



PUBLIC DISCLOSURE STATEMENT

BELONG

PRODUCT/SERVICE CERTIFICATION

FY2022

Australian Government
**Climate Active
Public Disclosure Statement**

B E L O N G



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	BELONG
REPORTING PERIOD	Financial year 1 July 2021 – 30 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><u><i>Jana Kotatko</i></u> Jana Kotatko (Nov 11, 2022 14:54 GMT+11)</p> <p>Jana Kotatko Head of Belong November 11, 2022</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	30,329 tCO2-e
THE OFFSETS BOUGHT	99.5% VCUs and 0.5% ACCUs
RENEWABLE ELECTRICITY	Total renewables %: 20.82%
TECHNICAL ASSESSMENT	10/11/2022 Wibishana Rockwood Deloitte Australia Next technical assessment due: 10/11/2025

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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's and nbn's 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)	<i>The provision of access to the internet via the Belong fixed network and/or NBN</i>
Product (Mobile)	<i>The provision of access to the Belong mobile network for the purposes of making and receiving calls and data</i>
Service (Operations)	<i>The business and customer support operations of Belong.</i>

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 where necessary. 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		Outside emission boundary
<p><u>Quantified</u></p> <p>Collection of raw material for products</p> <p>Embodied emissions from manufacturing modems and fixed network materials</p> <p>Capital purchases e.g. other telco network and nbn access</p> <p>Upstream and downstream transportation and distribution of modems</p> <p>Upstream transportation and distribution of construction and maintenance materials</p> <p>Upstream energy (natural gas and fuels processing, and electricity transmission & distribution losses)</p> <p>Fixed network construction & demolition waste</p> <p>Energy directly consumed (Natural gas, diesel, and petrol fuel – both stationary and fleet vehicles)</p> <p>Electricity powering fixed network and facilities</p> <p>Customer modem electricity usage</p> <p>End of life - Modems waste</p>	<p><u>Non-quantified</u></p> <p>Embodied emissions related to immaterial purchases of telecommunications equipment</p> <p><u>Optionally included</u></p> <p>None noted</p>	<p><u>Non-attributable</u></p> <p>Waste generated in operations (hazardous waste)</p>

Belong Mobile Product Boundary¹

Inside emissions boundary		Outside emission boundary
<p><u>Quantified</u></p> <p>Embodied emissions from manufacturing SIMs and mobile network materials</p> <p>Capital purchases e.g. access to other telco networks.</p> <p>Upstream and downstream transportation and distribution of SIMs and network materials</p> <p>Upstream energy (Natural gas and fuels processing, and electricity transmission and distribution losses)</p> <p>Mobile network construction and demolition waste</p> <p>Energy directly consumed (Natural gas, diesel, and petrol fuel – both stationary and fleet vehicles)</p> <p>Electricity powering the mobile network and facilities</p> <p>Mobile device electricity usage required to connect to the Belong mobile network</p> <p>End of life waste for SIMs</p>	<p><u>Non-quantified</u></p> <p>Embodied emissions related to immaterial spend on wholesale fulfilment and distribution of telecommunication products</p> <p>End of life waste – refurbished mobile devices</p> <p>Embodied emissions – refurbished mobile devices</p>	<p><u>Non-attributable</u></p> <p>Mobile device electricity for use outside of connecting to the Belong network (e.g. apps, displaying video, camera)</p> <p>Waste generated in operations (hazardous waste)</p>
	<p><u>Optionally included</u></p> <p>None noted</p>	

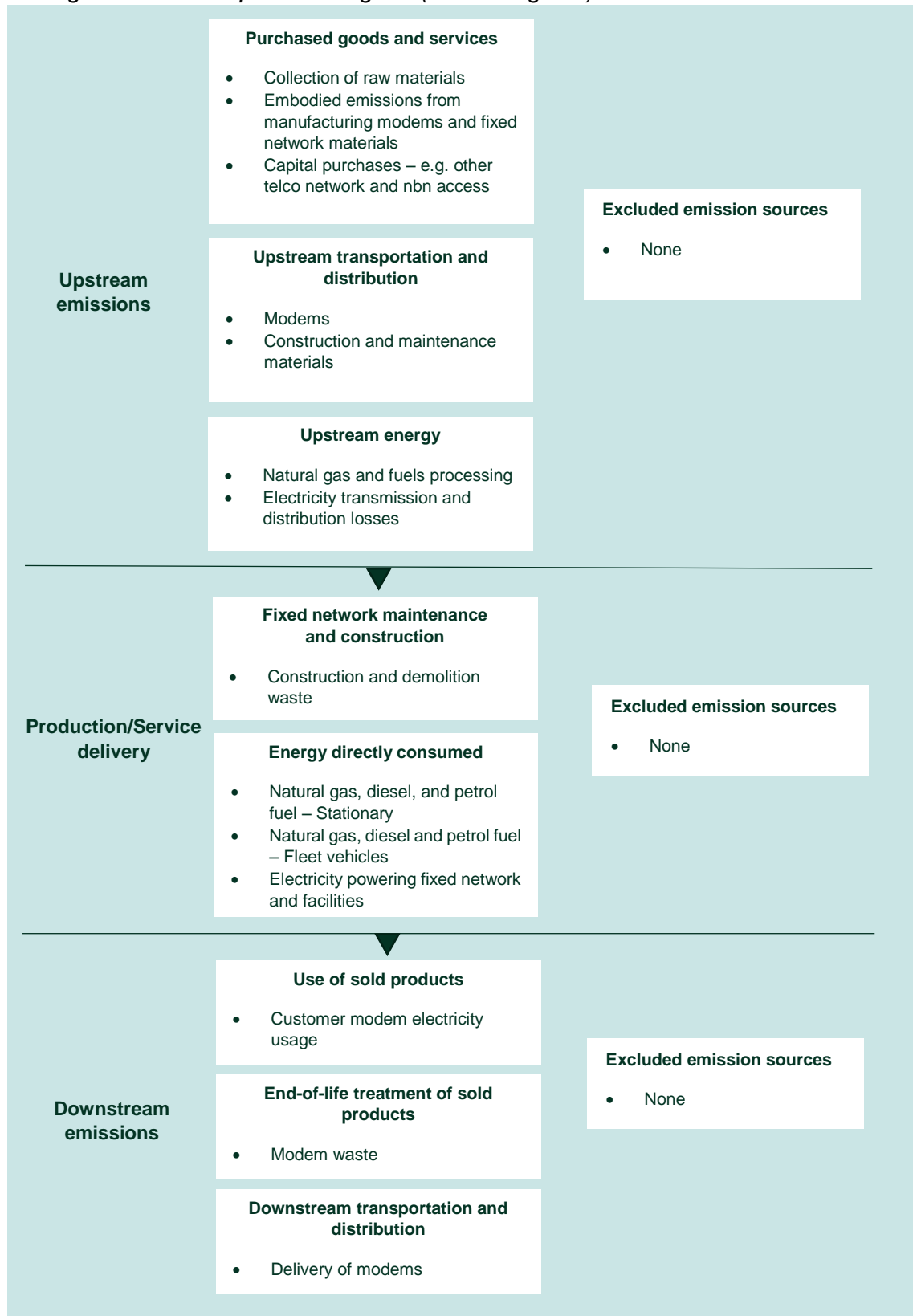
¹ As of FY22, Belong have included refurbished mobile phones as a new product offering in relation to mobile phone products. The volumes sold have been deemed immaterial (see Appendix C).

Belong Service Operations Boundary

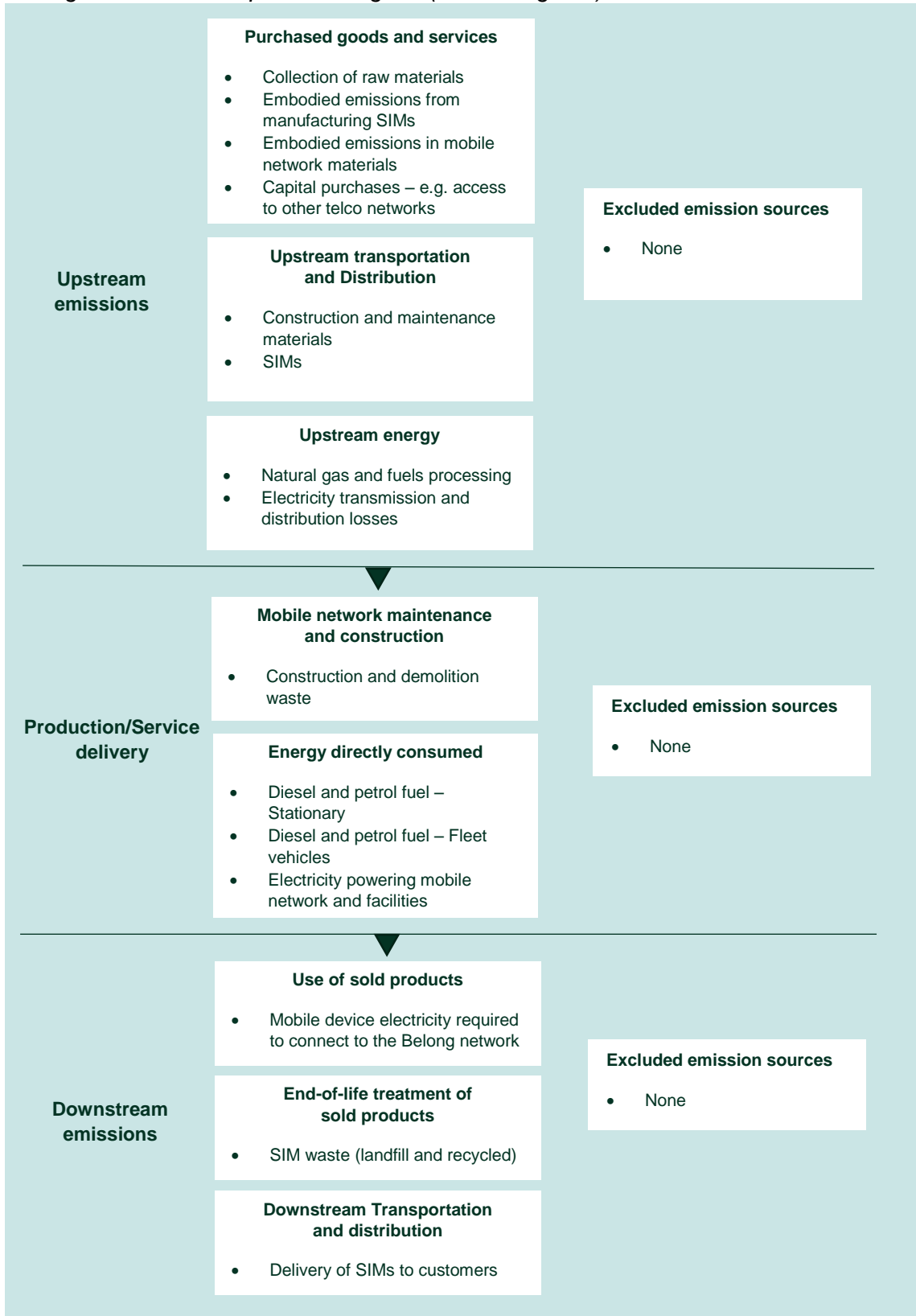
Inside emissions boundary		Outside emission boundary
<p><u>Quantified</u></p> <p>Embodied emissions from head office purchases including – office supplies, furniture & fittings, IT software & hardware, consulting, marketing etc</p> <p>Upstream transportation of office supplies, furniture & fittings, and IT purchases etc</p> <p>Upstream energy (electricity transmission and distribution losses)</p> <p>Office waste</p> <p>Employee commuting</p> <p>Business travel, accommodation, car hire, flights, taxis, and Ubers.</p> <p>Electricity powering head office</p>	<p><u>Non-quantified</u></p> <p>None-noted</p>	<p><u>Non-attributable</u></p> <p>Telstra Investments</p> <p>Telstra's international leased assets</p>
	<p><u>Optionally included</u></p> <p>None noted</p>	

Product/service process diagram

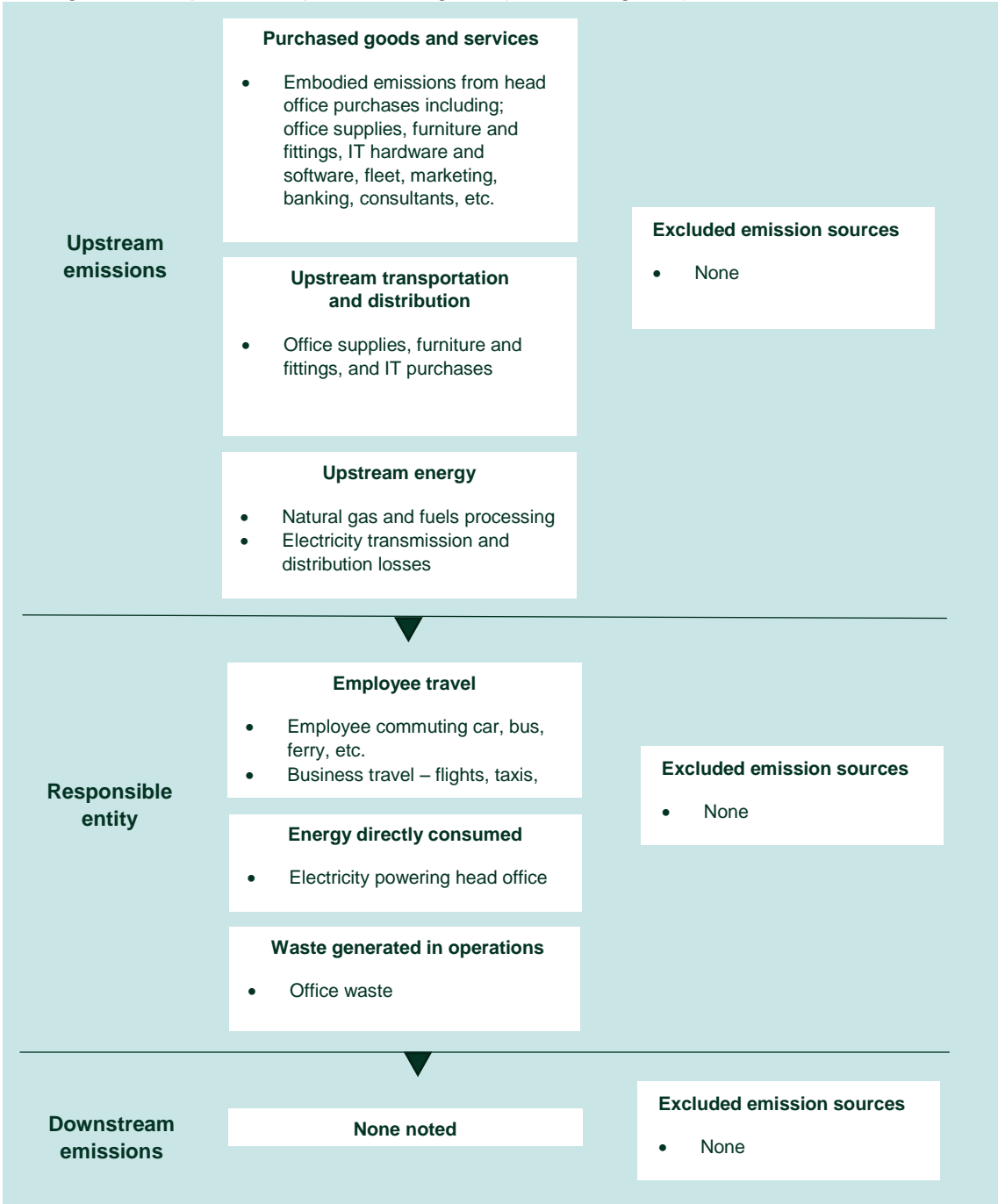
Belong Fixed Product process diagram (cradle-to-grave)



Belong Mobile Product process diagram (cradle-to-grave)



Belong service operations process diagram (cradle-to-grave)



Data management plan for non-quantified sources

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

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Our carbon neutral strategy draws upon the wisdom of First Peoples' connection with Country, which has continued for over 65,000 years in Australia. This wisdom is critical to addressing the global threat posed by climate change. 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:

- **Maintain net zero emissions** in our operations (carbon neutral), certified by Climate Active.
- **Reduce** our absolute scope 1 and 2 **emissions by at least 50% by 2030**
- **Enable renewable energy generation** equivalent to **100% of our consumption by 2025**.

Belong's ability to achieve material reductions in gross emissions is clearly linked to electricity consumption for powering the network and powering customer modems (~78% 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.

Telstra's [Responsible Business Strategy](#) also forms the basis of Belong's broader sustainability agenda. 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:

1. **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

Table 1: Emissions Reduction Actions

Initiative	Description	FY22 emissions savings (t CO ₂ -e/yr)
LED lighting ¹	We are currently undertaking a large multi-year program to remove over 100,000 old fluorescent lights across hundreds of our facilities and install new LED lights with inbuilt motion sensors. For Belong's portion of savings, this has been apportioned based on Belong's floor space portion.	23
Upgrading rectifiers ¹	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 per cent. For Belong's portion of savings, this has been apportioned based on Belong's network usage portion.	37
Decommissioning legacy network ¹	We are actively rationalizing and decommissioning our legacy network equipment, reducing both direct energy consumption from the equipment as well as associated energy for cooling. For Belong's portion of savings, this has been apportioned based on Belong's network usage portion.	4,463
Network facilities efficiencies ¹	We identified energy efficiency opportunities at our wireless facilities. For Belong's portion of savings, this has been apportioned based on Belong's network usage portion.	74
BYO Modem Initiative	Belong offers its customers optionality to procure their own existing modems when they join Belong's network. In addition to this, Belong offers technical support to customers opting to use their own modems. This initiative is part of Belong's broader agenda to encourage circular economy and reduce the environmental impact of their customers.	2
Working From Home Policy	Following the steady reduction in COVID-19 related restrictions in Australia and Globally, Belong has implemented a flexible working policy that allows staff to work from home as needed as of 28 January 2022. This is part of a wider agenda to empower our staff to maintain a work life balance as well as reduce their environmental footprint, and work with us to generate positive environmental and social outcomes.	38

¹The emissions saved from these initiatives 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 FY21 and FY22 are shown in Table 3 below.

Table 2: Emissions over time

Emissions since base year			
	Base year: 2018-19	Previous year 2020-21	Current year 2021-22
tCO2e – Fixed Product	113,912	147,208	130,976
tCO2e – Mobile Product	3,560	5,158	3,744
tCO2e – Operations Service	13,000	8,360	4,852
Total Belong tCO2-e	130,472	160,726	139,573
tCO2e – Parent-Child overlap*	N/A*	(127,403)	(109,244)
Total tCO2-e to be offset	130,472	33,323	30,329

* Telstra was certified as carbon neutral under the Organisation Standard in FY21 and is currently in the process of achieving this in FY22. 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, FY21 and FY22.

Telstra is the parent in this relationship and in Table 4, 5 and 6 we have demonstrated where emissions boundaries overlap, so to avoid double counting of offsets for the FY22 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 2, Belong's total emissions decreased in FY22, similarly, total offsets have decreased. This can be attributed to the changes in methodology in determining category 1 (Purchased Goods & Services), category 2 (Capital Goods) and category 4 (Upstream Distribution & Transportation) emissions. See Table 3 for the methodology change details.

Significant changes in emissions

The below emission sources individually represent more than 6% of Belong's total emissions and have seen a material decrease year on year. This has been driven primarily by the change in methodology for category 1, 2 and 4, combined with a change in the spend based emission factors used, and a change in electricity emission factors, refer herein for detailed reason for change.

Table 3: Significant changes in emissions

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
Electricity usage (scope 3)	9,059	12,921	This change can be attributed to a decrease in kWh and change in emission factors used in the FY21 and FY22 electricity calculator. Also, the emission factor for scope 3 in FY21 was 0.111 and 0.98 in FY22.
Cat 2: Capital goods - supplier spend method	13,756	24,208	<p>This change as well as changes to Category 1 (Purchased Goods & Services) and Category 4 (Upstream Distribution & Transportation) can be attributed to a number of factors</p> <ul style="list-style-type: none"> • There was a change in methodology between FY22 compared to FY21 when calculating category 1, 2 and 4 in scope 3. This was due to Telstra/Belong making significant improvements related to spend categorisation, in areas such as the unallocated spend, as well as reviewing spend against the allocated categories to identify any anomalies/incorrect assignments. This allowed for the methodology in FY22 to be simplified as spend had been allocated in the correct categories. (This is consistent across all Telstra Climate Active certifications.) • There was a change in emission factors used for Cat 1, 2 and 4 in scope 3 between FY21 and FY22. In FY21 Climate Active scope 3 emission factors were used to calculate emissions where as in FY22 ExioBase Scope 3 emission factors were used. ExioBase 3 is a credible (peer reviewed) and reliable source and has been selected to ensure the best geographical and temporal representativeness. ExioBase 3 has been used instead of the IELab because ExioBase includes countries other than Australia, and therefore is better aligned to the scope of Telstra's supply chain. (This is consistent across all Telstra Climate Active certifications.) • These changes are consistent with Telstra's Scope 3 emissions reporting which has been assured to a limited level by EY. (This is consistent across all

Use of Climate Active carbon neutral products and services

N/A

Product/Service emissions summary

The tables below detail our emissions sources per product / service for the 12 months ended 30 June 2022.

Table 4: Service operations

Emission source name	tonnes CO ₂ -e	Overlap with Telstra %	Offset for FY22 (tonnes CO ₂ -e)
Fuel (natural gas, diesel, petrol)	2	100%	0
Electricity (purchased from the grid)	208	100%	0
Purchased goods & services (embodied emissions)	3,232	0%	3,232
Capital goods	552	0%	552
Waste generated in operations	12	100%	0
Business travel	22	100%	0
Employee commuting	490	100%	0
Working from home	333	100%	0

Emissions intensity per functional unit	Commercial in confidence
Number of functional units to be offset	Commercial in confidence
Total emissions to be offset	3,784

Table 5: Fixed Product network

Emission source name	tonnes CO ₂ -e	Overlap with Telstra %	Offset for FY22 (tonnes CO ₂ -e)
Fuel (natural gas, diesel, petrol)	2,928	100%	0
Electricity (purchased from the grid)	81,030	100%	0
Purchased goods & services (embodied emissions)	106	0%	106

Capital goods (embodied emissions)	13,204	100%	0
Fuel and energy related emissions	9,023	100%	0
Use of sold products: modems & ethernet cables (electricity purchased from grid)	24,686	0%	24,686

Emissions intensity per functional unit	Commercial in confidence
Number of functional units to be offset	Commercial in confidence
Total emissions to be offset	24,792

Table 6: Mobile Product network

Emission source name	tonnes CO ₂ -e	Overlap with Telstra %	Offset for FY22 (tonnes CO ₂ -e)
Fuel (natural gas, diesel, petrol)	63	100%	0
Electricity (purchased from the grid)	1,736	100%	0
Fuel & energy related emissions	193	100%	0
Use of sold products	1,752	0%	1,752

Emissions intensity per functional unit	Commercial in confidence
Number of functional units to be offset	Commercial in confidence
Total emissions to be offset	1,752

6. CARBON OFFSETS

Offsets retirement approach

Offset purchasing strategy: In arrears	
1. Total offsets previously forward purchased and banked for this report	162
2. Total emissions liability to offset for this report	30,329
3. Net offset balance for this reporting period	30,167
4. Total offsets to be forward purchased to offset the next reporting period	0
5. Total offsets required for this report	30,329

Co-benefits

Table 7

Offset Project	Co-benefits Description
Renewable Solar Power Project by ReNew Solar Power Private Limited	The main purpose of this project activity is to generate clean form of electricity through renewable solar energy sources. The project activity involves total capacity of 977 MW solar power project which are installed in Gujarat, Karnataka, Madhya Pradesh, Rajasthan and Telangana states of India. The solar projects have been developed by the SPVs of ReNew Power Limited. Over the 10 years of first crediting period, the project will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 1,511,532 tCO ₂ e per year, thereon displacing 1,595,299 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian grid, which is mainly dominated by thermal/fossil fuel based power plant.
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.

Eligible offsets retirement summary

Table 8: Offset retirement summary

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	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 (%)
Renewable Solar Power Project by ReNew Solar Power Private Limited	VCU	VERRA	13 Oct 2022	11584-341766066-341826065-VCS-VCU-997-VER-IN-1-1851-01012020-31122020-0	2020		60,000	0	29,833	30,167	99.5%
Savanna Burning Investment Ready Project – Cape York Pilot Aurukun	ACCU	ANREU	16 Dec 2019	3786111714- 3786111876	2019-20		500	338	0	162	0.5%
Total offsets retired this report and used in this report										30,329	
Total offsets retired this report and banked for future reports									29,833		
Type of offset units		Quantity (used for this reporting period claim)				Percentage of total					
Australian Carbon Credit Units (ACCU)		162				0.5%					
Verified Carbon Units (VCUs)		30,167				99.5%					

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

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. 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 (kgCO2e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	38,767	0	0%
Total non-grid electricity	38,767	0	0%
LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)	0	0	0%
GreenPower	0	0	0%
Jurisdictional renewables (LGCs retired)	2,557,352	0	2%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	583,972	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	21,028,381	0	18%
Residual Electricity	92,088,245	91,624,467	0%
Total grid electricity	116,257,951	91,624,467	21%
Total Electricity Consumed (grid + non grid)	116,296,717	91,624,467	21%
Electricity renewables	24,208,472	0	
Residual Electricity	92,088,245	91,624,467	
Exported on-site generated electricity	0	0	
Emissions (kgCO2e)		91,624,467	
Total renewables (grid and non-grid)	20.82%		
Mandatory	20.78%		
Voluntary	0.00%		
Behind the meter	0.03%		
Residual Electricity Emission Footprint (TCO2e)	91,624		
<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>	2,557		

Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
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ACT	3,141,325	2,450,233	219,893
NSW	37,597,075	29,325,719	2,631,795
SA	8,632,306	2,589,692	604,261
Vic	27,767,216	25,268,166	2,776,722
Qld	22,794,792	18,235,834	2,735,375
NT	1,748,051	943,948	69,922
WA	12,137,217	8,131,936	121,372
Tas	2,439,968	341,596	48,799
Grid electricity (scope 2 and 3)	116,257,951	87,287,123	9,208,140
ACT	173	0	0
NSW	3,509	0	0
SA	2,691	0	0
Vic	3,573	0	0
Qld	10,366	0	0
NT	6,045	0	0
WA	12,348	0	0
Tas	63	0	0
Non-grid electricity (Behind the meter)	38,767	0	0
Total Electricity Consumed	116,296,717	87,287,123	9,208,140

Emission Footprint (TCO2e)	96,495
Scope 2 Emissions (TCO2e)	87287
Scope 3 Emissions (TCO2e)	9208

Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
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
Embodied emissions related to immaterial purchases of telecommunications equipment (devices)	Yes	No	No	No
Embodied emissions related to immaterial spend on wholesale fulfilment and distribution of telecommunication products (supply chain)	Yes	No	No	No
End of life waste – refurbished mobile devices	Yes	No	No	No
Embodied emissions – refurbished mobile devices	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**).

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
(Product – Mobile) Mobile device electricity for use outside of connecting to the Belong network (e.g. apps, displaying video, and camera)	Yes	No	No	No	No
(Service – Operations) Hazardous Waste	No	No	No	No	No
(Service – Operations) Telstra Investments	Yes	No	No	No	No
(Service – Operations) Telstra's international leased assets	No	No	No	No	No



An Australian Government Initiative

