



PUBLIC DISCLOSURE STATEMENT

DEVELOPMENT VICTORIA

**ORGANISATION CERTIFICATION
FY2024–25**

Australian Government

Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Development Victoria
REPORTING PERIOD	1 July 2024 – 30 June 2025 Arrears report
DECLARATION	<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>  Clare Parry Director - Sustainability 22nd December 2025



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

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Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	228 tCO ₂ -e for the FY25 year <i>195 tCO₂-e for the FY23 and FY24 years¹</i>
CARBON OFFSETS USED	80% ACCUs, 20% VCU
RENEWABLE ELECTRICITY	Total renewables 100%
CARBON ACCOUNT	Prepared by: Development Victoria
TECHNICAL ASSESSMENT	Date: 30 th October 2023 Organisation: Cundall Johnston & Partners Next technical assessment due: FY 2026 report

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¹ An additional 195 tCO₂-e is reflected in the Carbon Offsets summary of this report, retired against the FY23 and FY24 years. This is the result of corrections made in APR-26 in the WFH Calculators in those years. The PDS for those years have been updated to reflect accurate emissions.

2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Development Victoria, ABN 61 868 774 623, Development Victoria does not have any subsidiaries.

This Public Disclosure Statement includes information for FY2024-25 reporting period.

Development Victoria (DV), ABN 61 868 774 623, has certified its business operations over the 2024-2025 financial year with Climate Active. Development Victoria's greenhouse gas emission inventory has been prepared according to the Climate Active Carbon Neutral Standard for Organisations.

Employing the Organisations Standard provides Development Victoria's staff, partners, clients, and communities confidence in the validity of Development Victoria's Carbon Neutral certification. The requirements of the standard are designed to provide stakeholders with transparent information on the actions that have been taken to achieve carbon neutral status.

Climate Active certification is awarded to organisations that have credibly reached a state of achieving net zero emissions, otherwise known as carbon neutrality. This means that all activities associated with Development Victoria's business operations have no net negative impact on the climate.

To achieve the Organisations Standard for its operational footprint, Development Victoria has:

- calculated the Scope 1, 2 and 3 greenhouse gas emissions generated by its business operations;
- committed to reduce these emissions by investing in a range of approaches including new technology and behavioural change; and
- purchased credible offsets to compensate for remaining emissions.

Organisation description

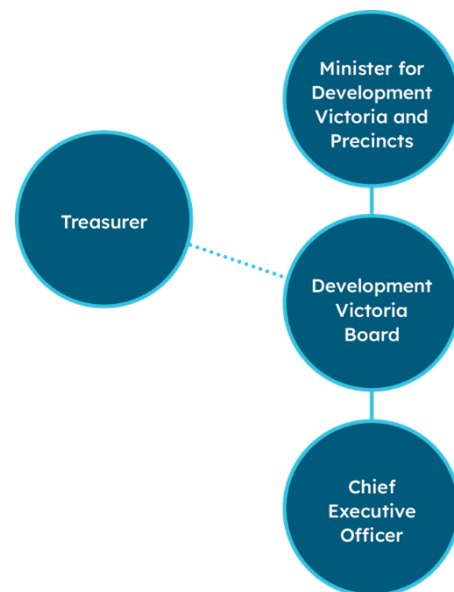
Development Victoria works in partnership with the public and private sectors to deliver major civic projects, property development (both residential and commercial) and urban renewal projects on behalf of the Victorian Government. Development Victoria's vision is to "To help make Victoria a great place to live". To achieve this vision, Development Victoria delivers government policy to create strong communities, stimulate economic growth and reduce environmental impact across Victoria.

Development Victoria is a statutory authority governed by a board of directors.

Development Victoria operates under the Development Victoria Act 2003 ('the Act'). The Act requires Development Victoria to carry out the following functions using commercial disciplines:

- Property development and social and economic capital works projects in accordance with government policies and strategies;
- Provide advisory services to Government; and
- Develop declared projects under the Act.

The Minister for Development Victoria and Precincts has primary responsibility for Development Victoria under the *Development Victoria Act 2003* and is responsible for the *Docklands Act 1991*. The Treasurer is responsible for oversight of Development Victoria's finances, capital structure and operating performance.



Development Victoria operates under one trading name and Australian Business Number (ABN). There are no subsidiary or child companies that Development Victoria manages, and no related entities.

Development Victoria has a diverse project portfolio covering residential and commercial developments, public land and buildings, and urban renewal. Development Victoria develops these assets on behalf of the Victorian State Government or in partnership with the private sector and does not currently hold long-term ownership of any major assets. Development Victoria's operations are run out of a head office in Melbourne CBD, supported by a tenancy in Geelong.

Development Victoria also manages a small number of temporary sales offices on our residential development sites, for the purposes of property (house and land) sales to the general public.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

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

Development Victoria's operational greenhouse gas emissions inventory has been prepared according to the Organisations Standard. Development Victoria operates under one ABN with no other trading names.

Development Victoria employed the operational control approach to set the basis for determining what emissions are under the direct control of the organisation. The operational control approach requires an organisation to report 100% of the operations over which it has 'the full authority to introduce and implement its operating policies'.²

Development Victoria includes all emissions from activities over which it has full operational control (Fig 1).

Assets included in the certification boundary are:

- Facilities and Operations:
 - Head office at 8 Exhibition St, Melbourne. 8 Exhibition St is certified as a Climate Active Carbon Neutral building by the owner, GPT. Development Victoria occupies 2 office floors as a tenant only. While part of another floor was leased for purposes of End-of-Trip facilities, this lease ended in February 2025.
 - Malop St, Geelong. This office serves a number of Geelong-based staff and several projects in the Geelong region. Development Victoria occupies space as a tenant only.
- Sales Offices
 - Development Victoria manages a small number of sales offices located at residential developments in metropolitan Melbourne. These offices are temporary tenancies and their operation may fluctuate over the course of a year. FY24-25 sales offices included LUMA at Sunshine North, Riverwalk in Werribee and Olio in Officer. While Development Victoria manages these spaces, staff work for and are the responsibility of contracted Sales Agencies.
- Offsite Operations
 - Development Victoria leases a warehouse for Business Continuity Planning (BCP) and storage, located in Lynbrook, Victoria. This lease finished in mid-June 2025.

Assets outside of the emissions boundary are:

- Short term assets
 - Development Victoria holds a limited number of short-term assets on behalf of the State Government to facilitate land purchases. These sites are either vacant, undeveloped land, such as 3 Victoria Dock and 55 Victoria Promenade, or buildings that are leased to external organisations and managed by external service providers. These assets are not included within Development Victoria's emissions boundary because Development Victoria operates no control over these assets, and no organisational operations are undertaken within these assets.

² GHG Protocol – Corporate Standard (WBCSD and WRI, 2004).

The emission sources in the boundary diagram below are as per the categories in the emission summary table. Emissions associated with Development Victoria's operations within the emissions boundary have been categorised by scope, as per the Organisations Standard.



Figure 1: Emissions Boundary

- Scope 1 emissions include all direct greenhouse gas emissions from sources that are within Development Victoria's control boundary. These include emissions from fuel use and refrigerants. There is no on-site electricity generation.
- Scope 2 emissions include purchased electricity, heat, cooling and steam (i.e., energy produced outside Development Victoria's control boundary but used within the organisation).
- Scope 3 emissions are all indirect emissions that occur as a result of the activities of Development Victoria but occur from sources outside the organisation's direct control.

Table 1 includes a description of the emission sources within Development Victoria's emissions boundary.

Table 1: Emissions Source Description		
Emission Source	Scope	Description
Refrigerants	1	This represents all direct emissions emitted through refrigerant leaks from air conditioning units at all locations within the emissions boundary.
Stationary Fuels (Natural Gas)	1,3	This represents the natural gas used in 8 Exhibition St. At 8 Exhibition, all gas (HHW) use for the base building and tenancy is from a central plant, operated by the base building owner (GPT) and offset under GPT's Climate Active Certification. Therefore, this is considered zero emissions for Development Victoria's certification. There is no other gas use.
Transport Fuels (Fleet Vehicles only)	1, 3	This represents the fuels used to operate Development Victoria's fleet vehicles, leased from external provider Custom Fleet Management. Vehicles are available for use by all Development Victoria staff to travel to site visits and other operational use. During FY24-25, the fleet switched from five diesel and petrol to three hybrid petrol-electric vehicles.
Staff Commuting	3	This represents modes of public transport used by staff to commute to work. It includes train, bicycle, walking, bus, motorbike/scooter and trams. Development Victoria previously relied on the Climate Active Working From Home (WFH) Calculator and did not use the outputs that included commuting (i.e. relied on Result A). For FY24-25 we omit this data, which is consistent with prior years.
Electricity	2, 3	This represents the electricity used across all buildings included within Development Victoria's certification boundary. At 8 Exhibition, electricity used for the base building is already offset by GPT's Climate Active Certification and is therefore considered zero emissions for Development Victoria's certification. All other electricity is 100% renewable.
Business Travel (flights)	3	This represents all flights (domestic and international) travelled for business operations such as study tours, conferences, and awards.
Business Accommodation	3	This represents all accommodation (domestic and international) used to facilitate (e.g.) study tours, site visits, conferences, and awards.
Waste	3	This represents waste captured at our 8 Exhibition Street office. Waste collection at 8 Exhibition St is sorted between general waste, paper and cardboard, co-mingled recycling and food waste (compost). Development Victoria manages the Sales Offices, but the staff are the responsibility of the Sales Agency, and therefore the waste from these assets is excluded.
Water & Wastewater	3	This represents water and wastewater at 8 Exhibition Street. Water used for the tenancy is already offset by GPT's Climate Active Certification and is therefore considered zero emissions for Development Victoria's certification. Development Victoria manages the Sales Offices, but the staff are the responsibility of the Sales Agency, and therefore water and wastewater from these assets are excluded.
Food & Catering	3	This represents emissions embodied in food and catering that are offered at events, workshops and training organised by Development Victoria.
Mailing Services	3	This represents all postage and courier services.
Office & ICT Equipment	3	Office equipment represents furniture and appliances such as office chairs, desks, crockery and kitchen equipment. ICT Equipment represents computer hardware such as monitors, laptops, tablets and chargers.
Printing, Stationery & Publications	3	This represents printed media, publications, office printing and stationery. It includes all printing for promotional and marketing material, and well as internal printing and stationery for staff use.
Taxi Travel	3	This represents staff taxi and rideshare use, including airport transfer.

All emission sources have been assessed using the relevance test. Figure 2 demonstrates the quantified sources, non-quantified sources, and sources that have been excluded from the inventory.

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.

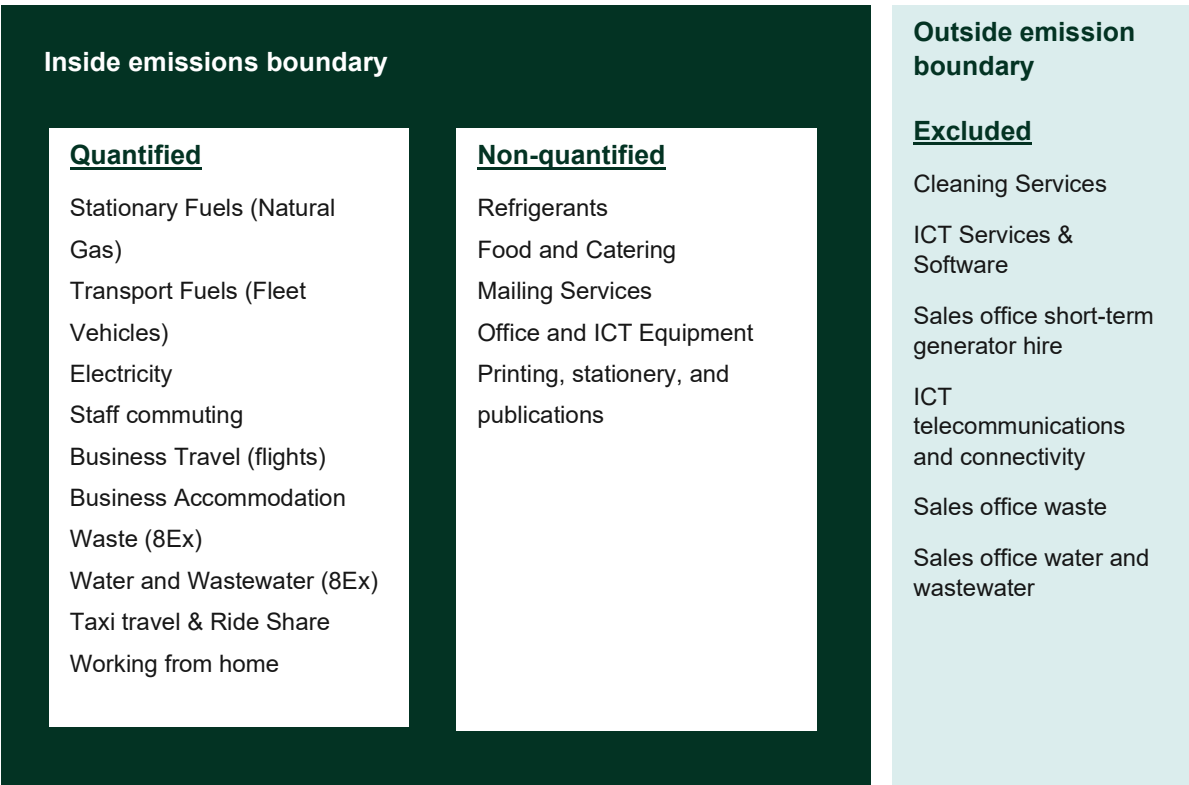


Figure 2: Emissions sources

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Development Victoria's emissions reductions to date have largely been exhausted, although the emissions reduction strategy identifies the measures that will be taken over the upcoming financial year. All activities align with the corporate objective to obtain carbon neutral status for Development Victoria, including all activities and projects, by 2030. In previous Climate Active reports, we committed to reducing our operational footprint by at least 50% by 2025. This report confirms a further reduction this financial year of 4.6%, and a total **corrected** reduction of 58% since FY20-21 (being our first COVID-affected report).

Measures we are investigating and/or will implement for FY25-26 are not predicted to reduce our total footprint meaningfully, as outlined below:

- We will investigate the potential to survey staff, to improve the data quality for our working from home (WFH) calculations. This area currently constitutes 81% of our footprint (before uplifts applied), and the generation of this figure uses the default settings in the Climate Active-provided calculator. This includes the conservative assumption that 0% of staff use GreenPower. More granular data will inform a future action plan.
- Under the WFH category, the organisation will explore any potential to incentivise or encourage staff to switch to renewable energy in their homes. We will explore an education program to inform staff of the potential for gas-free living, in alignment with State policy, and this aligns with our project delivery mandates. We also note the general greening of the Victorian electricity grid (a State Government initiative) that will reduce this impact over time.
- We will continue to improve waste practices in the office, via education. Our current waste separation now includes soft plastics, and we will work to reduce contamination and increase the recycling rate from 67% to a target of over 80%. This will not have a substantial impact on total emissions (<1%) but is still considered meaningful change.
- The organisation continues to remain open to switching to fully electric fleet cars. In FY24-25 we switched to a 100% hybrid fleet, which was partly contributory to a 20% reduction in this component of our footprint and will reduce our footprint for this coming year. Limitations for a fully electric fleet include car parks (no potential to fit charging infrastructure due to electrical capacity limits), site distances and travel durations, however we note a Victorian Government commitment for a 100% electric fleet by 2035. This is a longer-term transition, and options will be assessed on an ongoing basis.

In the last financial year, there was a continued requirement for air travel for project and corporate related reasons, and this forms approx. 9% of our total footprint (before uplifts applied). Staff have expressed doubt regarding the voracity of (for example) airline carbon neutral programs, and there is a desire to have control over our offset activities in relation to this. We will continue to monitor and, as travel is done by necessity only this will ensure our footprint is kept as low as practical; however, our preference is to self-offset as part of this Climate Active process. We cannot confirm the requirement for air travel as part of our footprint, as it is related to new projects.

Emissions reduction actions

In FY24-25 Development Victoria took action to reduce operational carbon, these includes:

- All fleet vehicles were switched to hybrid-petrol vehicles, ***reducing our year-on-year impact in this area by 17.6%***. Due to limitations in our available car parking, there are no viable opportunities to switch to fully electric vehicles. We reiterate that there is no charging infrastructure, and no potential to retrofit, in the car parking space we hold. This is a longer-term transition, and options will be assessed on an ongoing basis. We note that the Victorian Government has a pledge to switch all fleet cars to electric by 2035.
- We continue to sign up all sites under our control to 100% Green Power (no new effect on total footprint).
- Supporting virtual and hybrid meetings and encouraging a planned physical office space through digital desk booking technology. In FY23-24, staff numbers increased from 364 to 375 people, but our office footprint has not increased. Hybrid working arrangements and desk booking systems allow our staff to plan and optimise their attendance at the office without needing additional office space.
- Employing measures that ensure our ICT equipment is sustainably managed, including at end of life of products or assets. This includes the use of a “green on-sell” option with our hardware provider and the take-back of non-useful items. All e-waste is productively disposed of through aggregation strategies that enables us to hold until it can be accepted in bulk at recycling facilities.
- Continuing to use 100% electronic forms and electronic contract signing, including for land sales and all approvals which continues to reduce the impacts of paper use, waste and storage requirements.

Emissions over time

¹For the FY23 and FY24 years, the Working from Home emissions were initially reported containing an error, with an inclusion for renewable energy. This PDS contains updated emissions for those years, and the PDSs for those years have also been updated.

Not applicable.

Not applicable.

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	1.85	1.85
Electricity	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	18.56	18.56
Transport (Land and Sea)	8.54	0.00	2.45	10.99
Waste	0.00	0.00	5.13	5.13
Water	0.00	0.00	0.00	0.00
Working from home	0.00	0.00	159.71	159.71
Total emissions (tCO₂-e)	8.54	0.00	187.71	196.25
<i>Figures may not sum to total due to rounding.</i>				

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
Refrigerants – uplift to account for emission source that is immaterial	1.96
Food and catering – uplift to account for emission source that is immaterial	3.92
Office and ICT Equipment – uplift to account uplift to account for non-quantified sources where data collection is not cost effective	3.92
Mailing Services – uplift to account uplift to account for non-quantified sources where data collection is not cost effective	11.77
Printing, stationery and publications – uplift to account uplift to account for non-quantified sources where data collection is not cost effective	9.81
Total of all uplift factors (tCO ₂ -e)	31.39
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	227.65

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 (ACCU)	187	82.02%
Verified Carbon Units (VCUs)	41	17.98%
Australian Carbon Credit Units (ACCU)	195 <i>against FY23 and FY24 reflected as retired in this FY25 report</i> ³	n/a

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
Solar Energy Project(s) by SB Energy Private Limited	VCU	Verra Registry	24/10/2023	8423-15973794-15974193- VCS-VCU-997-VER-IN-1- 1805- 01012018-31122018-0	2018	400	359	0	41	17.98%
Sunnyside Permanent Planting Project	ACCU	ANREU	18/06/2025	9,012,186,879 – 9,012,187,078	2023- 24	200	0	13	187	82.02%
Warriup Project	ACCU	ANREU	19/05/2026	9,043,459,601 - 9,043,459,668 & 9,051,718,797 - 9,051,719,228	2025- 26	500	195 ⁴	305	0	0
Offset Totals:						1100	554	318	228	100.00%

³ An error was made in the FY23 and FY24 Working from Home calculators that overestimated the use of renewable energy of staff working from home. This error was discovered and corrected in time for inclusion in this report, and amounts to a total of 195 tCO₂-e.

⁴ This quantity was retired against the FY23 and FY24 accounts, but is represented for the first time here.

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
Australian Yarra Yarra Biodiversity Project	PER - biodiversity	Western Australia	Solar Energy Project(s) by SB Energy Private Limited (VCU)	41	Registry: GS1-1-AU- GS3039-22-2024-22913- 5364-5763 https://carbonmarketinstitute.org/projects/yarra-yarra-biodiversity-corridor/

Co-benefits

Development Victoria, as part of our offset activities, recognise that the realisation of co-benefits is just as important as the achievement of carbon neutral. Our work prioritises social, economic and environmental value and we prioritise the use of our spend for good via social procurement.

For the majority of our FY25 carbon offsetting, we have purchased an Australian high-quality, nature-based carbon offset. The Sunnyside Permanent Planting project includes avoided deforestation, biodiverse regeneration and endangered species protection. 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, and includes on-Country employment for the Menang people of the Noongar Nation, bushfood regeneration and culturally mapped walking trails. Practices such as direct seeding, native revegetation, and invasive species control are implemented to enhance the long-term resilience and diversity of the ecosystem.

For part of our FY25 carbon offsetting, we have purchased a stapled credit. This stapled credit is a Biodiverse Reforestation credit located in Australia – the Yarra Yarra Biodiversity Corridor project, located in Western Australia – stapled to an accredited Verra-Verified Carbon Standard carbon offset project, in this case the Solar Energy Projects by SB Energy in India.

The Yarra Yarra reforestation project aims to re-establish the natural landscape of a 200km corridor in the northern wheatbelt of Southwest Australia. About 90% of the planting area was cleared by European settlers during the 1900s to allow for the farming of crops and livestock. Over time the soil has degraded, and together with a drying climate, has left parts of the landscape no longer viable for traditional farming. In addition, the removal of the natural woodland environment has threatened many plant and animal species with extinction.

These factors have led to Conservation International identifying the broader region of Southwest Australia as one of 35 globally significant biodiversity hotspots. Conservation International defines a biodiversity hotspot as a region that has a high percentage of endemic plant species and less than 30% of its natural vegetation remaining. The Yarra Yarra project aims to revegetate the landscape of the Corridor and return the environment to its original state while simultaneously removing carbon from the atmosphere.

Up to 60 different tree and shrub species indigenous to the region are planted, with the goal to create a green corridor that will reconnect coastal regions with drier inland habitats. The Corridor will provide birds and animals with habitat for food, nests and protection from predators, encouraging them to transition through the landscape.

The project's positive impacts include factors beyond carbon sequestration such as local employment and economic flows, discovery of five aboriginal heritage sites via archaeological survey, survey and discovery of an amazing diversity of plant and animal species, creation of wildlife habitats and the reintroduction of plant and animals and the active combatting of desertification by reducing soil salinity and erosion by wind and water.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

Not applicable.

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

1. Large-scale Generation certificates (LGCs)*	0
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* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

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									0

APPENDIX A: ADDITIONAL INFORMATION

This report includes information to mark the correction of errors in the FY23 and FY24 emissions reporting periods. Specifically, the renewable energy assumptions in the WFH Calculator in those years was incorrect and resulted in an under-reporting of WFH emissions for those periods.

As Development Victoria's reporting also includes uplift factors applied to a small number of areas, the error was compounded. The Public Disclosure Statements for these periods have been updated to reflect the emissions under-reporting, including uplifts, and these have been re-published.

The total correction was 195t CO₂-e, and additional offsets have been retired in this report. These are shown in the table in Section 6, being ACCU's at the Warriup Permanent Planting Project. This project has similar co-benefits to those detailed for the Sunnyside Permanent Planting Project, with high-yield carbon sequestration, biodiversity restoration, cultural renewal and the protection of significant freshwater systems. In addition, the Warriup project returns legal land title to the Menang Noongar peoples, and supports their land stewardship, employment and cultural reconnection.

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	0	0	0%
Total non-grid renewable electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	231,201	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)	42,067	0	18%
Residual Electricity	-42,067	-38,702	0%
Total renewable electricity (grid + non grid)	273,268	0	118%
Total grid electricity	231,201	0	118%
Total electricity (grid + non grid)	231,201	0	118%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-42,067	-38,702	
Scope 2	-37,037	-34,074	
Scope 3 (includes T&D emissions from consumption under operational control)	-5,030	-4,627	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	118.20%
Mandatory	18.20%
Voluntary	100.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	-34.07
Residual scope 3 emissions (t CO₂-e)	-4.63
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 to total 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)
VIC	231,201	231,201	178,025	20,808	0	0
Grid electricity (scope 2 and 3)	231,201	231,201	178,025	20,808	0	0
VIC	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	231,201					

Residual scope 2 emissions (t CO ₂ -e)	178.03
Residual scope 3 emissions (t CO ₂ -e)	20.81
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	178.03
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	20.81
Total emissions liability	198.83

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
Refrigerants	Immaterial
Food and Catering	Immaterial
Office and ICT Equipment	Cost-effective
Mailing Services	Cost-effective
Printing, Stationery and publications	Cost-effective

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
Cleaning services	N	N	N	N	N	Size: The emissions source is likely to be under 1% of the total footprint, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (124 t-CO₂-e). 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. The nature of the engagement of services is via the base building owner. 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.
ICT Services and Software	N	N	N	N	N	Size: The emissions source is likely to be under 1% of the total footprint, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (124 t-CO₂-e). 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. The nature of the engagement of services is via the base building owner. 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.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Sales office short-term generator hire	N	N	N	N	N	Size: The emissions source is likely to be under 1% of the total footprint, as the generators are for backup and rarely utilised. Most sites now use generators powered by solar and battery setups with diesel as ultimate backup and so emissions are additionally reduced. Influence: We have limited potential to influence the emissions from this source, however our suppliers of the site office are already shifting to a lower-emissions solutions per above. 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.
ICT Telecommunications and Connectivity	N	N	N	N	N	Size: The emissions source is likely to be under 1% of the total footprint, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (124 t-CO₂-e). 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. The nature of the engagement of services is via the base building owner. 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.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Waste (Sales Offices only)	N	N	N	N	N	Size: The emissions source is likely to be under 1% of the total footprint, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (124 t-CO₂-e). 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. The nature of the engagement of services is via the base building owner. 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.
Water and Wastewater (Sales offices only)	N	N	N	N	N	Size: The emissions source is likely to be under 1% of the total footprint, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (124 t-CO₂-e). 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. The nature of the engagement of services is via the base building owner. 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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