



PUBLIC DISCLOSURE STATEMENT

HASSELL

SERVICE CERTIFICATION

FY2024–25

Australian Government

Climate Active Public Disclosure Statement

Hassell



NAME OF CERTIFIED ENTITY	Hassell Australia Limited Hassell International Limited Hassell's wholly owned subsidiaries in Australia and overseas Collectively, and trading as, 'Hassell'
REPORTING PERIOD	Financial year 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>  Tina Owyong Chief Operating Officer 15 / 09 / 2026



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

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Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	0 tCO ₂ -e (100% overlap with organisation certification)
CARBON OFFSETS USED	N/A (100% overlap with organisation certification)
RENEWABLE ELECTRICITY	82.03% (Australia only) We have achieved 100% renewable electricity for our tenancy energy usage globally. This outcome excludes electricity consumed that is outside of our operational control, such as base building electricity.
CARBON ACCOUNT	Prepared by Hassell
TECHNICAL ASSESSMENT	15/12/2025 Rewild Agency Next technical assessment due: FY2028 report

Contents

1. Certification summary.....	3
2. Certification information.....	4
3. Emissions boundary.....	6
4. Emissions reductions	9
5. Emissions summary	12
6. Carbon offsets.....	14
7. Renewable Energy Certificate (REC) summary	17
Appendix A: Additional information	18
Appendix B: Electricity summary.....	19
Appendix C: Inside emissions boundary	22
Appendix D: Outside emission boundary	24

2.CERTIFICATION INFORMATION

Description of service certification

Hassell's services are organised by discipline and comprise:

- Architecture
- Landscape Architecture
- Interior Design
- Urban Design

This service certification covers all design and architecture professional services delivered by Hassell entities. The functional unit is one full-time employee equivalent and emissions are measured as total greenhouse gas emissions in tCO₂-e per FTE. This certification is cradle-to-gate and customers are not required to opt-in (full coverage). Based on the nature of design and architecture services, a cradle-to-gate boundary is appropriate.

This service certification is a child certification of Hassell's parent Organisation certification and covers the same boundary. All emissions associated with the service are included within the organisational boundary and are accounted for and offset through the organisation's Climate Active certification, as detailed in the Organisation PDS.

The guidelines and standards used to prepare the inventory are in accordance with The GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) and Corporate Value Chain (Scope 3) Standard published by the World Resource Institute (WRI) and World Business Council for Sustainable Development (WBCSD) and with International Standards Organisation ISO 14064-1:2018 Greenhouse gases - Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals.

Within this inventory, greenhouse gases (GHGs) are measured in carbon dioxide equivalent (CO₂-e) and include the greenhouse gases covered by the Kyoto Protocol – carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), perfluorocarbons (PFCs), hydrofluorocarbons (HFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃) which are then multiplied by their relative Global Warming Potential (GWP). The GWP is an index used to convert the Kyoto Protocol non-carbon dioxide gases to a carbon dioxide equivalent.

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

Description of business

Hassell is a leading international design practice operating in Australia, China, South East Asia, the United Kingdom and the United States of America. We work across architecture, landscape architecture, interior design and urban design – a rich multi-disciplinary mix of skills and perspectives that unlocks the economic, social and cultural value of projects.

At Hassell, we believe design has the power to create a better future. Globalisation, climate change, urbanisation, and digitisation present new opportunities and challenges for how we live. In this fast-changing context, we bring together the best designers and thinkers in a unique collaborative process that results in both beautiful design and measurable value.

Hassell's parent entities are Hassell Australia Limited and Hassell International Limited (both unlisted public companies). Hassell Australia Limited is the parent entity for the company's Australian operations and is the owner of Hassell Ltd (Australian trading entity); Hassell Services Pty Ltd ATF Hassell Trust No. 2 operates alongside the Australian entities as a trust vehicle. Hassell International Limited is the parent entity of the company's operations outside of Australia, including the subsidiaries Hassell Design Consulting Limited (Shanghai), Hassell Ltd (Hong Kong), Hassell Design (Singapore) Pte Ltd, Hassell Architecture (Singapore) Pte Ltd, Hassell Ltd (UK), and Hassell Design Ltd (USA).

Collectively, these entities trade as 'Hassell'.

Company details of Hassell's parent and trust entities are:

Hassell Australia Limited – ABN 34 128 785 080, ACN 128 785 080

Hassell International Limited – ABN 24 128 785 099, ACN 128 785 099

Hassell Services Pty Ltd – ABN 82 822 389 208, ACN 007 902 570

The following subsidiaries are also included within the scope of this certification:

Legal entity name	ABN	ACN
Hassell Ltd	24 007 711 435	007 711 435
Hassell Projects Pty Ltd	24 651 265 879	651 265 879
Hassell Design Consulting Limited (Shanghai)	These Hassell entities have been included within the scope of this certification, but do not use ABN and ACN identifiers as they are located outside of Australia	Not applicable
Hassell Ltd (Hong Kong)		
Hassell Design (Singapore) Pte Ltd		
Hassell Architecture (Singapore) Pte Ltd		
Hassell Ltd (UK)		
Hassell Design Ltd (USA)		

3.EMISSIONS BOUNDARY

Inside the emissions boundary

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

Quantified emissions have been assessed as 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

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

Attributable emissions sources can be **excluded** from the carbon inventory but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

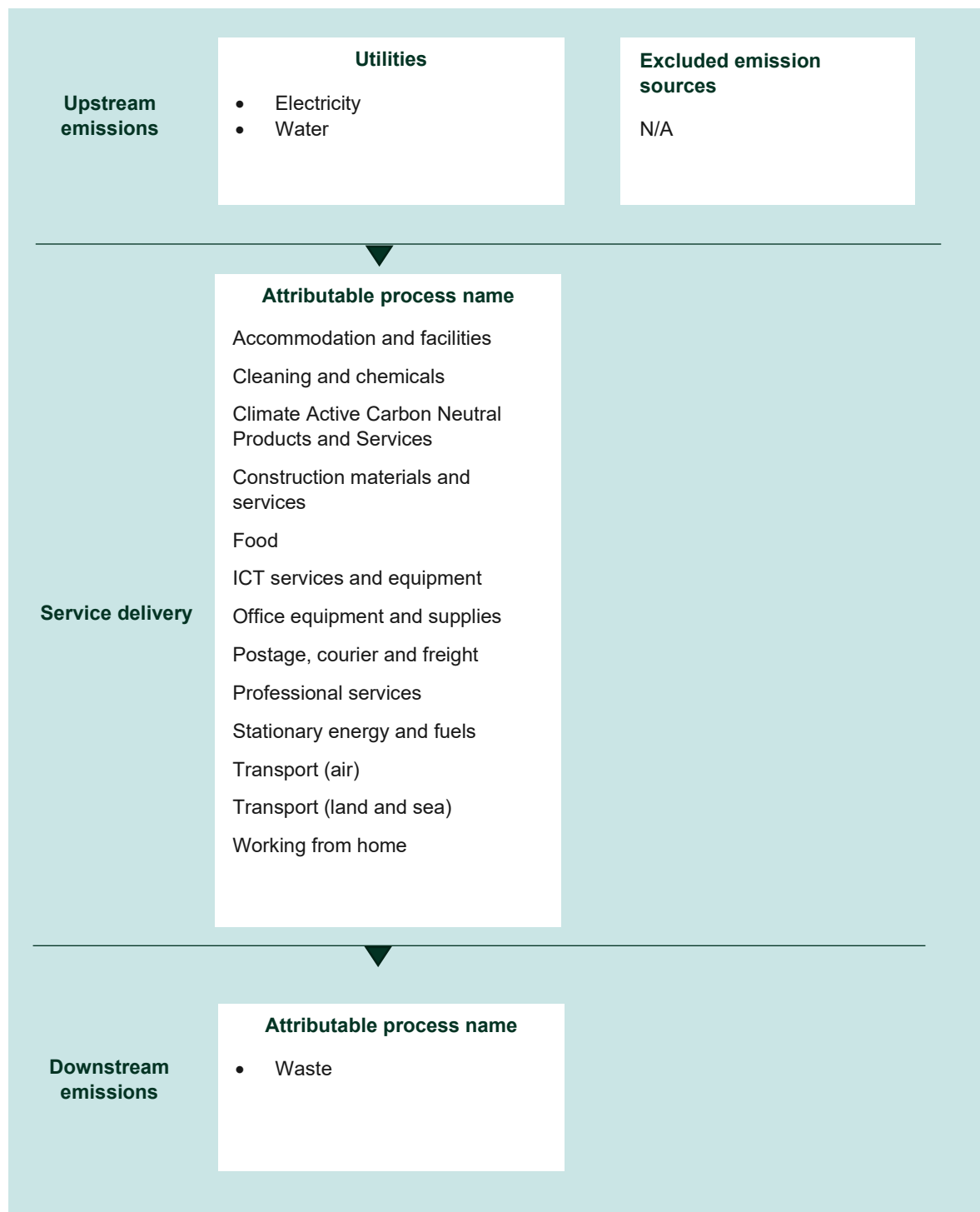
Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary		Outside emission boundary
<u>Quantified</u> Accommodation and facilities Cleaning and chemicals Climate Active Carbon Neutral Products and Services Construction materials and services Electricity Food ICT services and equipment Machinery and vehicles Office equipment and supplies Postage, courier and freight Professional services Stationary energy and fuels Transport (air) Transport (land and sea) Waste Water Working from home	<u>Non-quantified</u> Refrigerants	<u>Non-attributable</u> N/A
	<u>Excluded</u> N/A	

Service process diagram

Cradle-to-gate boundary



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Introduction and summary

Hassell recognises the threat and impact of climate change and has a history of responding to this global challenge, including the measurement of our greenhouse gas emissions since 2007 and the achievement of carbon neutral status for the FY22, FY23, and FY24 reporting periods under Australia's Climate Active program. We are proud of the initial steps we have taken to date but recognise there is more work to do.

Our emissions reduction strategy considers and sets out our actions to reduce our scope one, scope two, and upstream scope three emissions. For our upstream scope three emissions sources, we have embedded our impact reduction actions into our Sustainable Procurement Strategy and approach. As designers and architects, we recognise our influence and contribution to embodied emissions in the built environment, and in the medium to longer term we will develop strategies to reduce the downstream emissions associated with our projects.

Now that we have made near-term progress in implementing our impact reduction strategy (achievement of carbon neutrality), our next step is to have our the short-, medium-, and long-term emissions reduction targets validated by the Science Based Targets Initiative (SBTi), once socialised and approved internally.

Emissions baseline (FY20)

Our GHG emissions, for our baseline year (the twelve months ended 30 June 2020), were (in tCO₂-e):

- Scope 1: 4.4
- Scope 2: 785.9
- Scope 3: 4,533.7
- Total: **5,324.1**

Scope 1 – reduce and eliminate all scope 1 greenhouse gas emissions by FY31, compared to a FY20 baseline

Natural gas – of our eight studio locations, only our Melbourne and Perth studios are connected to natural gas supply. In FY26, we will relocate our Melbourne studio, with our tenancy within a building that utilises natural gas. Electrification of the building's gas boiler is scheduled for 2031. For our Perth studio, we are researching options to transition to electrification as part of our tenancy renewal approach.

Fleet – Hassell does currently not own, lease, nor operate any fleet vehicles. We currently have no plans to purchase or lease, and/or operate company fleet vehicles. Where company vehicles may be required in future, we will explore the purchase or lease of electric vehicles and options to have any such vehicles powered by renewable energy.

Scope 2 & 3 – move to 100% renewable studio electricity and eliminate associated emissions by FY30, compared to a FY20 baseline

Purchased electricity – across our studios locations we purchase a variety of electricity, both renewable and non-renewable, considering the availability of sources within the respective locality. In recent years, our Brisbane, London, Melbourne, and Sydney studios have transitioned to the use of renewable energy via their respective electricity provider. We will continue to research and explore options to purchase renewable energy directly from suitable energy providers for other locations, where available.

In the interim, we will continue to purchase and surrender renewable energy certificates for our Australian and international studio tenancy electricity, a practice we commenced in FY20 for Australia, and in FY21 for all studio locations. This approach is in pursuit of our target to achieve 100% of our tenancy electricity from renewable sources. This target was achieved in FY21 and not achieved in FY22, due to the small volume of electricity consumption in our overseas locations and difficulties in sourcing these volumes from multiple brokers. We resumed achievement of this target in FY23 and continued this approach in FY24 and FY25.

Our approach for renewable energy purchases excludes electricity consumed that is outside of our operational control, such as base building electricity. We will continue to take this approach in FY26 and future periods.

To encourage energy efficient practices, and to reduce our expenditure on energy, we will continue to explore and implement efficiency improvements such as energy efficient lighting and equipment, use of lighting and equipment timers to avoid unnecessary energy consumption outside of regular business hours and review the extent of our on-site data storage arrangements.

Scope 3 – reduce our upstream scope 3 emissions by 20% by FY26, compared to a FY20 baseline

Base building electricity – base building electricity usage at our studio locations is outside our direct control, however, in the first instance we will liaise with our building owners and managers to explore the potential for renewable electricity base building supply. Where we consider studio relocation in the future we will liaise with future building owners on the potential for renewable base building electricity supply.

Business flights – as a global business, with client projects and our people working around the world, business flights are a necessary part of our work. We recognise that flight emissions comprise a considerable proportion of our overall greenhouse gas footprint and are developing policy guidelines to reduce our extent of corporate travel emissions. These include encouraging employees to use virtual meeting technology in lieu of travel, placing suitable and pragmatic requirements on flight classes, and limiting travel for non-project related purposes.

Our specific actions based on travel distance and class of travel are currently in development.

IT equipment, software, and telecommunications – combined, emissions from our use of technology and telecommunication products and services comprise up to thirty percent of our total greenhouse gas footprint. We recognise our reliance on technology as a design and architecture practice and are taking steps to reduce the impact of these emission sources. These steps include engaging with our technology and telecommunications providers to request and receive emissions data from our use of products and services and furthering our vendor relationships to encourage their own emissions reduction strategies. We will also review and optimise licensing and usage arrangements so that these are aligned to our operational requirements and staffing levels.

Our impact reduction strategy targets a phased reduction in emissions from IT equipment, software, and telecommunications, starting with reductions of 5-10% in FY25, from a FY20 baseline. To support the reduction of our technology-related emissions we will review the extent of our off-site and cloud-hosted data storage arrangements.

Fit out costs – greenhouse gas emissions resulting from our studio refurbishment projects fluctuate over time, depending on the extent of required renovations and fit outs in our locations. To respond to these emissions, we will first seek accurate data from our suppliers on materials and other inputs to calculate our emissions. Where possible, we will reuse existing furniture and fittings rather than purchase new and will preference materials and products with Environmental Product Disclosures (EPDs).

Professional services – Hassell relies on a variety of professional services providers to operate. We will engage with these providers to encourage their continued climate action and efforts to reduce their emissions. When selecting new professional services providers, we will seek to give preference to suppliers that offer a carbon neutral product and/or service.

We have estimated an increasing phased emissions reduction in our supply chain, as professional services firms implement climate action strategies, and we will consider providers with more progressive climate action where appropriate. This estimate will be tracked and updated each reporting period.

Printing, paper, and stationery – where paper is necessary for our day-to-day work, we will preference low or zero carbon options, including recycled paper offerings. We will continue to encourage the responsible use of printing, avoiding unnecessary printing and using double sided and 'eco' printing options where possible.

We have targeted a phased reduction of emissions from paper and printing, with a targeted reduction of 5-10% over the period FY25 to FY28. For stationery, we have a targeted impact reduction starting with a decrease in activity of 30% over the period FY25 to FY28, compared to a FY20 baseline.

Employee commute – we will continue to maintain end of trip facilities for our studio locations to encourage staff to walk, run, or cycle to work, and we will explore incentives to make low or zero emissions commuting methods more attractive to our workforce. All our studio locations are in close proximity to public transport options. We do not anticipate a reduction in employee commute emissions, as presently 80% of Hassell staff walk, cycle, or take public transport to travel to our studios.

Food & Catering – we will continue to source food and catering locally and will review our ordering volume and frequency to minimise food wastage. We do not anticipate significant impact reduction from food and catering purchases and have targeted a phased reduction in emissions starting with a decrease in activity of 5% in FY26 compared to our base year.

Emissions reduction actions

During FY25 we continued to implement the initial actions of our impact reduction strategy, including:

- Maintained 100% renewable electricity arrangements in our Brisbane, London, Melbourne, and Sydney studios, whilst applying renewable energy certificates for electricity consumption in our other studios.
- Implemented our Sustainable Procurement Strategy across our studios, embedding supplier screening and evaluation practices for climate action and emissions reduction into our Sustainable Procurement Questionnaire and Supplier Code of Conduct.
- Continued monitoring the climate action and energy reduction strategies and initiatives of our key technology vendors, conscious that technology usage is a major contributor to our emissions footprint. As in previous years, we have used vendor-specific emission factors to calculate emissions using the spend based method, where vendor emissions intensity data is available.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year		
	Total tCO ₂ -e	Emissions intensity of the functional unit
Base year: 2019-20	5,324.10	N/A – initial certification
Year 1: 2021-22	3,116.53	4.22
Year 2: 2022-23	4,243.77	5.79
Year 3: 2023-24	3,873.07	5.23
Year 4: 2024-25	2,529.49	4.08

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
Long business class flights (>3,700km)	600.36	264.26	Combined impact of a reduction in business travel compared to FY24 (FY24: 921,291.55km, FY25: 643,320.36km, 30% decrease) and movement in emission factor for long business class flights (FY24: 0.65165kgCO ₂ -e/pax.km, FY25: 0.41077kgCO ₂ -e/pax.km, 37% decrease)
ICT equipment, HP - vendor specific calculation	354.02	312.87	Combined impact of a reduction in expenditure on HP technology equipment compared to FY24 (FY24: \$1,510,991.49, FY25: \$1,435,706.80, 5% decrease) and movement in vendor specific emissions factor for HP (FY24: 0.234295839kgCO ₂ -e/\$, FY25: 0.217921377kgCO ₂ -e/\$, 7% decrease)

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

N/A

Emissions summary

Greenhouse gas emissions are reported by emissions source. 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	39.33	39.33
Cleaning and Chemicals	0.00	0.00	36.14	36.14
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	42.95	42.95
Electricity (Australia)	0.00	0.00	195.98	195.98
Electricity (international)	0.00	0.00	139.97	139.97
Food	0.00	0.00	51.61	51.61
ICT services and equipment	0.00	0.00	688.14	688.14
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment & supplies	0.00	0.00	15.64	15.64
Postage, courier and freight	0.00	0.00	4.53	4.53
Professional Services	0.00	0.00	396.94	396.94
Stationary Energy (gaseous fuels)	2.49	0.00	0.20	2.69
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	600.21	600.21
Transport (Land and Sea)	0.00	0.00	145.73	145.73
Waste	0.00	0.00	34.36	34.36
Water	0.00	0.00	6.79	6.79
Working from home	0.00	0.00	128.46	128.46
Total emissions (tCO₂-e)	2.49	0.00	2,527.00	2,529.49
<i>Figures may not sum to total due to rounding.</i>				

Emissions intensity per functional unit	4.08 tCO ₂ -e per FTE
Number of functional units to be offset	620.114 FTE
Total emissions to be offset	2,529.49

6.CARBON OFFSETS

Eligible offsets retirement summary

There is a 100% overlap of emissions shared between the Organisation (parent) and Service (child) certifications.

All offsets retirement details can be found in the Organisation (parent) certification PDS.

Co-benefits

BMT Solar Farm Plant

The project has is a greenfield grid-connected photovoltaic solar power plant located in EA Phe Commune, Krong Pak District, Dak Lak Province, Vietnam with a total installed capacity of 30MW. The project generates 43,224 MWh electricity per annum which will replace anthropogenic emissions of Greenhouse Gases (GHGs) estimated to be approximately 36,706 tCO₂/year.

This project provides benefits associated with Sustainable Development Goals (SDGs) 7, 8, and 13:

- SDG 7 – Affordable and Clean Energy: the project annually supplements 43,224 MWh renewable electricity to the national grid, thereby contributing to SDG Target 7.2.
- SDG 8 – Decent Work and Economic Growth: the project improves local employment opportunities. During operation, about 30 local workers have been employed with regular training is provided for improving skills and competencies. The project contributes to SDG Target 8.5.
- SDG 13 – Climate Action: the project directly reduces 36,706 tons of CO₂ equivalent/year, thereby contributing to SDG Target 13.2.

Bac Lieu Province Wind Power Plant

The project has constructed a new 99.2 MW wind power plant in two phases with an installed capacity of 16 MW and 83.2 MW respectively. The annual electricity output of the project is 320,000 MWh. Prior to the implementation of the project activity, electricity in Vietnam is generated mainly from fossil fuel sources and is solely distributed to consumers via the unique national electricity grid.

This project provides benefits associated with Sustainable Development Goals (SDGs) 7, 8, and 13:

- SDG 7 – Affordable and Clean Energy: the project annually supplements 327,826 MWh of clean and sustainable electricity to the national grid, thereby contributing to SDG Target 7.2.
- SDG 8 – Decent Work and Economic Growth: the project improves local employment opportunities. During operation, about 70 local workers have been employed with average monthly salary of 10 million VND. The average salary of project employees is higher than the local level. The project contributes to SDG Target 8.5.
- SDG 13 – Climate Action: the project directly reduces 293,814 tons of CO₂ equivalent/year, thereby contributing to SDG Target 13.2.

Katingan Peatland Restoration and Conservation Project

The project seeks to protect and restore 149,800 hectares of peatland ecosystems, to offer local people sustainable sources of income, and to tackle global climate change. The project has produced 16,067,800 t CO₂e net estimated emission reductions, protects 149,800 ha of intact peat swamp forest within a Key Biodiversity Area, and has recorded 108 rare, threatened, and endangered species.

This project provides benefits associated with Sustainable Development Goals (SDGs) 8, 13, and 15:

- SDG 8 – Decent Work and Economic Growth: the project improves local employment opportunities. During operation, over 7,800 people have improved incomes, 1,200 women have benefited economically, and 366 people have gained full-time jobs. The project contributes to SDG Target 8.5.
- SDG 13 – Climate Action: the project has produced 16,067,800 t CO₂e net estimated emission reductions, thereby contributing to SDG Target 13.2
- SDG 15 – Life on Land: the project protects 149,800 ha of intact peat swamp forest within a Key Biodiversity Area, thus contributing to SDG Target 15.1.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

See Organisation (parent) certification PDS for LGC surrender details.

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**.

Electricity emissions in Appendix B are for our four studio locations in Australia (Brisbane, Melbourne, Perth, Sydney) only; electricity emissions as presented in the Emissions summary in section five are for all of our eight studios globally, separated into Australia and international electricity respectively. We have opted to not apply LGCs or RECs for any electricity emissions outside of our direct control, such as base building electricity, and instead utilise carbon offsets. This is consistent with the information found in the Eligible offsets retirement summary and Renewable Energy Certificate (REC) summary sections.

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)	77,000	0	6%
GreenPower	679,752	0	57%
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)	215,696	0	18%
Residual Electricity	213,019	195,978	0%
Total renewable electricity (grid + non grid)	972,448	0	82%
Total grid electricity	1,185,467	195,978	82%
Total electricity (grid + non grid)	1,185,467	195,978	82%
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	213,019	195,978	
Scope 3	213,019	195,978	

Total renewables (grid and non-grid)	82.03%
Mandatory	18.20%
Voluntary	63.84%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	0.00
Residual scope 3 emissions (t CO₂-e)	195.98
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)	195.98
Total emissions liability (t CO₂-e)	195.98
<i>Figures may not sum to total due to rounding. Renewable percentage can be above 100%</i>	

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	64%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
NSW	338,619	216,716	143,033	8,669	0	0
VIC	509,220	325,901	250,943	29,331	0	0
QLD	119,015	76,170	54,080	7,617	0	0
WA	218,613	139,912	71,355	8,395	0	0
Grid electricity (scope 2 and 3)	1,185,467	758,699	519,412	54,011	0	0
NSW	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
WA	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	1,185,467					

Residual scope 2 emissions (t CO ₂ -e)	519.41	811.58
Residual scope 3 emissions (t CO ₂ -e)	376.56	84.39
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	519.41	811.58
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	376.56	84.39
Total emissions liability	895.97	895.97

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

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

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

An uplift factor must be applied to account for emissions sources which are estimated to be material, but not practical to measure (such as no actual or projected data).

Relevant non-quantified emission sources	Justification reason
Refrigerants	Immaterial

Data management plan for non-quantified sources

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

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

- 1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
- 2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
- 3. An estimation determines the emissions from the process to be **immaterial (less than 1% of emissions)**.

If an emissions source is determined to be material (but does not have actual or projected data), it cannot be excluded and must be considered as a non-quantified emissions source.

Please provide justification regarding each excluded emissions source:

	No actual data	No projected data	Immaterial
N/A	N/A	N/A	N/A

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

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

APPENDIX E: OPT-IN PRODUCT ACTION PLAN

Not applicable.



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