



PUBLIC DISCLOSURE STATEMENT

GREENING AUSTRALIA LIMITED

ORGANISATION CERTIFICATION


FY2022–23

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



| | |
|---------------------------------|---|
| NAME OF CERTIFIED ENTITY | Greening Australia Limited |
| REPORTING PERIOD | Financial year 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>Zoe Birnie Senior Technical Officer, Science & Design 10/11/2023</p> |



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

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Version August 2023.



1. CERTIFICATION SUMMARY

| | |
|------------------------|---|
| TOTAL EMISSIONS OFFSET | 989 tCO ₂ -e |
| OFFSETS USED | 100% ACCUs |
| RENEWABLE ELECTRICITY | 32.19% |
| CARBON ACCOUNT | Prepared by: Organisation |
| TECHNICAL ASSESSMENT | Next technical assessment due: FY 2023-24 |

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2. CARBON NEUTRAL INFORMATION

Description of certification

The Australian business operations of Greening Australia Limited and its wholly owned subsidiary companies: Canopy Nature Based Solutions Pty Ltd and Nindethana Seed Service Pty Ltd will be certified.

The Greening Australia emissions boundary definition includes Scope 1 and 2 emissions and Scope 3 emissions that have been assessed as relevant. The inventory has been prepared based on the Climate Active Standard for organisations.

We do not believe that we have the ability to influence emissions reductions activities for seed and plants that we procure from other entities and our review of other environmental organisations led us to understand this source was not deemed relevant by our stakeholders and is therefore excluded from the emission boundary.

Upstream transportation and distribution and investments have been excluded as they have been assessed as not relevant according to the relevance test.

Organisation description

Greening Australia Limited (ABN: 40 002 963 788) is an independent not-for-profit environmental enterprise that aims to deliver collaborative, science-based and innovative restoration programs across Australia. Greening Australia has been restoring landscapes across Australia since 1982. We think big and live by our vision to create healthy and productive landscapes where people and nature thrive. From the Great Barrier Reef to the Tasmanian midlands, we work to restore life to landscapes and enhance biodiversity in ways that work for people, nature and economies. To tackle the global challenges of climate change and biodiversity loss we know that restoration and nature-based solutions need to dramatically scaled up.

That is why Greening Australia has set ambitious 2030 goals for restoring nature in line with global restoration targets and we look to the potential of environmental markets to help accelerate our impact.

By 2030 we aim to:

- Establish 500 million native plants
- Restore 330,000 hectares of good quality habitat
- Sequester 3.3 million tonnes of carbon per annum
- 475,000 tonnes of water pollutants prevented
- 3,000 landholders engaged in restoration projects
- 100 Indigenous partnerships
- 185 tonnes of native seed supplied to restoration projects

These goals will be delivered across our five national programs.

Greening Australia's wholly owned subsidiary companies to be certified are:

- Canopy Nature Based Solutions Pty Ltd (ABN: 50 611 480 767)

Canopy specializes in environmental credit markets (carbon, biodiversity and water) and innovative finance models to scale investment available for large-scale restoration projects across Australia.

- Nindethana Seed Service Pty Ltd (ABN: 69 138 511 690)

Nindethana is one of Australia's largest seed merchants and provides high-quality Australian native seed to a diverse range of customers including the restoration sector.

Greening Australia (including its two subsidiary companies) has offices in almost all major cities in Australia including Melbourne, Adelaide, Sydney, Canberra, Brisbane, Hobart and Perth.

The following subsidiaries are also included within this certification:

| Legal entity name | ABN | ACN |
|---------------------------------------|----------------|-------------|
| Greening Australia Limited | 40 002 963 788 | 002 963 788 |
| Canopy Nature Based Solutions Pty Ltd | 50 611 480 767 | N/A |
| Nindethana Seed Service Pty Ltd | 69 138 511 690 | N/A |

3. EMISSIONS BOUNDARY

Greening Australia is a medium-sized organisation and has adopted an Operational Control approach to determine the emissions boundary. Within that boundary, activities have been assessed for relevance as per Climate Active Carbon Neutral Standard for Organisations and Climate Active Technical Guidance Manual. Scope 1 and Scope 2 emissions and relevant Scope 3 emissions are reported in line with the Climate Active Technical Guidance Manual and is consistent with the principles of the Greenhouse Gas Protocol.

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.

The emission sources in the boundary diagram below are as per the emissions categories in the emission summary table. Emissions sources listed in the boundary diagram below as 'Non-quantified' are noted in Appendix C and emissions sources listed as 'Excluded' are noted in Appendix D.

Inside emissions boundary

Quantified

Electricity
ICT services and equipment
Office equipment and supplies
Postage, courier and freight
Transport (air)
Transport (land and sea)
Waste

Non-quantified

Transport fuels – sub-contractors
Refrigerants

Outside emission boundary

Excluded

Nursery planting supplies
Purchased plants and seeds
Professional services
Upstream transportation and distribution
Investments

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Greening Australia's operations have a material impact on climate change. To demonstrate our commitment to addressing this global challenge, and to walk the talk, we will address the impacts associated with the delivery of our business on climate change by implementing an Emissions Reduction Plan (ERP).

In 2022, Greening Australia developed its first ERP 2022-25, which aims to outline Greening Australia's pathway to reducing greenhouse gas emissions (GHG) to 2025 guided by long term goals to 2030 and 2040. As described in Figure 1 below, Greening Australia aims to reduce emissions 53% below FY2020-21 (base year) levels by 2030 and be Climate Positive by 2040.

Greening Australia's ERP describes the priority action areas for GHG emissions reductions and associated goals, milestones, activity targets, and performance measures to reduce Greening Australia's impact. The overarching impact goals, milestones and activity targets are summarised below.

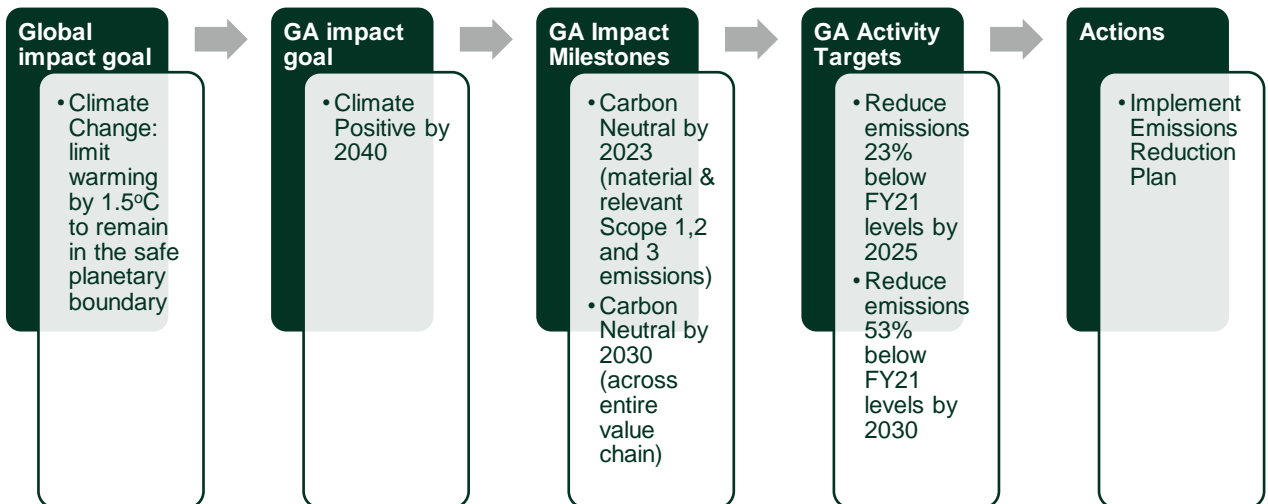


Figure 1: Diagram outlining Greening Australia Emissions Reduction Targets to 2030

Greening Australia has identified five emission reduction priority action areas:

1. Fuel (Scope 1),
2. Purchased electricity (Scope 2),
3. Waste (Scope 3),
4. Business travel (Scope 3) and
5. other supply chain emissions (Scope 3).

For each action area, we have developed time-bound objectives, targets, activities, and metrics to reduce and measure emissions reductions. A selection of these for waste and purchased electricity are identified in Table 1 below.

Table 1: Objectives, targets, activities and metrics to reduce emissions for Electricity (Scope 2) and Waste (Scope 3) arising from Greening Australia's operations.

| Actions | Objective | Target | Activity | Year | Metric |
|---------------------------------------|---|---|---|---------|--|
| Electricity usage | We understand where our energy consumption is coming from | TBD | Undertake an energy audit at a sample of GA offices | 2022 | Number #of audits completed |
| | We reduce our energy consumption | TBD | Develop and implement behaviour change initiatives to reduce electricity consumption | 2023 | Percentage (%) reduction in kWh consumption |
| Renewable energy | We increase our mix of renewable electricity in line with our targets | Increase the mix of renewable electricity within its electricity portfolio from 32.29% in FY21 to 80% by FY25, and 100% by FY30 | Undertake review of current electricity suppliers to identify opportunities to increase renewable electricity | 2022 | cost-benefit analysis complete |
| | | | Create action plan to switch plans and suppliers to meet renewable electricity targets | 2023 | Action plan produced |
| | | | Implement action plan | 2023/24 | Percentage (%) increase in renewable energy and percentage (%) reduction in CO ₂ -e against our FY21 base year. |
| | | | Conduct cost benefit analysis to identify opportunities to invest in on-site solar for GA owned facilities (e.g. SPA's) | 2023 | Cost-benefit analysis |
| | | | Create action plan to increase renewable generation (e.g. solar photovoltaic systems and off-site renewable electricity consumption through power purchase agreements); | 2023 | Action plan produced |
| | | | Implement action plan | 2024 | TBD |
| Waste data | Better understand our waste volumes to guide waste reduction | TBD | Undertake quarterly waste audit in a sample of GA offices | 2022/23 | #audits completed |
| Waste reduction | Encourage staff to reduce waste | Zero waste to landfill by 2030 | Increase staff awareness of waste and implement behaviour change initiatives | 2023/24 | %reduction in general waste |
| Waste separation and recycling | Improve waste separation and recycling | Zero waste to landfill by 2030 | Improve bin systems in GA offices/depots and increase education on correct recycling | 2023/24 | %reduction in general waste %increase in recycling |

| Actions | Objective | Target | Activity | Year | Metric |
|-------------------|-----------------------------------|---|---|---------|---|
| Composting | Increase composting at GA offices | TBD | Undertake feasibility of increasing composting in GA offices | 2023/24 | Feasibility report complete |
| Plastic | Eliminate plastic waste | Eliminate plastic waste by 2030 | Investigate circular economy approaches and develop an action plan on how to eliminate plastic waste | 2023/24 | Action plan complete |
| Paper | Reduce use of paper at GA | Become a paperless organisation by 2025 | Develop action plan to phase out the use of paper (ensuring electronic tools are sufficient and in place) | 2023/24 | % reduction in tonnes CO2-e created from paper waste Reduction in paper spend \$ |

To support the implementation of the ERP 2022-25, Greening Australia has established an internal advisory body known as the Green Team which consists of five FTE employees from across the business. The Green Team are instrumental in influencing sustainable attitudes and behaviours at Greening Australia and embedding emissions reduction actions into organisation processes.

Emissions reduction actions

The emissions reduction actions that have taken place in the FY 2022-23 reporting period include:

- Developed and implemented a process to collect key data within Greening Australia's contractor management system, including:
 - Carbon neutral status of sub-contractor organisations
 - Sub-contractor transport data (vehicle type, km's travelled)
- Developed and pilot tested a waste audit process for Greening Australia's leased office and depot spaces which will be rolled out as part of BAU quarterly office inspections in FY 2023-24 and replace the need to use the Climate Active waste calculator.
- Commenced an audit of Greening Australia's electricity suppliers to identify opportunities to increase renewable energy within our electricity mix.
- Increased awareness of Greening Australia's emission reduction targets via:
 - A Lunch N Learn information sharing presentation to the organisation and subsidiary companies (within the boundary of this carbon neutral claim)
 - A waste reduction themed morning tea where the new waste audit process was pilot tested and feedback received from staff.

5. EMISSIONS SUMMARY

Emissions over time

The table below outlines Greening Australia's overall emission change since Base year/Year 1 Climate Active carbon neutral certification was achieved.

| | | Emissions since base year | |
|-------------------|---------|--|---|
| | | Total tCO ₂ -e (without uplift) | Total tCO ₂ -e (with uplift) |
| Base year/Year 1: | 2020–21 | 996 | 1,016 |
| Year 2: | 2021–22 | 952 | 971 |
| Year 3: | 2022-23 | 970 | 989 |

Significant changes in emissions

As shown above, Greening Australia's experienced a minor overall reduction in emissions in Year 2 from the base year/Year 1 (~0.04%). Subsequently, in Year 3 emissions have increased but not to the level of the base year/year 1. This fluctuation is not due to any single source of emissions and is likely to be influenced by a variety of factors including but not limited to changes in the accuracy of data used for reporting purposes (e.g. actual data versus Climate Active calculators), a return to post-covid normal business operations and business growth (e.g. increased number of FTE employees in FY2022-23). This three-year fluctuation suggests that significant action is required to remain on track to meet Greening Australia emissions reduction targets to reduce emissions 23% below base year levels by 2025 and 53% by 2030.

Greening Australia's base year/Year 1 certification was financial year 2020-21 which coincided with the covid-19 pandemic. Although our business as a whole was relatively unaffected by the disruptions such as work from home mandates, it did impact business travel. Over the FY2020-21 period business travel was lower than normal due to government mandated travel restrictions which influenced Greening Australia's covid-19 travel policy. Since a return to post-covid normalcy, we have experienced increases in emissions arising from business travel in Year 2 and Year 3 (this reporting period, FY 2022-23). It is believed that having our base year set on a year where emissions may have been lower than normal sets a high bar from which to measure reduction in emissions and provides opportunity for Greening Australia to have a high impact. However, as this year on year change highlights, reducing air travel is also a challenge within modern business operations and Greening Australia need to carefully consider how to prevent further increases and further, reduce emissions arising from air travel in future years.

| Emission source name | Previous year emissions (t CO ₂ -e) | Current year emissions (t CO ₂ -e) | Detailed reason for change |
|--|--|---|---|
| Electricity (market-based method, scope 2) | 242.09 | 113.63 | A change in some leased office spaces, including a ceased lease for SA depot may have contributed to this reduction in emissions. At the same time, we commenced lease on new office depots, but this occurred part way through the year. |
| Short economy class flights (>400km, ≤3,700km) | 77.10 | 173.60 | Increased business travel as a result of returning to post-covid normal operations. Changes at the leadership level and increased travel by these personnel is also considered to have influenced this change. |
| Diesel oil post-2004 | 275.17 | 312.32 | In FY 2022-23 we actually reported reduced activity data (92.25 kL) in comparison to 96.32 kL in FY 2021-22. It is suggested that the higher emissions in FY 2022-23 is therefore associated with changes to emissions factors. |

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

N/A

| Certified brand name | Product/Service/Building/Precinct used |
|----------------------|--|
| | |
| | |

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) |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|---|
| Electricity | 0.00 | 113.63 | 15.04 | 128.67 |
| ICT services and equipment | 0.00 | 0.00 | 51.31 | 51.31 |
| Office equipment & supplies | 0.00 | 0.00 | 9.00 | 9.00 |
| Postage, courier and freight | 0.00 | 0.00 | 21.37 | 21.37 |
| Transport (Air) | 0.00 | 0.00 | 188.20 | 188.20 |
| Transport (Land and Sea) | 252.09 | 0.00 | 127.13 | 379.22 |
| Waste | 0.00 | 0.00 | 147.43 | 147.43 |
| Working from home | 0.00 | 0.00 | 44.80 | 44.80 |
| Total emissions | 252.09 | 113.63 | 604.27 | 969.99 |

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 |
|---|---------------------|
| Uplift to account for non-quantified sources where data are unavailable (transport fuels – subcontractors) | 19.40 |
| Total of all uplift factors | 19.40 |
| Total emissions footprint to offset <i>(total emissions from summary table + total of all uplift factors)</i> | 989 |

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 989 t CO₂-e. The total number of eligible offsets used in this report is 989. Of the total eligible offsets used, 0 were previously banked and 989 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

New Leaf Carbon Project, Avoided Deforestation – Australia (TAS)

This project has protected 12,000 hectares of native forest which was previously logable for forestry purposes. The income generated from the sale of these credits will support local conservation efforts in managing this forest.

South Australian Conservation Alliance, HIR – Australia (SA)

This project is on Hiltaba and is a three-way partnership between GreenCollar, Nature Foundation and the Gawler Ranges Aboriginal Corporation. This 25-year partnership will support the conservation work of Nature Foundation under a Healthy Country Plan and the cultural and Country aspirations of the Gawler Ranges Peoples.

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 (%) | |
| South Australian Conservation Alliance HIR (ERF139932) | ACCU | ANREU | 08 Nov 2023 | 8,369,975,076-8,369,975,464 | 2022-23 | | 389 | 0 | 0 | 389 | 39% | |
| New Leaf Carbon Project, Avoided deforestation (EOP101164) | ACCU | ANREU | 08 Nov 2023 | 8,330,211,979-8,330,212,578 | 2021-22 | | 600 | 0 | 0 | 600 | 61% | |
| Total eligible offsets retired and used for this report | | | | | | | | | | 989 | | |
| Total eligible offsets retired this report and banked for use in future reports | | | | | | | | | 0 | | | |

| Type of offset units | Eligible quantity (used for this reporting period) | Percentage of total |
|---------------------------------------|--|---------------------|
| Australian Carbon Credit Units (ACCU) | 989 | 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)* | |
| | |

* 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) |
|---|------------------|--------------------|----------|----------------|--------------------|---------------------------|-----------------|-------------|----------------|
| | | | | | | | | | |
| | | | | | | | | | |
| Total LGCs surrendered this report and used in this report | | | | | | | | | |

APPENDIX A: ADDITIONAL INFORMATION

N/A

The cancellation of credits used for this report are not yet visible on the registry and therefore a letter of proof of retirement provided as a supporting document.

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 CO ₂ -e) | Renewable Percentage of total |
| Behind the meter consumption of electricity generated | 7,231 | 0 | 4% |
| Total non-grid electricity | 7,231 | 0 | 4% |
| LGC Purchased and retired (kWh) (including PPAs) | 0 | 0 | 0% |
| GreenPower | 11,077 | 0 | 6% |
| 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) | 9,660 | 0 | 5% |
| Jurisdictional renewables (LRET) (applied to ACT grid electricity) | 2,450 | 0 | 1% |
| Large Scale Renewable Energy Target (applied to grid electricity only) | 33,545 | 0 | 17% |
| Residual Electricity | 134,732 | 128,669 | 0% |
| Total renewable electricity (grid + non grid) | 63,963 | 0 | 32% |
| Total grid electricity | 191,464 | 128,669 | 29% |
| Total electricity (grid + non grid) | 198,695 | 128,669 | 32% |
| Percentage of residual electricity consumption under operational control | 100% | | |
| Residual electricity consumption under operational control | 134,732 | 128,669 | |
| Scope 2 | 118,984 | 113,630 | |
| Scope 3 (includes T&D emissions from consumption under operational control) | 15,748 | 15,039 | |
| Residual electricity consumption not under operational control | 0 | 0 | |
| Scope 3 | 0 | 0 | |

| | |
|--|---------------|
| Total renewables (grid and non-grid) | 32.19% |
| Mandatory | 18.12% |
| Voluntary | 10.44% |
| Behind the meter | 3.64% |
| Residual scope 2 emissions (t CO₂-e) | 113.63 |
| Residual scope 3 emissions (t CO₂-e) | 15.04 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) | 113.63 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) | 15.04 |
| Total emissions liability (t CO₂-e) | 128.67 |

Figures may not sum due to rounding. Renewable percentage can be above 100%

| Location-based approach summary | | | | | | |
|--|---------------------------|---------------------------|--|--|-------------------------------|--|
| Location-based approach | Activity Data (kWh) total | Under operational control | | | Not under operational control | |
| Percentage of grid electricity consumption under operational control | 100% | (kWh) | Scope 2 Emissions (kgCO ₂ -e) | Scope 3 Emissions (kgCO ₂ -e) | (kWh) | Scope 3 Emissions (kgCO ₂ -e) |
| ACT | 13,031 | 13,031 | 9,513 | 782 | 0 | 0 |
| NSW | 52,180 | 52,180 | 38,092 | 3,131 | 0 | 0 |
| SA | 16,958 | 16,958 | 4,240 | 1,357 | 0 | 0 |
| VIC | 16,450 | 16,450 | 13,982 | 1,151 | 0 | 0 |
| QLD | 30,533 | 30,533 | 22,289 | 4,580 | 0 | 0 |
| NT | 0 | 0 | 0 | 0 | 0 | 0 |
| WA | 57,876 | 57,876 | 29,517 | 2,315 | 0 | 0 |
| TAS | 4,435 | 4,435 | 754 | 44 | 0 | 0 |
| Grid electricity (scope 2 and 3) | 191,464 | 191,464 | 118,386 | 13,360 | 0 | 0 |
| ACT | 0 | 0 | 0 | 0 | | |
| NSW | 7,231 | 7,231 | 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) | 7,231 | 7,231 | 0 | 0 | | |
| Total electricity (grid + non grid) | 198,695 | | | | | |

| | |
|---|---------------|
| Residual scope 2 emissions (t CO ₂ -e) | 118.39 |
| Residual scope 3 emissions (t CO ₂ -e) | 13.36 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e) | 118.39 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e) | 13.36 |
| Total emissions liability (t CO₂-e) | 131.75 |

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 CO ₂ -e) |
|--|--|-----------------------------------|
| N/A | 0 | 0 |

Climate Active carbon neutral electricity products

| Climate Active carbon neutral product used | Electricity claimed from Climate Active electricity products (kWh) | Emissions (kg CO ₂ -e) |
|--|--|-----------------------------------|
| N/A | 0 | 0 |

APPENDIX C: INSIDE EMISSIONS BOUNDARY

The emissions arising from refrigerants have been non-quantified. The emissions from this source are believed to be low (immaterial) in relation to scope 1 and 2 sources. No uplift has been applied for this source as it has been deemed immaterial. Emissions arising from transport fuels – sub contractors has been non-quantified with an uplift applied due to unavailability of data. A data management plan has been developed for this source so that data is availability for future reporting purposes.

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 |
|--|----------------------|
| Refrigerants | Immaterial |
| Transport fuels – sub contractors | Data unavailable |

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

| Non quantified emissions sources | Data management plan to quantify these sources | To be completed by | Progress during FY 2022-23 |
|-----------------------------------|--|--------------------|--|
| Transport fuels – sub contractors | Seek to expand data collected from relevant contractors (fuel and km) to determine fuel emissions that can be attributed to Greening Australia's operations. | 2023-2024 | System and process for data collection in place. Data to be collected during FY 2023-24. |

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 organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

| Emission sources tested for relevance | Size | Influence | Risk | Stakeholders | Outsourcing | Justification |
|---------------------------------------|------|-----------|------|--------------|-------------|---|
| Nursery planting supplies | N | N | N | N | N | <p>Size: This emission source is believed to be more appropriate to a product or service certification rather than organisation.</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p> |
| Purchased plants and seeds | N | N | N | N | N | <p>Size: From LCA on seedlings in other countries, there is a net benefit of plants and seeds that are planted into the landscape. Therefore, the size of this emissions source is low in comparison to Scope 1 and 2 emissions (365.72 t CO₂-e in FY23). Further, this emission source is believed to be more appropriate to a product or service certification rather than organisation.</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest given the net benefit of planting trees (sequester and store carbon).</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business given the net benefit of planting trees (sequester and store carbon).</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary at a comparable scale. The nursery activities we do undertake within our emissions boundary is recognised in other emission sources such as vehicle fuel to collect seeds (Scope 1) and electricity (Scope 2).</p> |
| Professional services | N | N | N | N | N | <p>Size: We have included the larger professional service that was deemed relevant to our organisation (ICT services) and core operating. Other professional services are believed to be more appropriate to a product or service certification.</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business due to the size of the restoration sector.</p> |

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|---|---|---|---|---|---|--|
| | | | | | | <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary.</p> <p>Size: Using postage, courier and freight as a proxy (21.37 t CO₂-e in FY23), the size of this source is likely to be small in comparison to Scope 1 emissions (365.72 t CO₂-e in FY23).</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> |
| Upstream transportation and distribution | N | N | N | N | N | <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest (Tier 1 suppliers are majority local to operations).</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Tier 1 suppliers are majority local to operations).</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary.</p> |
| Investments | N | N | N | N | N | <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary</p> |



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