



# PUBLIC DISCLOSURE STATEMENT

AGL ENERGY LIMITED

PRODUCT CERTIFICATION  
ELECTRICITY  
CY2022

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



<b>NAME OF CERTIFIED ENTITY</b>	AGL ENERGY LIMITED
<b>REPORTING PERIOD</b>	Calendar year 1 January 2022 – 31 December 2022 (arrears)
<b>DECLARATION</b>	<p>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.</p> <p><i>tarl hart</i></p> <p>Name of signatory: Tarl Hart Position of signatory: General Manager, Product &amp; Portfolio Customer Markets Date: 19 December 2023</p>



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

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Version March 2023.



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	554,254.85 tCO <sub>2</sub> -e
THE OFFSETS USED	5% ACCUs, 79% VERs, 16% VCU,
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	07/09/2020 Adina Cirtog Pangolin Associates Next technical assessment due: 2023

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This public disclosure statement supports the carbon neutral product certification for electricity sold by AGL Energy Limited (AGL). This includes the Life Cycle Assessment and quantification of Scope 1, 2 and 3 emissions boundaries.

The emissions reported here are for CY2022 which is the third year of certification.

AGL first launched a certified Carbon Neutral electricity product to our residential and small business customers, as an optional opt-in offering starting from 1 July 2020. Carbon Neutral electricity is also available to multi-site and large commercial and industrial (C&I) customers.

During the reporting period, Carbon Neutral electricity was also available for purchase from AGL's subsidiaries, PowerDirect and Perth Energy. PowerDirect residential, small business and multi-site customers could opt-in to Carbon Neutral electricity, as could Western Australian businesses via Perth Energy.

On 31 December 2022, AGL Energy reached a milestone in its support of customers looking for carbon neutral options, with 151,329 services now on AGL's certified carbon neutral electricity and gas products, across Australia<sup>1</sup>.

### Scope

'Electricity product' includes all electricity sold by AGL, PowerDirect and Perth Energy to customers who have opted-in to carbon neutral.

### Functional unit

Kilograms of carbon emissions equivalent (kgCO<sub>2</sub>e) per kWh of electricity sold.

### Organisation description

AGL Energy Limited (AGL) operates Australia's largest electricity generation portfolio, with an operated generation capacity of 10,010 MW<sup>2</sup> (31 December 2022), which accounts for approximately 20% of the total generation capacity within Australia's National Electricity Market. We are also the country's largest publicly-listed operator of renewable generation and storage assets.

AGL has a proud 186-year history of innovation and a passionate belief in progress – human and technological.

*“Climate Active certification makes it easier for consumers to make a conscious decision to identify and choose electricity, gas and telecommunications products that are making a difference.”*

We deliver around 4.2<sup>1</sup> million gas, electricity, and telecommunications services to our residential, small and large business, and wholesale customers across Australia.

AGL Energy Limited includes related bodies corporate such as:

- Data and Telecommunications providers, including **Southern Phone Company Limited**, which trades as **AGL Telecommunications** and as **Southern Phone Company** and sells telecommunications products under both brands.
  - **Southern Phone Company** is one of the largest providers of fixed line, mobile and Internet communications services in regional Australia. Formed in 2002 with a vision to provide regional communities with affordable telecommunications services, SPC now serves a national customer base, and operates out of its metropolitan and regional offices.
  - **AGL Telecommunications** launched its first telecommunications products, offering Internet services in November 2020, followed by mobile SIM plans in February 2021.
- New energy providers - **AGL Energy Services Pty Ltd** sells energy solutions to residential and business customers including solar, battery storage, stand-alone power systems, energy efficient lighting and Power Factor Correction. AGL Energy Services Pty Ltd operates in all Australian states and territories and offers an end-to-end design, project management and installation service for all energy solutions sold.
- Energy retailers – **AGL Sales Pty Limited; AGL South Australia Pty Limited; AGL Retail Energy Limited (“AGL energy retail entities”)**, **Powerdirect Pty Ltd, Perth Energy Pty Ltd**.
- **AGL energy retail entities** provide gas and electricity services to residential and business customers across New South Wales, Victoria, South Australia, Queensland and Western Australia. Offering a range of energy plans to suit varying preferences, customers can sign up to our products and services via our digital channels (AGL Website, AGL App, My Account) or by calling the AGL Contact Centre.
  - **Powerdirect Pty Ltd** provides electricity services in South Australia, New South Wales, South East Queensland, and Victoria.
  - **Perth Energy** services contestable gas and electricity customers connected to the Western Power and ATCO gas networks in Western Australia including regional areas such as Albany, Geraldton and Kalgoorlie.

During 2021, AGL acquired two of Australia’s largest commercial solar businesses, Epho and Solgen Energy Group (from Anchorage Capital Partners), both market leading commercial and industrial solar businesses.

The accelerating pace of the climate transition, along with the shaping forces of customers, the community and technology, has led to significant changes to the landscape in which AGL operates.

<sup>1</sup> <https://www.agl.com.au/content/dam/digital/agl/documents/about-agl/media-centre/2023/230209-agl-hy23-result-presentation.pdf>

<sup>2</sup> Capacity as at 31 December 2022 (<https://www.agl.com.au/content/dam/digital/agl/documents/about-agl/media-centre/2023/230209-agl-hy23-result-presentation.pdf>). Note that subsequent to this AGL closed the Liddell Power Station in April 2023

## Product description

'Electricity product' includes all electricity sold by AGL retail entities, including PowerDirect and Perth Energy, to customers who have opted-in to carbon neutral.

Residential customers can choose to add certified Carbon Neutral to their electricity plans for \$1 per week and to gas plans for \$0.50 per week. \* Small business customers can add Carbon Neutral to their electricity plans for \$4 per week and to gas plans from \$7 per week\*

\* Prices effective as of 31 December 2021. Prices include GST.

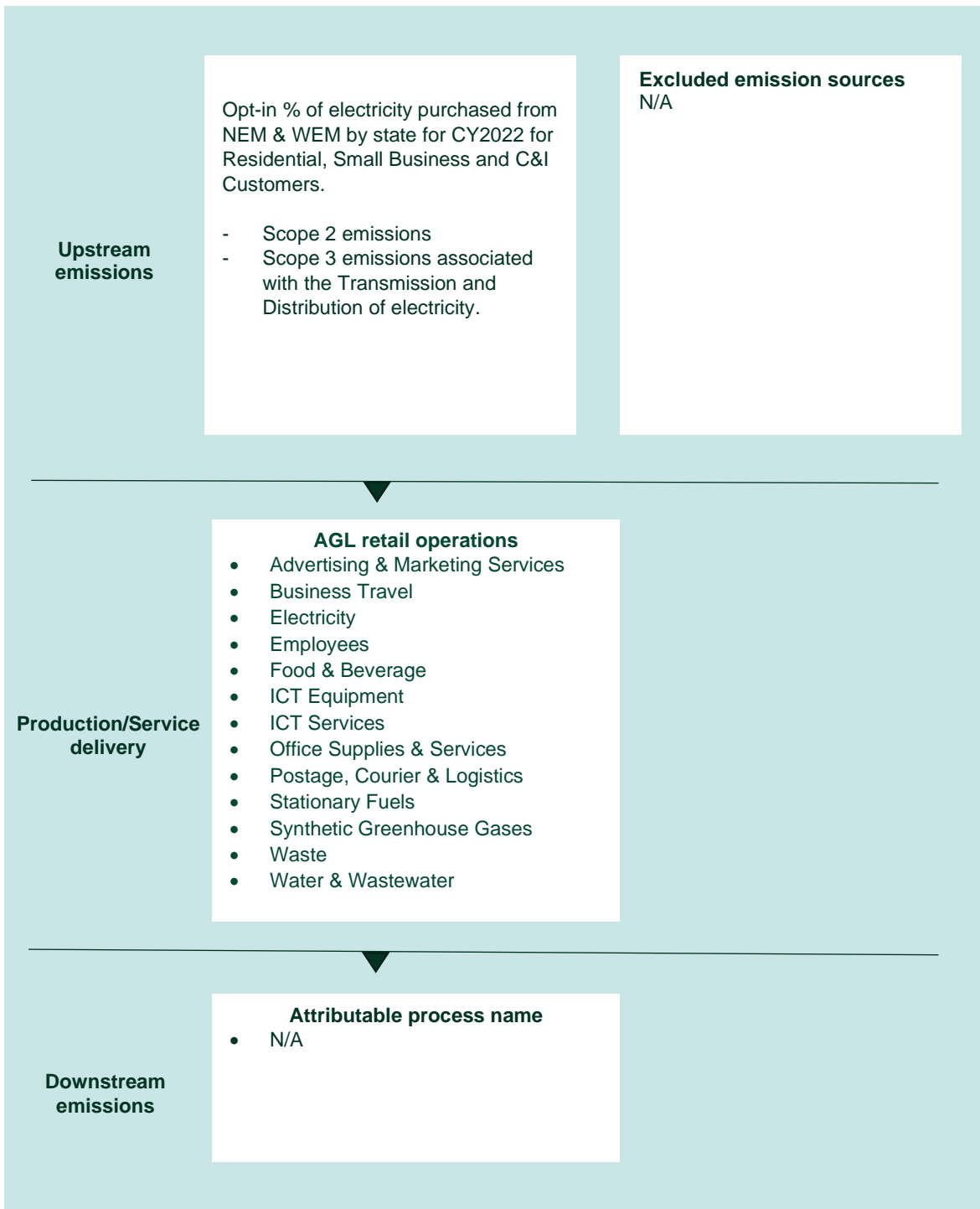
## Functional unit

Kilograms of carbon emissions (kgCO<sub>2</sub>-e) per year will be used as a quantifiable reference to the associated greenhouse gas emissions of an electricity product.

A cradle to gate lifecycle assessment was undertaken for this product as there are no emissions associated with end of life that aren't already captured in the cradle to gate approach.

## Product process diagram

The following diagram is cradle to gate:



## 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' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions 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.

### Data management plan for non-quantified sources

Not applicable.



**Inside emissions boundary**

**Quantified**

Advertising & Marketing Services  
Business Travel  
Climate Active carbon neutral products/services  
Electricity  
Employees  
Food & Beverage  
ICT Equipment  
ICT Services  
Office Supplies & Services  
Postage, Courier & Logistics  
Stationary Fuels  
Synthetic Greenhouse Gases  
Waste  
Water & Wastewater  
Electricity purchased from NEM & WEM  
Downstream consumption of electricity by customer

**Non-quantified**

N/A

**Optionally included**

N/A

**Outside emission boundary**

**Non-attributable**

N/A

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Proudly Australian for 186 years, AGL supplies energy and other essential services to residential, small and large businesses and wholesale customers. We operate Australia's largest private electricity generation portfolio with a total installed capacity of 10,010 MW<sup>1</sup>, which accounts for approximately 20% of the total generation capacity within Australia's National Electricity Market (NEM). We are also the operator of the largest portfolio of renewable generation and storage assets of any ASX-listed company.

We have a strong track record in delivering action on climate change and the energy transition and provide a range of products and services to help our customers decarbonise their businesses and homes.

We are committed through our Climate Transition Action Plan to do the following:

- The targeted closure of Loy Yang A Power Station by the end of FY35<sup>2</sup>. This targeted exit from coal-fired generation, up to a decade earlier than previously announced, would avoid up to 200 MtCO<sub>2</sub>e<sup>3</sup> of greenhouse gases being emitted compared to previous Loy Yang A Power Station closure date.
- Annual greenhouse gas emissions reduction<sup>4</sup> by at least 17% by FY24<sup>5</sup> following the closure of Liddell Power Station in April 2023.
- Greenhouse gas emissions reduction<sup>4</sup> by at least 52% by FY35<sup>5</sup> following the closure of the Bayswater Power Station by 2033.
- Net Zero for operated Scope 1 and 2 greenhouse gas emissions following the closure of all AGL's coal-fired power stations.
- Decarbonisation pathway development to achieve our ambition of being Net Zero for Scope 3 greenhouse gas emissions by 2050.
- Seek to supply our customer demand with ~12 GW of additional renewable and firming capacity, requiring a total investment of up to \$20 billion<sup>6</sup> before 2036. Our initial target is to have up to 5 GW of new renewables and firming capacity in place by 2030, funded from a combination of assets on our balance sheet, offtakes and via partnerships.

Together with our ambition to invest in new renewable and firming capacity, we have brought forward the targeted closure dates for AGL's coal-fired power stations to support the transition to a lower carbon world aligned with the Paris Agreement<sup>7</sup> goals.

Our plan recognises that a balance needs to be struck between responsible transition and rapid decarbonisation to keep Australia's electricity supply secure, reliable and affordable. We are committed to working constructively with our stakeholders, including government, our people and the communities in which we operate, to lead a responsible and orderly transition.

The baseline year for AGL's Scope 1 and 2 emissions reduction targets as outlined in our Climate Transition Action Plan ([Climate Transition Action Plan \(agl.com.au\)](https://www.agl.com.au/Climate-Transition-Action-Plan)) is FY19.

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The ability for AGL to execute on this target will be subject to uncertainties and risks, as described on page 12 of AGL's Climate Transition Action Plan.

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- 1.Capacity as at 31 December 2022 ( <https://www.agl.com.au/content/dam/digital/agl/documents/about-agl/media-centre/2023/230209-agl-hy23-result-presentation.pdf>). Note that subsequent to this AGL closed the Liddell Power Station in April 2023 )
  - 2.The ability for AGL to execute on this target will be subject to uncertainties and risks, as described on page 12 of AGL's Climate Transition Action Plan.
  - 3.Maximum emissions avoidance estimated based on maximum annual output from Loy Yang A Power Station over the FY36 - FY46 period.
  - 4.Operated Scope 1 and 2 greenhouse gas emissions, as reported under the National Greenhouse and Energy Reporting Act 2007, against a FY19 baseline.
  - 5.FY24 and FY35 represent the first full financial years where no emissions from Liddell and Bayswater power stations occur following the closure of these power stations in April 2023 (FY23) and CY33 (FY34) respectively.
  - 6.Based on capital cost estimates from AEMO Inputs, Assumptions and Scenarios Workbook, June 2022, adjusted for AGL views where considered appropriate.
  - 7.Based on scenario modelling of the National Electricity Market (NEM) undertaken by ACIL Allen (as outlined in Appendix A of AGL's Climate Transition Action Plan) utilising a carbon budget for the NEM which is consistent with limiting global temperature increases to well below two degrees Celsius above pre-industrial levels.

## Emissions reduction actions

AGL's emission reduction actions are led by the closure of our coal-fired power stations as outlined in our Climate Transition Action Plan (CTAP) released in September 2022. The relevant closures are anticipated to be undertaken in stages to 2036 and are not aptly defined as standalone annual initiatives.

In April 2022 AGL removed Liddell Unit 3 from service in the first stage of the closure of the Liddell Power Station.

## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year		Total tCO <sub>2</sub> -e	Emissions intensity of the functional unit
Base year/Year 1:	CY2019	29,165	0.918
Year 2:	CY2020	32,772.1	0.948
Year 3:	CY2021	265,711.8	0.89
Year 4:	CY2022	554,254.85	0.81

### Significant changes in emissions

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
Product emissions	258,372.32	548,151.24	Increase intake of the product.

## Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
Pangolin Associates	Consultancy Services

## Emissions summary

Stage / Attributable Process / Source	tCO <sub>2</sub> -e
Overall product emissions	548,151.24
Organizational component	6103.61

Emissions intensity per functional unit (kg CO <sub>2</sub> -e/kWh)	0.81
Number of functional units to be offset (kWh)	685,983,556.98
Total emissions to be offset ( tCO <sub>2</sub> -e )	554,254.85

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emission to offset is **554,254.85 t CO<sub>2</sub>-e**. The total number of eligible offsets used in this report is **554,254.85 tCO<sub>2</sub>-e**. Of the total eligible offsets used, **94,140 tCO<sub>2</sub>-e** were previously banked and **460,115** were newly purchased and retired. **8,445** are remaining and have been banked for future use.

### Co-benefits

Not all carbon offset units are created equal. There's a wide range of carbon offsets that differ in source, methodology, and price. AGL undertakes a rigorous selection process when it comes to the carbon offsets we purchase. The eligible carbon offsets we buy meet the Carbon Neutral Standard integrity requirements set by Climate Active.

There are many different offset methodologies. Some include reforestation, renewable energy, or energy efficiency projects that generate eligible carbon offsets; projects that involve the destruction of certain industrial gases; and projects that involve the capture and destruction of methane from landfills and certain agricultural activities. Many of these projects also provide additional positive environmental and social benefits.

We believe that the projects we've chosen will make a real difference. Listed below are some representative examples of projects that we have purchased carbon offsets from.

#### **Blinky Forest Carbon Project**

The Blinky Forest carbon project in Quilpie Shire, Queensland, establishes permanent native forests through assisted regeneration from in-situ seed sources (including rootstock and lignotubers) on land that was cleared of vegetation and where regrowth was suppressed for at least 10 years prior to the project having commenced. Allowing forest to regenerate reduces soil erosion and salinity, improves water quality and provides a habitat for species for insects, birds and reptiles.

#### **Peru Cook Stoves Project VPA 2 – GS1049**

This project aims to convert regional Peruvian household to efficient ceramic cookstove (with chimneys) constructed from locally sourced material. Principle benefits include reduced exposure to indoor pollution, reduced wood consumption leading to economic savings and less pressure on adjacent forestry resources, and more time for household members (typically girls/women) to pursue an income and/or education.

UN Sustainability Development Goals associated with this project are Goal 1: No Poverty, Goal 3: Good Health & Well-being, Goal 7: Affordable and Clean Energy, Goal 8: Decent Work & Economic Growth, Goal 13: Climate Action and Goal 15: Life on Land.

#### **Big Creek Regeneration Project – ERF138565**

The Big Creek Regeneration Project establishes permanent native forests through assisted regeneration

from in-situ seed sources (including rootstock and lignotubers) on land that was cleared of vegetation and where regrowth was suppressed for at least 10 years prior to the project having commenced.

**Flanders Carbon Project – ERF103197**

The Flanders Carbon Project establishes permanent native forests through assisted regeneration from in-situ seed sources (including rootstock and lignotubers) on land that was cleared of vegetation and where regrowth was suppressed for at least 10 years prior to the project having commenced.

**Thaa-Nguigarr Carbon Project**

This project 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.

**Berangabah Human-Induced Regeneration Project**

The Berangabah Human-Induced Regeneration Project establishes permanent native forests through assisted regeneration from in-situ seed sources (including rootstock and lignotubers) on land that was cleared of vegetation and where regrowth was suppressed for at least 10 years prior to the project having commenced.

**Kenya Burn Stoves Project – GS5642**

This project enables more families in rural Kenya to cook with cleaner cookstoves. Rural families in this region typically spend significant resources gathering firewood and charcoal for cooking on open and inefficient fires, creating indoor air pollution which leads to respiratory disease. This practice puts pressure on local forests and increases greenhouse gas (GHG) emissions. UN Sustainability Development Goals associated with this project are associated Goal 1: No Poverty, Goal 3: Good Health & Well-being, Goal 8: Decent Work & Economic Growth, and Goal 13: Climate Action



**Production and dissemination of Ceramic Water Purifiers by Hydrologic, in the Kingdom of Cambodia**

AGL has pre-purchased and retired Gold Standard Verified Emissions Reductions (GSVERs) from the Ceramic Water Purifiers Project, which has a mission to ensure all families in rural Cambodia have access to safe, clean drinking water. The use of water purifiers eliminates the need for wood fuel, therefore reducing the depletion of Cambodia's forest resources, reducing greenhouse gas emissions and improving indoor air pollution. This project directly addresses several of the United Nations Millennium Development Goals (MDGs), including Goal 4 and 7 and it seeks to reverse the loss of environmental resources while also reducing child mortality, improving maternal health, combating disease, and ensuring environmental sustainability.



### Qori Q'oncha - Improved cookstoves diffusion programme in Peru - VPA2

This project aims to convert regional Peruvian household to efficient ceramic cookstove (with chimneys) constructed from locally sourced material. Principle benefits include reduced exposure to indoor pollution, reduced wood consumption leading to economic savings and less pressure on adjacent forestry resources, and more time for household members (typically girls/women) to pursue an income and/or education. UN Sustainability Development Goals associated with this project are Goal 1: No Poverty, Goal 3: Good Health & Well-being, Goal 7: Affordable and Clean Energy, Goal 8: Decent Work & Economic Growth, Goal 13: Climate Action and Goal 15: Life on Land

Certified



### Up Energy Improved Cookstoves Programme Uganda - GS10901 to GS10906, GS10908, GS10909 & GS10913

Up Energy's cookstove Project in Uganda aims to distribute locally made fuel saving stoves to help reduce emissions, protect local forests and improve the financial wellbeing of those vulnerable to climate risks. SDG associated with this project are Goal 1: No Poverty, Goal 3: Good Health & Well-being, Goal 8: Decent Work & Economic Growth, and Goal 13: Climate Action

Certified





## 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 retired (tCO <sub>2</sub> -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 (%)
Blinky Forest Carbon Project	ACCUs	ANREU	08/07/22	<a href="#">3,778,005,186 - 3,778,020,789</a>	2018/19	0	15,604	8,604	0	7,000	1%
Qori Q'oncha - Improved cookstoves diffusion programme in Peru - VPA2	VERs	GSF Registry	08/07/22	<a href="#">GS1-1-PE-GS1049-16-2016-7264-69832-232635</a>	2016	0	162,804	77,119	8,445	77,240	13%
Big Creek Regeneration Project ERF138565	ACCUs	ANREU	26/6/23	<a href="#">8,335,050,968 - 8,335,058,052</a> <a href="#">3,808,469,097 - 3,808,470,208</a>	2020-21 & 2021-22	0	8,197	0	0	8,197	1%
Flanders Carbon Project ERF103197	ACCUs	ANREU	26/6/23	<a href="#">8,337,254,962 - 8,337,262,427</a>	2021-22	0	7,466	0	0	7,466	1%
Thaa-Nguigarr Carbon Project ERF109636	ACCUs	ANREU	26/6/23	<a href="#">8,329,896,393 - 8,329,898,392</a>	2021-22	0	2,000	0	0	2,000	1%
Blinky Forest Carbon Project ERF121336	ACCUs	ANREU	26/6/23	<a href="#">8,335,971,855 - 8,335,976,250</a>	2021-22	0	4,396	0	0	4,396	1%
Berangabah Human-Induced Regeneration	ACCUs	ANREU	26/6/23	<a href="#">3,803,764,729 - 3,803,765,675</a>	2020-21	0	947	0	0	947	1%

Project ERF101494											
Production and dissemination of Ceramic Water Purifiers by Hydrologic, in the Kingdom of Cambodia (GS1020)	VERs	GSF Registry	08/04/2021	<a href="#">GS1-1-KH-GS1020-16-2019-20065-6725-30485</a>	2019	0	23,761	13,861	0	9,900	2%
Paradigm Kenya Clean Cookstoves Project	VCUs	Verra	26/4/23	<a href="#">7363-386830488-386834007-VCU-029-APX-KE-3-1918-26042017-31122017-0</a>	2017	0	3,520	0	0	3,520	1%
Paradigm Kenya Clean Cookstoves Project	VCUs	Verra	26/4/23	<a href="#">7362-386768564-386784952-VCU-029-APX-KE-3-1918-01012018-31122018-0</a> <a href="#">7362-386712938-386714909-VCU-029-APX-KE-3-1918-01012018-31122018-0</a> <a href="#">7362-386748666-386751630-VCU-029-APX-KE-3-1918-01012018-31122018-0</a>	2018	0	21,326	0	0	21,326	4%
Paradigm Kenya Clean Cookstoves Project	VCUs	Verra	26/4/23	<a href="#">13083-470896025-470948978-VCS-VCU-814-VER-KE-3-1918-01012020-31122020-0</a>	2020	0	52,954	0	0	52,954	9%

Paradigm Kenya Clean Cookstoves Project	VCUs	Verra	26/4/23	<a href="#">13084-470948979-470961307-VCS-VCU-814-VER-KE-3-1918-01012021-24112021-0</a>	2021	0	12,329	0	0	12,329	2%
Burn Stoves Project in Kenya	VERs	GSF Registry	26/6/23	<a href="#">GS1-1-KE-GS5642-16-2019-20672-76801-108256</a>	2019	0	31,456	0	0	31,456	6%
Burn Stoves Project in Kenya	VERs	GSF Registry	26/6/23	<a href="#">GS1-1-KE-GS5642-16-2020-20673-60058-78601</a>	2020	0	18,544	0	0	18,544	3%
Qori Q'oncha - Improved cookstoves diffusion programme in Peru - VPA2	VERs	GSF Registry	26/6/23	<a href="#">GS1-1-PE-GS1049-16-2016-7264-232636-241591</a>	2016	0	8,956	0	0	8,956	2%
Qori Q'oncha - Improved cookstoves diffusion programme in Peru - VPA2	VERs	GSF Registry	26/6/23	<a href="#">GS1-1-PE-GS1049-16-2017-7263-52606-132605</a> <a href="#">GS1-1-PE-GS1049-16-2017-7263-4367-52605</a>	2017	0	128,239	0	0	128,239	23%
Production and dissemination of Ceramic Water Purifiers by Hydrologic, in the Kingdom of Cambodia	VERs	GSF Registry	26/6/23	<a href="#">GS1-1-KH-GS1020-16-2019-20065-38035-47819</a>	2019	0	9,785	0	0	9,785	2%
Up Energy Improved Cookstoves	VERs	GSF Registry	26/6/23	<a href="#">GS1-1-UG-GS10913-16-</a>	2021	0	15,703	0	0	15,703	3%

Programme, Uganda – CPA No 003 (GS10901)				<u>2021-22028-2050-17752</u>							
	GSF Registry	26/6/23		<u>GS1-1-UG-GS10909-16- 2021-22024-466-2326</u>	2021	0	22,801	0	0	22,801	4%
	GSF Registry	26/6/23		<u>GS1-1-UG-GS10908-16- 2021-22023-15665-23266</u>	2021	0	7,602	0	0	7,602	1%
	GSF Registry	26/6/23		<u>GS1-1-UG-GS10905-16- 2021-22020-466-23266</u>	2021	0	22,801	0	0	22,801	4%
	GSF Registry	26/6/23		<u>GS1-1-UG-GS10903-16- 2021-22018-20466-23266</u>	2021	0	2,801	0	0	2,801	1%
	GSF Registry	26/6/23		<u>GS1-1-UG-GS10902-16- 2021-22017-466-23266</u>	2021	0	22,801	0	0	22,801	4%
	GSF Registry	26/6/23		<u>GS1-1-UG-GS10901-16- 2021-22016-10355-20243</u>	2021	0	9,889	0	0	9,889	2%
	GSF Registry	26/6/23		<u>GS1-1-UG-GS10906-16- 2021-22021-466-23266</u>	2021	0	22,801	0	0	22,801	4%

	VER	GSF Registry	26/6/23	<u>GS1-1-UG-GS10904-16- 2021-22019-466-23266</u>	2021	0	22,801	0	0	22,801	4%
<b>Total offsets retired this report and used in this report</b>										554,255	
<b>Total offsets retired this report and banked for future reports</b>										8,445	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCU)	30,006	5%
Verified Emissions Reductions (VERs)	434,120	79%
Verified Carbon Units (VCUs)	90,129	16%

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) Summary

N/A.

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

#### 1. Large-scale Generation certificates (LGCs)\*

\* 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	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
N/A									

# APPENDIX A: ADDITIONAL INFORMATION

Additional offsets retired for purposes other than Climate Active Carbon Neutral Certification							
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (tCO <sub>2</sub> -e)	Purpose of retirement



## APPENDIX B: ELECTRICITY SUMMARY

N/A.



# APPENDIX C: INSIDE EMISSIONS BOUNDARY

## Non-quantified emission sources

The following emissions sources 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	Justification reason
N/A	

## 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**).

	No actual data	No projected data	Immaterial
N/A			

## **Data management plan for non-quantified sources**

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

## 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 other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

## Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						



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