PUBLIC DISCLOSURE STATEMENT

TELSTRA CORPORATION LIMITED

ORGANISATION CERTIFICATION
CY2020

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY: Telstra Corporation Limited

REPORTING PERIOD: 1 January 2020 – 31 December 2020

Declaration

To the best of my knowledge, the information provided in this Public Disclosure Statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.

Signature

Date 30/4/2021

Name of Signatory

Jules Scarlett

Position of Signatory

Regional Affairs & Sustainability Executive

Australian Government

Department of Industry, Science, Energy and Resources

Version number February 2021

1. CARBON NEUTRAL INFORMATION

Description of certification

"Ensuring technology and connectivity benefits everyone and are useful in tackling some of the world's biggest challenges and to continue to have - central in our business - a focus on social responsibility and environmental sustainability."

Purpose of this report

This public disclosure statement (PDS) supports the certification of Telstra as an organisation going carbon neutral under the 'Climate Active Carbon Neutral Certification Standard for Organisations' (Climate Active Organisation Standard). This report includes an overview of Telstra's greenhouse gas (GHG) emissions reduction strategy as well as a description of our GHG emissions boundaries.

Reporting boundary

Within this certification we have included all relevant emissions under the Telstra Corporation Limited ABN 33 051 775 556 (Australian and international). For the detailed 2020 corporate structure please see the Telstra Website linked here. In line with the Climate Active Organisation Standard, we have applied a boundary which accounts for the GHG emissions from our business operations, facilities and network. Refer to section 2 for further insight into the certification boundary. Our boundary also encompasses the operational emissions associated with the following Telstra brands:

- Telstra Enterprise
- Telstra Consumer and Small Business
- Telstra Wholesale
- Belong
- Other (excludes all brands associated with Telstra's equity investments)

Base year and reporting year

The base year of 1 January 2020 – 31 December (CY20) has been used as the most recent full 12-month period of GHG emissions reporting. CY20 is considered to be a 'business as usual' period of operations and so represents an appropriate baseline for the purposes of the Climate Active Organisation Standard. Our first reporting and carbon neutral period is also from 1 January 2020 – 31 December 2020.

Operational approach

We have used an operational approach to determine all of the GHG emissions within our organisational boundary. An operational control approach requires organisations to account for the emissions associated with any activities in which they have authority to implement operating policies. We have also included relevant GHG emissions outside of our operational control under the Climate Active Organisation Standard

and applied the relevance test as appropriate. See Appendix 1 for our application of the relevance test.

Standards

In order to prepare a robust GHG inventory we have considered the GHG accounting principles of relevance, completeness, consistency, transparency and accuracy. Further we have leveraged guidance from the following standards, protocols and datasets:

- The Climate Active Carbon Neutral Standard for Organisations.
- Greenhouse Gas (GHG) Protocol – Corporate Accounting and Reporting Standard (GHG Corporate standard).
- GHG Protocol – Corporate Value Chain (Scope 3) Accounting and reporting standard (2011).
- GHG Protocol – Product Life Cycle Accounting and Reporting Standard.
- National Greenhouse and Energy Reporting Act 2007 (NGER Act) and supporting legislation and documentation, including National Greenhouse and Energy Reporting (Measurement) Determination 2008 (1 July 2020 compilation) (referred to as NGER 2020) and National Greenhouse Gas Accounts (September 2020).
- AUSCLI and Industrial Ecology Virtual Laboratory Libraries of life Cycle Assessment, taken as reported at May 2020.

Where there are conflicts between these different standards and protocols, the Climate Active Organisation Standard takes priority.

Organisation description

Telstra Corporation Limited is Australia's leading telecommunications and technology company. Together with Belong, our mobile network covers 99.5 per cent of the Australian population and we provide 19.0 million retail mobile services, 3.7 million retail fixed bundles and standalone data services and 0.6 million retail fixed standalone voice services to customers across the country.

While our heritage is proudly Australian, we have been operating globally for more than 70 years with an international presence including offices, data centres and colocations spanning over 22 countries in Asia pacific, Europe and the United States. We believe it's people who give purpose to our technology, which is why we are committed to delivering innovative connectivity, collaboration and IT solutions to not only connect governments, businesses, communities and individuals, but to help address societal challenges and opportunities. Our approach to sustainability is underpinned by this belief.

Telstra's sustainability strategy

- **Responsible business -** We will be a sustainable, globally trusted company that people want to work for and with.
- **Digital futures -** We will foster strong, inclusive communities that are empowered to thrive in a digital world.

- **Environmental solutions -** We will use technology to address environmental challenges and help our suppliers, customers and communities do the same.

Telstra's sustainability strategy responds to the topics that are most material for our business, and as one of Australia's largest companies, we recognise that we have an important role to play in addressing the challenge of climate change. Earlier this year our CEO described climate change as the defining challenge of the 2020s and in February 2020 we committed to setting a Science Based Target to reduce our greenhouse gas (GHG) emissions in line with meeting the goals of the Paris Agreement[1]. To achieve this ambition, we announced in March 2020 three new climate goals to reduce our impact on the environment and transition to a low carbon economy[2].

This report documents the activities undertaken to support our first goal of being carbon neutral in our operations in 2020.

1 https://sciencebasedtargets.org/companies-taking-action/

2 https://exchange.telstra.com.au/acting-on-climate-change/

2. EMISSION BOUNDARY

Diagram of the certification boundary

Quantified

- **Transport and stationary fuel** - *diesel, natural gas, LPG, ethanol & petrol. This includes contractors within our operational control who work across our facilities. This includes stationary fuels, natural gas, and diesel across our international operations across 22 countries.*
- **Electricity, for owned & leased facilities** *- including our international operations across 22 countries. This includes data centres, Telstra retail shops, and other facilities within our operational control.*
- **Embodied emissions within corporate purchases**, *for example office equipment & furniture.*
- **Embodied emissions within network hardware, construction materials, and network software & IT purchases**.
- **Upstream production of fuel and energy**. *This includes the transmission of electricity and manufacturing of fuels consumed in our transport and stationary energy use*
- **Upstream transportation of network hardware.**
- **Waste generated by Telstra's local operations**
- **Business travel (excluding accommodation & meals).**
- **Employee commuting (domestic and international).**
- **Third party contact centres.**
- **Maintenance and operation of third-party networks that Telstra pays for access to.** *For example, our proportionate share of access to the nbn network, as well as access payments for international wholesale capacity*

Non-quantified

- Refrigerants used for HVAC systems
- External consultants supporting the enhancement of Telstra's strategy and corporate efficiencies.
- Emissions associated with banking and finance
- Advertising and media used to promote the sale of products and services
- Waste generated from international operations

Excluded

- Upstream emissions associated with Telstra's products and services;
  - Embodied emissions
  - Distribution to Telstra
- Downstream emissions associated with Telstra's products and services;
  - Distribution to customers
  - Customer use & disposal of products
- Emissions associated with Telstra's proportionate investments
- Emissions associated with accommodation and meals within business travel

Non-quantified sources

The below GHG emissions sources are relevant to the organisational boundary, however, satisfy the exclusion criteria per sections 2.3.1 and 2.6 of the Climate Active Carbon Neutral Standard for Organisations. These have been deemed immaterial as each individually is below 1% of total emissions and in aggregate below 5% of total emissions. Further detail on these exclusions is provided in Appendix 2.

"Our purpose is to build a connected future so everyone can thrive, and our sustainability strategy is key to achieving this."

- Release of refrigerants used for HVAC systems.
- External consultants supporting the enhancement of Telstra's strategy and corporate efficiencies.
- Emissions associated with banking and finance.
- Advertising and media used to promote the sale of products and services.
- Waste from international operations

Excluded sources (outside of certification boundary)

The below GHG emissions sources have been excluded from the Organisation boundary as they satisfy the exclusion condition using the relevance test as per the Climate Active Carbon Neutral Organisations s2.3.1 Standard. Further detail on these exclusions is provided in Appendix 1.

Excluded Emission Source	**Justification**
Downstream emissions associated with Telstra's products and services; • Distribution to customers • Customer use & disposal of products	These GHG emissions are not associated with Telstra's Organisational business activities as they do not relate to the operations of the network and its facilities (e.g. head office and retail stores). They instead relate to the products and services (such as mobiles and modems) Telstra purchase/develop and on sell to customers. Such downstream GHG emissions sources that have been excluded are, customer use of products, product end of life disposal, and transportation of products to customers.
Upstream emissions associated with Telstra's products and services; • Embodied emissions • Distribution to Telstra	These GHG emissions are not associated with Telstra's Organisational business activities as they do not relate to the operations of the network and its facilities (e.g. head office and retail stores). They instead relate to the products and services Telstra purchase/develop to on sell to customers. These excluded GHG emissions primarily relate to the manufacture and distribution of mobile phones and modems but also include all other Telstra products. These have been excluded on the basis that they are outside of the Climate Active organisation standard boundary.
Emissions associated with Telstra's proportionate	Proportionate GHG emissions from Telstra's investment have been excluded as they do not relate to the operations of Telstra's facilities and network.

investments	They are instead investments that are held for the purpose of making a profit.
Emissions associated with accommodation and meals within business travel	While we recognise that Telstra has the ability to impact and reduce the GHG emissions associated with all forms of business travel, GHG emissions associated with accommodation and meals compared to other forms of travel, such as flights and care hire are immaterial. As such these activities have been excluded from the organisation's boundary.

3. EMISSIONS SUMMARY

Emissions reduction strategy

We have been measuring and managing our GHG emissions for more than 15 years and have had an enterprise Environmental Strategy in place since 2013. In this time, we have set GHG emissions intensity reduction targets and assessed our performance on an annual basis to ensure our progress towards contributing to a low carbon economy. Our 2017-2020 Environment Strategy focused on five pillars aligned to our most material environmental issues including managing carbon emissions, climate change resilience, low carbon economic growth, resource efficiency and environmental management to deliver a range of outcomes including a 50% GHG emissions intensity reduction of measured emissions categories by FY20 compared to a baseline of FY17[3]

As our decarbonisation journey continues, our level of ambition grows, and in March 2020 we publicly committed to a new set of bold and ambitious climate goals including:

1. Be carbon neutral in our operations in 2020
2. Be renewable leaders by enabling renewable energy generation equivalent to 100% of our consumption by 2025
3. Reduce our absolute emissions by at least 50% by 2030

To deliver these ambitious and important goals there are five key focus areas we are working on.

- Lead by example – we will hold ourselves accountable to our own targets and contribute to the broader discussion on climate.
- Reduce our emissions – we will actively reduce our emissions on an absolute basis.
- Drive change from the inside out – we will support our suppliers on their own decarbonisation journey and assist our employees to understand and manage their own carbon footprint.

[3] Further detail on our GHG emissions intensity target is available in our sustainability report. https://exchange.telstra.com.au/sustainability/

- Enable our customers and the community – we will provide low emissions products and services to our customers and continue to invest in renewable energy generation to help decarbonise the Australian electricity grid.

- Ensure resilience of our network – proactively respond to the impacts of climate change to ensure our network, products and services remain in operational contributing to the best experience for our customers.

We continue to undertake activities to reduce our absolute GHG emissions.
Examples include:

- Increasing our investment in renewable energy both onsite within our facilities, and through our Power Purchasing Agreements (PPAs) to help decarbonise the Australian electricity grid. To date Telstra has underwritten projects (including at Murra Warra wind farm and Emerald Solar Park) that generate renewable energy equivalent to the energy consumption of 255,000 households. We have surrendered 1,600 MWh of Large-scale Generation Certificates (LGC's) in reducing our footprint this year.

- Pledging to set a Science Based target that aligns with the Paris Agreement to limit global warming to 1.5○C as part of our goal to deliver absolute emissions reductions of at least 50% by 2030. This places Telstra among a select group of major global telecommunications organisations that have adopted an ambitious Science Based target.

- Partnering with our suppliers and customers to better understand and enable reduction in upstream and downstream GHG emissions. We note that downstream emissions are outside of the scope of this Climate Active Organisation Certification.

- Pursuing fleet efficiencies with continued transition to more fuel-efficient vehicles and reduction in mileage travelled.

- Accelerated decommissioning of redundant network equipment to save energy.

- Enhanced investment in our network and property energy efficiency program

Our energy efficiency program continues to be a central component of our GHG emissions reduction strategy. Since 2011, we have invested $64.9 million in improving the energy efficiency of our facilities. This year we invested $3.7 million in energy reduction projects that delivered a collective saving of approximately 12,104 tCO2 e and more than 11,217 MWh of electricity per annum. Further information on our FY20 energy efficiency activities is included below:

Initiative	**Description**	**FY20 energy savings (MWh/yr)**	**FY20 GHG emissions savings (tonnes CO2e/yr)**
HVAC optimisation	We conduct physical inspections of our network sites to identify faults affecting power consumption and review equipment performance to identify optimisation opportunities	5,601	6,044

Building service energy efficiency upgrades	Our capital works program includes the installation of fresh air cooling system, high efficiency chillers, electronically commutated fans and lighting upgrades	5,304	5,723
Upgrading rectifiers	We are continuing to upgrade older inefficient units to more modern, high efficiency rectifiers. These are now achieving efficiency levels of 96-98 per cent.	312	337
Savings		**11,217**	**12,104**

True up information

True up of total net emissions

1) Projected emissions for reporting period	2,329,137 t CO2-e
2) Actual emissions for reporting period	2,075,614 t CO2-e
3) Difference	253,523 t CO2-e

Emissions summary (inventory)

Table 2

Emission source category	tonnes CO_2-e
Transport and stationary fuel (natural gas, diesel, petrol, LPG, ethanol)[4]	34,651
Electricity purchased from the Australian electricity grid, including transmission losses (market-based approach)	1,156,905
Electricity purchased from electricity grids outside Australia, including transmission losses (international emissions)	74,455
Purchased goods and services (embodied emissions)	421,188
Capital goods (embodied emissions)	235,938
Fuel and energy-related emissions from fuel extraction	1,908
Upstream transportation and distribution of network hardware	1,883
Waste generated in operations	4,998

[4] GHG emissions associated with third party contractors installing, operating and maintaining our network infrastructure is based on energy data provided directly by our major contractors and is assumed to be representative of the activities undertaken.

Business travel	2,501
Employee commuting (domestic and international)	43,064
Upstream leased assets (international facilities)	98,123
Total Net Emissions	**2,075,614**

Uplift factors

Table 3

Reason for uplift factor	tonnes CO_2-e
N/A – no uplift factors used	
Total footprint to offset (uplift factors + net emissions)	

Carbon neutral products

Telstra has not used any certified Carbon Neutral Products or Services within its Organisational Boundary.

However, we note the following as additional information. We launched Belong in 2013 recognising an opportunity to bring great value home broadband, and more recently competitively priced mobile plans to Australians. In 2019 Belong became the first carbon neutral telecommunications brand under the Climate Active Carbon Neutral Standard for Products and Services[5].
Any overlap of emissions with Belong will be adjusted for in Belong's Climate Active year end reporting under Climate Active Parent-Child guidance

Electricity summary

Electricity was calculated using a market-based approach.

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions (kgCO2e)	Renewable %
Behind the meter consumption of electricity generated	10,884,761	0	0.8%
Total non-grid electricity	10,884,761	**0**	**0.8%**
LGC Purchased and retired (kWh) (including PPAs)	1,600,000	0	0%
GreenPower	0	0	0%
Jurisdictional renewables	38,370,123	0	2.8%
Residual Electricity	1,072,996,214	1,156,905,076	0.0%
Large Scale Renewable Energy Target (applied to grid electricity only)	266,345,024	0	19.2%
Total grid electricity	**1,379,311,360**	**1,156,905,076**	**22.0%**
Total Electricity Consumed (grid + non grid)	**1,390,196,121**	**1,156,905,076**	**22.8%**

[5] https://www.climateactive.org.au/buy-climate-active/certified-members/belong

Electricity renewables	317,199,908	0
Residual Electricity	1,072,996,214	1,156,905,076
Exported on-site generated electricity	**0**	**0**
Emission Footprint (kgCO2e)		1,156,905,076

Emission Footprint (TCO2e)	**1,156,905**
LRET renewables	**19.2%**
Voluntary Renewable Electricity	**3.7%**
Total renewables	**22.8%**

Location-based approach summary

Location-based approach	Activity Data (kWh)	Emissions (kgCO2e)
ACT	38,277,786	34,450,007
NSW	468,727,454	421,854,708
SA	89,849,783	46,721,887
Vic	358,302,992	390,550,261
Qld	245,159,564	227,998,395
NT	15,937,212	10,996,676
WA	127,833,128	89,483,189
Tas	24,338,680	4,137,576
Grid electricity (scope 2 and 3)	**1,368,426,599**	**1,226,192,700**
ACT	92,337	0
NSW	1,110,010	0
SA	723,932	0
Vic	1,049,927	0
Qld	3,067,537	0
NT	1,513,598	0
WA	3,309,336	0
Tas	18,084	0
Non-grid electricity (Behind the meter)	**10,884,761**	**0**
Total Electricity Consumed	**1,379,311,360**	**1,226,192,700**

Emission Footprint (TCO2e)	**1,226,193**

4. CARBON OFFSETS

Offsets strategy

Offset purchasing strategy: **In arrears**	
1. Total offsets previously forward purchased and banked for this report	*0*
2. Total emissions liability to offset for this report	2,075,614
3. Net offset balance for this reporting period	2,075,614
4. Total offsets to be forward purchased to offset the next reporting period	0
5. Total offsets required for this report	2,075,614

Co-benefits

Telstra's sustainability strategy is based on the three pillars of fostering digital futures, delivering environmental solutions and being a responsible business. These principles also extend to our offset purchasing activity. Telstra prioritises projects with strong co-benefits aligned to our sustainability pillars with a particular focus on connections to local communities and indigenous involvement. In addition, as we develop our carbon offset portfolio, we are actively looking for opportunities to be an enabler of energy efficient solutions, innovation, and capacity with our partners. Refer herein for details on the offset projects we have selected for this reporting period:

Offset Project	Co-benefits Description
Southern Aurukun Savanna Burning Project, Cape York	Involves strategic and planned burning of savanna areas in the high rainfall zone during the early dry season to reduce the risk of late dry season wild fires. The project is carried out by both Traditional Owners and local rangers.
Yarra Yarra Biodiversity Project, Western Australia	Large scale restoration of the Yarra Yarra corridor with native Australian vegetation for the purposes of re-establishing the natural environment and carbon sequestration.

ReNew Solar Energy Project, India	Construction and operation of a decentralized off-grid solar energy farm contributing 40MWh energy to rural regions of India. The project will provide economic development as will as employment opportunities for local communities.
Rising Sun Solar Energy Project, India	Generation of 140MWh of renewable solar electricity in the Rajasthan province. In doing so, the project aims to mitigate anthropogenic GHG emissions and reduce demand for thermal/fossil fuel-based power plants in the region.
Tadas Wind Energy Project, India	Aims to provide the Karnataka regional grid with renewable electricity via Wind Electric Generators with a combined capacity of 10MW thereby reducing the need for GHG emissions intensive electricity and providing employment opportunities to the local community.

Offsets summary

Proof of cancellation of offset units

Offsets cancelled for Climate Active Carbon Neutral Certification										
Project description	**Type of offset units**	**Registry**	**Date retired**	**Serial number (and hyperlink to registry transaction record)**	**Vintage**	**Eligible Quantity (TCO2-e)**	**Quantity used for previous reporting periods**	**Quantity banked for future reporting periods**	**Quantity used for this reporting period claim**	**Percentage of total (%)**
Southern Aurukun Savanna Burning Project, Cape York	ACCU	ANREU	17/06/20	3,799,430,627 – 3,799,440,626	2019-20	10,000	0	0	10,000	0.48%
Yarra Yarra Biodiversity Project, Western Australia	VER	Gold Standard	26/06/20	GS1-1-AU-GS3039-21-2017-4982-32337-33336	2017	1,000	0	0	1,000	0.05%
ReNew Solar Energy Project, India (1)	VCU	VERRA	16/06/20	7245-379977967-380549966-VCU-034-APX-IN-1-1851-01012018-25102018-0	2018	572,000	0	0	572,000	27.56%
ReNew Solar Energy Project, India (2)	VCU	VERRA	26/06/20	7407-392789997-392924030-VCU-034-APX-IN-1-1851-01012018-25102018-0	2018	134,034	0	0	134,034	6.46%

Rising Sun Solar Energy Project, India (1)	VCU	VERRA	23/06/20	8333-9516549-9797640-VCS-VCU-997-VER-IN-1-1709-01012019-31122019-0	2019	281,092	0	0	281,092	13.54%
Rising Sun Solar Energy Project, India (2)	VCU	VERRA	26/06/20	7264-382799182-383037429-VCU-034-APX-IN-1-1709-01012018-31122018-0	2018	238,248	0	0	238,248	11.48%
Tadas Wind Energy Project, India (1)	CER	ANREU	26/06/20	211926959-212201190	2013-14	274,232	0	0	274,232	13.21%
Tadas Wind Energy Project, India (2)	CER	ANREU	26/06/20	204686473-204842418	2013-14	155,946	0	0	155,946	7.51%
Tadas Wind Energy Project, India (3)	CER	ANREU	26/06/20	236413631-236593229	2014-16	179,599	0	0	179,599	8.65%
Tadas Wind Energy Project, India (4)	CER	ANREU	26/06/20	214206989-214395040	2013-15	188,052	0	0	188,052	9.06%
Tadas Wind Energy Project, India (5)	CER	ANREU	26/06/20	254579990-254889280	2015-18	309,291	187,281[6]	80,599	41,411	2.00%

[6] This amount has not been used in previous reporting periods for Telstra organisation certification (as this is the first reporting period), but instead has been used to offset the future base year (FY22) of the Telstra retail electricity and retail gas products. The serial numbers used for the product certifications are 254579990-254767270 (187,281).

Total offsets retired this report and used in this report	**2,075,614**
Total offsets retired this report and banked for future reports	**80,599**

Additional offsets cancelled for purposes other than Climate Active Carbon Neutral certification

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (TCO2-e)	Purpose of cancellation
N/A							

Type of offset units	Quantity (used for this reporting period claim)	Percentage of Total
Australian Carbon Credit Units (ACCUs)	10,000	0.48%
Certified Emissions Reductions (CERs)	839,240	40.43%
Verified Emissions Reductions (VERs)	1,000	0.05%
Verified Carbon Units (VCUs)	1,225,374	59.04%

5. USE OF TRADE MARK

Table 8

Description where trademark used	Logo type
Sustainability report	Certified organisation
Website	Certified organisation
Email signature	Certified organisation
Linkedin	Certified organisation
Other marketing materials (newsletters, online communications, printed materials)	Certified organisation

6. ADDITIONAL INFORMATION

In addition to the GHG emissions reduction activities outlined in this report, Telstra undertakes a broader range of climate change activities focused on increasing transparency of reporting, preparing for future climate impacts and collaborating with key stakeholders.

Examples of activities include:

For the last 5 years we've been recognised through the Carbon Disclosure Project (CDP) for our climate change leadership and in 2021, Telstra was again awarded an A rating for our 2020 response. Only 13 Australian companies and 277 companies internationally received an A rating in 2020.

We have committed to adopting a Science-Based Target in line with the recent sectoral pathway developed by GSMA for the ICT industry to be carbon neutral by 2050 .

We are actively collaborating with our suppliers and establishing partnerships to co-create low carbon solutions for our products and services to help our suppliers and customers reduce GHG emissions across the value chain. This includes working to improve energy efficiency of our customer products.

We are working towards greater alignment with the TCFD recommendations through for example, undertaking scenario analysis to assess our supply chain risks.

APPENDIX 1

Excluded emissions

To be deemed relevant an emission must meet two of the five relevance criteria. Excluded emissions are detailed below against each of the five criteria.

Table 9

Relevance test					
Excluded emission sources	*The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions*	*The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.*	*Key stakeholders deem the emissions from a particular source are relevant.*	*The responsible entity has the potential to influence the reduction of emissions from a particular source.*	*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.*
Downstream emissions associated with Telstra's products and services; • Distribution to customers • Customer use & disposal of products	No	No	No	Yes	No
Upstream emissions associated with Telstra's products and services; • Embodied emissions • Distribution to Telstra	No	No	No	Yes	No
Emissions associated with Telstra's proportionate investments	No	No	No	Yes	No
Emissions associated with accommodation and meals within business travel	No	No	No	Yes	No

APPENDIX 2

Non-quantified emissions for organisations

Table 10

Non-quantification test				
Relevant-non-quantified emission sources	*Immaterial <1% for individual items and no more than 5% collectively*	*Quantification is not cost effective relative to the size of the emission but uplift applied.*	*Data unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.*	*Initial emissions non-quantified but repairs and replacements quantified*
Refrigerants used for HVAC systems	Yes	No	No	No
External consultants supporting the enhancement of Telstra's strategy and corporate efficiencies.	Yes	No	No	No
Emissions associated with banking and finance	Yes	No	No	No
Advertising and media used to promote the sale of products and services	Yes	No	No	No
Waste generated in international operations	Yes	No	No	No

An Australian Government Initiative

Climate Active