



PUBLIC DISCLOSURE STATEMENT

AUSTRALIA POST
PRODUCT CERTIFICATION
FY2020–21

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Australian Postal Corporation (Australia Post)						
REPORTING PERIOD	1 July 2020 – 30 June 2021 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 style="text-align: center;"><i>P.J Shelley</i></p>						
	<table border="0"> <tr> <td style="padding-right: 20px;">Name of signatory</td> <td>Peter Shelley</td> </tr> <tr> <td>Position of signatory</td> <td>Senior Manager, Environment and Climate Risk</td> </tr> <tr> <td>Date</td> <td>23/06/2023</td> </tr> </table>	Name of signatory	Peter Shelley	Position of signatory	Senior Manager, Environment and Climate Risk	Date	23/06/2023
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Date	23/06/2023						



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

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Version March 2022.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	105,321 tCO2-e
THE OFFSETS BOUGHT	ACCUs 30%, CERs 55%, VCUs 15%
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	Date 3/12/2021 Name Jessica Boekhoff Organisation Point Advisory Next technical assessment due: 3/12/2024

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2. CARBON NEUTRAL INFORMATION

Description of certification

The Australia Postal Corporation ABN 28 864 970 579 is certified carbon neutral for the listed Australia Post Parcel – Card products:

- a. Domestic Parcel (Card Product)
- b. Express Post (Card Product)
- c. Outbound Parcel (Card Product)

Product description

- The functional unit for the carbon neutral certification is g/CO₂-e per item delivered.
- The product is full-coverage and is cradle-to-grave.

On 1 October 2019 Australia Post committed to making every parcel sent through our Post Offices and MyPost Business accounts carbon neutral, and to purchase and retire carbon offset credits to match. Each month Australia Post determines the volume of parcels sold for this product set and buys and retires carbon offsets at the end of each quarter. Contract customers are not included in the certification process.

The certification for Australia Post has been broken into three different categories each with their own emissions profile:

- a) Domestic Parcel (Card product) – This is the product sold in our retail outlets and associated with the emissions profile of the delivery of a parcel from receipt by Australia Post and tracked through to delivery of the product to the end customer. As an additional input we include the emissions associated with the raw materials included in the packaging and the disposal of these items. These parcels typically follow a profile where the package is delivered using the Australia Post road network.
- b) Express Post (Card product) – This product is sold in our retail outlets to our MyPost Business and retail customers seeking a faster delivery outcome. For interstate delivery this would typically involve the products being sent by air to ensure products are delivered on-time.
- c) Outbound Parcel (Card product) – This product is purchased by consumers for overseas delivery and similar to the Express Post product is likely to involve delivery by air to the country of destination.

“Australia Post sees the Climate Active certification process as a key component of ensuring credibility for our Carbon Neutral claims with our retail customers.”

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

LPG – forklifts & Motor vehicles

Natural Gas in buildings

Petrol and Diesel vehicles - owned

Diesel Generation – back up

Electricity – all facilities including data centres

3rd-party (air, road, rail and shipping)

Energy and fuel losses

3rd party retail (LPO's)

Packaging (raw materials and disposal)

Embodied emissions (vehicles -own)

Water

Non-quantified

Lubricants

Refrigerants

Transport of packaging materials to retail outlets

Optionally included

- Emissions from support office locations

Outside emission boundary

Non-attributable

Embodied emissions of facilities and infrastructure

Embodied emissions of items contained within parcel)

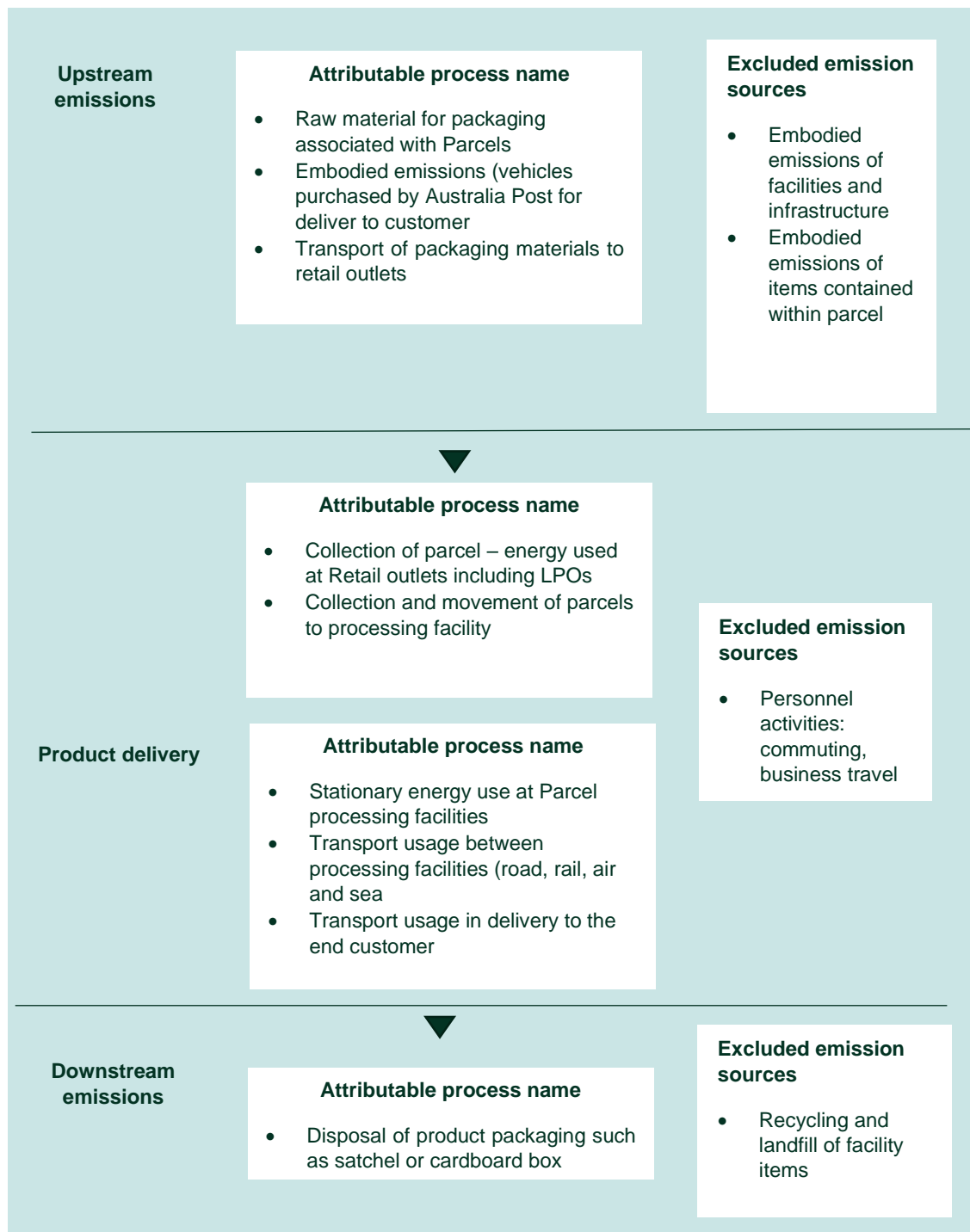
Personnel activities: commuting, business travel

Recycling and landfill of facility items

Product process diagram covers our retail card products

The following diagram is cradle to grave.

The system boundary of physical products considered in our original analysis comes from the Product Category Rules – Product Group UN CPC 6811 for Postal Services. This work was performed independently of Australia Post and commissioned by the International Postal Corporation. Each individual product will have a different emissions profile with for example the International Card Product having a much larger carbon profile than the domestic parcel.



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 (FY21)

With our broad reach across the country and a presence in almost every community, we recognise the important role that we must play in helping to drive a sustainable future for all Australians. We know every delivery has a carbon footprint and we are committed to reducing our emissions while growing our business through energy efficiency upgrades in our facilities, network improvements, adoption of low carbon technology and increasing our use of renewable energy.

Our carbon emissions stem from the many trucks and properties we own, as well as our reliance on delivering parcels via air freight. We are reliant on broader industry, technological or policy changes that will help us to achieve longer term ambitions, including low-emissions large trucks, and improvements and efficiencies in aviation.

In this reporting period, our Science based target to reduce emissions by 15 per cent by 2025 was officially validated by the Science Based Target Initiative. We became one of only 13 organisations in Australia with a validated target.

Emissions reduction actions

In FY21, we continued our focus on reducing our environmental impacts, including by delivering the following initiatives.

- We addressed our Scope 1 direct emissions from owned or controlled sources, primarily from fuel in our vehicles by:
 - reducing our motorcycle fleet by 547
 - converting 90 fleet cars to hybrid vehicles
 - incorporating three A-Double trailers to improve productivity by 30%
- We addressed our Scope 2 indirect emissions from the generation of purchased electricity across our 1,200+ properties by:
 - continuing to roll out solar to our facilities – including implementing a new large-scale system 958KW
 - doubling our renewable energy usage
- To address our Scope 3 indirect emissions, including air freight and contractor vehicles, we actively engaged with our largest road, air and road freight providers to determine a common pathway to reducing our environmental impact.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year (Parcel Post (Domestic))			
		Total tCO ₂ -e	Emissions intensity of the functional unit (g CO ₂ -e per item)
Base Year/Year 1:	2019-20	21,407.77	677
Year 2:	2020-21	31,520.92	625
(Express Post Card (Domestic))			
Base Year/Year 1:	2019-20	26,857.96	2,140
Year 2:	2020-21	33,882.32	1,555
(International Parcels)			
Base Year/Year 1:	2019-20	23,458.97	7,076
Year 2:	2020-21	39,917.28	7,965

Significant changes in emissions

All products saw a reduction in the CO₂e per item for Property related activities as Australia Post introduced more automation in facilities to cater for the increased volumes. All product benefited from the introduction of LED lighting in the prior year as COVID saw increased hours of operation but improved performance at an individual parcel level.

The same occurred for transport related emissions except international where difficulties with availability of flights saw increased challenges with schedule and flight availability which impacted all of the major routes and saw a 14% increase in relative emissions. In contract domestically Australia Post was able to increase capacity on its domestic freighter network as well as improve processing times to enable product to move via road which previously would have been moved in the air.

From a total volumes perspective FY21 was the first full year of the carbon neutral delivery project as prior year had seen the program start on the 1st October 2019. Hence the reason for an increased number of offsets to be purchased despite the improvements in performance for the two major domestic products.

Organisational Change in emissions

Emission source name	Current year (FY21) (tCO ₂ -e and/ or activity data)	Previous year (FY20) (tCO ₂ -e and/ or activity data) ¹	Detailed reason for change
Property	10,453.13	7843.65	FY21 was the first full year of the Carbon Neutral Delivery Project as prior year had seen the program start on the 1st October 2019. The percentage actually reduced relative to the

¹ FY20 data only covers 9 months of Oct 2019 – June 2020.

total volumes delivered.			
Transport	92,131.80	62,140.26	FY21 was the first full year of the Carbon Neutral Delivery Project as prior year had seen the program start on the 1st October 2019. The percentage actually reduced relative to the total volumes delivered.
Packaging	1740.79	2,755.61	FY21 was the first full year of the Carbon Neutral Delivery Project as prior year had seen the program start on the 1st October 2019. The percentage actually reduced relative to the total volumes delivered.

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
N/A	N/A

Product emissions summary

The table below captures the allocated carbon emissions for the three nominated products with emissions

- Domestic Parcels (Australia Post) – card product – (1 July 20 to 30 June 21)
- Express Post Parcels (Australia Post)- card product (1 July 20 to 30 June 21)
- International Outbound Parcels (Australia Post) – card product (1 July 20 to 30 June 21)

The total amount that we will offset in FY21 is 105,320.52 tonnes CO₂-e.

Emission source category			
Product Description	Domestic Parcel (Card)	Express Post (Card)	International Outbound (card)
1. Total inventory emissions (tonnes CO ₂ -e)	105,320.52		
a. Number of functional units represented by the inventory emissions	50,394,372	21,786,721	5,011,207
2. Emissions per functional unit (based on Total tCO ₂ -e divided by the number of functional units in 1a. (Grammes CO ₂ e per item)	625.48	1555.18	7965.60
a) Property based emissions . (Grammes CO ₂ e per item)	142.48	119.69	132.74
b) Transport based emissions	447.19	1,401.48	7790.96
c) Packaging related emissions	35.81	34.01	41.9
3. Carbon footprint (Emissions per product – total)	31,520.92	33,882.32	39,917.28
a) Property based emissions. (Tonnes)	7,180.30	2,607.62	665.21
b) Transport emissions (Tonnes)	22,535.95	30,553.75	39,042.10

d) <i>Packaging (Tonnes)</i>	1,804.68	740.96	209.97
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Emissions intensity per functional unit	As above
Number of functional units to be offset	As above
Total emissions to be offset	105,321 tCO ₂ -e

6. CARBON OFFSETS

Offsets retirement approach

In arrears	t CO2-e
1. Total number of eligible offsets banked from last year's report	17,808
2. Total emissions footprint to offset for this report	105,321
3. Total eligible offsets required for this report	87,513
4. Total eligible offsets purchased and retired for this report	88,683
5. Total eligible offsets banked to use toward next year's report	59,478

Co-benefits

Australia Post invests in carbon offset projects that have positive social and environmental impacts both in Australia and abroad, working with our strategic partner Qantas Future Planet.

Four key focus areas include:

1. Indigenous Fire Management – Arnhem Land

- In the absence of fire management by Aboriginal Traditional Landowners, Arnhem Land in the Northern Territory is prone to extreme, devastating wildfires that damage the landscape, including rock art galleries, cultural sites and biodiversity.
- ALFA – Arnhem Land Fire Abatement, is an Aboriginal owned, not-for-profit carbon farming business, that supports Aboriginal Traditional Owners and rangers to utilise customary fire knowledge and skills in tandem with contemporary technology to accomplish highly sophisticated landscape scale fire management.
- Their projects deliver significant emissions reductions while supporting environmental, cultural and social outcomes.

2. Bush Regeneration – NSW / QLD

- These carbon farming projects work with landholders to regenerate and protect native vegetation.
- By erecting fencing and actively managing invasive species, the project avoids emissions caused by clearing and achieves key environmental and biodiversity benefits.
- The projects help improve marginal land, reduce salinity and erosion, and provide income to farmers.

3. Renewable Wind Energy – Asia

- Across Asia, wind farms introduce clean energy to the grid which would otherwise be generated by coal-fired power stations. Wind power is clean as it produces no emissions and avoids the local air pollutants associated with fossil fuels. Electricity availability in the regions has been improved, reducing the occurrence of blackouts across the area. These projects support national energy security and strengthen rural electrification coverage.

4. Rainforest Rescue – Emerging economies

- Projects across South America, Oceania and Africa protect millions of hectares of native forests, which secure wildfire habitat and support local communities. One of these projects protects large, intact expanses of Peru rainforest that would otherwise be cleared, preventing the release of millions of tonnes of greenhouse gas emissions each year. Protecting the forests secures the carbon stored with the organic matter.

Eligible offsets 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)	Quantity used for previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period claim	Percentage of total (%)
West Arnhem Land Fire Abatement (WALFA) Project	KACCU	ANREU	8 Sept 2020	3,785,485,602 - 3,785,500,451	2018-19	0	14,850	11,963	0	2,887	2.7%
Paroo River South Environmental Project ERF104559	KACCU	ANREU	8 Sept 2020	3,779,573,130 - 3,779,577,389	2018-19	0	4,260	0	0	4,260	4%
Paroo River South Environmental Project ERF104559	KACCU	ANREU	8 Sept 2020	3,789,922,114 - 3,789,925,140	2019-20	0	3,027	0	0	3,027	2.9%
Paroo River South Environmental Project ERF104559	KACCU	ANREU	8 Sept 2020	3,790,618,409 - 3,790,619,121	2019-20	0	713	0	0	713	0.7%
Clean Energy Generation in Gujarat, India	VCU	Verra	8 Sept 2020	7352-386352448-386354178-VCU-034-APX-IN-1-1081-01012014-31122014-0	2014	0	1,731	0	0	1,731	1.6%
Negros Island Solar Power Inc.	VCU	Verra	8 Sept 2020	5920-266958283-266960012-VCU-029-APX-PH-1-1735-02032016-31122016-0	2016	0	1,730	0	0	1,730	1.6%
Cai Be Rice Husk Thermal Energy Generation Project	VCU	Verra	8 Sept 2020	4034-172734240-172735969-VCU-008-APX-VN-1-589-01042012-31052014-0	2014	0	1,730	0	0	1,730	1.6%

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)	Quantity used for previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period claim	Percentage of total (%)
Cordillera Azul National Park REDD Project	VCUs	Verra	8 Sept 2020	5570-246320795-246322524-VCU-024-MER-PE-14-985-08082013-07082014-1	2014	0	1,730	0	0	1,730	1.6%
West Arnhem Land Fire Abatement (WALFA) Project	KACCUs	ANREU	23 Dec 2020	3,800,446,803 - 3,800,454,102, 3,800,454,103 - 3,800,455,124	2019-20	0	8,322	0	0	8,322	7.9%
West Arnhem Land Fire Abatement (WALFA) Project	KACCUs	ANREU	23 Dec 2020	3,785,504,910 - 3,785,506,301	2018-19	0	1,392	0	0	1,392	1.3%
Central Arnhem Land Fire Abatement (CALFA) Project	ACCUs	ANREU	23 Dec 2020	3,785,078,227 - 3,785,078,582	2018-19	0	356	0	0	356	0.3%
Paroo River South Environmental Project ERF104559	ACCUs	ANREU	23 Dec 2020	3,787,393,130 - 3,787,394,129 3,787,394,130 - 3,787,396,128 3,787,186,925 - 3,787,187,695	2019-20	0	3,770	0	0	3,770	3.6%
REDD Shipibo Conibo and Cacataibo Indigenous communities of Ucayali region	VCUs	Verra	23 Dec 2020	8040-449372115-449372664-VCU-042-MER-PE-14-1360-01072013-30062014-1	2014	0	550	0	0	550	0.5%
Negros Island Solar Power Inc.	VCUs	Verra	23 Dec 2020	5920-266960213-266960412-VCU-029-APX-PH-1-1735-02032016-31122016-0	2016	0	200	0	0	200	0.2%

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)	Quantity used for previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period claim	Percentage of total (%)
Cai Be Rice Husk Thermal Energy Generation Project	VCUs	Verra	23 Dec 2020	4034-172735970-172736169-VCU-008-APX-VN-1-589-01042012-31052014-0	2014	0	200	0	0	200	0.2%
Bundled wind power project in Harshnath managed by Enercon (India) Limited	VCUs	Verra	23 Dec 2020	5763-258508932-258510148-VCU-034-APX-IN-1-381-01012015-31122015-0	2015	0	1217	0	0	1217	1.2%
Improved Cookstoves Project for Malawi and cross-border regions of Mozambique CPA MAL 005	VCUs	Verra	23 Dec 2020	7302-384085004-384085153-VCU-050-APX-MW-3-1719-01012017-31072017-0	2017	0	150	0	0	150	0.1%
Efficient Cook Stove Programme: Kenya CPA No. 1	VCUs	Verra	23 Dec 2020	5036-210211441-210214060-VCU-050-APX-KE-2-941-21032015-31122015-0	2015	0	2620	0	0	2620	2.5%
Enercon Wind Farms in Karnataka Bundled Project - 73.60 MW (CER IN_1286)	CER (Kyoto Credits)	ANREU	23 Dec 2020	215,747,881 - 215,767,287	CP2	0	19407	0	0	19407	18.4%
South East Arnhem Land Fire Abatement Stage 2 (SEALFA2) Project (ERF102943)	ACCUs	ANREU	31/3/2020	3,756,819,936 - 3,756,820,161	2016-17	0	226	0	0	226	0.2%
Paroo River South Environmental Project (ERF104559)	ACCUs	ANREU	31/3/2020	3,779,569,065 - 3,779,569,289 3,779,566,592 - 3,779,566,612	2018-19	0	246	0	0	246	0.2%
Paroo River South Environmental	ACCUs	ANREU	31/3/2020	3,787,187,976 - 3,787,189,898	2019-20	0	1,923	0	0	1,923	1.8%

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)	Quantity used for previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period claim	Percentage of total (%)
Project (ERF104559)											
Paroo River South Environmental Project (ERF104559)	ACCU	ANREU	31/3/2020	3,790,619,237 - 3,790,621,398	2019-20	0	2,162	0	0	2,162	1.8%
ONIL Stoves Guatemala Uspantan	VCUs	Verra	31/3/2020	9506-103727035-103731365-VCS-VCU-814-VER-GT-3-1721-01012016-31122016-0	2016	0	4331	0	0	4,331	4.1%
Grid Connected Wind Energy Generation at Andhra Pradesh (CER-In-5921)	CERs	ANREU	31/3/2020	240,967,598 - 240,997,913	CP2	0	30316	0	0	30316	28.8%
Boonora Downs Human -Induced Regeneration Project (ERF101674)	KACCU	ANREU	16/7/2021	3,791,865,018 - 3,791,868,354	2019-20	0	3337		1,024	2,313	2.2%
Enercon Wind Farms in Karnataka Bundled Project – 30.40 MW	CERs	ANREU	8/10/21	200,755,672 - 200,763,629	CP2	0	7,958		146	7,812	7.4%
Central Arnhem Land Fire Abatement (CALFA) Project	ACCU	ANREU	31/03/2021	3,800,735,816 - 3,800,739,920	2019-20		4,105		4,105	0	0%
South East Arnhem Land Fire Abatement Stage 2 (SEALFA) project	ACCU	ANREU	16/07/2021	3,800,297,503 - 3,800,300,839	2019-20		3337		3337	0	0%

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)	Quantity used for previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period claim	Percentage of total (%)
150 MW grid connected Wind Power based electricity generation project in Gujarat, India.	VCU	VERRA	16/07/2021	9085-66466562-66489919-VCS-VCU-1491-VER-IN-1-292-01012017-31122017-0	2017		23358		23358	0	0%
Improved Cookstoves Project for Malawi and cross-border regions of Mozambique CPA MAL 005	VCU	VERRA	16/07/2021	7302-384085369-384088705-VCU-050-APX-MW-3-1719-01012017-31072017-0	2016		3,337		3,337	0	0%
Central Arnhem Land Fire Abatement (CALFA) Project	ACCU	ANREU	08/10/2021	3,800,746,529 - 3,800,747,417	2019-20		889		889	0	0%
South East Arnhem Land Fire Abatement Stage 2 (SEALFA) project	ACCU	ANREU	08/10/2021	3,800,302,628 - 3,800,302,997	2019-20		370		370	0	0%
South East Arnhem Land Fire Abatement Stage 2 (SEALFA) project	ACCU	ANREU	08/10/2021	8,329,057,231 - 8,329,059,184	2020-21		1954		1954	0	0%
Kenmore Regeneration Project	ACCU	ANREU	08/10/2021	8,327,324,512 - 8,327,325,992	2020-21		1481		1481	0	0%
Mulga South Project	ACCU	ANREU	08/10/2021	3,809,625,266 - 3,809,626,997	2020-21		1732		1732	0	0%
Enercon Wind Farms in Karnataka Bundled Project – 30.40 MW	CER	ANREU	08/10/2021	201,003,966 - 201,018,497	CP2		14532		14532	0	0%
ONIL Stoves Guatemala Uspantan	VCUs	VERRA	08/10/2021	9506-103736368-103739580-VCS-VCU-814-VER-GT-3-1721-01012016-31122016-0	2016		3213		3213	0	0%

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)	Quantity used for previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period claim	Percentage of total (%)
Total offsets retired this report and used in this report										105,321	
Total offsets retired this report and banked for future reports									59,478		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	31,597	30%
Certified Emissions Reductions (CERs)	57,535	55%
Verified Carbon Units (VCUs)	16,189	15%

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)*	N/A
2. Other RECs	N/A

* 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
<i>Total LGCs surrendered this report and used in this report</i>									

APPENDIX A: ADDITIONAL INFORMATION

See image copied below. We use the methodology as guided by the IPC.

The table below captures the allocated carbon emissions for the three nominated products

- Domestic Parcels (Australia Post) – card product
- Express Post Parcels (Australia Post)- card product
- International Outbound Parcels (Australia Post) – card product

The period for carbon neutrality covers all products sold from 1 July 2020 through to 30 June 2021.

6 GENERAL SYSTEM BOUNDARIES

Figure 1 shows the general system boundaries. Further information is available in the following sections of this PCR.

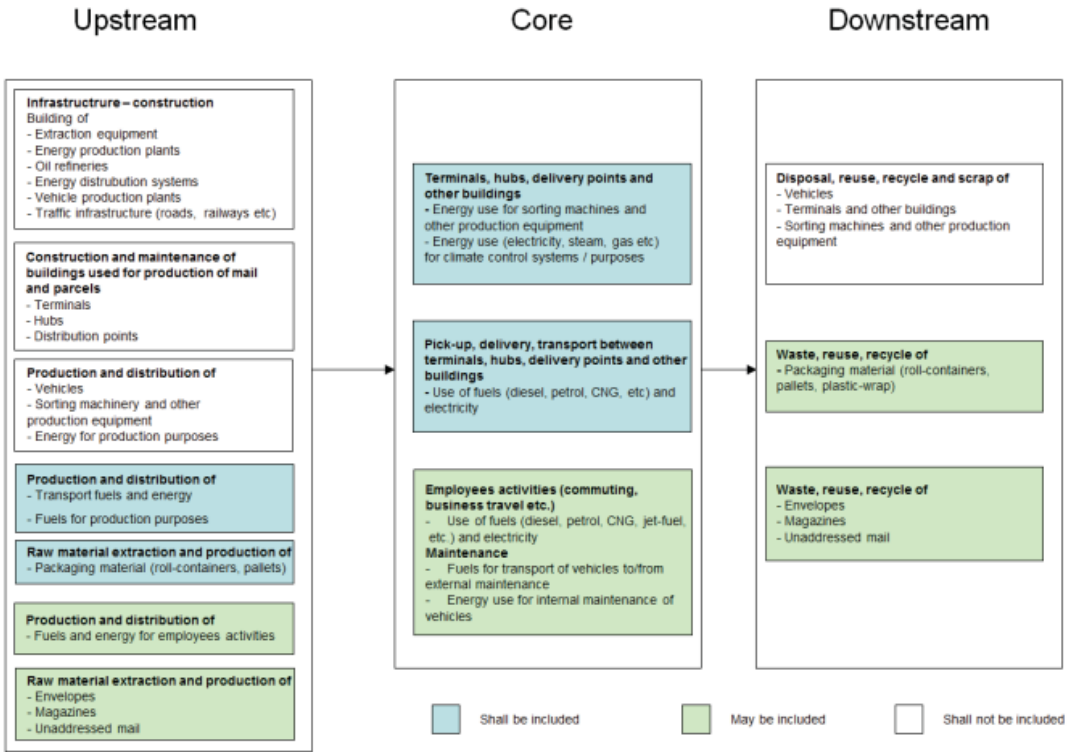


Figure 1: An overview of Core Module (core process) and the upstream and downstream processes.

APPENDIX B: ELECTRICITY SUMMARY

N/A for this repor

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
Lubricants and greases	Yes	No	No	No
Refrigerants	Yes	No	No	No
Transportation from manufacturer to retail outlets (parcel products)	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
Embodied Emissions of facilities and infrastructure	No	No	No	No	No
Embodied emissions of adhesives and ink in postal materials	No	No	No	No	No
Personnel activities: commuting, business travel	No	No	No	No	No
Recycling and Landfill	No	No	No	No	No

Australia Post has considered the impact of the identified emission sources in the context of the delivery of the parcel, and the impact the parcel has through various stages of its delivery path. All of the identified sources are not considered relevant to the product assessment and are consistent with the work performed in the original assessmentTr.



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