



# PUBLIC DISCLOSURE STATEMENT

FELIX MOBILE

PRODUCT CERTIFICATION  
CY2024

Australian Government

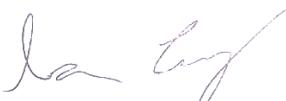
## Climate Active Public Disclosure Statement

**felix**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	TPG Telecom Limited – Trading as felix mobile
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></p> <p>Ian Lilley Head of Sustainability 3<sup>rd</sup> February 2026</p>



Australian Government

Department of Climate Change, Energy,  
the Environment and Water

Public Disclosure Statement documents are prepared by the submitting organisation. The material in Public Disclosure Statement documents represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement documents and disclaims liability for any loss arising from the use of the document for any purpose.

Version 9.1.

# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	8,321 tCO <sub>2</sub> -e
CARBON OFFSETS USED	22% ACCUs, 78% VERs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: South Pole
TECHNICAL ASSESSMENT	Not required for this year Next technical assessment due: CY 2026

## Contents

1. Certification summary .....	3
2. Certification information .....	4
3. Emissions boundary .....	6
4. Emissions reductions .....	9
5. Emissions summary .....	10
6. Carbon offsets .....	13
7. Renewable Energy Certificate (REC) summary .....	15
Appendix A: Additional information .....	16
Appendix B: Electricity summary .....	17
Appendix C: Inside emissions boundary .....	21
Appendix D: Outside emission boundary .....	22

## 2. CERTIFICATION INFORMATION

### Description of product certification

This product certification is for the provision of access to the mobile network for felix mobile customers.

This product includes the operation and maintenance of the mobile network and the production, distribution and end-of-life for the SIM cards which are used by felix mobile customers to access the network.

The scope of this product certification includes:

- TPG Telecom Limited mobile network construction and maintenance
- the operation of TPG Telecom Limited re-owned and shared mobile network assets
- the use of network assets owned and operated by third parties, including outgoing data roaming
- materials and manufacturing of SIM cards and packaging
- upstream and downstream freight of SIM cards and packaging
- SIM card warehousing
- end-of-life for SIM cards and packaging.

The responsible entity for this product certification is TPG Telecom Limited – Trading as felix mobile, ABN 76096304620.

This Public Disclosure Statement includes information for the CY 2024 reporting period.

- Functional unit: One year of access to mobile 3G, 4G and 5G voice and data for one felix mobile customer - excluding customer device and associated use
- Offered as: full coverage product
- Life cycle: cradle-to-grave

felix mobile's account covers the six GHGs covered by the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF<sub>6</sub>). All emissions are reported in tonnes of carbon dioxide equivalent (tCO<sub>2</sub>-e).

## Description of business

felix mobile ('**felix**') is a digital mobile service provider, launched by TPG Telecom Limited ('**TPG Telecom**') (ABN 76096304620) in 2020, which offers mobile phone plans leveraging the TPG Telecom mobile network.

felix exists as a business unit within TPG Telecom (ABN 76096304620) and is not a registered business with a unique ABN. As a result, certification as an 'Organisation' under the Climate Active Carbon Neutral Standard for Organisations was not possible.

felix has both a product and service Climate Active certification. The product certification is deemed to be the child certification and as such, any shared emission sources will be offset through the service certification only as per the Climate Active guidance on Emission boundary: Shared emissions.

felix does not sell handsets. felix's product offering is limited to access to the mobile network via SIM cards which are ordered online and directly shipped to customers. Additionally, in 2024, felix SIM cards were also available for purchase at retail stores like Woolworths and Woolworths Metro, Coles, Big W and Officeworks as a 'self-service' from retail hooks.

As such, the emissions for this product have been calculated in tCO2-e per customer connected to the mobile 3G, 4G and 5G voice and data network, calculated based on the average number of felix customers connected to the mobile network for the reporting year.

The product certification is full coverage and includes emissions from cradle-to-grave.

## 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.

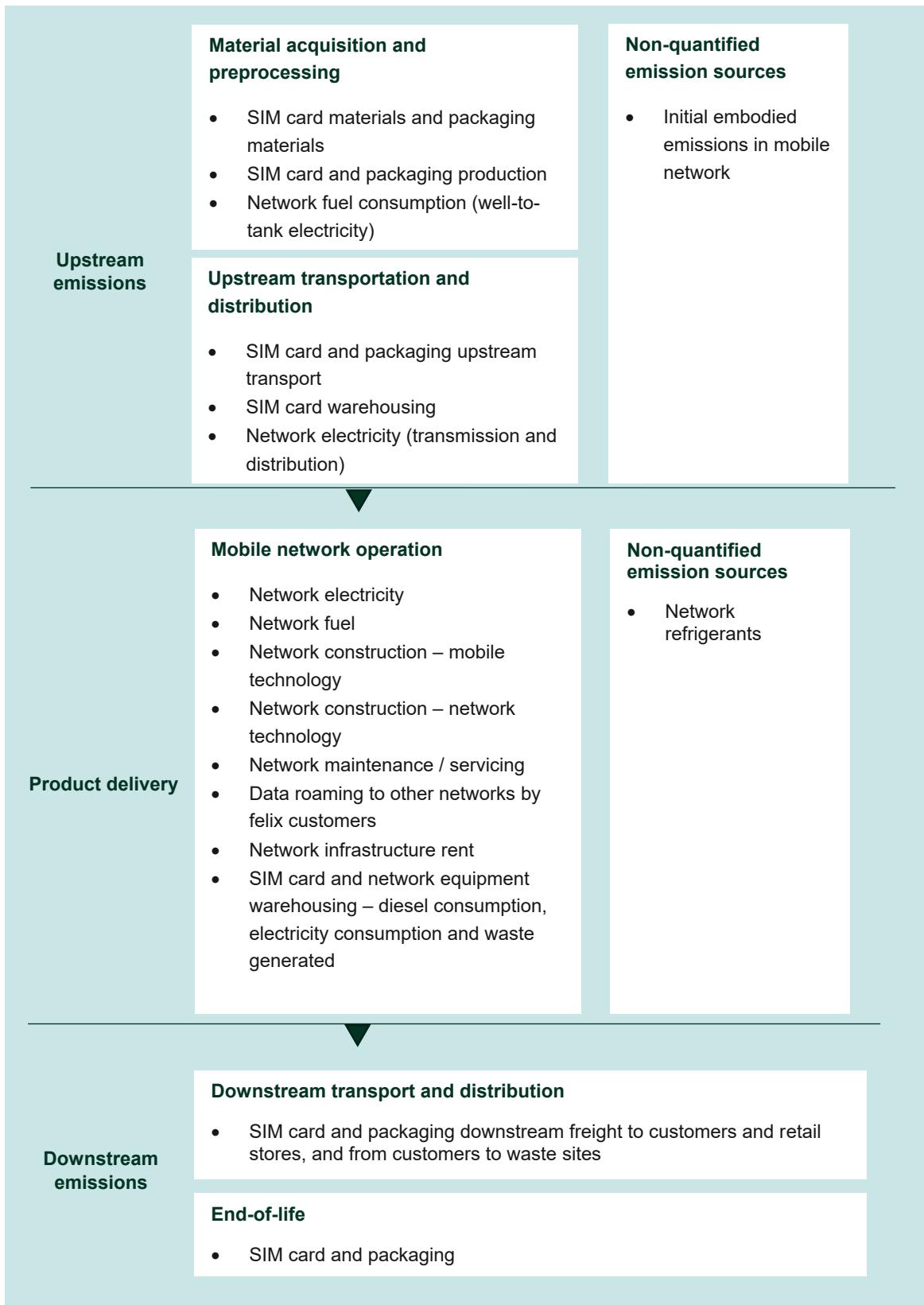
### Outside the emissions boundary

**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
<u>Quantified</u>	<u>Non-quantified</u>	<u>Non-attributable</u>
Network fuels (incl. well-to-tank emissions)	Network refrigerants	Customer use of mobile handsets
Network electricity (incl. transmission and distribution losses)	Initial embodied emissions in mobile network	Third party servers hosting websites/data accessed by felix customers
Data roaming to other networks by felix customers		Disposal of mobile network assets
Network infrastructure rent		Network water (reticulated water supply and treatment)
SIM card materials and packaging materials		Travel of customers to and from retail stores to buy SIM cards
SIM card and packaging production		
SIM card and packaging upstream transport		
SIM card and packaging downstream freight to customers and retail stores, and from customers to waste sites		
Network construction – technology mobile		
Network construction – technology network		
Network maintenance/servicing		
SIM card and equipment warehousing – diesel consumption, electricity consumption and waste generated		
SIM card and packaging end-of-life		
<u>Excluded</u>		
n/a		
<u>Optionally included</u>		
n/a		

## Product process diagram

Cradle-to-grave boundary



## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

At felix, sustainability is one of our key foundational values and we strive to operate our business in an environmentally friendly way. The felix service is provided using the TPG Telecom mobile network, and the construction, maintenance and operation of this mobile network accounts for the majority of greenhouse gas (GHG) emissions relating to the felix service.

As an operator and provider of critical communication services, TPG Telecom recognises the importance of supporting Australia's net zero commitment by finding new and better ways to reduce the carbon footprint of its networks and supply chains.

TPG Telecom's GHG emissions reduction targets, set at the end of 2022, were formally validated by the Science Based Target initiative (SBTi) in late October 2023. At the time of validation, TPG Telecom became the fourth company in the Oceania region and the first telco in Australia to have its long-term and net zero targets validated.

TPG Telecom targets	
We commit to reach net-zero GHG emissions across our value chain by 2050	
Near-Term Targets	
We commit to reduce absolute scope 1 and 2 GHG emissions 95% by 2030, from a 2021 base year.	We also commit to reduce absolute scope 3 GHG emissions* 30% by 2030, from a 2021 base year. *From purchased goods and services, fuel- and energy-related activities, upstream leased assets, and use of sold products
Long-Term Targets	
We commit to maintaining at least 95% absolute scope 1 and 2 GHG emissions reductions from 2030 through 2050, from a 2021 base year.	We commit to reduce absolute scope 3* GHG emissions 90% by 2050, from a 2021 base year. *From purchased goods and services, fuel- and energy-related activities, upstream leased assets, and use of sold products

Supporting TPG Telecom's commitment to the Business Ambition for 1.5°C campaign, the SBTi classified its targets as aligned with the 1.5°C trajectory. This is the trajectory to limit global temperature increases to 1.5 degrees Celsius, required to avoid the worst effects of climate change. These targets are absolute reductions and will not be achieved through the purchase of carbon offsets. They require a genuine reduction in the amount of emissions released into the atmosphere.

Underpinning TPG Telecom's science-based targets are a set of emission reduction pathways which guide their achievement. TPG Telecom expects to achieve its scope 1 and 2 emissions reduction targets through its renewable electricity commitment. Powering its Australian operations with 100 per cent renewable electricity will reduce associated emissions to zero. As these emissions account for the vast majority of its scope 1 and 2 emissions footprint, maintaining its renewables commitment should allow TPG Telecom to meet or exceed its target of a 95 per cent reduction from its 2021 baseline.

TPG Telecom's renewable energy procurement strategy is focused on long-term power purchase agreements (PPAs) and Large-scale Generation Certificates (LGCs), aligned with our Energy Management Policy and dependent on availability and cost considerations. We will also continue to investigate increasing our on-site solar capacity where feasible.

In 2024, TPG Telecom entered into two renewable PPAs which, alongside top-up LGCs, supports the achievement of powering our operations with 50 per cent renewable electricity from 1 January 2025. The PPAs will provide renewable electricity to roughly 1,400 sites across Queensland, New South Wales, Australian Capital Territory and South Australia.

Scope 3 emissions are the most significant aspect of TPG Telecom's emissions profile, with the majority concentrated in two areas:

- Emissions from suppliers in the manufacture and delivery of goods and services it procures. These include the building and maintaining of its mobile and fixed networks, as well as devices it sells to customers.
- Emissions from customers using the products and services it provides.

Recognising the influence and impact suppliers have in both of these areas, TPG Telecom aims to achieve its scope 3 targets by working with suppliers to set and achieve their own emissions reduction targets.

In 2024, we received 67 responses from a survey sent to our top 150 suppliers which showed that:

- 60 per cent report on energy and emissions, with an additional 10 per cent expected within the next two years.
- 42 per cent have a renewable energy target, with an additional 15 per cent expected within the next two years.
- 51 per cent have emissions reduction targets (43 per cent are aligned to SBTi), with an additional 31 per cent expected within the next two years.

We will use these results to guide our engagement efforts with key suppliers going forward. Maintaining strong engagement with suppliers is critical for TPG Telecom to meet its science-based targets. This helps identify activities it can influence and monitor performance towards meeting these targets.

For felix, the GHG emissions reduction targets will reduce our total emissions in a way that is aligned with the 1.5°C trajectory (as classified and validated by the SBTi). Our core differentiator is that every decision we make is focused on the customer and the impact on our planet. We are more than just talk, we take things seriously and that is why our service proposition for every customer who signs up is that we will plant a tree on their behalf for every month they remain connected. Through this business model, we have donated 3,199,902 million trees since its launch in 2020, with a goal to donate 5 million trees by July 2026. Furthermore, 64% of our customers chose our eSIM option when signing up through our digital channels, though our goal is to increase this number up to 80% as device technology evolves and consumers move towards eSIM compatible devices.

## Emissions reduction actions

felix continued our ambition to operate under 100% renewable energy by purchasing renewable energy certificates for our portion of electricity use within TPG Telecom. This includes purchasing renewable energy for our share of TPG Telecom office electricity and network electricity. Electricity is a major contributor to emissions for felix and by purchasing renewable energy for the office, felix was able to avoid 9.10 tCO2-e for the office-based activities and 5,959.28 tCO2-e from the network electricity (total of 5,968.38 tCO2-e).

## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year			
		Total tCO <sub>2</sub> -e	Emissions intensity of the functional unit
Base year:	FY 2018-19	510	0.051
Year 1 (projected):	FY 2020-21	1,275	0.051
Year 1 (true-up):	FY 2020-21	160	0.033
Year 2:	FY 2021-22	2,553	0.062
Year 3:	CY 2022	1,430	0.030
Year 4:	CY 2023	7,396	0.095
Year 5:	CY 2024	8,321	0.065

### Significant changes in emissions

Significant changes in emissions			
Attributable process	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Network construction - technology network	1,609.18	2,449.26	Activity data used for felix is estimated based on the activity data of TPG Telecom, extrapolated using the ratio of felix's customers to TPG Telecom's customers. Though the spend on network construction by TPG Telecom hasn't changed significantly in 2024 compared to 2023, spend attributable to felix has increased from 1.5% in 2023 to 2.84% in 2024, proportional to increase in felix's customers. Slight change is also due to emission factor, (same spend-based emission factor source but adjusted to align with annual inflation)

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

N/A

## Emissions summary

Emission source	tCO <sub>2</sub> -e
Construction materials and services	7,780.62
Electricity	3.80
ICT services and equipment	121.42
Machinery and vehicles	287.43
Postage, courier and freight	26.79
Products	4.78
Stationary energy (liquid fuels)	84.86
Transport (land and sea)	10.38
Waste	0.78
<b>Attributable emissions (tCO<sub>2</sub>-e)</b>	<b>8,320.85</b>

Product offset liability	
Emissions intensity per functional unit	0.065 tCO <sub>2</sub> -e per one year of access to mobile 3G, 4G and 5G voice and data for one felix customer – (excluding customer device and associated use hours)
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	127,103
<b>Total emissions (tCO<sub>2</sub>-e) to be offset</b>	<b>8,321*</b>

\* Figures may not sum due to rounding.

## 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)	1,815	22%
Verified Emissions Reductions (VERs)	6,506	78%

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
Mainoru Savanna Burning Project	ACCU	ANREU	31/05/2024	8,998,897,329-8,998,898,775	2023-24	1,447	1,435	0	12	0.14%
Hoa Binh 1 Wind Power Project	VER	Gold Standard Impact Registry	20/05/2025	<a href="#">GS1-1-VN-GS10794-12-2022-27163-13416-20674</a>	2022	7,259	753 <sup>1</sup>	0	6,506	78.19%
Jawoyn Fire Project	ACCU	ANREU	21/05/2025	9,020,694,483 - 9,020,696,297	2024-25	1,815	0	12	1,803	21.67%
<b>Offset Totals:</b>						10,521	2,188	12	8,321	100.00%

<sup>1</sup> 753 credits were used for the CY2024 service certification for felix mobile

## 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)*		6,549							
Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Edenvale Solar Park	QLD, Australia	LGC	REC Registry	6 June 2025	SRPVQLW5	000025266-SRPVQLW5-2024-0159604-000025266-SRPVQLW5-2024-0166162	2024	Solar	6,559
Total LGCs surrendered this report and used in this report								6,549 <sup>2</sup>	

<sup>2</sup> 10 MWh were used for the CY2024 service certification for felix mobile

## 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 <sub>2</sub> -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
LGC Purchased and retired (kWh) (including PPAs)	6,549,000	0	80%
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)	138,743	0	2%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	34,587	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	1,481,398	0	18%
Residual Electricity	-345	-314	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>8,203,728</b>	<b>0</b>	<b>100%</b>
<b>Total grid electricity</b>	<b>8,203,384</b>	<b>0</b>	<b>100%</b>
<b>Total electricity (grid + non grid)</b>	<b>8,203,384</b>	<b>0</b>	<b>100%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>-345</b>	<b>-314</b>	
Scope 2	-307	-279	
Scope 3 (includes T&D emissions from consumption under operational control)	-38	-34	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	.

<b>Total renewables (grid and non-grid)</b>	<b>100.00%</b>
<b>Mandatory</b>	<b>18.48%</b>
<b>Voluntary</b>	<b>81.52%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>-0.28</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>-0.03</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>0.00</b>

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 <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh) Scope 3 Emissions (kgCO <sub>2</sub> -e)
ACT	187,162	187,162	127,270	9,358	0	0
NSW	2,923,884	2,923,884	1,988,241	146,194	0	0
SA	751,785	751,785	187,946	60,143	0	0
VIC	1,923,419	1,923,419	1,519,501	134,639	0	0
QLD	1,463,504	1,463,504	1,068,358	219,526	0	0
NT	33,745	33,745	18,222	2,362	0	0
WA	854,700	854,700	452,991	34,188	0	0
TAS	65,184	65,184	7,822	652	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>8,203,384</b>	<b>8,203,384</b>	<b>5,370,352</b>	<b>607,062</b>	<b>0</b>	<b>0</b>
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		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>8,203,384</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	5,370.35
Residual scope 3 emissions (t CO <sub>2</sub> -e)	607.06
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	5,370.35
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	607.06
<b>Total emissions liability</b>	<b>5,977.41</b>

### 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 <sub>2</sub> -e)
N/A <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 product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
N/A <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 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
Network refrigerants	Emissions for refrigerants are deemed to be immaterial and are under the National Greenhouse and Energy Report (' <b>NGER</b> ') legislation reporting threshold. Due to the immateriality, no uplift is applied.
Initial embodied emissions in mobile network	Initial embodied emissions are non-quantified, but repairs and replacements are quantified as ongoing/new embodied emissions in the mobile network

### Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan. The initial emissions from the construction of the mobile network have not been quantified but repairs and replacements have been quantified through the calculation of emissions from annual network construction and maintenance. These repairs and replacements are quantified as ongoing/new embodied emissions in the mobile network.

### 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	Justification
N/A				

## 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
Network water	N	N	N	N	N	<p><b>Size:</b> No emissions since the mobile network does not have water usage</p> <p><b>Influence:</b> No influence since the mobile network does not have water usage</p> <p><b>Risk:</b> No risk since the mobile network does not have water usage</p> <p><b>Stakeholders:</b> Stakeholders do not view this as a relevant emission source since the mobile network does not have water usage</p> <p><b>Outsourcing:</b> Activities are not within organisation's boundary</p>
Customer use of mobile handsets	N	N	N	N	N	<p><b>Size:</b> Emissions are likely to be small compared to the electricity use for the network</p> <p><b>Influence:</b> felix cannot influence an individual's use of a handset</p> <p><b>Risk:</b> Emissions won't significantly impact the greenhouse gas risk since felix does not sell individual handsets</p> <p><b>Stakeholders:</b> Stakeholders do not view this as a relevant emission source</p> <p><b>Outsourcing:</b> These emissions were not outsourced previously</p>
Third party servers hosting websites/data accessed by felix customers	N	N	N	N	N	<p><b>Size:</b> Emissions are likely to be small compared to the electricity use for the network</p> <p><b>Influence:</b> felix cannot influence these emissions as outside of their control</p> <p><b>Risk:</b> Emissions are a low risk since outside of operational control of felix</p> <p><b>Stakeholders:</b> Emissions are not considered relevant by stakeholders</p> <p><b>Outsourcing:</b> Activities were never within organisation's boundary</p>
Disposal of mobile network assets	N	N	N	N	N	<p><b>Size:</b> Emissions are likely to be small compared to the electricity use for the network</p> <p><b>Influence:</b> felix cannot influence how a customer disposed their phones</p> <p><b>Risk:</b> Emissions won't significantly impact the greenhouse gas risk since felix does not sell individual handsets</p> <p><b>Stakeholders:</b> Emissions are not considered relevant by stakeholders</p> <p><b>Outsourcing:</b> Activities were never within organisation's boundary</p>
Travel of customers to and from retail stores to buy SIM cards	N	N	N	N	N	<p><b>Size:</b> Emissions are likely to be small compared to the overall emissions profile</p> <p><b>Influence:</b> felix cannot influence how a customer travels to the retail stores</p> <p><b>Risk:</b> Emissions are a low risk since outside of operational control of felix</p> <p><b>Stakeholders:</b> This emission source is considered to be of very low relevance by stakeholders compared to the others</p> <p><b>Outsourcing:</b> Activities were never within organisation's boundary</p>



An Australian Government Initiative

