

# PUBLIC DISCLOSURE STATEMENT

NBRS & PARTNERS PTY LTD T/A NBRS

ORGANISATION CERTIFICATION FY2022-23

Australian Government

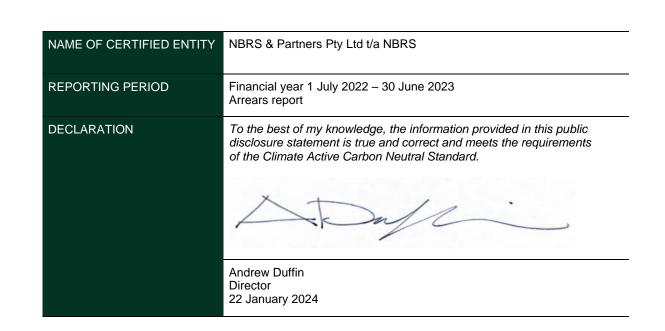
Climate

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# Climate Active Public Disclosure Statement



An Australian Government Initiative





Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version August 2023.



# 1.CERTIFICATION SUMMARY

| TOTAL EMISSIONS OFFSET | 518.41 t CO <sub>2</sub> -e  |
|------------------------|--|
| OFFSETS BOUGHT         | 100% ACCUs   |
| CARBON ACCOUNT         | Prepared by:<br>Katherine Simmons<br>KREA Consulting Pty Ltd   |
| RENEWABLE ELECTRICITY  | N/A  |
| TECHNICAL ASSESSMENT   | Date: 09 March 2023<br>Name: Alexander Stathakis<br>Organisation: Conversio Pty Ltd<br>Next technical assessment due: FY26 |

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# 2. CARBON NEUTRAL INFORMATION

### **Description of certification**

The Climate Active Carbon Neutral certification covers the Australian business operations of NBRS & Partners Pty Ltd trading as NBRS, ABN 16 002 247 565. This Public Disclosure Statement represents the reporting period 1 July 2022 to 30 June 2023.

The reporting boundary includes all direct GHG emission reported from within the organisational boundary, as well as those indirect GHG emissions that are a consequence of NBRS' operations and activities and deemed relevant by the Climate Active initiative administrator.

Facilities included in this GHG inventory are our offices at:

- 4 Glen St, Milsons Point, NSW 2061, and
- Suite 1, Level 4 / 325 Flinders Lane, Melbourne, VIC 3000.
- Level 38, 71 Eagle Street, Brisbane City QLD 4000

The carbon account has been prepared in accordance with the Climate Active Carbon Neutral Standard for Organisations. This GHG statement includes carbon dioxide ( $CO_2$ ), methane ( $CH_4$ ), and nitrous oxide ( $N_2O$ ) emissions measured in tonnes  $CO_2$ -e. We are not aware of any significant perfluorocarbons (PFCs), sulphur hexafluoride ( $SF_6$ ), or nitrogen trifluoride ( $NF_3$ ) emission sources within the reporting boundary.

### **Organisation description**

NBRS is a leading multi-disciplinary design firm specialising in Architecture, Heritage, Interior Design, and Landscape Architecture. With offices in Sydney, Melbourne, and Brisbane, our team of 110 professionals is dedicated to innovative design. Proud recipients of the 2022 'Best in Practice' award from the Australian Institute of Architects, NSW Chapter, we have shaped transformative environments since 1968. Our commitment to work-life balance is evident through our industry-leading 9-day fortnight initiative.

Sustainability is at the core of our philosophy. With an in-house National Sustainability Lead and a dedicated Sustainability Working Group, we align biophilic design principles to create lasting spaces prioritising circularity, health, inclusivity, place-making, and carbon perspectives. At NBRS, we believe in designing spaces that stand the test of time by understanding the diverse needs of people and communities. We aim to craft enduring, healthy environments that enrich lives and contribute positively to the social, environmental and cultural outcomes.



# **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 relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

**Non-quantified emissions** have been assessed as relevant 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

**Excluded emissions** are those that have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary or the scope of the certification. These emissions are not part of the carbon neutral claim. Further details are available at Appendix D.



### Inside emissions boundary **Quantified** Non-quantified Accommodation Refrigerants Cleaning and chemicals Carbon Neutral Products and Services Electricity (incl. base building) ICT services & equipment Office equipment & supplies Postage, courier, & freight Professional services Transport (air) Transport (land & sea) Working-from-home Waste Water

**Outside emission** boundary

#### **Excluded**

N/A.

#### **Optionally included**



# **4.EMISSIONS REDUCTIONS**

### **Emissions reduction strategy**

NBRS commits to reduce all combined emissions in our value chain by 50% by FY2026, from a 2022 base year.

#### • Transition to Green Energy (FY26):

By FY26, our ambitious goal is to transition all sites to renewable energy by 100%. This goal will be realised through a strategic shift to green energy, surpassing the Science Based Targets initiative's 1.5°C pathway. This commitment underscores our dedication to reducing our market-based carbon footprint and fostering the growth of renewable energy generation.

#### • Energy Efficiency and Carbon Neutrality in Offices (FY26):

We are proactively working with landlords to enhance the energy efficiency of our office buildings. The light fitting upgrade for the Sydney office is planned to be completed in November 2023.

#### • Supplier Engagement and Product Choices (FY26):

Our commitment extends beyond internal operations to supplier engagement. We intend to increase opportunities for purchasing emissions-free or low-emission products and services by assessing major suppliers against sector best practices, including Climate Active carbon neutral certification. Target: We aim to reduce our carbon footprint in product choices by 15% by FY26.

#### • Travel Reduction and Carbon Offsetting (FY26):

We encourage the use of more sustainable modes of transportation through public transportation, electric vehicles, walking and cycling. This initiative, coupled with a renewed commitment to offsetting carbon emissions, emphasises our dedication to mitigating the environmental impact of our operations.

Target: We aim to increase sustainable transportation by 10% and offset all flights when air travel is unavoidable by FY26.

#### • Stakeholder Education (FY26):

Internally, we prioritise employee education to empower our workforce with the knowledge and tools to reduce individual and project-related carbon footprints. Externally, we extend this commitment to clients and trade partners, fostering a collective effort towards sustainability.

Target: We aim to have at least 3 carbon reduction educational sessions annually by FY26.



### **Emissions reduction actions**

#### • 9-Day-Fortnight Initiatives:

Through the implementation of our 9-Day-Fortnight Initiatives, initiated in August 2022, we achieved a commendable 14% reduction in energy consumption.

#### Environmental Policy and Employee Communication

In the financial year 2023, NBRS continued its commitment to environmental sustainability by implementing the Environmental Management System aligned with ISO 14001 standards and Climate Active certifications. The policy aimed to minimise environmental impact across architectural, landscape, heritage, and interior design disciplines. The following summarises key aspects of our environmental approach and employee communications:

#### **Environmental Policy Implementation:**

Our environmental objectives focused on compliance with ISO 14001, legal and regulatory requirements, sustainability leadership, resource efficiency, greenhouse gas reduction, sustainable procurement, circularity, climate resilience, biodiversity protection, environmental sustainable design and construction, inclusive design, stakeholder engagement, and continuous improvement.

#### **Employee Communication and Training:**

Communications were directed at new staff through compulsory induction, ensuring the dissemination of our sustainability action plan. We organised knowledge sessions on policy and formal CPD sessions on low-carbon and sustainable design. Additionally, we presented sustainability designs to universities and hosted both in-person and virtual events on sustainability. We provided regular training and development opportunities to employees and stakeholders to enhance their knowledge and skills in environmental management.



# 5.EMISSIONS SUMMARY

### **Emissions over time**

| Emissions since base year |         |  |   |  |  |  |  |
|---------------------------|---------|--|---|--|--|--|--|
|                           |         | Total tCO <sub>2</sub> -e (without uplift) | Total tCO <sub>2</sub> -e (with uplift) |  |  |  |  |
| Base year:                | 2021-22 | 514.80                                     | 520.0                                   |  |  |  |  |
| Year 1:                   | 2022-23 | 513.41                                     | 518.41                                  |  |  |  |  |

### Significant changes in emissions

| Emission source name                    | Previous year<br>emissions<br>(t CO <sub>2</sub> -e) | Current year<br>emissions<br>(t CO <sub>2</sub> -e) | Detailed reason for change  |
|---|--|---|---|
| Electricity (location-<br>based method) | 232.361  | 199.985   | NBRS has moved to a 9-day fortnight initiative  |
| Computer and<br>Technical Services      | 71.596   | 82.449  | We utilised the Revit BIM tool for new disciplines, including landscape architecture and interior design teams. |



| Certified brand name | Product or Service used |
|----------------------|-------------------------|
| Qantas               | Fly Carbon Neutral      |

### Use of Climate Active carbon neutral products and services

### Organisation emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using the location-based approach.

| Emission category                                   | Sum of<br>Scope 1<br>(t CO2-e) | Sum of<br>Scope 2<br>(t CO2-e) | Sum of<br>Scope 3 (t<br>CO2-e) | Sum of<br>Total<br>Emissions<br>(t CO2-e) |
|---|--------------------------------|--------------------------------|--------------------------------|---|
| Accommodation and facilities                        | 0.00                           | 0.00                           | 8.33                           | 8.33                                      |
| Working from Home                                   | 0.00                           | 0.00                           | 7.61                           | 7.61                                      |
| Cleaning and chemicals                              | 0.00                           | 0.00                           | 6.77                           | 6.77                                      |
| Climate Active carbon neutral products and services | 0.00                           | 0.00                           | 0.00                           | 0.00                                      |
| Electricity   | 0.00                           | 199.99                         | 16.55                          | 216.53                                    |
| Food  | 0.00                           | 0.00                           | 17.54                          | 17.54                                     |
| ICT services and equipment                          | 0.00                           | 0.00                           | 97.36                          | 97.36                                     |
| Postage, courier and freight                        | 0.00                           | 0.00                           | 0.47                           | 0.47                                      |
| Professional services                               | 0.00                           | 0.00                           | 48.03                          | 48.03                                     |
| Transport (air)                                     | 0.00                           | 0.00                           | 28.90                          | 28.90                                     |
| Transport (land and sea)                            | 0.00                           | 0.00                           | 47.16                          | 47.16                                     |
| Waste   | 0.00                           | 0.00                           | 5.69                           | 5.69                                      |
| Water   | 0.00                           | 0.00                           | 3.95                           | 3.95                                      |
| Working from home                                   | 0.00                           | 0.00                           | 0.00                           | 0.00                                      |
| Office equipment and supplies                       | 0.00                           | 0.00                           | 25.06                          | 25.06                                     |
| Total   | 0.00                           | 199.99                         | 313.42                         | 513.41                                    |

### **Uplift factors**

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

| Reason for uplift factor   | t CO <sub>2</sub> -e |
|--|----------------------|
| Uplift for non-quantified food and refrigerant GHG emissions to minimise the risk of shortfall | 5.0                  |
| Total of all uplift factors  | 5.0                  |
| <b>Total footprint to offset</b><br>(total net emissions from summary table + total uplifts)   | 518.41               |



# **6.CARBON OFFSETS**

### **Offsets retirement approach**

This certification has taken an arrears offsetting approach. The total emission to offset is  $518.41 \text{ t CO}_2$ -e. The total number of eligible offsets used in this report is 519. Of the total eligible offsets used, 20 were previously banked and 499 were newly purchased and retired. 0 are remaining and have been banked for future use.

### **Co-benefits**

#### Paroo River South Environmental Project

Changes to agricultural processes on the Yerrel and Humeburn Station are promoting the regrowth of the native forest while protecting local wetlands and river systems. This is significant since the wetlands are rare and provide vital habitats for a variety of plants and animals. This 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 commenced. Overall, human-induced regeneration continues to positively impact the environment while supporting sustainable land use in the area.

#### Lynwood Human-Induced Regeneration Project

The Lynwood Human-Induced Regeneration Project regenerates woodlands and shrublands by controlled grazing and feral animal management across the project area, along with fencing upgrades. Located northwest of Cobar in NSW in the Cobar Peneplain bioregion, the land consists of rocky ridges and undulating sandy plains. The project aims to protect the dominant species observed on the property, including Dodonea Viscosa, Eremophilia Sturtii, Eremophila Mitchelli and Eucalyptus Populea.

#### Jawoyn Fire Project

The Jawoyn fire project is carried out on traditional Jawoyn land, now held as Aboriginal Land Trust. The 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 wildfires. The reduction in late dry season wildfires helps protect significant fire-sensitive ecosystems and the many threatened species in the region. The project has resulted in important birds, mammals and reptiles returning to Country, and the employment of old and young people, facilitating reconnection with cultural values and protection of important cultural sites.



#### Darling River Conservation Initiative Site #8

The Everdale Human-Induced Regeneration carbon project aims to restore and rejuvenate over 5,000 hectares of acacia woodland and eucalypt forest in the Western Division of New South Wales. These ecosystems are home to various species, including iconic Australian species, and provide important ecosystem services such as biodiversity, carbon capture, and soil and water conservation. To achieve this goal, the project uses assisted regeneration, which involves establishing permanent native forests by encouraging the growth of in-situ seed sources such as rootstock and lignotubers. This process is designed to promote the natural regrowth of the ecosystem while also providing the necessary support and resources to ensure the success of the regeneration process.



### Eligible offsets retirement summary

| Project description   | Type<br>of<br>offset<br>units  | Registry | Date<br>retired    | Serial number (and hyperlink to registry transaction record) | Vintage       | Stapled<br>quantity | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Eligible<br>quantity<br>used for<br>previous<br>reporting<br>periods | Eligible<br>quantity<br>banked for<br>future<br>reporting<br>periods | Eligible<br>quantity<br>used for this<br>reporting<br>period | Percentage of<br>total (%) |
|---|--|----------|--------------------|--|---------------|---------------------|---|--|--|--|----------------------------|
| Lynwood Human-<br>Induced Regeneration<br>Project ( <u>ERF101280</u> )      | ACCU   | ANREU    | 24 October<br>2023 | 8,356,141,324 - 8,356,141,423                                | 2022-23       | -                   | 100   | 0  | 0  | 100  | 19%                        |
| Jawoyn Fire 2 Project<br>( <u>EOP102021</u> )                               | ACCU   | ANREU    | 24 October<br>2023 | 3,330,568,600 - 3,330,568,898                                | 2021-22       | -                   | 299   | 0  | 0  | 299  | 58%                        |
| Paroo River South<br>Environmental Project<br>( <u>ERF104559</u> )          | ACCU   | ANREU    | 24 October<br>2023 | 8,328,773,973 - 8,328,774,072                                | 2020-21       | -                   | 100   | 0  | 0  | 100  | 19%                        |
| Darling River<br>Conservation Initiative<br>Site #8<br>( <u>ERF132648</u> ) | ACCU   | ANREU    | 02 March<br>2023   | 8,355,227,875 - 8,355,228,090                                | 2022-23       | -                   | 216   | 196  | 0  | 20   | 4%                         |
|   | Total offsets retired this report and used in this report 519                            |          |                    |  |               |                     |   |  |  |  |                            |
|   |  |          |                    | Total offse  | ts retired th | is report an        | d banked for                                  | future reports   | 0  |  |                            |
| Type of o   | Type of offset units Quantity (used for this reporting period claim) Percentage of total |          |                    |  |               |                     |   |  |  |  |                            |
| Australian  | Australian Carbon Credit Units (ACCUs)   |          |                    | 519  |               |                     | 100   | )%   |  |  |                            |



# 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)* | 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<br>units | Registry | Surrender date | Accreditation code<br>(LGCs) | Certificate<br>serial number | Generation<br>year | Quantity<br>(MWh) | Fuel<br>source | Location |
|-----------------------------------|-------------------|----------|----------------|------------------------------|------------------------------|--------------------|-------------------|----------------|----------|
| N/A                               |                   |          |                |                              |                              |                    |                   |                |          |
|                                   |                   |          | Tota           | al LGCs surrendered this     | report and used              | in this report     |                   |                |          |



# APPENDIX A: ADDITIONAL INFORMATION

| Australian Government<br>Clean Energy Regulator | Austra<br>Nation<br>of Emi       | alian<br>nal Regist<br>issions U                       | try<br>nits              |                 |                          |                              |                                    |                     |                     |                                  |                 |         |             | Change Password                | Contact Us           | Log Out Help |
|---|----------------------------------|--|--------------------------|-----------------|--------------------------|------------------------------|------------------------------------|---------------------|---------------------|----------------------------------|-----------------|---------|-------------|--------------------------------|----------------------|--------------|
| ANREU Home<br>Account Holders<br>Accounts       | Transaction                      | <b>n Details</b><br>etails appear below.               |                          |                 |                          |                              |                                    |                     |                     |                                  |                 |         |             | Logged in as: Daniela Gomez Pi | mpollo Mejia / Indus | try User     |
| Unit Position Summary                           |                                  |  |                          |                 |                          |                              |                                    |                     |                     |                                  |                 |         |             |                                |                      |              |
| Projects  | Transaction                      | ID   |                          | AU30342         |                          |                              |                                    |                     |                     |                                  |                 |         |             |                                |                      |              |
| Transaction Log                                 | Current Stat                     |  |                          | Completed (4)   |                          |                              |                                    |                     |                     |                                  |                 |         |             |                                |                      |              |
| CER Notifications                               | Status Date                      |  |                          | 24/10/2023 16   |                          |                              |                                    |                     |                     |                                  |                 |         |             |                                |                      |              |
| Public Reports                                  |                                  |  |                          | 24/10/2023 05   |                          |                              |                                    |                     |                     |                                  |                 |         |             |                                |                      |              |
| My Profile                                      | Transaction                      | Туре   |                          | Cancellation (4 | 4)                       |                              |                                    |                     |                     |                                  |                 |         |             |                                |                      |              |
| ing Prome                                       | Transaction                      | Initiator  |                          | Gomez Pimpol    | llo Mejia, Daniela       |                              |                                    |                     |                     |                                  |                 |         |             |                                |                      |              |
|   | Transaction                      | Approver   |                          | Zhou, Tom Yi S  | Shang                    |                              |                                    |                     |                     |                                  |                 |         |             |                                |                      |              |
|   | Comment                          |  |                          | For the Climate | e Active Certification a | nd supporting social and env | vironmental co-benefits in Austral | ia, on behalf of NB | RS & Partners Pty I | td trading as NBRS.              |                 |         |             |                                |                      |              |
|   | Transferring                     | Account  |                          |                 |                          |                              |                                    |                     | Acquiring Accou     | int                              |                 |         |             |                                |                      |              |
|   | Account<br>Number<br>Account Nat | AU-2977<br>me South Pole Au                            | etralia Financial        |                 |                          |                              |                                    |                     | Account<br>Number   | AU-1068<br>Australia Voluntary ( | Capcellation    |         |             |                                |                      |              |
|   |                                  | Services Pty L<br>Ider South Pole Au<br>Services Pty L | td<br>Istralia Financial |                 |                          |                              |                                    |                     |                     | Account<br>Commonwealth of A     |                 |         |             |                                |                      |              |
|   | Transaction E                    | Blocks   |                          |                 |                          |                              |                                    |                     |                     |                                  |                 |         |             |                                |                      |              |
|   | Party                            | Type Tran  | saction Type             | Original CP     | Current CP               | ERF Project ID               | NGER Facility ID                   | NGER Faci           | lity Name           | Safeguard                        | Kyoto Project # | Vintage | Expiry Date | Serial Range                   |                      | Quantity     |
|   |                                  |  | ntary ACCU Cancellation  |                 |                          | ERF101280                    |                                    |                     |                     |                                  |                 | 2022-23 |             | 8,356,141,324 - 8,356,141,4    |                      | 100          |
|   |                                  |  | ntary ACCU Cancellation  |                 |                          | ERF104559                    |                                    |                     |                     |                                  |                 | 2020-21 |             | 8,328,773,973 - 8,328,774,0    |                      | 100          |
|   | AU                               | KACCU Volu   | ntary ACCU Cancellation  |                 |                          | ERF102021                    |                                    |                     |                     |                                  |                 | 2021-22 |             | 8,330,568,600 - 8,330,568,8    | 38                   | 299          |



# APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

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.

For this certification, electricity emissions have been set by using the location-based approach.



| Market-based approach   | Activity Data (kWh) | Emissions<br>(kg CO <sub>2</sub> -e) | Renewable<br>percentage of<br>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)                            | 0                   | 0                                    | 0%                                  |
| GreenPower  | 0                   | 0                                    | 0%                                  |
| Climate Active precinct/building (voluntary renewables)                     | 0                   | 0                                    | 0%                                  |
| Precinct/Building (LRET)  | 0                   | 0                                    | 0%                                  |
| Precinct/Building jurisdictional renewables (LGCS surrendered)              | 0                   | 0                                    | 0%                                  |
| Electricity products (voluntary renewables)                                 | 0                   | 0                                    | 0%                                  |
| Electricity products (LRET)   | 0                   | 0                                    | 0%                                  |
| Electricity products jurisdictional renewables (LGCs surrendered)           | 0                   | 0                                    | 0%                                  |
| Jurisdictional renewables (LGCs surrendered)                                | 0                   | 0                                    | 0%                                  |
| Jurisdictional renewables (LRET) (applied to ACT grid electricity)          | 0                   | 0                                    | 0%                                  |
| Large Scale Renewable Energy Target (applied to grid electricity only)      | 50,721              | 0                                    | 0%                                  |
| Residual Electricity  | 237,229             | 226,554                              | 0%                                  |
| Total renewable electricity (grid + non grid)                               | 50,721              | 0                                    | 18%                                 |
| Total grid electricity  | 287,950             | 226,554                              | 18%                                 |
| Total electricity (grid + non grid)   | 287,950             | 0                                    | 0%                                  |
| Percentage of residual electricity consumption under operational control    | 100%                | Ū                                    | 070                                 |
| Residual electricity consumption under operational control                  | 237,229             | 226,554                              |                                     |
| Scope 2   | 209,501             | 200,073                              |                                     |
| Scope 3 (includes T&D emissions from consumption under operational control) | 27,728              | 26,480                               |                                     |
| Residual electricity consumption not under                                  | 0                   | 0                                    |                                     |
| Scope 3   | 0                   | 0                                    |                                     |

| Total renewables (grid and non-grid)   | 17.61% |
|--|--------|
| Mandatory  | 17.61% |
| Voluntary  | 0.00%  |
| Behind the meter   | 0.00%  |
| Residual scope 2 emissions (t CO <sub>2</sub> -e)  | 200.07 |
| Residual scope 3 emissions (t CO <sub>2</sub> -e)  | 26.48  |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 184.76 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 24.45  |
| Total emissions liability (t CO <sub>2</sub> -e)   | 209.21 |
| Figures may not sum due to rounding. Renewable percentage can be above 100%                    |        |



| Location-based approach   | Activity Under operational control<br>Data<br>(kWh)<br>total |               |  |  | Not under<br>operational control |  |  |
|---|--|---------------|--|--|----------------------------------|--|--|
| Percentage of grid electricity consumption under<br>operational control | 100%   | (kWh)         | Scope 2<br>Emissions<br>(kgCO <sub>2</sub> -e) | Scope 3<br>Emissions<br>(kgCO <sub>2</sub> -e) | (kWh)                            | Scope 3<br>Emissions<br>(kgCO <sub>2</sub> -e) |  |
| ACT   | 0  | 0             | 0  | 0  | 0                                | 0  |  |
| NSW   | 243,274  | 243,274       | 177,590  | 14,596   | 0                                | 0  |  |
| SA  | 0  | 0             | 0  | 0  | 0                                | 0  |  |
| VIC   | 43,476   | 43,476        | 36,954   | 3,043  | 0                                | 0  |  |
| QLD   | 1,200  | 1,200         | 876  | 180  | 0                                | 0  |  |
| NT  | 0  | 0             | 0  | 0  | 0                                | 0  |  |
| WA  | 0  | 0             | 0  | 0  | 0                                | 0  |  |
| TAS   | 0  | 0             | 0  | 0  | 0                                | 0  |  |
| Grid electricity (scope 2 and 3)  | 287,950  | 287,950       | 215,420  | 17,820   | 0                                | 0  |  |
| ACT   | 0  | 0             | 0  | 0  |                                  |  |  |
| NSW   | 0  | 0             | 0  | 0  |                                  |  |  |
| SA  | 0  | 0             | 0  | 0  |                                  |  |  |
| VIC   | 0  | 0             | 0  | 0  |                                  |  |  |
| QLD   | 0  | 0             | 0  | 0  |                                  |  |  |
| NT  | 0  | 0             | 0  | 0  |                                  |  |  |
| WA  | 0  | 0             | 0  | 0  |                                  |  |  |
| TAS<br>Non-grid electricity (behind the meter)                          | 0  | 0<br><b>0</b> | 0  | 0  |                                  |  |  |
| Total electricity (grid + non grid)                                     | 287,950  |               |  |  |                                  |  |  |

| Residual scope 2 emissions (t CO <sub>2</sub> -e)   | 215.42 |
|---|--------|
| Residual scope 3 emissions (t CO <sup>2</sup> -e)   | 17.82  |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)              | 199.99 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 16.55  |
| Total emissions liability   | 216.53 |

#### Climate Active carbon neutral electricity products

| Climate Active carbon neutral product used   | Electricity claimed from   | Emissions               |  |  |
|--|----------------------------|-------------------------|--|--|
|  | Climate Active electricity | (kg CO <sub>2</sub> -e) |  |  |
|  | products (kWh)             | ,                       |  |  |
| AGL Carbon Neutral Contribution  | 18,159                     | 0                       |  |  |
| Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and |                            |                         |  |  |
| location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the   |                            |                         |  |  |
| market-based method is outlined as such in the market based summary table.   |                            |                         |  |  |



# APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

The following sources emissions have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to <u>one</u> of the following reasons:

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

| Relevant non-quantified emission sources | Justification reason              |  |  |  |
|--|-----------------------------------|--|--|--|
| Refrigerants                             | Cost effective but uplift applied |  |  |  |

### 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 EMISSIONS BOUNDARY

### **Excluded emission sources**

The below emission sources have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

- 1. <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> The responsible entity has the potential to influence the reduction of emissions from a particular source.
- <u>Risk</u> The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 4. **<u>Stakeholders</u>** Key stakeholders deem the emissions from a particular source relevant.
- <u>Outsourcing</u> 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.



### Excluded emissions sources summary

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







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