicals
Horticultural services
Postage and courier
Machinery repairs
Motor vehicle parts & maintenance
Plant leasing services
Employee commute
Working from home
Water
Food & catering (staff and visitors)
Visitor travel & accommodation
Staff clothing
Merchandise
Signages
Waste-to-landfill
Green waste

Non-quantified

Refrigerants (Scenic World-owned refrigerators and freezers)

Air travel (staff)

Business accommodation (staff)

Taxis & ridesharing (staff)

Hire cars (staff)

Outside emission boundary

Non-attributable

Refrigerants (3rd party-owned refrigerators and freezers)

Service process diagram

This boundary is based on a cradle-to-grave life cycle assessment

Upstream emissions

Upstream

- ICT equipment and services
- Office equipment (printing & stationery)
- Capital expenditures (mostly infrastructure upgrades)
- Cleaning services (3rd-party cleaning service provider)
- Professional services (e.g. accounting, advertising, banking, business, education, insurance, legal, security, subscriptions & technical services)
- Postage & courier
- Industrial & machinery repairs
- Motor vehicle parts
- Motor vehicle repairs & maintenance
- Plant leasing, hiring & renting services
- Employee commute
- Working from home
- Business travel (air travel, accommodation, hire car, taxi and ridesharing)

Service delivery

Scenic World Blue Mountains admin operations and tours

- Natural gas
- Stationary fuel
- Fleet fuel
- Lubricants and greases
- Electricity
- Water
- Food and catering (staff and visitors)
- Visitor travel (attributable accommodation, air and ground travel)
- Merchandise (souvenirs)
- Signages

Downstream emissions

Downstream

- Waste-to-landfill
- Green waste

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Scenic World has a comprehensive Environmental Management Plan which includes targets to reduce our overall environmental impact and ensure our sustainability efforts are the best they can, which incorporates emissions reduction targets.

Included in the Scenic World's 2023-24 Strategy are targets to:

- Be carbon neutral through emissions reductions and purchasing offsets;
- Reduce transportation emissions (visitors and team members) as they travel to Scenic World; and ensure the accuracy of the data we capture:
- Focus on maximising waste minimisation across our site;
- Reduce our use of natural gas

The following actions have specifically been identified for this financial year:

We aim to reduce our carbon emissions by 10% per visitor by 2027 from the CY2022 baseline of 9 kg CO_2e per visitor. We acknowledge that a significant portion of emissions from visitor travel originates from visitor travel, which lies beyond our direct control. Nevertheless, we are fully committed to addressing and reducing emissions from all other sources within our sphere of influence.

Focus	Area	Emissions Reduction Actions	Timeline/Budget
Travel/Transport	Team Members Travel	A baseline of staff travel has been established; however, data on vehicle occupancy (e.g. number of people per car) is missing, limiting emissions accuracy. **Planned Actions**: • **Refine data collection**: Supplement existing baseline with data on carpooling and vehicle occupancy via staff surveys or travel logs. • **Alternative metrics**: Use proxy indicators such as vehicle kilometres travelled (VKT) per employee or carpark usage to estimate emissions more accurately. • **Set targets**: Define emissions reduction targets (e.g. % reduction in single-occupancy vehicle use or per capita travel emissions). • **Promote low-carbon commuting**: Encourage public transport, carpooling, cycling, and walking through staff engagement and possible incentives. • **Monitor progress**: Track changes quarterly and incorporate findings into broader emissions reporting.	Base line – August 2023 Reduction – 10% less single person in car in rest of year compared to baseline
Client Customer Travel initiative	Guest transport	• Encourage the use of public transport through sales of the Explore More Pass (a bus/entry combination ticket)	Increase sales by 10% compared to Q4 2023 by March 2025

Focus	Area	Emissions Reduction Actions	Timeline/Budget
		• Electric vehicle chargers were installed on-site to help reduce the environmental impact associated with customer travel to Scenic World, particularly for those arriving by car.	
Waste	Audit	Carry out a second waste audit to understand further areas of improvement	October 2026
	New Bins	Replace Café Bins to improve recycling and organics separation	December 2025
Equipment	Design and Fuel Source	Phased out gas fueled equipment (particularly HVAC and kitchen) • **HVAC upgrade**: The gas-powered HVAC system in the administration office was replaced with a more energy-efficient electric model. • **Kitchen electrification**: A gas cooktop was replaced with an electric induction unit.	As equipment ends its technical lifespan

Emissions reduction actions

We continue to make meaningful progress across key areas of our sustainability strategy, reinforcing our commitment to emissions reduction and resource efficiency.

In travel and transport, we have established a baseline for staff commuting patterns, with plans to refine measurement methods, such as using vehicle kilometres per staff member or carpool ratios, to better understand travel-related emissions. For customer travel, EV chargers have been installed on-site to encourage low-emissions commuting. We're also assessing the uptake of combined ticket and Explorer Bus packages to gauge shifts in visitor transport behaviour.

Our waste management initiatives have advanced significantly following our most recent waste audit. Staff areas have seen the introduction of organics caddies, soft plastics bins, and improved signage, all of which have enhanced waste separation. In the café, bin upgrades are underway and due for completion by December 2025. Rather than relying solely on education to influence customer behaviour, we're exploring more effective strategies such as replacing disposables with reusable items and hand-sorting waste to reduce contamination. We've also transitioned food and beverage packaging to compostable options and are working towards minimising plastic use in merchandise packaging, though quantifying these changes remains a challenge.

Additional improvements include changes to organics disposal and the removal of individual bins from office spaces, promoting shared systems that support correct sorting practices.

Under equipment upgrades, we've begun phasing out gas-powered systems. Notably, the administration office HVAC has been replaced with a more efficient electric unit, and a gas cooktop has been swapped for an electric induction model.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	**Emissions intensity of the functional unit**
Base Year / Year 1:	CY 2022	4,488 t CO_2-e	0.009
Year 2:	CY 2023	8,797 t CO_2-e	0.010
Year 3:	CY 2024	9,743 t CO_2-e	0.010

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**
Long economy class flights (>3,700km)	2,820.98	3,590.74	Increase in international visitors

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

Not applicable

Emissions summary

The following diagram is cradle-to-grave.

Emission source	tCO_2-e
ICT services and equipment	94.72
Printing & stationery	57.64
Capital expenditures (mostly infrastructure upgrades)	672.70
Cleaning services	75.32
Accounting services	2.21
Advertising services	366.89
Banking services	18.90
Business services	30.91
Education	7.38
Insurance & retirement services	31.34
Legal services	5.25
Security & personal safety	5.06
Subscriptions & periodicals	3.72
Horticultural services	8.29
Postage & couriers	1.92
Industrial & machinery repairs	216.83
Motor vehicle parts	1.85
Motor vehicle repairs and maintenance	2.16
Plant leasing, hiring & equipment services	17.42
Employee commute	211.03
Working from home	0.91
Natural gas	174.13

Emission source	**tCO_2-e**
Stationary fuel (petrol)	0.41
Stationary fuel (LPG)	0.87
Stationary fuel (petroleum-based oil)	0.06
Stationary fuel (lubricants & greases)	0.01
Fleet fuel (diesel)	4.63
Electricity	0
Water	21.52
Food and catering (staff & visitors)	498.93
Visitor travel and accommodation	6,268.41
Staff clothing	5.03
Merchandise	711.67
Signages	13.91
Staff business travel	10.84
Staff accommodation	1.06
Waste	154.23
Refrigerants (uplift)	44.43
Attributable emissions (tCO_2-e)	9,742.59

Service offset liability	
Emissions intensity per functional unit (kg CO_2 e / visitor)	9.37
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	1,039,393
Total emissions (tCO_2-e) to be offset	**9,742.59**

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
Certified Emissions Reductions (CERs)	2,000	20.53%
Verified Carbon Units (VCUs)	7,743	79.47%

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
Karacabey Wind Power Project	VCU	Verra Registry	1/05/2025	6731-340208141-340210140-VCU-005-MER-TR-1-1569-01012018-30092018-0	2018	2000	0	0	2000	20.53%
Karacabey Wind Power Project	VCU	Verra Registry	1/05/2025	6731-340236684-340237026-VCU-005-MER-TR-1-1569-01012018-30092018-0	2018	343	0	0	343	3.52%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	1/05/2025	12788-443897442-443899441-VCS-VCU-259-VER-CD-14-934-01012018-31122018-1	2018	2000	0	0	2000	20.53%
The Kasigau Corridor REDD Project - Phase II The Community Ranches	VCU	Verra Registry	1/05/2025	12137-388988241-388989240-VCS-VCU-259-VER-KE-14-612-01012020-31122020-1	2020	1000	0	0	1000	10.26%
April Salumei REDD Project	VCU	Verra Registry	7/05/2025	17881-862516781-862517126-VCS-VCU-	2014	346	0	0	346	3.55%

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
				352-VER-PG-14-1122-01012014-31122014-0						
April Salumei REDD Project	VCU	Verra Registry	7/05/2025	17881-862517127-862518180-VCS-VCU-352-VER-PG-14-1122-01012014-31122014-0	2014	1054	0	0	1054	10.82%
April Salumei REDD Project	VCU	Verra Registry	7/05/2025	17521-835079684-835080683-VCS-VCU-352-VER-PG-14-1122-01012018-31122018-0	2018	1000	0	0	1000	10.26%
Cepco Wind Power Project in Rajasthan	CER	ANREU	7/05/2025	SN297401794 - 297403793	CP2	2000	0	0	2000	20.53%
					Offset Totals:	9,743	0	0	9,743	100%

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
Alleena Woodland Protection	Biological Diversity Unit	New South Wales	April Salumei Rainforest Community Conservation Project	400	See Appendix A

Co-benefits

This section provides a brief description of the carbon offsets purchased and retired for Hammons Holdings Pty Ltd's carbon neutral claim.

Karacabey Wind Power Project

This project relates to 24 per cent of the total amount of offsets purchased and retired for this reporting period. This project involves the development of a new wind power plant by Yalova Rüzgar Enerjisinden Elektrik Üretim Anonim Şirketi (Yalova). The facility will be constructed near the Karacabey District in Bursa Province, Turkey. It will have a total installed capacity of 33.3 megawatts (MW).

Once operational, the wind farm is expected to generate approximately 101.9 gigawatt-hours (GWh) of electricity annually. Compared to the conventional electricity mix in Turkey, primarily based on fossil fuels, this renewable energy production will result in an estimated 56,264 tonnes of carbon dioxide (CO_2) emissions avoided per year.

In addition to reducing CO_2 emissions, the project will also help cut down on other harmful pollutants, such as sulfur oxides (SO_x) and nitrogen oxides (NO_x), which are typically released by coal-fired power plants.

The Mai Ndombe REDD+ Project

This project relates to 21 per cent of the total amount of offsets purchased and retired for this reporting period. Located in western Democratic Republic of the Congo (DRC), the Mai Ndombe REDD+ Project aims to protect 248,956 hectares of forest from threats such as industrial logging, unsustainable fuelwood harvesting, and slash-and-burn agriculture.

The project is validated under the Verified Carbon Standard (VCS) for its emissions reductions, and certified under the Climate, Community and Biodiversity (CCB) Standard to ensure significant socio-economic and environmental co-benefits.

Developed and managed through a joint venture between ERA-Ecosystem Restoration Associates Inc. and Wildlife Works Carbon LLC, two recognized leaders in forest carbon projects, this initiative represents a major milestone. It is the first project of its kind in the Congo Basin and uses the innovative VM0009 methodology, titled "Methodology for Avoided Deforestation", which was approved by VCS in October 2012.

Over its 30-year lifespan, the project is expected to prevent the release of more than 175 million metric tonnes of CO_2-equivalent emissions (175 $MtCO_2e$), contributing significantly to global climate mitigation efforts.

The Kasigau Corridor REDD Project – Phase II The Community Ranches

This project relates to 10 per cent of the total amount of offsets purchased and retired for this reporting period. This project builds on Wildlife Works' first REDD project (Phase I, Rukinga Ranch) which has been protecting forests, flora and fauna since 2006.

The goal of this larger Phase II project is to extend the benefits of direct carbon financing to neighbouring communities. It aims to provide alternative livelihoods while continuing to protect vital ecosystems. In the past, human-wildlife conflict has been a significant issue, as many local residents rely on natural resources for their daily survival.

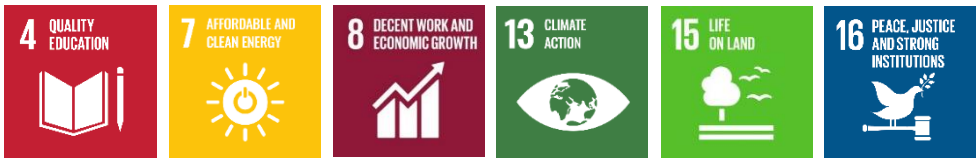
Phase II takes a holistic and sustainable approach to addressing these conflicts on a much larger scale. Recognized by the Verified Carbon Standard (VCS) as a "mega-project," it is expected to reduce more than 1 million tonnes of CO_2-equivalent emissions annually.

April Salumei Rainforest Community Project

This project relates to 25 per cent of the total amount of offsets purchased and retired for this reporting period. The activity includes the protection of a vast area of forested land (603,712 ha) to preserve biodiversity and traditional culture.

The carbon finance generated from verified carbon unit revenues provides Indigenous landowners with an income stream based on the carbon storage and ecosystem services offered by the forest. This stands in contrast to the short-term royalties typically derived from logging concessions. By conserving the forest and its carbon stocks, substantial volumes of carbon emissions are avoided.

The project meets the following Sustainable Development Goals:



Alleena Woodlands Protection Project

This project is stapled to the April Salumei Rainforest Community Conservation project. Located in New South Wales' Riverina region, the Alleena project spans 497.58 hectares of land adjacent to national parks and revegetated forests. Since 2020, it has served as a permanent conservation reserve under a Conservation Agreement with the NSW Biodiversity Conservation Trust, protecting five distinct conservation areas. The site supports over 98 bird species, including threatened woodland birds such as the Dusky Woodswallow, Superb Parrot, and Scarlet Robin, offering critical habitat and promoting connectivity across fragmented ecosystems.

Alleena is rich in biodiversity, featuring 171 native plant species, including the vulnerable Spiny Peppercress, and two state-listed threatened ecological communities: Mallee and Mallee Broombrush dominated woodland and shrubland and Inland Grey Box Woodland, both also recognised nationally. The reserve supports not only birds but also native mammals like Yellow-footed Antechinus and Dunnarts,

thriving among fallen timber in the understory. The project plays a vital role in reversing habitat loss and supporting long-term ecological resilience across the region.

The project meets the following Sustainable Development Goals:

Cepco Wind Project Rajasthan

This project relates to 21 per cent of the total amount of offsets purchased and retired for this reporting period. Cepco Industries Private Limited is developing a 23.2 MW wind farm in Rajasthan, India. The project involves the installation, commissioning, and operation of 29 Enercon E-53 wind turbines, each with a capacity of 800 kW. Once operational, the wind farm is expected to generate approximately 39.48 GWh of electricity annually, which will be supplied to the Rajasthan State Electricity Grid, a part of the NEWNE (Northern, Eastern, Western, and North-Eastern) grid system in India. By utilising wind energy, the project supports sustainable development by generating clean electricity and reducing dependence on fossil fuels.

The primary objective of this project is to harness renewable wind energy for electricity generation, thereby avoiding greenhouse gas (GHG) emissions associated with conventional fossil fuel-based power plants. It is estimated to reduce approximately 36,425 t CO_2e annually by displacing grid electricity generated from fossil fuels. In the absence of this wind farm, the same amount of power would have been produced by emission-intensive sources in the NEWNE grid. The project, which is emission-free in operation, not only promotes environmental sustainability but also helps conserve non-renewable resources. Enercon (India) Limited will supply the equipment and manage operations and maintenance, while the electricity will be sold to the state distribution company under a 20-year power purchase agreement.

The project meets the following Sustainable Development Goals:

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.

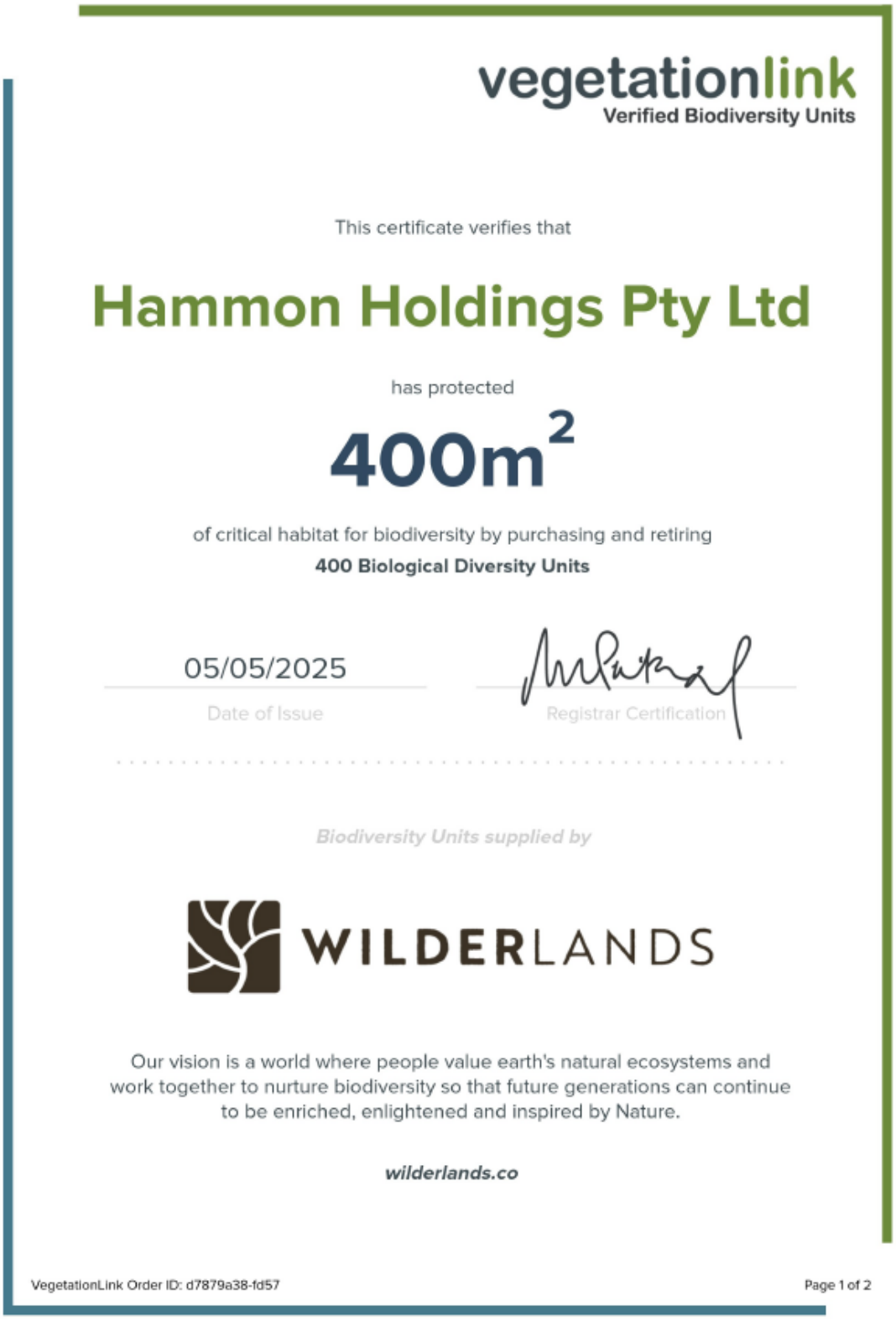
1. Large-scale Generation certificates (LGCs)*	-

* 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.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Not applicable	-	-	-	-	-	-	-	-	-
Total LGCs surrendered this report and used in this report									Not applicable

APPENDIX A: ADDITIONAL INFORMATION

Attachment 1: Proof of retirement for the Alleena Woodland Protection Project



vegetationlink
Verified Biodiversity Units

This certificate verifies that

Hammon Holdings Pty Ltd

has protected

400m²

of critical habitat for biodiversity by purchasing and retiring
400 Biological Diversity Units

05/05/2025
Date of Issue

Registrar Certification

Biodiversity Units supplied by

WILDERLANDS

Our vision is a world where people value earth's natural ecosystems and work together to nurture biodiversity so that future generations can continue to be enriched, enlightened and inspired by Nature.

wilderlands.co

VegetationLink Order ID: d7879a38-fd57

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vegetationlink
Verified Biodiversity Units

Certificate Details

Units purchased and retired by: Hammon Holdings Pty Ltd

Number of units: 400

Registrar: Vegetation Link Pty Ltd

Units supplied by: Wilderlands

VegetationLink Order ID: d7879a38-fd57

Date and time of issue: 05/05/2025 01:44 PM AEST

Serial number(s):

Woodlands Unit(s):
CA0507_2A-366884-367283

Retired on behalf of Scenic World, Blue Mountains for its 2024 Organisational Emissions.

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	1,244,603	0	100%
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)	230,003	0	18%
Residual Electricity	-230,003	-209,302	0%
Total renewable electricity (grid + non grid)	**1,474,605**	**0**	**118%**
Total grid electricity	**1,244,603**	**0**	**118%**
Total electricity (grid + non grid)	**1,244,603**	**0**	**118%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-230,003	-209,302	
Scope 2	-204,728	-186,302	
Scope 3 (includes T&D emissions from consumption under operational control)	-25,275	-23,000	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	**118.48%**
Mandatory	**18.48%**
Voluntary	**100.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**-186.30**
Residual scope 3 emissions (t CO_2-e)	**-23.00**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Total emissions liability (t CO_2-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	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	0	0	0	0	0	0
NSW	1,244,603	1,244,603	846,330	62,230	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	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)	1,244,603	1,244,603	846,330	62,230	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)	1,244,603					

Residual scope 2 emissions (t CO_2-e)	**846.33**
Residual scope 3 emissions (t CO_2-e)	**62.23**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**846.33**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**62.23**
Total emissions liability	**908.56**

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**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market based summary table.

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
Not applicable	**0**	**0**

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.

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
Refrigerants (Scenic World-owned fridges and freezers)	Data unavailable
Air travel (staff)	Data is immaterial
Business accommodation (staff)	Data is immaterial
Taxi (staff)	Data is immaterial
Ridesharing (staff)	Data is immaterial
Hire cars (staff)	Data is 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**).

Emissions Source	No actual data	No projected data	Immaterial
Not applicable	-	-	-

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

Refrigerants

Hammons Holdings Pty Ltd will continue working with their staff to complete the audit of their HVAC units and refrigerators. A record of asset type, recharge capacity and type of refrigerant gas will be included in the database and corresponding emissions will be included in the inventory next year.

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
Refrigerants (3rd party-owned fridges and freezers)	N	N	N	N	N	**Size:** The emissions source is likely to be between 1% to 2% of the total carbon inventory, which is not large compared to other attributable emissions. **Influence:** We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our service. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our service. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.

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