PUBLIC DISCLOSURE STATEMENT

THE SYDNEY OPERA HOUSE

ORGANISATION CERTIFICATION
FY2023–24

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	The Sydney Opera House
REPORTING PERIOD	1 July 2023 – 30 June 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.***
	Daniel Filetti Director , Infrastructure & Procurement 27/01/2026

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2083 tCO_2-e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	10/1/2024 Pangolin Associates Next technical assessment due: FY2026 report

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of the Sydney Opera House Trust, ABN 69 712 101 035. This Public Disclosure Statement includes information for FY2023-24 reporting period.

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- Climate Active Standard for organisations
- The GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with “Method 1” from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O) and synthetic gases - hydrofluorocarbons (HFCs). No perfluorocarbons (PFCs), and sulphur hexafluoride (SF6) or nitrogen trifluoride (NF3) were detected within the operational boundary. All emission sources have been expressed as carbon dioxide equivalents (CO2-e) using relative global warming potentials (GWPs).

Organisation description

The Sydney Opera House (ABN 69 712 101 035) is a masterpiece that belongs to all Australians. It is Australia’s number one tourist destination and one of the world’s busiest performing arts centre, welcoming more than 10 million visitors a year and hosting 2,000 performances attended by 1.45 million people.

As the symbol of modern Australia, the Opera House is committed to leading by example and embedding environmental sustainability in everything it does. In 2023, the Opera House achieved a 6-Star Green Star performance rating by the Green Building Council of Australia in recognition of our world leadership in environmental and social sustainability, setting a new standard for heritage buildings and inspiring positive change in our community.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes all operations which are controlled by the Sydney Opera House Trust, including the following locations:

1. Sydney Opera House, Bennelong Point, Sydney, NSW, 2000
2. Level 4 & 5, 22 Pitt Street, Sydney, NSW, 2000 (Office)
3. St Peters Warehouse
4. Leichardt Warehouse

3. EMISSIONS BOUNDARY

Inside the emissions boundary

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

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

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

Outside the emissions boundary

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

Inside emissions boundary

Quantified

Accommodation and facilities

Cleaning and chemicals

Electricity

Food

ICT services and equipment

Office equipment and supplies

Postage courier and freight

Refrigerants

Professional Services (advertising services only)

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

Non-quantified

Liquid Waste – Grease Trap

Professional Services (Other than advertising services)

Stationary energy

Outside emission boundary

Excluded

Audience, Tenant, and Contractor travel

Natural Gas – Tenant consumption

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

The Opera House's Environmental Action Plan (EAP) was prepared for the period 2020-2023 and the revised version is yet to be released. In the meantime, the **Everybody's House Strategy 2024–26** serves as the key document capturing the Opera House's current sustainability commitments and goals — including the ambition to be climate positive by 2030, maintain Green Star certification, and continue implementing sustainable event management principles. Currently, the Net Zero Strategic Plan is to include Scope 3 and complete the portfolio planning in order to align with the objective to further reduce emissions and to play an advocacy role to support the NSW Government Net Zero Strategy 2050.

- Maintain 6 Star Green Star Performance Certification by continuing to perform in line with the Green Building Councils requirements for high performance buildings.
- Aligning with the requirements of the GBCAs climate positive pathway, working towards full electrification of the building and operational fleet by 2030.
- Diverting more than 90% of major building works construction waste and 95% events waste from landfill and increasing operational waste recycling rate from 85 % to 90%. Reducing volumes of food waste in line with industry best practice.
- Measuring the embodied carbon of all future major capital works projects with the goal to set embodied carbon reduction targets for all new major works.
- Undertake a full boundary assessment exercise in the FY2025 reporting period to ensure all relevant emissions are being captured as accurately as possible, particularly along the value chain.

Emissions reduction actions

- In FY2024, SOH procured 100% renewable energy through a power purchase agreement. This has resulted in zero Scope 2 emissions attributable to our operations.
- The SOH has implemented a best practice waste management program which has led to over 90% of operational waste and event diverted from landfill through repurpose, recycling or organic waste processing.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base year/ Year 1:	2017-18	17,597.6	N/A
Year 2:	2018-19	17,471.2	N/A
Year 3:	2019-20	15,142.1	N/A
Year 4:	2020-21	12,349.6	N/A
Year 5:	2021-22	12,781.5	N/A
Year 6:	2022-23	6,424.29	N/A
Year 7:	2023-24	1,983.62	2,082.80

Significant changes in emissions

Significant changes in emissions			
Emission source	**Previous year emissions** (t CO_2-e)	**Current year emissions** (t CO_2-e)	**Reason for change**
Commercial and industrial waste	75.40	203.33	Contamination event resulting in a low waste diversion rate and increased landfill in December and January.

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

N/A

Emissions summary

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

Emission category	Scope 1 emissions (tCO_2-e)	Scope 2 emissions (tCO_2-e)	Scope 3 emissions (tCO_2-e)	Total emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	8.26	8.26
Cleaning and Chemicals	0.00	0.00	495.34	495.34
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	96.56	96.56
ICT services and equipment	0.00	0.00	143.03	143.03
Office equipment & supplies	0.00	0.00	22.90	22.90
Postage, courier and freight	0.00	0.00	13.42	13.42
Professional Services	0.00	0.00	321.13	321.13
Refrigerants	125.43	0.00	0.00	125.43
Transport (Air)	0.00	0.00	151.72	151.72
Transport (Land and Sea)	4.91	0.00	266.96	271.87
Waste	0.00	0.00	203.33	203.33
Water	0.00	0.00	99.99	99.99
Working from home	0.00	0.00	30.63	30.63
Total emissions (tCO_2-e)	**130.35**	**0.00**	**1853.27**	**1983.62**

Uplift factors

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

Reason for uplift factor	tCO_2-e
Professional Services uplift – data unavailable (5%)	99.18
Total of all uplift factors (tCO_2-e)	99.18
Total emissions footprint to offset (tCO_2-e) ***(total emissions from summary table + total of all uplift factors)***	**2,082.80**

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)	2083	100%

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
Darling River Eco Corridor 3	ACCU	ANREU	5/3/2025	9,021,417,943-9,021,420,025	2024-25	2083	0	0	2083	100.00%

Co-benefits

The Darling River Eco Corridor #3 addresses the UN sustainable development goals 13 and 15.

The program achieves the following key benefits:

- Sequesters carbon to mitigate climate change
- Land and native vegetation regeneration
- Stronger ecosystem
- Investment in farm infrastructure including fencing and waterpoints
- Improved livestock and land management
- Business expansion and security
- Local community investment

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)*	12,740[a]

* 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.

[a] ***RECs for Sydney Opera House are retired on a Calendar Year basis as per the contractual arrangements with Iberdrola Australia. The base annual LGC quantity as per the contractual agreement is 13,240 LGCs.***

[b] ***In 2023, a total of 13,189 LGCs were purchased. 7,986 LGCs from this purchase were used in the FY2023 submission (Jan-June). As such, the remaining 5,203 were used for the July 2023 - Dec 2023 retirement period (FY2024).***

[c] ***For the 2024 period, SOH surrendered 13,330 LGCs (Serial number blocks: 90001-103240, and 344313-344402). 7,537 were used for the January 2024-June 2024 period. 5,793 remain for use in the FY25 submission (covering July 24-December 2024.***

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Avonlie Solar Farm	NSW	LGC	REC Registry	19/01/2024[b]	SRPXNSA1	8037-13240	2023	Solar	5,203
Avoline Solar Farm	NSW	LGC	REC Registry	14/11/2025[c]	SRPXNSA1	90001-97538	2024	Solar	7,537
								Total LGCs surrendered this report and used in this report	**12,740**

APPENDIX A: ADDITIONAL INFORMATION

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Australian Government
Clean Energy Regulator

11 March 2025 VC202425-00707

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, Terra Carbon Pty Limited (account number AU-1117).

The details of the cancellation are as follows:

Date of transaction		5 March 2025
Transaction ID		AU39689
Type of units		KACCU
Total Number of units		2,083
Block	**Serial number range**	9,021,417,943 - 9,021,420,025
	ERF Project	Darling River Eco Corridor 3 - ERF103005
	Vintage	2024-25
Transaction comment		These units are retired by GreenCollar on behalf of the Sydney Opera House Trust to offset its FY2023-24 carbon emissions.

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, Voluntary cancellations register | Clean Energy Regulator (cer.gov.au).

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division

CLEAN ENERGY REGULATOR

OFFICIAL

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 (kg CO_2-e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	**0**	**0**	**0%**
LGC Purchased and retired (kWh) (including PPAs)	12,740,000	0	81%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	2,934,094	0	19%
Residual Electricity	-516	-469	0%
Total renewable electricity (grid + non grid)	**15,674,094**	**0**	**100%**
Total grid electricity	**15,673,578**	**0**	**100%**
Total electricity (grid + non grid)	**15,673,578**	**0**	**100%**
Percentage of residual electricity consumption under operational control	0%		
Residual electricity consumption under operational control	**0**	**0**	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
Residual electricity consumption not under operational control	**-516**	**-469**	
Scope 3	-516	-469	

Total renewables (grid and non-grid)	**100.00%**
Mandatory	**18.72%**
Voluntary	**81.28%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**0.00**
Residual scope 3 emissions (t CO_2-e)	**-0.47**
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	**99%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
NSW	15,673,578	15,501,590	10,541,081	775,080	171,988	125,551
Grid electricity (scope 2 and 3)	**15,673,578**	**15,501,590**	**10,541,081**	**775,080**	**171,988**	**125,551**
NSW	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**15,673,578**					

Residual scope 2 emissions (t CO_2-e)	**10,541.08**
Residual scope 3 emissions (t CO_2-e)	**900.63**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**10,541.08**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**900.63**
Total emissions liability	**11,441.71**

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)
N/A	**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 electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
N/A	**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 relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

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

Relevant non-quantified emission sources	Justification reason
Liquid Waste – Grease Trap	Immaterial
Professional Services (other than Advertising Services)	Data unavailable
Stationary energy	Immaterial

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.

- Sydney Opera House will seek to improve internal processes for the capture of professional services. This will include categorisation of general expenditure and seeking to utilise supplier specific reports and emission factors where possible to improve the accuracy of the emissions.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

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

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

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.

2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.

3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.

4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.

5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary

Emission sources tested for relevance						Justification
Audience, Tenant and Contractor Travel	Y	N	N	N	N	**Size:** The emissions source is likely to be large compared to the total emissions from electricity, stationary energy and fuel 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 business. **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 business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
Natural Gas – Tenant Consumption	N	N	N	N	N	**Size:** The emissions source is not likely to be large compared to the total emissions from electricity, stationary energy and fuel 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 business. **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 business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.

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