



PUBLIC DISCLOSURE STATEMENT

INSIGNIA FINANCIAL LTD

ORGANISATION CERTIFICATION


FY2022-23

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Insignia Financial Ltd
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>Steve Black Head of ESG 15th December 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	14,661 tCO ₂ -e
OFFSETS USED	14% ACCUs, 86% VCU
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	17/5/23 Emma Baird Pangolin Associates Next technical assessment due: FY2026

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2. CARBON NEUTRAL INFORMATION

Description of certification

This Certification covers the Australian business operations of Insignia Financial Ltd (“Insignia”) (ABN 49 100 103 722) for the period 1 July 2022 -30 June 2023.

This certification does not include emissions associated with Insignia Financials:

- International offices, and
- Financial investments.

Organisation description

Insignia Financial has been helping Australians secure their financial future for over 175 years.

During that time, the Group has grown substantially to become a leading provider of quality financial advice, products and services with \$295.0 billion in funds under management and administration (FUMA) as of 30 June 2023 and has around 2 million clients throughout Australia.

Insignia Financial's ambition is to create financial wellbeing for every Australian, which is founded upon its purpose of ‘understand me, look after me, secure my future’ and its client-led thinking, principles, and ways of working whereby Insignia Financial places clients at the centre of everything it does.

The principal activities of the Group are:

- **Platforms:** Offering a wide range of financial services solutions on superannuation and investments to clients including investors, members, employers, and advisers.
- **Financial advice:** Providing quality financial advice that is accessible, affordable, and engaging for Australians; helping clients navigate their way through a range of financial products and services and educating clients to improve their financial literacy; and
- **Asset management:** Delivering strong and consistent returns to clients with access to world-leading investment managers across a broad range of highly rated single and multi-manager capabilities and other attractive investment opportunities.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
ACN 099 995 187 Pty Ltd (Formerly Ability One)	855 099 995 1877	
Actuate Alliance Services Pty Ltd	400 0833 2333 9225	
Advice Services Co Pty Ltd	467 8720 2051 317	
Antares Capital Partners Ltd	855 0886 0881 11144	
Australian Executor Trustees (Canberra) Pty Ltd	311 0008 4228 3886	

Australian Wealth Management Limited	553 1111 1116 5111
Austselect Pty Ltd	555 0009 5443 8000
Bridges Financial Services Group Pty Ltd	800 0994 2338 8229
Bridges Financial Services Pty Ltd	660 0003 4774 9777
Capricorn Financial Advisers Pty Ltd	900 1123 2008 8664
CM Darwin Pty Ltd	447 1539 9860 4224
Consultum Financial Advisers Pty Ltd	665 0006 3773 9995
Deakin Financial Services Pty Ltd	998 0884 6776 8771
DKN Financial Group Pty Ltd	775 0008 1112 1150
DKN Management Pty Ltd	777 0005 4441 2166
DKN Stakeholders Pty Ltd	288 0880 0622 2773
Elders Financial Planning Pty Ltd	448 0007 9997 1886
Financial Acuity Limited	500 0995 6622 6332
Financial Investment Network Group Pty Ltd	111 0003 7990 6009
Financial Lifestyle Solutions Pty Ltd	886 0777 6443 9860
Financial Partnership Pty Ltd	111 0007 1003 8771
Financial Planning Hotline Pty Limited	994 0000 8895 2869
Financial Services Partners Holdings Pty Ltd	300 0887 9177 3387
Financial Services Partners Management Pty Ltd	996 0788 6006 2100
Financial Services Partners Pty Ltd	115 0889 5112 5887
FSP Group Pty Ltd	884 0887 8851 1198
Global One Alternative Investments Management Pty Ltd	668 0009 0993 1009
Godfrey Pembroke Group Pty Limited (formerly EWMFS)	388 0788 6229 9773
Greencrest Administration Pty Ltd (formerly Lachlan Partners)	881 1128 8995 9447
Holiday Coast Wealth Management Pty Ltd	444 0998 5999 3788
IFL Internal Audit Pty Ltd	384 1441 5339 7555
Integrated Networks Pty Ltd	446 0003 3119 3119
IOOF Alliances Pty Ltd	112 1003 3885 0991
IOOF Finance Choice Pty Ltd	744 1129 7228 9863
IOOF Group Pty Ltd	772 1557 7111 5112
IOOF Holdings Pty Ltd	118 1116 3862 8226
IOOF Insurance Brokers Pty Ltd	116 0009 2981 8850
IOOF Investment Management Ltd	531 0009 6948 8237
IOOF Investment Services Limited	853 0006 3995 4029
IOOF Life Pty Ltd	880 0007 7368 7405
IOOF Service Co Pty Ltd	992094257039105
JK Rye Pty Ltd	599 0284 6872 4619
KE Sunshine Coast Pty Ltd	750 1123 5881 8081
Kiewa Street Planners Pty Ltd	771 1238 4883 1871
Lachlan Partners Corporate Services Pty Limited	74 1129 7987 1127
Lachlan Wealth Management Pty Ltd	304 1127 0883 5877
Lifetime Financial Advisers Pty Ltd	880 1441 5860 8887
Lifetime Mortgage Solutions Pty Ltd	668 6142 6594 8807
Lonsdale Financial Group Limited	788 8062 6379 2858
Managed Portfolio Services Limited	776 0006 5687 6225
Mercantile Mutual Financial Services Pty Limited	707 0009 6049 0897
Millennium 3 Financial Services Group Pty Ltd	570 0880 5806 0887
Millennium 3 Financial Services Pty Ltd	652 0889 5254 9858
MLC Asset Management Holdings Pty Ltd	161 0884 1529 5987
MLC Asset Management Pty Limited	446 1084 4258 4707
MLC Asset Management Services Ltd	384 0836 6887 4742
MLC Investments Limited	308 0835 6888 6874
MLC Lifetime Company Limited	990 0002 6901 4881
MLC Nominees Pty Ltd	994 0000 8000 9629
MLC Properties Pty Ltd	288 0002 8061 4629

MLC Wealth Holdings Limited	729 0038 3206 9882
MLC Wealth Limited	973 0093 5329 2888
My Adviser Pty Ltd	80 065 370 354
Navigator Australia Limited	45 006 302 987
NULIS Nominees (Australia) Limited	80 008 515 633
NWMH Sub Ltd	24 127 859 269
Oasis Asset Management Limited	68 090 906 371
Oasis Fund Management Limited	38 106 045 050
OnePath Administration Pty Limited	82 008 947 831
OnePath Custodians Pty Limited	12 008 508 496
OnePath Funds Management Limited	212 0038 0028 8406
OnePath Investment Holdings Pty Ltd	431 0038 8882 8200
PFS Nominees Pty Ltd	143 01828 0238 4829
Plan B Administration Pty Ltd	916 0152 1286 9480
Plan B Group Holdings Pty Ltd	367 0256 9538 3842
Plan B Superannuation Services Pty Ltd	136 11504 4851 9837
Plan B Trustees Pty Ltd	906 01540 7809 1928
Plan B Wealth Management Pty Ltd	420 08524 8347 6156
Questor Financial Services Pty Ltd	342 0032 6624 7084
RI Advice Group Pty Ltd	233 0078 7662 1268
RI Dandenong Pty Ltd	663 0104 1524 5125
RI Paramatta Pty Ltd	465 11304 6752 5719
RI Townsville Pty Ltd	342 01980 1371 3273
Select Managed Funds Limited	988 0099 5227 4221
Sentinel Adviser Services Pty Ltd	199 01619 6329 8974
SFG Administration Pty Ltd	817 0235 8593 3194
SFG Australia Limited	885 0029 4972 2513
SFG Spencers Pty Ltd	881 0006 1488 3239
Shadforth Business Advisory Services Pty Ltd	32 129 725 097
Shadforth Financial Group Holdings Pty Ltd	532 1128 2025 3087
Shadforth Financial Group Limited	256 1128 5082 4708
Shadforth Lending Services Pty Ltd	317 1027 3208 2072
Shadforth Property Advisory Services Pty Ltd	881 1129 7225 9204
SMF Wealth Management Pty Ltd	783 0129 2526 2241
Snowball Capital Pty Ltd	702 0081 0257 9221
Strategy Plus Financial Planning Pty Ltd	920 0191 6003 8995
Tower Austrust Building Pty Ltd	292 01717 5602 8800
Wealth Central Pty Ltd	129 0581 0578 2882
Western Pacific Financial Group Pty Ltd	315 0158 1386 1288
	35 050 159 156

Entities excluded from this certification are IOOF New Zealand Limited (NZ 9429 037 451) as this sites outside of our Australia.

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

- Electricity
- Accommodation
- Carbon neutral products and services
- Cleaning and chemicals
- Construction materials and services
- Food
- ICT services and equipment
- Machinery and vehicles
- Office equipment and supplies
- Postage, courier and freight
- Products
- Professional services
- Stationary energy (gaseous fuels)
- Transport (air)
- Transport (land and sea)
- Waste
- Water

Non-quantified

- Water
- Refrigerants
- Electricity and stationary energy at regional locations
- Office Supplies (Paper)

Optionally included

N/A

Outside emission boundary

Excluded

- International Offices
- Financed Emissions

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

In March 2021, Insignia Financial made a net-zero 2050 pledge in support of the Paris Agreement to keep global warming below 2 degrees Celsius.

Insignia Financial also committed to reduce total scope 1, 2 and 3 operational emissions from the business by at least 30% by 2030, compared to a 2022 baseline. This will be achieved through the following measures:

Scope 1 emissions will be reduced by:

- NA – Insignia Financial has virtually no scope 1 emissions

Scope 2 emissions will be reduced by:

- Reviewing directly purchased energy contracts (controlled energy).
 - Directly purchased energy represents approximately 10% of total operational emissions
- Moving directly purchased energy to “green”, renewable energy suppliers.

Scope 3 emissions will be reduced by:

- Reducing printing and postage costs by moving to electronic client statements as default
 - Printing represents approximately 7% of total operational emissions
 - Postage and courier services represent approximately 4% of total operational emissions
- Reviewing staff car-parking entitlements and provide incentives to staff for cycling / public transport commute
 - Car and motorcycle commute represents approximately 7% of total operational emissions
- Source Climate Active, “carbon neutral” suppliers where possible through updating corporate procurement supplier appointment and review framework
- Preferring to locate staff in “green” buildings / negotiating with building management to reduce base building emissions
 - Base building electricity represents approximately 23% of total corporate operational emissions
 - Target Greenstar 5 Star or NABERS 5 Star ratings minimum for all future lease transactions in Australia
- Reviewing business travel policy to include environmental criteria.

Emissions reduction actions

The following emission reduction actions have been put in place over the past 12 months:

- Moved into a more energy efficient building in Adelaide.
- For one of our major super funds, we have defaulted to e-coms rather than paper base statements.
- Signed lease on new energy efficient building in Sydney for FY25
- Implemented new digital procurement system for better supply chain monitoring

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Year 1:	2020-21	9,825.9	NA
Year 2/Base Year:	2021-22	15,106.9	NA
Year 3:	2022-23	14,660.04	NA

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
Electricity (Scope 2)	1,342.2	1,457.9	<p>Increase in electricity use at a few key locations including:</p> <ul style="list-style-type: none"> * 347 Kent St * 30 Hickson Rd * 153 Macquarie St <p>This increase is due to the introduction of a mandated 40% working from office policy.</p>
Electricity (Scope 3)	3,894.6	3,348.3	Change in Climate Active estimation methodology for base building electricity use, from NABERS to commercial building approach.
Transport (air) – Short Economy class flights	336.8	1,479.7	Increase in local travel post COVID (return to typical business conditions)

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

Certified brand name	Product/Service/Building/Precinct used
Australia Post	Carbon neutral deliveries
Pangolin Associates	Carbon neutral services

Emissions summary

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

Emission category	Sum of Scope 1 (t CO2-e)	Sum of Scope 2 (t CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of Total Emissions (t CO2-e)
Accommodation and facilities	-	-	254.69	254.69
Cleaning and chemicals	-	-	152.02	152.02
Climate Active carbon neutral products and services	-	-	-	-
Construction materials and services	-	-	260.97	260.97
Electricity	-	1,457.92	3,348.26	4,806.18
Food	-	-	82.55	82.55
ICT services and equipment	-	-	1,920.11	1,920.11
Machinery and vehicles	-	-	4.76	4.76
Postage, courier and freight	-	-	585.41	585.41
Products	-	-	71.41	71.41
Professional services	-	-	612.23	612.23
Stationary energy (gaseous fuels)	533.44	-	64.48	597.93
Transport (air)	-	-	2,006.84	2,006.84
Transport (land and sea)	-	-	1,354.64	1,354.64
Waste	-	-	27.45	27.45
Working from home	-	-	825.32	825.32
Office equipment and supplies	-	-	1,097.54	1,097.54
Total	533.44	1,457.92	12,668.68	14,660.05

Uplift factors

N/A

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 14,661 t CO₂-e. The total number of eligible offsets used in this report is 14,661. Of the total eligible offsets used, 5,307 were previously banked and 9,354 were newly purchased and retired. 18,646 are remaining and have been banked for future use.

Co-benefits

<p>Solar Energy Project(s) by SB Energy</p>	<p>The project is located across three states of India; Andhra Pradesh, Rajasthan and Kamataka. In the localities of; Kumool, Bhadla, Ananthapur, Phalodi, Jaisalmer, Kadappa and Pavagadaa.</p> <p>The electricity generated by renewable technology (solar PV) installed as part of the project activity will be supplied to the regional grid there by displacing the consumption of electricity from the regional grid electricity distribution system.</p>
<p>Kendall River Savannah Burning</p>	<p>This project involves strategic and planned burning of savanna areas in the high rainfall zone during the early dry season to reduce the risk of late dry season wild fires</p>
<p>Katingan Peatland Restoration and Conservation</p>	<p>The Katingan Restoration and Conservation Project ('The Katingan Project') protects and restores 149,800 hectares of peatland ecosystems, to offer local communities sustainable sources of income, and to tackle global climate change. The project lies within the districts of Katingan and Kotawaringin Timur in Central Kalimantan Province and covers one of the largest remaining intact peat swamp forests in Indonesia.</p> <p>This project attracts 13 of the 17 Sustainable Development Goals (SDG's).</p>

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 (%)
Kendall River Station, Savanna Burning, Queensland	ACCU-s	ANREU	24/06/2022	3,783,282,770 - 3,783,285,669 3,783,285,670 - 3,783,286,769	2018-19	0	4,000	2,000	0	2,000	13.6%
Solar Energy Project(s) by SB Energy Private Limited	VCUs	VERRA	28/06/2022	8423-15964707-15972098-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0	2018	0	7,392	4,085	0	3,307	22.6%
Bundled Solar Power Project by SolarArise India Projects Pvt Ltd	VCUs	VERRA	14/12/2023	10730-245062435-245069383-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0	2018	0	6,949	0	6,949	0	0
Bundled Solar Power Project by SolarArise India Projects Pvt Ltd	VCUs	VERRA	14/12/2023	10730-245073387-245076437-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0	2018	0	3,051	0	3,051	0	0
Katingan Peatland Restoration and Conservation	VCUs	VERRA	14/12/2023	10364-207318251-207328250-VCS-VCU-263-VER-ID-14-1477-01012019-31122019-1	2019	0	10,000	0	646	9,354	63.8%
Katingan Peatland Restoration and Conservation	VCUs	VERRA	14/12/2023	11720-353234177-353242176-VCS-VCU-263-VER-ID-14-1477-01012019-31122019-1	2019	0	8,000	0	8,000	0	0
Total eligible offsets retired and used for this report										14,661	

Total eligible offsets retired this report and banked for use in future reports

18,646

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	2,000	13.6%
Verified Carbon Units (VCUs)	12,661	86.4%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

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, WeAct Pty Ltd (account number AU-1032).

The details of the cancellation are as follows:

Date of transaction	29 June 2022
Transaction ID	AU22844
Type of units	KACCU
Number of units	4,000
Vintage	2018-19
Serial number range	3,783,282,770 – 3,783,285,669 (2,900 KACCU) 3,783,285,670 – 3,783,286,769 (1,100 KACCU)
Associated ERF Project Name and ID	Kendall River Station – EOP100968
Transaction comment	Retired on behalf of Insignia Financial Ltd for FY2022 to FY2023, for Climate Active certification

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 transactions, please email registry-contact@cer.gov.au

Version 1.0 (2022)

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 summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO ₂ -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	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)	1,208,297	0	19%
Residual Electricity	5,218,815	4,983,968	0%
Total renewable electricity (grid + non grid)	1,208,297	0	19%
Total grid electricity	6,427,112	4,983,968	19%
Total electricity (grid + non grid)	6,427,112	4,983,968	19%
Percentage of residual electricity consumption under operational control	33%		
Residual electricity consumption under operational control	1,722,209	1,644,709	
Scope 2	1,502,912	1,452,471	
Scope 3 (includes T&D emissions from consumption under operational control)	201,297	192,239	
Residual electricity consumption not under operational control	3,496,606	3,339,259	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.80%
Mandatory	18.80%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	1,452.47
Residual scope 3 emissions (t CO₂-e)	3,531.50
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1,451.47
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	3,531.50
Total emissions liability (t CO₂-e)	4,983.97

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	33%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	0	0	0	0	0	0
NSW	2,997,212	989,080	722,028	59,345	2,008,132	1,586,424
SA	317,788	104,870	26,218	8,390	212,918	70,263
VIC	2,169,117	715,809	608,437	50,107	1,453,308	1,337,044
QLD	97,091	32,040	23,389	4,806	65,051	57,245
NT	0	0	0	0	0	0
WA	270,856	89,383	45,585	3,575	181,474	99,811
TAS	575,047	189,766	32,360	1,898	385,282	69,351
Grid electricity (scope 2 and 3)	6,427,112	2,120,947	0	0	4,306,165	3,220,137
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)	6,427,112					

Residual scope 2 emissions (t CO ₂ -e)	1,457.92
Residual scope 3 emissions (t CO ₂ -e)	3,348.26
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	1,457.92
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	3,348.26
Total emissions liability	4,806.17

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
<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 CO ₂ -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
Office supplies (Paper)	Immaterial
Electricity and stationary energy at regional locations	Immaterial
Water	Immaterial
Refrigerant	Immaterial

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 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
International Locations	N	Y	N	N	N	International emissions are optionally included under the Australian Climate Active Program.
Financed Emissions	Y	N	N	N	N	Emissions that form part of Insignia's services and investments are not currently included within the boundary of this organisation submission.



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