



PUBLIC DISCLOSURE STATEMENT

**A ABRAHAMS & OTHERS
(TRADING AS LANDER & ROGERS)**


**ORGANISATION CERTIFICATION
FY2022-23**

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	A Abrahams & Others; Lansol Nominees Pty Ltd ATF The Lanro Discretionary Trust; and Lanro Discretionary Trust (trading as Lander & Rogers)
REPORTING PERIOD	1 July 2022 – 30 June 2023 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>Joanna Renkin Partner, Pro Bono, Community & Environment 24 January 2024</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	3,321 tCO ₂ -e
OFFSETS USED	67% VCUs, 33% ACCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Lander & Rogers
TECHNICAL ASSESSMENT	Next technical assessment due: FY 2024

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2. CARBON NEUTRAL INFORMATION

Description of certification

This carbon neutral certification is for the business operations of A Abrahams & Others t/a Lander & Rogers (ABN 58 207 240 529), including its business support services.

Organisation description

Lander & Rogers is a leading independent Australian law firm operating nationally from Melbourne, Sydney, and Brisbane. Our firm believes that legal services are much more than just the law — they are about great people, innovation, sustained excellence, and exceptional client service. We have a reputation in the legal market as a provider of premium legal services, and as a sought-after employer. We are renowned for our down-to-earth and supportive workplace culture. Consistent with our values and culture, Lander & Rogers is committed to generating a positive and enduring impact on its people, clients, community, and the environment. The firm is proud to be recognised as an Employer of Choice for Gender Equity (WGEA) and it is a significant contributor of Pro Bono services within the Australian community since 2006. Landers has engaged with the Australian Legal Sector Alliance since 2011 to promote best practice sustainability commitments and performance across the legal sector.

The firm has over 600 staff with office locations in the central business districts of Melbourne, Sydney and Brisbane. A Abrahams & Others (ABN 58 207 240 529), Lansol Nominees Pty Ltd ATF The Lanro Discretionary Trust (ACN 005 232 682) and Lanro Discretionary Trust (ABN 98 041 017 946), which provide business support services exclusively to A Abrahams & Others, operate collectively under the trading name Lander and Rogers. For more information about Lander and Rogers please visit <https://www.landars.com.au/about-us>.

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 operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Accommodation and facilities
Base Building
Cleaning and Chemicals
Construction Materials and Services
Food
Horticulture and Agriculture
ICT services and equipment
Office equipment & supplies
Postage, courier and freight
Professional Services
Refrigerants
Transport (Air)
Transport (Land and Sea)
Waste
Water
Working from home

Non-quantified

Optionally included

Outside emission boundary

Excluded

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Lander & Rogers emissions reduction strategy is guided by the principles outlined in its Environmental Policy available [here](#), informed by monitoring its business operations for environmental impact, and focused by the quantification of carbon emissions provided within its carbon inventory.

In FY2023 Lander & Rogers refined its operating model to enhance environmental governance and fully operationalised its AusLSA Environmental Management System (aEMS). This management system provides the procedural rigor to identify sources of environmental harm, monitors and measures environmental impacts, and assigns responsibility for initiatives that will mitigate environmental harm including GHG emissions. A comprehensive assessment of the firm's environmental performance was provided on a quarterly basis to inform key stakeholders and enable a considered discussion on setting ambitious emissions reduction targets.

We acknowledge the deteriorating climate change outlook from the United Nations IPCC reports and have brought forward our net zero GHG emissions target from 2040 to 2030 for all scopes, and across our entire value chain. Our board-approved comprehensive emissions reduction target seeks to reduce both direct and indirect greenhouse gas emissions in our business operations and supply chains and is published [here](#).

We will achieve this emissions reduction outcome by engaging with our supply chain, reducing emissions progressively over time, and sharing our progress with others to help generate a larger impact within our communities and among our networks of influence. Specific actions and timelines include:

- Scope 1 emissions will be reduced by:
 - replacing domestic cooling appliances as they reach the end of their useful life with models that utilise low global warming potential refrigerants.
- Scope 2 emissions will be reduced by:
 - use of energy audit techniques to identify opportunities for operational efficiencies accompanying the continued procurement of office electricity certified as GreenPower. We will continue to invest in premium office tenancies with environmental priorities such as energy efficiency as evidenced by above average base building Green Star ratings.
- Scope 3 emissions will be reduced by:
 - offering innovative programs that incentive the use of electric vehicles and bicycles; encouraging the procurement of GreenPower at home; significantly reducing office waste to landfill from 2023 measured volumes in the next two years through segregated waste streams and performance reporting; and by 2026, aligning the majority of our supply chain (by annual expenditure) with vendors who have committed to emission reduction targets.

Emissions reduction actions

Significant actions taken in the reporting period include:

- delivering comprehensive quarterly reporting to the internal environmental advisory group on emissions and environmental impact;
- working with sustainability consultants to develop an employee GHG survey to improve calculations for working from home and commute to work emissions and inform how we target future education campaigns and employee support programs;
- developing an innovative engagement platform with an enviro-tech company to collect feedback on our people's preferred carbon offset projects;
- being an active participant in the United Nations Global Compact Network Australia SDG ambition programme - our chosen benchmark activity was Zero Waste to Landfill;
- working with office building managers to increase waste streaming facilities and improve the quality of waste reporting.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year/ Year1:	2020-2021	5,187	N/A
Year 2:	2021-2022	3,357	N/A
Year 3:	2022–2023	3,321	N/A

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Food and catering	458	356	Updated emissions factor
Computer and technical services	464	508	Increased expenditure supporting business growth

Use of Climate Active carbon neutral products, services, buildings or precincts

Certified brand name	Product/Service/Building/Precinct used
N/A	

Emissions summary

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

Emission category	Sum of scope 1 (tCO ₂ -e)	Sum of scope 2 (tCO ₂ -e)	Sum of scope 3 (tCO ₂ -e)	Sum of total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	116.96	116.96
Base building emissions	0.00	40.66	0.00	40.67
Cleaning and chemicals	0.00	0.00	43.16	43.16
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	356.49	356.49
Horticulture and Agriculture	0.00	0.00	14.06	14.06
ICT services and equipment	0.00	0.00	719.51	719.51
Office equipment & supplies	0.00	0.00	124.83	124.83
Postage, courier and freight	0.00	0.00	58.72	58.72
Professional Services	0.00	0.00	915.13	915.13
Refrigerants	0.12	0.00	0.00	0.12
Stationary Energy (gaseous fuels)	0.07	0.00	0.00	0.07
Transport (Air)	0.00	0.00	578.17	578.17
Transport (Land and Sea)	0.00	0.00	188.26	188.26
Waste	0.00	0.00	13.75	13.75
Water	0.00	0.00	5.46	5.46
Working from home	0.00	0.00	144.81	144.81
Total emissions	0.19	40.66	3,279.31	3,320.16

Uplift factors

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

Reason for uplift factor	tCO ₂ -e
N/A	
Total of all uplift factors	
Total emissions footprint to offset <i>(total emissions from summary table + total of all uplift factors)</i>	

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 3,320 t CO₂-e. The total number of eligible offsets used in this report is 3,321. Of the total eligible offsets used 404 were previously banked and 2,917 were newly purchased and retired. 283 are remaining and have been banked for future use.

Co-benefits

Vajrakarur Wind Power Project - Andhra Pradesh, India

Mytrah Vayu (Pennar) Private Limited (MVPPL) has set up 63 MW wind power project in the state of Andhra Pradesh in India. The project activity comprises of 30 number Wind Turbine Generators (WTG's) with a capacity of 2.1 MW each. The technology is indigenous and no technology transfer is taking place. The technology doesn't involve any fossil fuel usage and hence there are no emissions associated with the project. The S88 model WEGs are supplied by Suzlon Energy Limited (SEL), a subsidiary of the Suzlon group.

Quimby Forest Regeneration Project

This project establishes permanent native forests through assisted regeneration from in-situ seed sources.

Located in New South Wales and Queensland, these carbon farming projects work with landholders to regenerate and protect native vegetation. The projects help improve marginal land, reduce salinity and erosion and provide income to farmers. Widespread land clearing has significantly impacted local ecosystems. This degradation and loss of plant species threatens the food and habitat on which other native species rely. Clearing allows weeds and invasive animals to spread and affects greenhouse gas emissions. The project areas can harbour a number of indigenous plant species which provide important habitat and nutrients for native wildlife. By erecting fencing and actively managing invasive species, these projects avoid emissions caused by clearing and achieve key environmental and biodiversity benefits.

The Karlantijpa North Savanna Burning Project - Northern Territory, Australia

This project with Karlantijpa North Kurrawarra Nyura Mala Aboriginal Corporation involves strategic and planned burning of savanna areas in the low rainfall zone during the early dry season to reduce the risk of late dry season wild fires.

Paroo River North 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 habitat for a variety of plants and animals.

The project is also supporting indigenous use of the land and improving overall environmental health by reducing grazing and revegetating the land. The regenerating forest is promoting biodiversity and improving the health of the local ecosystem. Overall, the human-induced regeneration continues to make a positive impact on the environment while supporting sustainable land use in the area.

Installation of high efficiency wood burning cookstoves in Malawi

The project involves distribution of fuel-efficient improved cookstoves (ICS) in Malawi. The ICS disseminated through this project will replace the baseline cookstoves. Through this project, the distribution and installation of approximately 500,000 ICS will be undertaken for households in Malawi. It is intended that under this project single pot, TLC-CQC Rocket Stove will be distributed. The ICS will burn wood more efficiently thereby improving thermal transfer to pots, hence saving fuel. Not only will this halt the rapidly progressing deforestation in Malawi but will also reduce health hazards from indoor smoke pollution and women and children will have to spend less time collecting firewood.

Ghani Solar Renewable Power Project by Greenko Group

The main purpose of this project activity is to generate a clean form of electricity through renewable solar energy sources. The project activity involves installation of a 500 MW solar power project in Andhra Pradesh state of India. Over the 10 years of first crediting period, the project will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 887,800 tCO₂e per year, thereon displacing 919,800 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian grid, which is mainly dominated by thermal/fossil fuel based power plant. This project was open for public comment from 14 August - 13 September 2018. No comments were received.

Darling River Conservation Initiative Site #8 - ERF132648

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 a variety of species, including many 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 a process called 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.

Central Arnhem Land Fire Abatement (CALFA) Project; West Arnhem Land Fire Abatement (WALFA) Project

These projects involve 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. Arnhem Land in the Northern Territory is prone to extreme, devastating wildfires that affect the landscape, people, plants and animals. These projects are owned exclusively by Indigenous people with custodial responsibility for those parts of Arnhem Land under active bushfire management. Local rangers conduct controlled burns early in the dry season to reduce fuel on the ground and establish a mosaic of natural firebreaks, preventing bigger, hotter and uncontrolled wildfires later in the season. The projects provide employment and training opportunities for local rangers while supporting Indigenous people in returning to, remaining on and managing their country. Communities are supported in the preservation and transfer of knowledge, the maintenance of Indigenous languages and the wellbeing of traditional custodians.

Doobibla Regeneration Project

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 having commenced. Located in Queensland this carbon farming project works with landholders to regenerate and protect native vegetation. The projects help improve marginal land, reduce salinity and erosion and provide income to farmers.

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 ₂ -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)	
Vajrakarur Wind Power Project in Andhra Pradesh, India	VCU	Verra	18/10/22	12851-453717274-453720073-VCS-VCU-208-VER-IN-1-1214-01012021-31052021-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=166601	2021	0	2,800	2,596	0	204	6%	
Quimby Forest Regeneration	KACCU	ANREU	13/12/22	8,323,958,638 - 8,323,958,987	2021	0	350	150	0	200	6%	
The Karlantijpa North Savanna Burning Project	KACCU	ANREU	18/10/23	8,333,301-086 - 8,333,301-385	2021 - 2022	0	300	0	0	300	9%	
Paroo River North Environmental Project - ERF104646	KACCU	ANREU	18/10/23	8,326,908,290 - 8,326,908,398	2020-2021	0	109	0	0	109	3%	
Installation of high efficiency wood burning cookstoves in Malawi	VCU	Verra	18/10/23	13766-526075019-526075716-VCS-VCU-1289-VER-MW-3-2342-16042021-15102021-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=220203	2021	0	698	0	0	698	21%	
Ghani Solar Renewable Power Project by Greenko Group	VCU	Verra	18/10/23	10384-209200450-209201251-VCS-VCU-997-VER-IN-1-1792-01012020-31122020-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=220088	2020	0	802	0	0	802	24%	

Darling River Conservation Initiative Site #8 - ERF132648	KACCU	ANREU	18/10/23	8,324,842,200 - 8,324,842,390	2020-2021	0	191	0	0	191	6%
Vajrakarur Wind Power Project in Andhra Pradesh, India	VCU	Verra	19/10/23	12851-453721434-453722233-VCS-VCU-208-VER-IN-1-1214-01012021-31052021 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=183321	2021	0	800	0	283	517	16%
Central Arnhem Land Fire Abatement (CALFA) Project	KACCU	ANREU	24/10/23	8,343,696,587 - 8,343,696,709	2022	0	123	0	0	123	4%
West Arnhem Land Fire Abatement (WALFA) Project	KACCU	ANREU	24/10/23	8,344,312,644 - 8,344,312,670	2022	0	27	0	0	27	1%
Doobibla Regeneration Project	KACCU	ANREU	24/10/23	8,326,614,875 - 8,326,615,024	2021	0	150	0	0	150	5%
Total eligible offsets retired and used for this report										3,321	
Total eligible offsets retired this report and banked for use in future reports										283	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCU)	1,100	33%
Verified Carbon Units (VCU)	2,220	67%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Restoring native forests and revegetating ecosystems

Lander & Rogers support of Greenfleet projects is one way we take action to generate a positive impact for the environment. Restoring native biodiverse forests will capture carbon emissions, protect our climate, enhance soil and water quality, and restore habitat for native wildlife. Greenfleet offsets are over and above the volume we need to fully offset Lander & Roger emissions in a particular year.

Glendalough, VIC *Boon Wurrung Country*

In the rolling hills of South Gippsland, this cleared 240-hectare property is being returned to native forest. As a working farm, this project demonstrates how climate action and sustainable agricultural practices can go hand-in-hand. The revegetation site is adjacent to remnant native forest and will provide an important vegetation link for Strzelecki Koalas and habitat for native birds such as the Yellow-faced Honeyeater and Grey Fantail.

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 ₂ -e)	Purpose of retirement
Greenfleet native forest restoration; Glendalough, Victoria	Native reforestation offsets	N/A	19/10/23	N/A	N/A	800	To generate a 'climate positive' contribution associated with our business operations.

ANREU | nationalregistry.cleanenergyregulator.gov.au/transaction/show/140472

Australian Government Clean Energy Regulator | Australian National Registry of Emissions Units

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Logged in as: Rowan Foley / Industry User

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID: AU30253
 Current Status: Completed (4)
 Status Date: 18/10/2023 12:19:20 (AEDT)
 18/10/2023 01:19:20 (GMT)
 Transaction Type: Cancellation (4)
 Transaction Initiator: Foley, Rowan Paul Bulmer
 Transaction Approver: Foley, Rowan Paul Bulmer
 Comment: Voluntary retirement on behalf of Lander & Rogers to support its claim under the Climate Active Carbon Neutral Standard for FY23 and beyond.

Transferring Account

Account Number: AU-2798
 Account Name: Aboriginal Carbon Fund Limited
 Account Holder: Aboriginal Carbon Fund Limited

Acquiring Account

Account Number: AU-1068
 Account Name: Australia Voluntary Cancellation Account
 Account Holder: Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF104800					2021-22		8,333,301,086 - 8,333,301,385	300

Australian Government Clean Energy Regulator | Australian National Registry of Emissions Units

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Logged in as: Kristie Chandra / Industry User

Transaction Details

Transaction details appear below.

Transaction ID: AU30349
 Current Status: Completed (4)
 Status Date: 24/10/2023 15:18:14 (AEDT)
 24/10/2023 04:18:14 (GMT)
 Transaction Type: Cancellation (4)
 Transaction Initiator: Chandra, Kristie
 Transaction Approver: Dobbs, Ian Alexander
 Comment: Voluntary retirement on behalf of Lander & Rogers to support its claim under the Climate Active Carbon Neutral Standard for FY23 and beyond.

Transferring Account

Account Number: AU-3255
 Account Name: Tasman Environmental Markets Australia Pty Ltd
 Account Holder: Tasman Environmental Markets Australia Pty Ltd

Acquiring Account

Account Number: AU-1068
 Account Name: Australia Voluntary Cancellation Account
 Account Holder: Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF111238					2020-21		8,326,614,875 - 8,326,615,024	150
AU	KACCU	Voluntary ACCU Cancellation			EOP100947					2021-22		8,343,696,587 - 8,343,696,709	123
AU	KACCU	Voluntary ACCU Cancellation			EOP100945					2021-22		8,344,312,644 - 8,344,312,670	27

- ANREU Home
- Account Holders
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- Projects
- Transaction Log
- CER Notifications
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Transaction Details

Transaction details appear below.

i Transaction Successfully Approved

Transaction ID	AU25328
Current Status	Completed (4)
Status Date	13/12/2022 15:45:24 (AEDT) 13/12/2022 04:45:24 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Lewis, Alexander John
Transaction Approver	Lewis, Alexander John
Comment	Retired on behalf of Lander & Rogers under the Climate Active Carbon Neutral Standard for FY22 and onwards.

Transferring Account

Account Number	AU-3255
Account Name	Tasman Environmental Markets Australia Pty Ltd
Account Holder	Tasman Environmental Markets Australia Pty Ltd

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF101624					2020-21		8,329,068,783 - 8,329,069,132	350
AU	KACCU	Voluntary ACCU Cancellation			ERF122159					2020-21		8,323,958,638 - 8,323,958,987	350

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Australian Government
Clean Energy Regulator



19 October 2023

VC202324-00319

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, BETACARBON PTY LTD (account number AU-3052).

The details of the cancellation are as follows:

Date of transaction	18 October 2023	
Transaction ID	AU30254	
Type of units	KACCU	
Total Number of units	300	
Block 1	Serial number range	8,326,908,290 - 8,326,908,398 (109 KACCU)
	ERF Project	Paroo River North Environmental Project - ERF104646
	Vintage	2020-21
Block 2	Serial number range	8,324,842,200 - 8,324,842,390 (191 KACCU)
	ERF Project	Darling River Conservation Initiative Site #8 - ERF132648
	Vintage	2020-21
Transaction comment	Voluntary retirement on behalf of Lander & Rogers to support its claim under the Climate Active Carbon Neutral Standard for FY23 and beyond.	

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, <http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information>.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division
Clean Energy Regulator
registry-contact@cer.gov.au www.cleanenergyregulator.gov.au



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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 **market-based approach**.

Market Based Approach Summary

Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	483,313	0	100%
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)	90,863	0	19%
Residual Electricity	-90,863	-86,774	0%
Total renewable electricity (grid + non grid)	574,176	0	119%
Total grid electricity	483,313	0	119%
Total electricity (grid + non grid)	483,313	0	119%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-90,863	-86,774	
Scope 2	-80,243	-76,632	
Scope 3 (includes T&D emissions from consumption under operational control)	-10,620	-10,142	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	118.80%
Mandatory	18.80%
Voluntary	100.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	-76.63
Residual scope 3 emissions (t CO2-e)	-10.14
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Total emissions liability (t CO2-e)	0.00

Location Based Approach Summary

Location Based Approach	Activity Data (kWh) total	Under operational control			Not under operational control	
		(kWh)	Scope 2 Emissions (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions (kg CO2-e)
	100%					
ACT	0	0	0	0	0	0
NSW	132,219	132,219	96,520	7,933	0	0
SA	0	0	0	0	0	0
VIC	301,508	301,508	256,282	21,106	0	0
QLD	49,586	49,586	36,198	7,438	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)	483,313	483,313	388,999	36,477	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	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	483,313					

Residual scope 2 emissions (t CO2-e)	389.00
Residual scope 3 emissions (t CO2-e)	36.48
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	389.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	36.48
Total emissions liability (t CO2-e)	425.48

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO2-e)
N/A	0	0
<p><i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct 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 building/precinct under the market based method is outlined as such in the market based summary table.</i></p>		

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO2-e)
N/A	0	0
<p><i>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.</i></p>		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources 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 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	

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 this organisation’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. **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 boundary, or from outsourced activities typically undertaken within the boundary for comparable organisation

Emission sources tested for relevance	Size	Influe	Risk	Stake	Outso	Justification
N/A	Y	Y	Y	Y	Y	Size: Influence: Risk: Stakeholders: Outsourcing:
	/	/	/	/	/	
	N	N	N	N	N	



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