



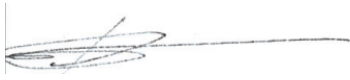
PUBLIC DISCLOSURE STATEMENT

**AUSTRALIAN PHARMACY SALES PTY LTD
(TRADING AS AP GROUP)**

**ORGANISATION CERTIFICATION
FY2024-25**

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Australian Pharmacy Sales Pty Ltd (Trading as AP Group)
REPORTING PERIOD	Financial year 1 July 2024 – 30 June 2025 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>Robert Whelan Managing Director 2/12/2025</p>



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

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Version 10.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	95 tCO ₂ -e
CARBON OFFSETS USED	26.32% ACCUs, 73.68% VCU.
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Green Moves (Aust) Pty Ltd
TECHNICAL ASSESSMENT	Not Applicable

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation is for business operations of AP Group Pty Ltd and subsidiaries. Australian Pharmacy Sales Pty Ltd ABN 83 146 986 432 is the primary trading entity. Australian Pharmacy Legal operates through ABN 21610253417 but is owned by Australian Pharmacy Sales Pty Ltd. These two ABNs form the operation of AP Group.

The operational boundary of the carbon account has been defined based on the operational control approach.

This Public Disclosure Statement includes information for FY 2024-2025 reporting period.

Organisation description

AP Group is a specialist pharmacy brokerage business operating from Melbourne, and with representation across four states across Australia. The group has two subsidiaries, Finance Broking and Legal Services which operate under separate ABNs (ABN 83 146 986 432 and ABN 216 102 253 417), both controlled by the Group.

This carbon account covers all our organisation's operations from our offices based at:

407 Bay Street Brighton Melbourne Victoria (Head office)

And home office workers in New South Wales, SA, QLD and Victoria.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
Australian Pharmacy Sales Pty Ltd	83 146 986 432	146 986 432
Australian Pharmacy Legal Pty Ltd	21 610 253 417	610 253 417

3. EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary.

Inside the emissions boundary

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

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

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

Outside the emissions boundary

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

Inside emissions boundary		Outside emission boundary
<u>Quantified</u>	<u>Non-quantified</u>	<u>Excluded</u>
Accommodation	None	None
Carbon neutral products and services		
Cleaning and chemicals		
Electricity		
Food		
ICT services and equipment		
Machinery and vehicles		
Office equipment and supplies		
Postage, courier and freight		
Professional services		
Refrigerants		
Stationary energy and fuels		
Transport (air)		
Transport (land and sea)		
Waste		
Water		
Working from home		



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

AP Group commits to reduce emissions across its value chain (scope 1, 2 and 3) by at least 15% by 2025, and 30% by 2030 from our FY2022 base year.

For FY 2023 AP Group have reduced emissions by 8.51% (from the FY 2022 base year).

FY 2024 AP Group have reduced emissions by a further 1% (from FY 2023)

FY 2025 AP Group managed to restrict emissions growth to 1.9% (from FY 2024) despite supporting business turnover growth of 17.4%

We aim to continue to strive for further reductions by taking the following actions and continuing to look for opportunities to reduce emissions by 2030.

Due Date	Emission Source	Emission reduction measure	Scope	Status
TRAVEL				
30 June 2026	Air Travel	Explore local human resources in interstate markets	3	In progress
30 June 2026	Paper	Look to source higher % of recycled paper	3	In progress
30 June 2026	Travel	Explore increasing EV subsidy to encourage more staff to switch to an EV	3	In progress
30 June 2026	Travel	Provide complimentary MYKI cards to all staff to encourage public transport travel	3	In progress
2030	Travel	Transition all company vehicles to electric, and encourage majority of staff to transition to electric vehicles through offering free onsite EV charging and monthly subsidies contributing to cost of vehicle	3	In progress
PROFESSIONAL SERVICES				
30 June 2026	Waste Management	Separate cans and bottles to be recycled via the local council container deposit scheme	3	In progress
30 June 2026	Energy Use	Investigate new office buildings that have higher energy efficiency ratings	3	In progress
30 June 2026	Energy Use	Remove small appliances, including heaters from the office	3	In progress
30 June 2026	Energy Use	Investigate whether gas hot water can be decommissioned	3	In progress
2026	General	Review products and services for sustainability credentials on an ongoing basis and include in purchasing policy	3	In progress
COMMUNICATION				
30 June 2026	General	Continue to communicate emissions reduction strategy to the AP Group team to build awareness and buy-in	1	In progress

Emissions reduction actions

The following actions have been completed.

Year Done	Emission Source	Emission reduction measure	Scope	Status
Ongoing	Air Travel	Carbon offset any necessary air travel where possible in line with carbon offset air travel policy.	3	Complete
30 June 2025	Air Travel	Move to state-based events to minimise air travel for staff and clients	1	Complete
30 June 2025	Travel	EV policy offering subsidies to staff to encourage to switch to EVs	1	Complete
30 June 2025	General	Policy has been updated to include prioritizing Professional Services suppliers that are carbon friendly	3	Complete
30 June 2024	Travel	Implement travel policy including flight offsets and booking EV / Hybrid vehicles for car hire, or using Uber Green for taxi requirements	3	Complete
30 June 2024	Policies	Review all organisation policies and update to preference carbon neutral products or those with reputable environmental credibility	n/a	Complete
30 June 2024	ICT	Transition to Climate Active carbon neutral service provider	3	Complete
FY 2023	Energy	Gas – move to certified carbon neutral gas	1	Complete
FY 2023	Air Travel	Carbon offsetting of some flights. Policy updated to book carbon offset flights only where possible.	3	Complete
FY 2023	Air Travel	Video conferencing implemented and priority for meetings. Air travel budgets put in place and mission critical travel only approved.	3	Complete
FY 2023	Travel	Transitioned four company vehicles to EV's	1	Complete
FY 2023	Paper	Carbon neutral paper purchased	3	Complete
FY 2022	Paper	Transitioned to digital contracts	3	Complete
FY 2022	Energy	Electricity - 100% Green Power	2 & 3	Complete
FY 2022	Energy	Installed Solar PV onsite	2 & 3	Complete
FY 2021	Waste	Implemented extended recycling facilities and waste management processes reducing waste to landfill	3	Complete

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year:	2022-22	94.43	99.15
Year 1:	2022-23	88.43	92.85
Year 2:	2023-24	87.74	92.13
Year 3:	2024-25	90.25	94.76

Significant changes in emissions

There are no significant changes in emissions this period.

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

Certified brand name	Product/Service/Building/Precinct used
Powershop	Gas product
Qantas	Flights

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	2.81	2.81
Cleaning and chemicals	0.00	0.00	0.52	0.52
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	7.84	7.84
ICT services and equipment	0.00	0.00	6.94	6.94
Machinery and vehicles	0.00	0.00	1.22	1.22
Office equipment and supplies	0.00	0.00	0.42	0.42
Postage, courier and freight	0.00	0.00	0.00	0.00
Professional services	0.00	0.00	20.93	20.93
Refrigerants	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	7.73	7.73
Transport (land and sea)	19.15	0.00	17.67	36.82
Waste	0.00	0.00	2.51	2.51
Water	0.00	0.00	0.05	0.05
Working from home	0.00	0.00	2.45	2.45
Total emissions (tCO₂-e)	19.15	0.00	71.10	90.25

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
Mandatory 5% uplift for small organisations	4.51
Total of all uplift factors (tCO ₂ -e)	4.51
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	94.76

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)	25	26.32%
Verified Carbon Units (VCUs)	70	73.68%

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
5 MW Upper Awa Hydro Power Project in Himachal Pradesh by M/s Astha Projects (India) Limited	VCU	Verra	25/11/2025	18141-875658038-875658107-VCS-VCU-291-VER-IN-1-1691-01012017-31082017-0	2017	70	0	0	70	73.68%
Sunnyside Permanent Planting Project	ACCU	ANREU	25/11/2025	9,026,176,068 to 9,026,176,092	2024-25	25	0	0	25	26.32%



In accordance with its
Climate Active Certification

Australian Pharmacy Group

has permanently surrendered

95

Biodiverse Reforestation Carbon Offsets -

from the Wilyun Pools Project, Australia

ACCU Credits – Sunnyside Permanent Planting Project,
Australia

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



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

Carbon Neutral Pty Ltd is regulated by the Australian
Securities and Investments Commission and holds
Australian Financial Services Licence Number 453004

Handwritten signature of Dr Phil Ireland.

Dr Phil Ireland | Chief Executive Officer

Issue Date: 25 November 2025 | **Emissions Period:** 1 July 2024 - 30 June 2025

Serial numbers (inclusive): SWCP-B1-16/0002440-0002509

Serial numbers (inclusive): ERF177664: 9,026,176,068-9,026,176,092

Carbon Neutral retires an equal number of carbon credits from a certified international project for all Biodiverse
Reforestation Carbon Offsets to satisfy claims of carbon offsetting (and carbon neutrality where applicable).

Serial numbers (inclusive): 18141-875658038-875658107-VCS-VCU-291-VER-IN-1-
1691-01012017-31082017-0

Co-benefits

Sunnyside Permanent Planting Forest Initiative, Australia

Australian Carbon Credit Units (ACCUs)



The Project

The Sunnyside Permanent Plantation Forest Project is a premium nature-based carbon solution that is a joint initiative between Carbon Neutral, Gondwana Link, and Forever Carbon Corridors. Located in the Southwest Ecoregion of Western Australia, one of the world’s most significant biodiversity hotspots, this project safeguards a 560-hectare Eucalyptus plantation on a 1,550-hectare property that was previously at risk of being cleared.

Now protected under a legally binding 100-year Carbon Right and Covenant, Sunnyside ensures long-term carbon, biodiversity, and community benefits.



Why the Project Matters

The project directly addresses carbon sequestration by transitioning a plantation forest to permanent forest status. Without this intervention, the area would likely have been cleared and converted to non-forested use—resulting in substantial carbon loss. Instead, the site now contributes to national climate goals and provides a powerful example of land-use change mitigation.

Registered under the Australian Government’s Emissions Reduction Fund (ERF), Sunnyside is expected to generate more than 296,000 tonnes of CO₂-e abatement over its 15-year crediting period, with verified outcomes delivered via Australian Carbon Credit Units (ACCUs). Every credit is backed by robust, government-endorsed methodologies and independent auditing, offering confidence and transparency for carbon buyers.

PROJECT KEY FACTS	
Methodology	Carbon Credits (Carbon Farming Initiative - Plantation Forestry) Methodology Determination 2022. Transitioning a plantation forest to a permanent planting (Schedule 4).
Location	
Annual Emissions Reductions	19,736 tCO ₂ -e
Lifetime Project Emissions Reductions (15 Years)	296,040 tCO ₂ -e
Initial Crediting Period	2022 - 2023



Sunnyside Permanent Planting Forest Initiative, Australia

Australian Carbon Credit Units (ACCUs)

Local First Nations Involvement

Sunnyside is part of the larger Gondwana Link, an initiative aimed at improving and enhancing ecological health and resilience in a connected network of habitats spanning from Margaret River to the Nullarbor Plain in Western Australia.

The Sunnyside initiative will support the local Menang people (part of the Noongar nation). Recognising the area's importance and First Nations' connection to Country.

Hands-on indigenous project participation incorporating a broad range of collaborative planning and operational processes, including:

- Seed cleaning, smoking and scarifying for the direct seeding program
- Restoration area mapping, incorporating culturally-informed placement of tracks and future walking trails
Observing significant bush tucker plants and fauna species
- Developing a pioneering companion planting technique integrating bush tucker, to enrich plant populations in the old plantations without compromising the carbon status of the existing Eucalyptus plantation
- Uptake of property management employment and training opportunities, with the long-term prospect to extend to adjoining coastal areas that are planned to come under Noongar management.
- Creating and developing substantial opportunities for future food harvesting and bushfood species cultivation, while simultaneously improving habitat outcomes for local wildlife if current bush tucker integration activities are successful.
- This project will establish a home base at Sunnyside for the Noongar Ranger team to care for Country and provide numerous other cultural and conservation benefits.

First Nations involvement is a key aspect of this initiative



Seed collection and sorting



Biodiversity Protection and Ecosystem Recovery

In addition to safeguarding plantation forest, the Sunnyside project actively manages and protects 750 hectares of high-conservation value remnant native vegetation. This extensive area of untouched bushland plays a vital role in maintaining ecological connectivity and supporting landscape-scale biodiversity outcomes.

The property provides habitat for over 300 native plant species and several significant fauna species, including the Carnaby's Cockatoo and the Malleefowl—both of which are under threat. The project also supports the recovery of Kwongkan Shrublands, a nationally listed Threatened Ecological Community, making it an important contributor to regional conservation priorities.

All restoration and land management activities at Sunnyside are informed by an integrated approach that draws from both traditional ecological knowledge and contemporary environmental science. Practices such as direct seeding, native revegetation, and invasive species control are implemented to enhance the resilience and diversity of the ecosystem over the long term.



Sustainable Development Goals (SDG) Alignment.



While not yet formally quantified, the outcomes of this initiative have been intentionally designed to align with the following United Nations Sustainable Development Goals.

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Wilyun Pools

Biodiverse Reforestation Carbon Offsets



THE PROJECT

Carbon Neutral, in collaboration with its partners Wollimi, are developing a high-integrity carbon project at Wilyun Pools.

This initiative combines biodiverse environmental plantings with sustainable plantation forestry to deliver long-term environmental and climate benefits.

Under an innovative and inclusive governance model, the Wilyun Pools project establishes a clear and supported pathway for First Nations custodians to gradually assume ownership of the property. This structure ensures enduring cultural, ecological, and community outcomes, positioning Wilyun Pools as a model for nature-based climate solutions grounded in Indigenous leadership and landscape-scale conservation.

BIODIVERSE REFORESTATION CARBON OFFSET (BRCO)

KEY FACTS	
Location	South-West Western Australia 1 hour drive from Albany
Crediting Period	2021-2071
Lifetime project emissions reduction	~7,600 tCO2e / 50 years
Size	1,200 hectare property 24 hectares project

BIODIVERSE ENVIRONMENTAL PLANTINGS

Between 2018 and 2021, 24 hectares of former pastureland were direct seeded using more than 40 biodiverse mixed native species including eucalypts, melaleucas, casuarinas, acacias, hakeas and banksias. In line with the project's aim to enrich and support local biodiversity, most of these species were sourced from Wilyun Pools or nearby properties. The majority of remaining land has been subsequently established for an Australian Carbon Credit Unit project.



FIRST NATIONS IMPACT

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

Wilyun Pools represents a groundbreaking partnership approach where the carbon project will enable:

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



Wilyun Pools BIODIVERSE REFORESTATION CARBON OFFSETS



NATURE IMPACT

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

Endemic Wildlife: The natural habitats being protected and restored on Wilyun Pools support strong populations of many fauna species, including the tiny Honey Possum. Several significant wildlife species are found on or near Wilyun Pools, including Gilbert's Potoroo and Western Ground Parrot (both critically endangered), Quokka, Malleefowl, Black Gloved Wallaby, Western Bristlebird and Carnaby's Cockatoo.

Nature Connectivity: Wilyun Pools occupies a key position adjoining a wide coastal belt of vegetation which extends over 80 kilometres to the east and with 'restorable' habitat connectivity to the west extending almost to Albany, across several key nature reserves and other habitat areas.

Gondwana Link connecting nature and people: Wilyun Pools is part of the much larger Gondwana Link, an initiative working to improve and increase ecological health and resilience in a connected band of habitats stretching from Margaret River to the Nullarbor Plain in Western Australia. Wilyun Pools is one of a small number of strategically critical private properties secured to increase the area of wildlife habitat across the Link and provide opportunities for Noongar families to return to Country. Noongar Elders are helping to develop a broad Healthy Country Plan which includes Wilyun Pools, exploring specific arrangements to restore some endemic wildlife species to their natural habitat.



CLAIMING CARBON NEUTRALITY

Carbon Neutral sells BRCOs before full sequestration is achieved. As it may be some years before carbon is sequestered, Carbon Neutral independently retires an equal number of verified carbon credits from an international project. This ensures that buyers can claim carbon offsetting (and carbon neutrality where applicable).

Reforestation activities require significant upfront investment to cover land acquisition and planting costs. By purchasing BRCOs you are helping to finance ongoing reforestation planting programs; buyers can proudly promote their support of an Australian ecosystem restoration project.

CARBON CREDIT REGISTRY

All BRCO units (tonnes) are held on an internal register and allocated a unique serial identification number. All purchased units are cancelled on this register to ensure there is no double-counting or double-selling, and the unique serial numbers are provided to all offline BRCO purchasers. Our internal register is independently audited at least every five years.

LAND TENURE AND 'PERMANENCE'

This project has a 100 year Carbon Right and Carbon Covenant registered providing legal protection of the sequestered carbon and stipulating applicable land and tree management obligations.

PROJECT PARTNERS

Wilyun Pools is being developed in partnership with proven leaders in carbon and forestry, First Nations custodians, local community members, nature/biodiversity experts and leading climate investors.

The vision for Wilyun Pools emerged out of a relationship between family farm owners **Sylvia Leighton and Peter McKenzie** and First Nations group **Wirlomin Noongar Language and Stories**.

Carbon Neutral, working closely with **Gondwana Link**, was instrumental in developing the project and partnership arrangements to enable this vision to be recognised in partnership with Wollemi. Carbon Neutral is engaged as the carbon project manager, and Gondwana Link is involved in supporting nature restoration and Wirlomin's engagement.

Wollemi Capital, a global climate specialist investment firm, has purchased the property and is providing funding to support the project development in collaboration with this group of partners.

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The information contained herein is subject to change without notice. All images are indicative of the project and Carbon Neutral shall not be liable for technical errors or omissions contained herein.



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7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

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 (kg CO ₂ -e)	Renewable Percentage of total
Behind the meter consumption of renewable electricity generated	6,721	0	31%
Total non-grid renewable electricity	6,721	0	31%
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	15,062	0	69%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - 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)	2,740	0	13%
Residual electricity	-2,740	-2,521	0%
Total renewable electricity (grid + non grid)	24,523	0	113%
Total grid electricity	15,062	0	82%
Total electricity (grid + non grid)	21,782	0	113%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-2,740	-2,521	
Scope 2	-2,413	-2,220	
Scope 3 (includes T&D emissions from consumption under operational control)	-328	-301	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	112.58%
Mandatory	12.58%
Voluntary	69.15%
Behind the meter	30.85%
Residual scope 2 emissions (t CO₂-e)	-2.22
Residual scope 3 emissions (t CO₂-e)	-0.30
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 (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
Percentage of grid electricity consumption under operational control	100%					
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	15,062	15,062	11,597	1,356	0	0
QLD	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	15,062	15,062	11,597	1,356	0	0
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	6,721	6,721	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)	6,721	6,721	0	0		
Total electricity (grid + non grid)	21,782					

Residual scope 2 emissions (t CO ₂ -e)	11.60
Residual scope 3 emissions (t CO ₂ -e)	1.36
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	11.60
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	1.36
Total emissions liability (t CO₂-e)	12.95

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
<p><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></p>		

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)
N/A	0	0
<p><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></p>		

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
None	

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

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

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

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

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						N/A



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