



PUBLIC DISCLOSURE STATEMENT

FELIX MOBILE

PRODUCT CERTIFICATION

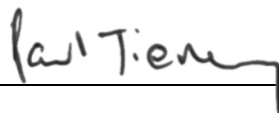
FY2021–22

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	TPG TELECOM LIMITED
REPORTING PERIOD	1 July 2021 – 31 June 2022 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Paul Tierney General Manager Felix & Customer Lifecycle Marketing 8th September 2023</p>



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

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Version March 2022.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2553 tCO ₂ -e
THE OFFSETS BOUGHT	50% ACCUs, 35% VCUs, 15% VERs
RENEWABLE ELECTRICITY	100%
TECHNICAL ASSESSMENT	16/06/2020 South Pole Next technical assessment due: FY2023

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2. CARBON NEUTRAL INFORMATION

Description of certification

felix's account covers the six GHGs covered by the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF₆). All emissions are reported in tonnes of carbon dioxide equivalent (tCO₂-e).

This Climate Active product certification is for the provision of access to the mobile network for felix customers. This product includes the operation and maintenance of the mobile network and the production, distribution and end-of-life for the SIM cards which are used by felix customers to access the network.

The scope of this product certification includes:

- TPG Telecom Limited mobile network construction and maintenance
- the operation of TPG Telecom Limited re-owned and shared mobile network assets
- the use of network assets owned and operated by third parties, including outgoing data roaming
- materials and manufacturing of SIM cards and packaging
- upstream and downstream freight of SIM cards and packaging
- SIM card warehousing
- end-of-life for SIM cards and packaging.

The functional unit for this product certification is: 1 year of access to mobile 3G, 4G and 5G voice and data for one felix customer - excluding customer device and associated use.

“Obtaining the Climate Active certification is crucial for felix to be able to bring our mission to life. Through partnering with a government-backed initiative, we are doing our part to reduce our emissions and take action against the negative effects of climate change.”

Product description

felix is a digital mobile service provider, launched by TPG Telecom Limited (ABN 76096304620) in 2020, which offers mobile phone plans leveraging the TPG mobile network.

felix exists as a business unit within TPG Telecom Limited (ABN 76096304620) and is not a registered business with a unique ABN. As a result, certification as an 'Organisation' under the Climate Active Carbon Neutral Standard for Organisations was not possible.

felix has both a product and service Climate Active certification. The product certification is deemed to be the child certification and as such, any shared emission sources will be offset through the service certification only as per the Climate Active guidance on *Emission boundary: Shared emissions*.

felix does not sell handsets. felix's product offering is limited to access to the mobile network via SIM cards which are ordered online and directly shipped to customers.

As such, the emissions for this product have been calculated in kgCO₂-e per customer connected to the mobile 3G, 4G and 5G voice and data network, calculated based on the average number of felix customers connected to the mobile network for the reporting year.

The product certification is full coverage and includes emissions from cradle-to-grave.

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.

Inside emissions boundary

Quantified

Network fuels (incl. well-to-tank emissions)

Network electricity (incl. transmission and distribution losses)

Data roaming to other networks by felix customers

SIM card materials and packaging

SIM card production

SIM card upstream transport

SIM card downstream freight to customers

Network construction

Network maintenance

Network decommissioning

SIM card and network warehousing

SIM card and packaging end-of-life

Network water (reticulated water supply and treatment)

Non-quantified

Network refrigerants

Initial embodied emissions in mobile phone network

Optionally included

Outside emission boundary

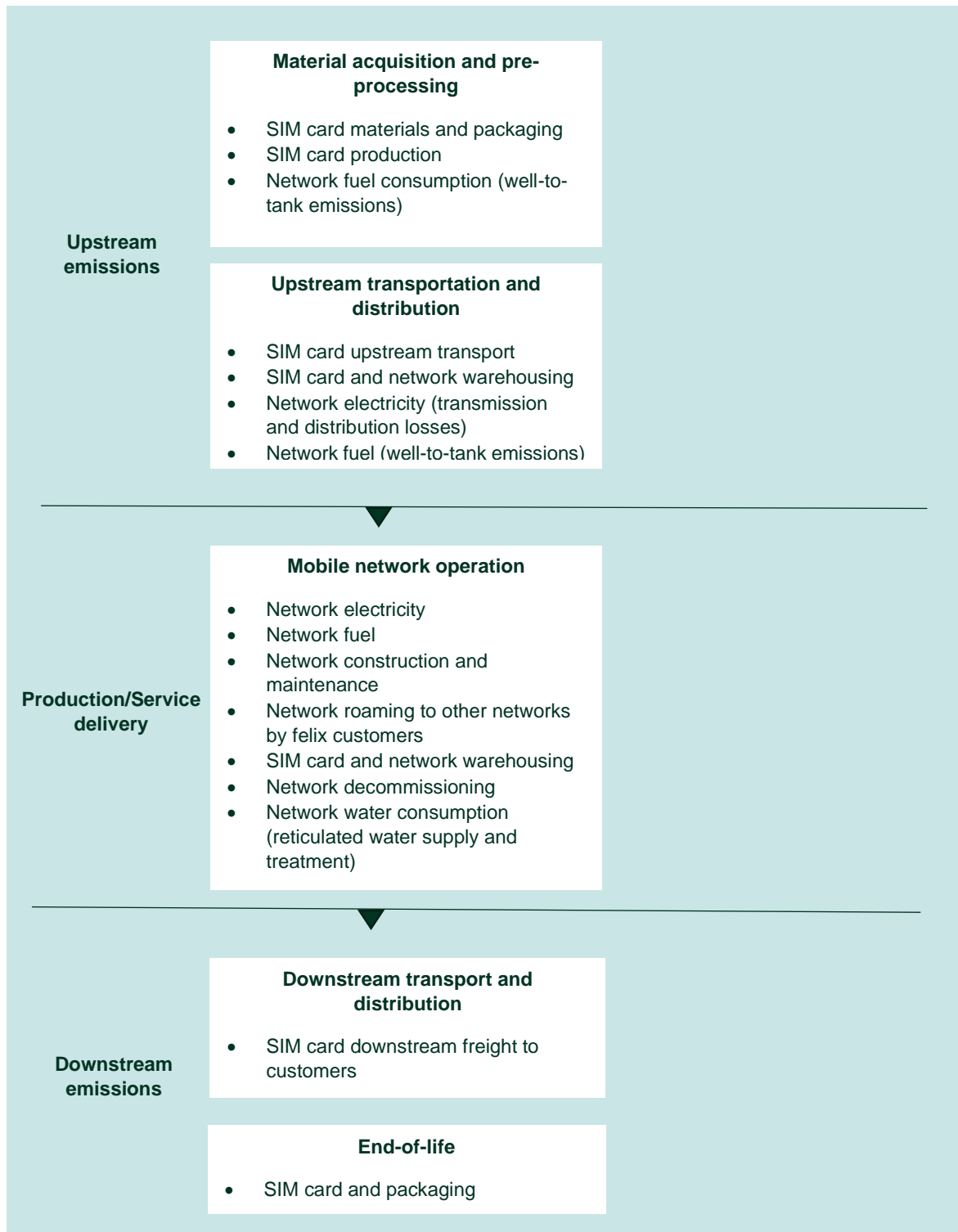
Non-attributable

Customer use of mobile handsets

Third party servers hosting websites/data accessed by felix customers

Disposal of mobile network assets

Product process diagram



Data management plan for non-quantified sources

The initial emissions from the construction of the mobile phone network have not been quantified but repairs and replacements have been quantified through the calculation of emissions from annual network construction and maintenance. These repairs and replacements are quantified as ongoing/new embodied emissions in the mobile phone network.

TPG Telecom reports their annual scope 1 and 2 emissions under the NGERs scheme; refrigerants are not calculated within this due to immateriality. Estimated emissions from refrigerants are estimated to be 0.1% of scope 1 and 2 emissions. TPG Telecom will look into collecting refrigerant data within the mobile networks through maintenance reports within the next 5 years.

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Sustainability is one of our key foundational values and we strive to operate our business in an environmentally friendly way.

The felix service is provided using the TPG Telecom mobile network, and the operation of this mobile network uses electricity which in turn generates emissions. This electricity accounts for the majority of emissions relating to the felix product.

TPG Telecom have an ongoing focus on the energy efficiency of the mobile network and undertake various initiatives to reduce energy usage:

- Over the past six years, across the mobile network, older Uninterrupted Power Supply systems have been replaced with more energy efficient equipment.
- A range of design solutions have been introduced to improve energy efficiency and reduce emissions associated with mobile base stations including free cooling measures that improve airflow circulation using low powered fans, significantly reducing the need for air conditioning. At the Dean Park base station in NSW, TPG Telecom has seen a 90 per cent reduction in daily air conditioning use following the upgrade.
- In partnership with ICS Industries, TPG Telecom has contributed funding to support the development of the Zonecool™ shelter - a more efficient and cost-effective base station equipment shelter solution which targets cooling to specific zones and utilises high-capacity racking enabling optimal use of space for future technologies.
- Direct current power systems have also been implemented across all data centres and air conditioning chillers have been replaced with computer room air conditioning units, typically delivering an estimated 25 per cent energy saving.

In March 2021, TPG Telecom announced a commitment to power its entire operations across Australia with 100% renewable electricity by 2025 and have committed to setting a Science-based Target for reducing greenhouse gas emissions across our value chain, aligned to net zero. As part of the commitment, the science-based targets will be developed in accordance with the Science Based Target initiative (SBTi), to ensure that the targets are credible, meaningful and in line with the latest climate science. The targets are expected to be completed and submitted to the SBTi for validation in 2022. They will cover absolute emissions reductions across TPG Telecom's Scope 1, 2 & 3 emissions footprint and will include a 2030 target, as well as a 2050 net zero target.

For felix, these targets will reduce its Scope 3 emissions footprint in-line with the 2030 and net zero targets for TPG Telecom.

felix have designed our SIM cards and packaging to minimise waste, we have also launched eSIM technology to reduce the use of plastic related to the physical SIM. felix also intends to launch a partnership with MobileMuster to focus on reducing e-waste and offering our customers the opportunity to recycle their used mobile phones. All these measures also contribute to the reduction of emissions associated with waste.

Emissions reduction actions

felix continued its ambition to operate under 100% renewable energy by purchasing renewable energy certificates for their portion of electricity use within TPG Telecom. This includes purchasing renewable energy for their share of office electricity and network electricity. Electricity is a major contributor to emissions for felix, by purchasing renewable energy for the office felix was able to avoid 18 tCO₂-e for the office-based activities and 1,532 tCO₂-e from the network electricity.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year:	FY 2018–19	510	0.051
Year 1:	FY 2020–21	160	0.033
Year 2:	FY 2021-22	2553	0.062

Significant changes in emissions

felix saw significant increase in customer base within the reporting year growing approximately 750% since last reporting year. At the same time TPG Telecom's overall customer growth slightly decreased between reporting years resulting in felix having a significantly higher share of TPG Telecom's emissions. TPG Telecom also saw the start of the radio access refresh to upgrade its sites to be 5G compatible. This saw a significant increase in capital spending resulting in a large increase in emissions from network construction and maintenance.

Emission source	Current year (tCO ₂ -e)	Previous year (tCO ₂ -e)	Detailed reason for change
Network construction	2484	141	Increase in portion share due to business growth Significant upgrades in network
Network maintenance	44	9	Increase in portion share due to business growth Significant upgrades in network
Raw materials and packaging	2	3	Less sim cards required to purchase due to excess stock from last year
Data roaming	3	0.3	Increase in customers
Freight to customers	16	0.06	Increase in new customers

Use of Climate Active carbon neutral products and services

TPG Telecom uses the services of South Pole Australia as a primary consultant for its Climate Active submission.

Product emissions summary

Stage	tCO ₂ -e
Stationary combustion fuels (including well-to-tank emissions)	2.65
Network electricity (including transmission and distribution losses)	0.00
Network construction	2482.47
Network maintenance	43.57
Network water	0.08
SIM card warehousing	3.31
Data roaming to other networks by felix customers	2.65
SIM card materials and packaging	1.23
SIM card production	0.78
SIM card upstream transport	0.0003
SIM card downstream freight to customers / stores	16.00
SIM card materials and packaging end-of-life	0.03
Total net emissions	2552.77

Emissions intensity per functional unit (1 year of access to mobile 3G, 4G and 5G voice and data for one felix customer)	0.062
Number of functional units to be offset	41,000
Total emissions to be offset (tCO ₂ -e)	2553

6. CARBON OFFSETS

Offsets retirement approach

In arrears	
1. Total number of eligible offsets banked from last year's report	866
2. Total emissions footprint to offset for this report (tCO ₂ -e)	2,553
3. Total eligible offsets required for this report	1,687
4. Total eligible offsets purchased and retired for this report	1,689
5. Total eligible offsets banked to use toward next year's report	2

Co-benefits

In total, felix has purchased tCO₂-e of offsets from South Pole, consisting of 735 tCO₂-e CO₂e from the Aak Puul Ngantam Savanna Burning Project in Cape York, Australia, 679 tCO₂e from the Prony Wind Power Project in New Caledonia, 1000 tCO₂-e from the Mount Mulgrave Savanna Burning project and 885 from the Southern Cardamom REDD+ Project.





Aak Puul Ngantam Savanna Burning Project

Bounded by the Ward and Watson Rivers about 630 km northwest of Cairns, the community of Aurukun in the Western Cape York is home to over 1200 people. For tens of thousands of years, Traditional Custodians the Wik and Kugu people managed the area's savannas strategically with fire. Without this management, intensely destructive fires tear through these ecosystems in the dry season – threatening wildlife, livestock and human communities.

Operated by Indigenous-owned & directed not-for-profit Aak Puul Ngantam (APN Cape York) in partnership with Balkanu Cape York Development Corporation, the Aak Puul Ngantam Savanna Burning project comprises 370,000 hectares of land on Traditional Homelands. Project rangers implement planned 'cool' fires early in the dry season to reduce fuel loads, preventing more intense bushfires later on – thereby reducing emissions. APN Cape York have extensive skills in strategic savanna burning, with aerial and onground burning operations since 2013. The property is broken into zones, depending on how often areas need management; high traffic zones require burning every year, while others are burnt less frequently.

As well as reducing emissions by controlling and preventing large, intense and uncontrollable bushfires, the Aak Puul Ngantam Savanna Burning project employs local Indigenous people as project rangers, engaging Wik and Kugu people in traditional practices to care for and connect with their ancestral homelands. Revenue raised from the sale of carbon credits supports a range of activities that APN Cape York runs alongside the carbon project – such as funding the installation of two communications towers to increase connectivity in the region. Rangers and others out on country can now travel knowing that they can call for assistance and keep in touch with family, even in extremely remote areas.

Below is the contribution towards the United Nations Sustainable Development Goals made by the Aak Puul Ngantam Savanna Burning Project:

 <p>7-9 Indigenous rangers employed</p> <p>from the local community, depending on the time of year</p>	 <p>2,500 km²</p> <p>now with mobile coverage in remote areas thanks to the construction of two communications towers funded by carbon revenue</p>	 <p>42,000 tCO₂e</p> <p>mitigated on average annually since 2015 by preventing and managing larger, hotter late dry season bushfires with strategic fire management</p>	 <p>370,500 ha</p> <p>of land managed by the project, supporting fire-dependent ecosystems and protecting the habitat of endemic Australian flora and fauna</p>
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View the factsheet for the Aak Puul Ngantam Savanna Burning Project:

<https://a.southpole.com/public/media/302635/2635.pdf>

Prony Wind Power Project, New Caledonia

Islands of the Pacific Ocean like New Caledonia face serious environmental and socioeconomic pressures that are exacerbated by climate change. Pacific Island nations are already severely affected by extreme weather and climate variability, and their inhabitants are amongst the world’s most vulnerable communities to the growing effects of climate change. Yet in New Caledonia, 80 percent of energy demands are met by fossil fuel power plants.

Prony Wind Power involves six wind farms located at two different sites on the island of New Caledonia that supply electricity to the local grid. The Kafeate and Prony sites consist of 116 wind turbines with a total capacity of 31 MW, with an estimated yearly production of 40 GWh of emissions-free, renewable electricity

By displacing greenhouse gas emissions from fossil fuel power plants with renewable electricity, Prony Wind Power contributes to global climate action. The project has also boosted local economies, creating employment in both the construction and operational phases and spreading technological know-how. Prony’s success is a tribute to the viability and value of sustainable development in small island nations, promoting climate awareness and action, and ultimately increasing climate resilience in the Pacific Island region.

Below is the contribution towards the United Nations Sustainable Development Goals made by the Prony Wind Power Project:

 <p>40,000 MWh</p> <p>generated on average annually, providing a clean alternative to fossil fuels</p>	 <p>26 jobs</p> <p>created for the maintenance and operation of the project, most filled by island nationals</p>	 <p>Technology know-how</p> <p>shared with the region, contributing to the development of New Caledonia’s wind energy sector</p>	 <p>36,000 tCO₂e</p> <p>mitigated on average annually</p>
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For more information on the UN Sustainable Development Goals, please visit: <http://www.un.org/sustainabledevelopment/sustainable-development-goals/>

Official name: Prony and Kafeate wind-farms, New Caledonia | **Registry link:** <https://registry.goldstandard.org/projects/details/1001> | **Registry ID:** GS 566

View the factsheet for the Prony Wind Power Project:

<https://a.southpole.com/public/media/300344/0344.pdf>

See [guidance](#) on page 69.

Southern Cardamom Forest Protection

The Southern Cardamom REDD+ Project (SCRP) is an initiative designed to promote climate change mitigation and adaptation, maintain biodiversity and create alternative livelihoods under the United Nations

scheme of Reducing Emissions from Deforestation and forest Degradation (REDD+). The 445,339 ha SCRPP encompasses parts of Southern Cardamom National Park and Tatai Wildlife Sanctuary and will protect a critical part of the Cardamom Mountains Rainforest Ecoregion – one of the 200 most important locations for biodiversity conservation on the planet. The Project will directly support the livelihoods of 21 villages in nine communes around the perimeter of the project area. Eight additional villages in 4 communes are eligible to receive educational scholarships. These communities represent approximately 3,957 families and 16,495 individuals. The Project's climate benefits include the avoided emission of approximately 12 million tCO₂-e during this first monitoring period and over 115,000 million tCO₂e over the lifetime of the Project. The Project will generate substantial community and biodiversity co-benefits. New and sustainable livelihood opportunities, such as direct employment, alternative income generating activities (IGAs) and initiatives to stimulate investment in businesses will be designed to reduce pressure on the environment while significantly increasing community well-being. Additional programs will address food security, improve health and education facilities, as well as raise environmental awareness. Biodiversity co-benefits will be achieved through greater protection of the ecosystem predominantly by means of increased security and improved monitoring. The Project will also be protecting critical habitat for significant populations of many IUCN listed species, including Asian elephant, Asiatic black bear, sun bear, large spotted civet, clouded leopard, and dhole, as well as the critically endangered reptiles Siamese crocodile and Southern River terrapin.

More details can be found on the Verra website <https://registry.verra.org/app/projectDetail/VCS/1748>

Mulgrave Savanna Fire Management

Savanna fire is a major source of global greenhouse gas (GHG) emissions in Australia, contributing to around 3% of the country's annual GHGs. By strategically planned burning of savanna areas, the Mount Mulgrave project, located in North Queensland, aims to significantly reduce the risk of rampant wildfires spreading across the region in dry season.

Ran for seven years by a family local to the area, the project involves multiple fire management activities including the initiation of controlled fires to reduce flammable vegetation as well as firefighting. Through these preventative measures the project not only reduces global GHGs each year but equally preserves Northern Australia's unique landscape and protects the country's endemic wildlife. Moreover, as a market-based mechanism for climate protection, the initiative provides financial incentive to landowners to continue in climate-friendly fire management practices.

Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO ₂ -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Savanna Burning Investment Ready Project - Cape York Pilot Aurukun	ACCU	ANREU	24/06/2020	3,799,428,512 - 3,799,429,226 ¹	2019-20	-	715	231	0	484	19%
Prony and Kafeate wind-farms, New Caledonia	VER	Gold Standard	30/06/2020	GS1-1-NC-GS566-12-2014-5968-9332-10010	2014	-	679	297	0	382	15%
Mount Mulgrave Savanna Burning Project	ACCU	ANREU	13/12/2022	8,347,894,739 – 8,347,895,792 ²	2022-23	-	1000	196 ³	0	804	31%
Southern Cardamom REDD+ Project	VCU	Verra	08/12/2022	6829-349018446-349019330-VCU-006-MER-KH-14-1748-01012015-31122015-1	2015	-	885	0	2	883	35%
Total offsets retired this report and used in this report										2553	
Total offsets retired this report and banked for future reports									2		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCU)	1,288	50%
Verified Emissions Reductions (VERs)	382	15%
Verified Carbon Units (VCUs)	883	35%

¹ A hyperlink to the ANREU registry transaction record is unable to be provided. Evidence of the offset retirement has been provided to Climate Active.

² As above.

³ 196 credits have been used for the felix Climate Active service certification for FY21-22.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary.

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

1. Large-scale Generation certificates (LGCs)*	1880 ⁴
2. Other RECs	0

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

Project supported by LGC purchase	Eligible units	Registry	Surrender date	Accreditation code (LGCs)	Certificate serial number	Generation year	Quantity (MWh)	Fuel source	Location
Mt Derrimut Rd Derrimut Solar - VIC	LGC	REC Registry	4 September 2020	SRPVCD5	267-325; 326-377; 278-420	2020	92 ⁵	Solar	Derrimut, Victoria, Australia
TIBALDI Centre Road, Clayton - Solar - VIC	LGC	REC Registry	4 September 2020	SRPVVCJ9	1-59; 60-151; 152-239; 240-288	2020	171 ⁶	Solar	Clayton, Victoria, Australia
Australian Vintage AV300 - NSW – BURONGA w SGU	LGC	REC Registry	12 October 2022	SRPVNS56	1242-1366; 1367-1501	2022	260	Solar	Buronga, NSW, Australia
AZ Macquarie Park - Solar - NSW	LGC	REC Registry	12 October 2022	SRPVNS89	143-170; 259-294	2022	152	Solar	Macquarie Park, NSW, Australia

⁴ This total covers voluntarily surrendered LGCs for both product and service carbon neutral certifications held by felix. 31 LGCs have been used for this FY2021-22 service certification; the remaining 1849 LGCs were used for this FY2021-22 product certification.

⁵ Total quantity surrendered is 154, of which 62 were used for previous felix product and service certifications (FY2020-21).

⁶ Total quantity surrendered is 288, of which 117 were used for previous felix product and service certifications (FY2020-21).

AIT Gunnedah - Solar - NSW	LGC	REC Registry	12 October 2022	SRPVNSA3	251-295; 451-513	2022	263	Solar	Gunnedah, NSW, Australia
Cochlear Macquarie Park - Solar - NSW	LGC	REC Registry	17 October 2022	SRPVNSH0	100-113; 114-130	2022	31	Solar	Macquarie Park, NSW, Australia
DHP 1MW - Solar - QLD	LGC	REC Registry	17 October 2022	SRPVQL50	320-360; 539-592	2022	273	Solar	QLD, Australia
Caboolture Square Shopping Centre Solar Qld	LGC	REC Registry	17 October 2022	SRPVQL82	314-353; 354-394	2022	81	Solar	Caboolture, QLD, Australia
CRSL Caboolture 0.132MW - Solar - QLD	LGC	REC Registry	17 October 2022	SRPVQLF6	91-103	2022	13	Solar	Caboolture, QLD, Australia
B&R Enclosures Solar PV QLD	LGC	REC Registry	12 October 2022	SRPVQLH2	402-467; 468-535	2022	134	Solar	QLD, Australia
AVL Merbein Solar VIC	LGC	REC Registry	12 October 2022	SRPVVC94	125-139; 140-162	2022	38	Solar	Merbein, Victoria, Australia
Burwood Brickworks - Solar - VIC	LGC	REC Registry	17 October 2022	SRPVVCX8	452-476; 477-512	2022	61	Solar	Burwood, NSW, Australia
AAC23-Solar-WA	LGC	REC Registry	11 October 2022	SRPVWA44	135-136	2022	2	Solar	WA, Australia
AAC04- Solar – WA	LGC	REC Registry	11 October 2022	SRPVWA49	84-90; 103-118	2022	35	Solar	WA, Australia
AAC22- Solar – WA	LGC	REC Registry	11 October 2022	SRPVWA54	24-36; 55-76	2022	53	Solar	WA, Australia
CJD - Guildford - Solar - WA	LGC	REC Registry	17 October 2022	SRPVWA57	102-114; 91-101	2022	24	Solar	Guildford, WA, Australia

BG Beachside 0.2MW – Solar WA	LGC	REC Registry	12 October 2022	SRPVWA82	135-152; 153-175	2022	41	Solar	WA, Australia	
BG Fields 0.23MW – Solar WA	LGC	REC Registry	12 October 2022	SRPVWA87	195-218; 219-247	2022	53	Solar	WA, Australia	
BG Waters 0.14MW - Solar WA	LGC	REC Registry	12 October 2022	SRPVWA90	119-132; 133-150	2022	32	Solar	WA, Australia	
ABMT Textiles -SOLAR - VIC	LGC	REC Registry	17 October 2022	SRPXVC22	269-299; 300-339	2022	71	Solar	Victoria, Australia	
Total LGCs surrendered this report and used in this report							1849⁷			

⁷ 1849 LGCs have been used for this FY2021-22 product certification; the remaining 31 LGCs have been used for the felix carbon neutral service certification for FY2021-22.

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a **market-based approach**.

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.

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions (kgCO ₂ e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)	1,849,000	0	100%
GreenPower	0	0	0%
Jurisdictional renewables (LGCs retired)	25,752	0	1%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	5,880	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	337,817	0	18%
Residual electricity	-369,618	-367,757	-20%
Total grid electricity	1,848,831	-367,757	100%
Total electricity consumed (grid + non grid)	1,848,831	-367,757	120%
Electricity renewables	2,218,450	0	
Residual electricity	-369,618	-367,757	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ -e)		0	
Total renewables (grid and non-grid)			119.99%
Mandatory			19.98%
Voluntary			100.01%
Behind the meter			0.00%
Residual electricity emissions footprint (tCO₂-e)		0	
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			
<i>Voluntary includes LGCs retired by the ACT (MWh)</i>	25		

Location-based approach summary

Location-based approach	Activity data (kWh)	Scope 2 emissions (kgCO ₂ -e)	Scope 3 emissions (kgCO ₂ -e)
ACT	31,632	24,673	2,214
NSW	674,796	526,341	47,236
SA	169,227	50,768	11,846
VIC	429,149	390,526	42,915
QLD	316,142	252,913	37,937
NT	15,413	8,323	617
WA	195,230	130,804	1,952
TAS	17,242	2,414	345
Grid electricity (scope 2 and 3)	1,848,831	1,386,762	145,061
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
VIC	0	0	0
QLD	0	0	0
NT	0	0	0
WA	0	0	0
TAS	0	0	0
Non-grid electricity (Behind the meter)	0	0	0
Total electricity consumed	1,848,831	1,386,762	145,061
Emissions footprint (tCO₂-e)	1,532		
Scope 2 emissions (tCO ₂ -e)	1387		
Scope 3 emissions (TCO ₂ e)	145		

Climate Active carbon neutral electricity summary

Carbon neutral electricity offset by Climate Active product	Activity data (kWh)	Emissions (kgCO ₂ -e)
N/A	0	0

Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their product certification.

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 one of the following reasons:

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

Relevant-non-quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Initial embodied emissions in mobile phone network	Yes	No	No	No
Network refrigerants	Yes	No	No	No

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**.

There are no emission sources for this certification in this reporting period that are categorised as attributable (excluded).

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

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing
Customer use of mobile handsets	No	No	No	No	No
Third party servers hosting websites/data accessed by felix customers	No	No	No	No	No
Disposal of mobile network assets	No	No	No	No	No



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