

PUBLIC DISCLOSURE STATEMENT

BELONG

PRODUCT/SERVICE CERTIFICATION FY2020-21

Australian Government

Climate Active Public Disclosure Statement

BBLONG





NAME OF CERTIFIED ENTITY	BELONG	
REPORTING PERIOD	Financial year 1 July 2020 – 30 June 2021 Arrears report	
DECLARATION	To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard. Peng Lee Peng Lee (Mar 24, 2022 16:58 GMT+11)	
	Peng Lee Strategy and Commercial Lead March 24, 2022	



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Version September 2021. To be used for FY20/21 reporting onwards.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	33,323 tCO2-e
THE OFFSETS BOUGHT	99.8% VCUs 0.2% ACCUs
TECHNICAL ASSESSMENT	Next technical assessment due: 2022

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2. CARBON NEUTRAL INFORMATION

Description of certification

Belong exists as a business unit within Telstra and so is not a registered business with its own unique ABN. The **entirety of Belong's emissions footprint** is captured through the combined two Product offerings and business and customer support operations ('Service'). See below for Belong's captured product and service emissions certified as carbon neutral.

"We've only got one world. Let's take care of it."

Our approach to GHG emissions accounting remains the same as our base year; underpinned by Belong's organisational relationship with Telstra. Our customers use part of Telstra and nbn networks through our products and services. As such, there is an inherent overlap of emissions that Belong creates with Telstra's network which has been previously captured in Telstra's own carbon neutral certification under the Climate Active Organisation Standard. Under the Climate Active standard, emissions shared between Belong and Telstra can be nullified as carbon neutral under the *Parent-Child relationship* (as per section 2 of the Climate Active Technical Manual). Telstra is the Parent certification in this Parent-Child relationship and this Belong certification captures where the overlap exists.

Product/Service description

Greenhouse gas (GHG) emissions within our complete operational control relevant to our products and services have been captured in this certification. This approach to GHG accounting enables us to capture emissions for which we have greatest authority to introduce and control reduction policies related to our emissions. The definitions of our products and services are provided below:

Product (Fixed) The provision of access to the internet via the Belong fixed network NBN	
Product (Mobile)	The provision of access to the Belong mobile network for the purposes of making and receiving calls and data
Service (Operations)	The business and customer support operations of Belong.

The life cycle assessment approach is cradle-to-grave, considering all elements of the supply chains for Belong's fixed and mobile products and operations as listed in the emissions boundary diagrams below. Belong's carbon neutral mobile and fixed internet services are full coverage products, a customer is not required to opt-in to receive it.

Functional Units

The functional unit for the mobile products, fixed networks product and operational services of Belong is the average number of customers connected to the network, otherwise referred to as the 'Services in Operation' (SIO) for the year. For confidentiality reasons we have not disclosed the number of SIO's we have in this report, nor our base year report.



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' that become the product, make the product and carry the product through its life cycle. These 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.

Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or 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.



Belong Fixed Product Boundary

Inside emissions boundary

Quantified

Collection of raw material

Embodied emissions from manufacturing modems and fixed network materials

Capital purchases e.g. other telco network and nbn access

Upstream and downstream transportation and distribution of modems

Upstream transportation and distribution of construction and maintenance materials

Upstream energy (natural gas and fuels processing, and electricity transmission & distribution losses)

Fixed network construction & demolition waste

Energy directly consumed (Natural gas, diesel, and petrol fuel – both stationary and fleet vehicles)

Electricity powering fixed network and facilities

Customer modem electricity usage

End of life - Modems waste

Non-quantified

None noted

Optionally included

None noted

Outside emission boundary

Non-attributable

Waste generated in operations (hazardous waste)



Belong Mobile Product Boundary

Inside emissions boundary

Quantified

Embodied emissions from manufacturing SIMs and mobile network materials

Capital purchases e.g. access to other telco networks.

Upstream and downstream transportation and distribution of SIMs and network materials

Upstream energy (Natural gas and fuels processing, and electricity transmission and distribution losses)

Mobile network construction and demolition waste

Energy directly consumed (Natural gas, diesel, and petrol fuel – both stationary and fleet vehicles)

Electricity powering the mobile network and facilities

Mobile device electricity usage required to connect to the Belong mobile network

End of life waste for SIMs

Non-quantified

None noted

Optionally included

None noted

Outside emission boundary

Non-attributable

Mobile device electricity for use outside of connecting to the Belong network (e.g. apps, displaying video, camera)

End of life waste – mobile devices

Embodied emissions – mobile devices

Waste generated in operations (hazardous waste)



Belong Service Operations Boundary

Inside emissions boundary

Quantified

Embodied emissions from head office purchases including – office supplies, furniture & fittings, IT software & hardware, consulting, marketing etc

Upstream transportation of office supplies, furniture & fittings, and IT purchases etc

Upstream energy (electricity transmission and distribution losses)

Office waste

Employee commuting

Business travel, accommodation, car hire, flights, taxis, and Ubers.

Electricity powering head office

Non-quantified

None noted

Optionally included

None noted

Outside emission boundary

Non-attributable

Telstra Investments

Telstra's international leased assets



Product/service process diagrams

Belong Fixed Product process diagram

Purchased goods and services

- Collection of raw materials
- Embodied emissions from manufacturing modems and fixed network materials
- Capital purchases e.g. other telco network and nbn access

Upstream emissions

Upstream transportation and distribution

- Modems
- Construction and maintenance materials

Upstream energy

- Natural gas and fuels processing
- Electricity transmission and distribution losses

Excluded emission sources

None

Fixed network maintenance and construction

 Construction and demolition waste

Production/Service delivery

Energy directly consumed

- Natural gas, diesel, and petrol fuel – Stationary
- Natural gas, diesel and petrol fuel
 Fleet vehicles
- Electricity powering fixed network and facilities

Excluded emission sources

None

Use of sold products

• Customer modem electricity usage

Downstream emissions

End-of-life treatment of sold products

Modem waste

Downstream transportation and distribution

• Delivery of modems

Excluded emission sources

None



Belong Mobile Product process diagram

Purchased goods and services

- Collection of raw materials
- Embodied emissions from manufacturing SIMs
- Embodied emissions in mobile network materials
- Capital purchases e.g. access to other telco networks

Upstream emissions

Upstream transportation and Distribution

- Construction and maintenance materials
- SIMs

Upstream energy

- Natural gas and fuels processing
- Electricity transmission and distribution losses

Excluded emission sources

None

Mobile network maintenance and construction

Construction and demolition waste

Production/Service delivery

Energy directly consumed

- Diesel and petrol fuel -Stationary
- Diesel and petrol fuel Fleet vehicles
- Electricity powering mobile network and facilities

Excluded emission sources

None

Use of sold products

Mobile device electricity required to connect to the Belong network

Downstream emissions

End-of-life treatment of

SIM waste

sold products

Downstream Transportation and distribution

Delivery of SIMs to customers

Excluded emission sources

None



Belong service operations process diagram

Purchased goods and services Embodied emissions from head office purchases including; office supplies, furniture and fittings, IT hardware and software, fleet, marketing, banking, consultants, etc. **Excluded emission sources Upstream** emissions None **Upstream transportation** and distribution Office supplies, furniture and fittings, and IT purchases **Upstream energy** Natural gas and fuels processing Electricity transmission and distribution losses **Employee travel** Employee commuting car, bus, ferry, etc. **Excluded emission sources** Business travel - flights, taxis, Responsible None entity **Energy directly consumed** Electricity powering head office Waste generated in operations Office waste **Excluded emission sources Downstream** None noted None emissions



Attributable non-quantified sources

We have no emissions sources that satisfy the below attributable non-quantified criteria.

Excluded sources (within certification boundary)

We have no emissions that meet the exclusion rules of s2.3.1 and 2.6 of the Climate Active Carbon Neutral Standard for Products & Services.

For transparency, in the base year certification business travel accommodation and car hire were listed as excluded (as immaterial) sources of emissions. These have now been included as attributable and quantified in this certification.

Non-attributable sources (outside certification boundary)

The below emission sources are non-attributable sources as they fall outside the emissions boundaries based on application of the relevance test of s2.3 of the Climate Active Carbon Neutral Standard for Products & Services (see more at appendix D):

- The emissions from a particular source do not contribute to our greenhouse gas risk exposure.
- · Key stakeholders do not deem the emissions relevant to our products & service boundaries.
- The emissions are not from outsourced activities previously undertaken by Belong or comparable products & services.

Table 1

Table 1				
Product / Service	Emissions Source	Justification		
(Product) Mobile	Business waste – mobile devices	Belong do not sell mobile devices and so this is not part of the value chain. Only SIM cards are sold. Therefore, Belong do not have a material ability to influence the efficiency / design of mobile devices given no material relationships with mobile device manufacturers.		
(Product) Mobile	Mobile device electricity usage – functionality and apps etc.	Belong does not sell or provide mobile devices and so associated emissions are outside of our control. As noted in the above diagram, we do however include a small amount of mobile device electricity usage that relates to energy required to connect the SIM to our network and upload/download data. All other use of the device thereafter (e.g. apps, display video, camera) is non-attributable.		
(Product) Mobile and Fixed	Hazardous waste	The Australian Government Department of Industry, Innovation & Science defines hazardous waste under Annex III to the Basel Convention (1992). These characteristics include: • Explosive; • Flammable Liquids/Solids; • Poisonous; • Toxic;		
		Ecotoxic; and		



• Infectious Substances

		Belong does not create or store any of the above waste as a result of operations or running the network.
(Service) Operations	Telstra investments	Belong is a business unit of Telstra and not a registered entity. Therefore, Belong does not hold any investments. The investments which Telstra hold are irrelevant to Belong's boundary as they relate primarily to international network investments.
(Service) Operations	Telstra's international leased assets	Belong's products and services are only provided to domestic customers. Therefore, emissions related to Telstra's international leased assets are deemed not applicable. For transparency however, these international leased assets are fully captured by Telstra's Climate Active Organisation Standard certification.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

We take this responsibility seriously because we recognise the impact our business has on the environment and the risks that climate change poses for our business. As the first telecommunications business in Australia to become carbon neutral certified, we approach our reduction strategy with a focus on innovative solutions, given there are few precedents to leverage. This strategy also overlaps with Telstra's public commitments towards the following climate goals:

- Be renewable leaders by enabling renewable energy generation equivalent to 100% of our consumption by 2025
- Reduce our absolute scope 1 and 2 emissions by at least 50% by 2030

Belong's ability to achieve material reductions in gross emissions is clearly linked to electricity consumption for powering the network and powering customer modems (~72% of current emission profile). While the carbon intensity of the Australian grid is reducing (as a function of a higher renewables contribution), it is still likely that our increased energy consumption will be reflected in an upward trajectory in gross emissions as the business grows. Belong's emissions reduction targets are focused in two main areas:

- 1. Continual improvement in energy efficiency of network hardware and customer modems; and
- 2. Sourcing a greater proportion of total energy from renewable sources.

This could also be achieved by forming strong partnerships with third parties like manufacturers, government departments, electricity retailers and/or generators, and utilising existing (or promoting and



assisting new) carbon neutral organisations and products. Finally, we seek to engage and empower our customers, employees and partners to take proactive steps to assess and reduce their environmental footprint, and work with us to generate positive environmental and social outcomes.

Belong's emissions reductions action are driven by Telstra's <u>Responsible Business Strategy</u>. The strategy reflects their most material sustainability topics, the UN Sustainable Development Goals (SDG) priorities and their desire to play a leadership role in promoting digital inclusion and environmental action. Belong is committed to upholding Telstra's strategy to ensure its position in the Australian telecommunications market is one of the industry leaders in sustainability. The strategy covers three pillars:

- Trusted operations: Committing to operating as a globally trusted company that people want to
 work for and with. The long-term success of our company depends on gaining and maintaining
 the trust of our customers and our people, not just within our own operations but in our supply
 chain and relationships with our business partners.
- 2. **Digital inclusion:** Assisting our customers and communities to thrive in a digital world. This pillar reflects our commitment to take a leadership role in promoting digital inclusion through programs, products, and services to enhance Access, Affordability and Digital Ability.
- 3. Environmental action: Utilising technology to address environmental challenges and help others to do the same. This pillar is aimed at accelerating our ambition to tackle climate change by reducing the emissions in our day-to-day operations and purchasing carbon offsets to counteract emissions, as well as creating a more sustainable future by using resources more sustainably and efficiently.

Emissions reduction actions

Belong's emissions reduction activities – year ended 30 June 2021¹.

Table 2

Emission source	Description	FY21 Annual savings (tCO2 _e)
HVAC optimisation	Conduct physical inspections of network sites to identify faults affecting power consumption and review equipment performance to identify optimisation opportunities.	221
Building services energy efficiency upgrades	Capital works program includes the installation of fresh air-cooling systems, high efficiency chillers, electronically commutated fans and lighting upgrades.	61
Upgrading rectifiers	Rectifiers convert electricity from AC mains power to DC power, which is required to run our telecommunications equipment. We continue to upgrade older inefficient units to more modern, high efficiency rectifiers. These are now achieving efficiency levels of 96-98 percent.	95
Total		377 tCO2 _e

¹This is a proportion share of Telstra's emission reductions



5.EMISSIONS SUMMARY

Emissions over time

Belong's emissions from their base year assessment in FY19 in comparison with FY20 and FY21 are shown in Table 3 below.

Table 3

Emissions since base year			
	Base year:	Previous year	Current year
	2018-19	2019-20	2020-21
tCO2e – Fixed Product	113,912	130,571	147,208
tCO2e – Mobile Product	3,560	5,413	5,158
tCO2e – Operations Service	13,000	11,336	8,360
Total Belong tCO2-e	130,472	147,320	160,726
tCO2e – Parent-Child overlap*	N/A*	(109,082)	(127,403)
Total tCO2-e to be offset	130,472	38,238	33,323

^{*} Telstra was certified as carbon neutral under the Organisation Standard in FY20 and is currently in the process of achieving this in FY21. The Climate Active Parent Child rules allows for any overlap between the Telstra and Belong certifications to be nullified. At the time of Belong's base year 2018-19 certification, Telstra was not yet certified carbon neutral under the Climate Active Organisation Standard. Therefore, this overlap has been relevant for FY20 and FY21.

Telstra is the parent in this relationship and in Table 4 we have demonstrated where emissions boundaries overlap, so to avoid double counting of offsets for the FY21 year. The Belong emissions that do not overlap with Telstra largely relate to upstream and downstream emissions associated with product / service manufacture, transportation, and customer use.

Per Table 3, Belong's total emissions increased in FY21, however, total offsets have decreased. This can be explained by Belong's emission growth largely being attributed to an increase proportion of growth in network data. As described above, the Parent/Child relationship between Telstra and Belong dictates that Telstra is responsible for offsetting Belong's Scope 2 emissions, of which network data is included.

Product/Service emissions summary

The tables below detail our emissions sources per product / service for the 12 months ended 30 June 2021.



Table 4: Service operations

Emission source name	tonnes CO₂-e	Overlap with Telstra %	Offset for FY21 (tonnes CO ₂ -e)
Purchased goods & services (embodied emissions)	5,594	74%	4,797
Capital goods (embodied emissions)	2,249	12%	109
Transportation & distribution (logistics diesel / petrol). This includes upstream fuel processing	270	28%	34
Waste generated in operations	15	100%	0
Business travel	10	100%	0
Employee commuting	222	100%	0
Total inventory emissions	8,360		4,940
a) Number of functional units represented by the inventory emissions	Commercial in confidence		Commercial in confidence
2. Emissions per functional unit.	0.000		4.040
3. Carbon footprint	8,360		4,940

Table 5: Fixed Product network

Table 5: Fixed Product Network			
Emission source name	tonnes CO ₂ -e	Overlap with Telstra %	Offset for FY21 (tonnes CO ₂ -e)
Fuel (natural gas, diesel, petrol)	2,925	100%	0
Electricity (purchased from the grid)	89,435	100%	0
Purchased goods & services (embodied emissions)	1,477	20%	1,267
Capital goods (embodied emissions)	16,208	83%	784
Fuel and energy related emissions	12,881	99%	0
Transportation & distribution (logistics diesel / petrol). This includes upstream fuel processing	90	9%	11
Use of sold products: modems & ethernet cables (electricity purchased from grid)	24,191	94%	24,191
Total inventory emissions	147,208		26,253
a) Number of functional units represented by the inventory emissions 2. Emissions per functional unit.	Commercial in confidence		Commercial in confidence
Emissions per functional unit. Carbon footprint	147,208		26,253



Table 6: Mobile Product network

Emission source name	tonnes CO₂-e	Overlap with Telstra %	Offset for FY21 (tonnes CO ₂ -e)
Fuel (natural gas, diesel, petrol)	44	100%	0
Electricity (purchased from the grid)	1,357	100%	0
Purchased goods & services (embodied emissions)	465	6%	399
Capital goods (embodied emissions)	890	5%	43
Fuel & energy related emissions	195	1%	0
Transportation & distribution (logistics diesel / petrol). This includes upstream fuel processing	594	62%	76
Use of sold products	1,612	6%	1,612
Total inventory emissions	5,158		2,130
a) Number of functional units represented by the inventory emissions	Commercial in confidence		Commercial in confidence
Emissions per functional unit.	5,158		2,131
3. Carbon footprint	3,136		2,131

Carbon neutral products

None were used in FY21.

Significant changes in emissions

Table 7

Emission source name	Current year (tCO ₂ -e and/ or activity data)	Previous year (tCO ₂ -e and/ or activity data)	Detailed reason for change
Scope 1 (Transport & Stationary Fuel)	2,969	2,771	Increase in Scope 1 emissions are primarily driven by Belong's growing business. As it provides products and services to more Australians, there is a greater need for resources to operate Telstra's network and facilities.
Scope 2 (Electricity - Network & Facilities)	90,792	76,006	An increase in Belong's network proportion usage of Telstra's total network is the main driver for Belong's Scope 2 emissions increase.
Purchased goods and services	7,536	10,603	Reduction in purchased goods and services emissions for FY21 are driven by reduced spend on relevant vendors for purchased goods and services.



Fuel and energy- related emissions	13,077	10,936	A significant increase in electricity consumed is attributed to the rise in fuel and energy-related emissions. This is due to Belong's increased network usage for FY21.
Upstream transportation and distribution	953	3,879	Driven by reduced spend in supply chain, in combination with an amended Climate Active emissions factor, Belong experienced a decrease in upstream transportation and distribution related emissions.
Waste generated in operations	15	26	Through Telstra's commitment to reducing landfill waste by increasing its recycling capabilities, Belong has reduced its general waste and increased recycling of e-waste. Additionally, Belong have reduced its floor space usage thereby reducing operational waste produced.
Business travel	10	193	Business travel has slowed due to the COVID-19 pandemic which has closed international as well as domestic borders in Australia, mitigating significant air travel and accommodation particularly in international locations where the pandemic has worsened during 2021.
Use of sold products	25,804	23,682	Belong has seen growth in the amount of products sold in FY21.

6.CARBON OFFSETS

Offsets strategy

Table 8

Off	fset purchasing strategy: In ar	rears
1.	Total offsets previously forward purchased and banked for this report	0
2.	Total emissions liability to offset for this report	33,323
3.	Net offset balance for this reporting period	33,323
4.	Total offsets to be forward purchased to offset the next reporting period	0
5.	Total offsets required for this report	33,323



Co-benefits

Our offset strategy is focused on projects that:

- support renewable energy given electricity is the largest component of our emissions footprint;
 and
- connect to communities within our value chain and indigenous communities.

As we continue to 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.

Table 9

Offset Project	Co-benefits Description			
Jiangsu Dongtai Phase II Wind Power Project	Utilises wind resources to generate 406,200MWh of renewable electricity annually for sale into the East China Power Grid to reduce demand for electricity generated by coal fire plants and thereby mitigating carbon emissions.			
Negros Negros Island Solar Power Inc.	The Negros Island Solar Power Inc. Project utilises both the 32MW La Carlota Solar Power PV Plant and 48MW Manapla Solar Power Plant to generate renewable energy for the Philippine state grid to reduce reliance on fossil fuels and reduce local carbon emissions.			
Savanna Burning Investment Ready Project – Cape York Pilot Aurukun	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 during early dry seasons to reduce emissions from burning.			



Offsets summary

Proof of cancellation of offset units

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (tCO ₂ -e)	Quantity used for previous reporting periods	Quantity banked for future reporting periods**	Quantity used for this reporting period claim	Percentage of total (%)
Jiangsu Dongtai Phase II Wind Power Project	VCU	Verra	5 March 2020	7610-410951343- 410982764-VCU-034- APX-CN-1-1356- 01062014-31122014-0	2014	193,438	141,978*	20,038**	31,422	94.3%
Negros Island Solar Power Inc.	VCU	Verra	6 March 2020	5921-266987367- 266989206-VCU-029- APX-PH-1-1735- 01012017- 25112017-0	2017	15,000	8,314*	4,846**	1,840	5.5%
Savanna Burning Investment Ready Project – Cape York Pilot Aurukun	ACCU	ANREU	16 December 2019	<u>3786111714-</u> <u>3786111774</u>	2019-20	500	277*	162**	61	0.2%
Total offsets retired this report and used in this report									33,323	
Total offsets retired th	nis report ar	25,046								

^{*} Offsets have been used in previous reporting periods for Belong's <u>Product & Service Certification</u>, <u>Traffic Helicopter Advertising Campaign</u> and <u>Isolation Degustation</u> <u>Sponsorship</u>, and St Vincent's De Paul Society's <u>Product & Service Certification</u>. Each business has been allocated separate serial numbers to avoid any instances of double counting. A total of 150,569 units have been used across these historical certifications.

^{**} Additional offset units that remain after the current reporting period are reserved for future certifications to be pursued by Telstra, Belong and St Vincent's De Paul Society.



Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Verified Carbon Units (VCUs)	33,262	99.8%
Australian Carbon Credit Units (ACCUs)	61	0.2%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A



APPENDIX B: ELECTRICITY SUMMARY

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.

As Belong does not specifically collect its electricity consumption, we have instead taken a share of Telstra's market-based electricity calculation which has primarily been based on network data share %. Without any large-scale generation certificates (LGC) retired by Belong for this reporting period, a national scope 2 emissions factor has been applied to Belong's electricity consumption (see below).

Total electricity consumed (grid + non grid)	Activity data (kWh)	Scope 2 National EF	Emissions (tCO2e)
Behind the meter consumption of electricity generated	116,400,420	0.78	90,792
Solar energy for electricity generation	38,491	N/A	N/A

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions 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 <u>one</u> 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. <u>Data unavailable</u> Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
- 4. <u>Maintenance</u> Initial emissions non-quantified but repairs and replacements quantified.

Relevant-non- quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
None noted	n/a	n/a	n/a	n/a

Excluded emission sources

No excluded emissions sources inside the emissions boundary for FY21.



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.

Relevance test						
Non-attributable emission	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.	Description
(Product – Mobile) Mobile device electricity for use outside of connecting to the	Yes	No	No	No	No	Belong do not sell mobile devices and so this is not part of our value chain. Only SIM cards are sold. Therefore, Belong do not have a material ability to influence the efficiency / design of mobile devices given no material relationships with mobile device manufacturers.
Belong network (e.g. apps, displaying video, and camera)						As noted above in our mobile product diagram we have however included a small proportion of customer electricity usage that represents network access.
(Product – Mobile) Business waste – mobile device	Yes	No	No	No	No	As above
(Product – Mobile) Embodied	Yes	No	No	No	No	As above



emissions -	mobi	le d	levice

(Service – Operations) Hazardous Waste	No	No	No	No	No	The Australian Government Department of Industry, Innovation & Science defines hazardous waste under Annes III to the Basel Convention (1992). These characteristics include: • Explosive; • Flammable Liquids/Solids; • Poisonous; • Toxic; • Ecotoxic; and • Infectious Substances
						Belong does not create or store any of the above waste as a result of operations or running the network.
(Service – Operations) Telstra Investments	Yes	No	No	No	No	Belong is a business unit of Telstra and not a registered entity. Therefore, Belong does not hold any investments. The investments which Telstra hold are irrelevant to Belong's boundary as they relate primarily to international network investments. In addition, Belong has limited ability to influence Telstra's investment decisions and subsequently the carbon impact of these investments.
(Service – Operations) Telstra's international leased assets	No	No	No	No	Yes	Belong's products and services are only provided to domest customers. Therefore, emissions related to Telstra's international leased assets are deemed not applicable. For transparency however, these international leased assets are fully captured by Telstra's Climate Active Organisation certification.





