

PUBLIC DISCLOSURE STATEMENT

INTREPID GROUP LIMITED

ORGANISATION CERTIFICATION CY2022

Australian Government

Climate Active Public Disclosure Statement





NAME OF CERTIFIED ENTITY	Intrepid Group Pty Limited
REPORTING PERIOD	Calendar year 1 January 2022 – 31 December 2022 Arrears report
DECLARATION	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.
	Tom Beadle Chief Operating Officer Date 6 May 2024



Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version March 2022. To be used for FY20/21/CY2021 reporting onwards.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	9,902 tCO ₂ -e
CARBON OFFSETS USED	4% ACCUs, 96% VCUs
RENEWABLE ELECTRICITY	103.39 % (Australian operations)
TECHNICAL ASSESSMENT	Previous technical assessment: 25 July 2022 for the CY2021 report Matias Sellanes Ndevr Environmental Next technical assessment due: CY2024 report

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2. CERTIFICATION INFORMATION

Description of certification

The carbon inventory in this public disclosure statement covering the 1 January 2022 to 31 December 2022 reporting period has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations.

This organisation certification covers the business operations of Intrepid Group Pty Limited (ABN: 30 131 952 513) is and its following Related Bodies Corporate:

- Intrepid Travel Pty Ltd ("Intrepid Travel"), ABN 35 007 172 456;
- Urban Adventures Global Pty Ltd ("UA"), ABN 43 627 039 669.

Under Intrepid's organisation certification and in recognition of its global emissions footprint, Intrepid has used an operational consolidation approach across its global business and included activity from 52 international offices and its headquarters in Melbourne, Australia. Intrepid Travel has a global network of operating companies (destination management companies or DMCs). Through the global DMC network, Intrepid Travel also operates most of its own trips and runs trips for other leading travel brands.

Intrepid has been certified as Climate Active Carbon Neutral Standard for Organisations to achieve corporate carbon neutrality for its offices since 2017. The company is also certified against the Climate Active Carbon Neutral Standard for Products and Services for carbon neutrality for its range of tours, trips and other travel experiences. See <u>https://www.climateactive.org.au/buy-climate-active/certified-members/intrepid-group</u> for more information.



Organisation description

Intrepid Group Pty Limited ("Intrepid") offers an immersive style of adventure travel designed to benefit both its travellers and the people and places they visit. Headquartered in Melbourne, Australia, the company is privately owned by its co-founders and staff, and minority shareholder French family business Genairgy.

In 2022, Intrepid included 6 brands (Intrepid Travel, Urban Adventures, Chimu Adventures, Haka Tours, Wildland Trekking & JOOB Travel) and a not-for-profit foundation. The Intrepid Foundation. Intrepid's boundary for the Organisation standard includes emissions from corporate business activities and all customer-facing brands (B2C) across 52 global offices (10 virtual, 42 offices) in CY22:

Country	Location	Region	Office Type	Office or Virtual Office
Australia	Melbourne	Australia & New Zealand	Sales Office	Office
Australia	Chimu - Sydney	Australia & New Zealand	Sales Office	Office
Australia	Chimu - Mooloolaba	Australia & New Zealand	Sales Office	Office
Australia	JOOB - Adelaide	Australia & New Zealand	DMC	Office
Australia	JOOB - Fremantle	Australia & New Zealand	DMC	Office
Australia	JOOB - Fremantle Depot	Australia & New Zealand	DMC	Office
Australia	JOOB - Melbourne	Australia & New Zealand	DMC	Office
Australia	JOOB - Alice Springs	Australia & New Zealand	DMC	Office
Australia	JOOB - Hobart	Australia & New Zealand	DMC	Office
Cambodia	Siem Reap	South & Central Asia	DMC	Office
Canada	Toronto	North America	Sales Office	Office
China	Beijing	South & Central Asia	DMC	Office
Colombia	Bogota	South & Central America	DMC	Virtual Office
Costa Rica	San Jose	South & Central America	DMC	Office
Croatia	Zagreb	Europe	DMC	Virtual Office
Croatia	Split	Europe	DMC	Virtual Office
Ecuador	Quito	South & Central America	DMC	Office
Egypt	Cairo	Middle East	DMC	Office
Iceland	Reykjavik	Europe	DMC	Virtual Office
India	Delhi	South & Central Asia	DMC	Office
Indonesia	Bali	South-East Asia	DMC	Office
Japan	Kyoto	South & Central Asia	DMC	Office
Kenya	Nairobi	Africa	DMC	Office
Malaysia	Kota Kinabalu	South-East Asia	DMC	Office
Morocco	Marrakech	Middle East	DMC	Office
Nepal	Kathmandu	South & Central Asia	DMC	Office



Country	Location	Region	Office Type	Office or Virtual Office
New Zealand	Auckland	Australia & New	Sales	Virtual
		Zealand	Office	Office
New Zealand	Haka tours - Auckland	Australia & New Zealand	Sales Office	Office
New Zealand	Haka tours - Wellington	Australia & New Zealand	Sales Office	Office
Peru	Cusco	South & Central America	DMC	Office
Peru	Lima	South & Central America	DMC	Office
Peru	Puno	South & Central America	DMC	Virtual Office
Russia	Sochi	Europe	DMC	Virtual Office
South Africa	Johannesburg	Africa	DMC	Office
South Africa	Kruger	Africa	DMC	Office
Spain	Valencia	Europe	DMC	Virtual Office
Sri Lanka	Colombo & DMC	South & Central Asia	Sales Office	Office
Tanzania	Arusha	Africa	DMC	Virtual Office
Thailand	Bangkok	South-East Asia	DMC	Office
Turkey	Istanbul	Middle East	DMC	Office
United Kingdom	Brixton	Europe	Sales Office	Office
USA	California homebased	North America	DMC	Virtual Office
USA	Wildland Trekking - Flagstaff, Arizona	North America	DMC	Office
USA	Wildland Trekking - Mariposa, California	North America	DMC	Office
USA	Wildland Trekking - Olympia, Washington	North America	DMC	Office
USA	Wildland Trekking - Estes Park, Colorado	North America	DMC	Office
USA	Wildland Trekking - St. George, Utah	North America	DMC	Office
USA	Wildland Trekking - Asheville, North Carolina	North America	DMC	Office
USA	Wildland Trekking - Felt, Idaho	North America	DMC	Office
USA	Wildland Trekking - Jeffersonville, Vermont	North America	DMC	Office
Vietnam	Hanoi	South-East Asia	DMC	Office
Vietnam	Ho Chi Minh City	South-East Asia	DMC	Office

Over the calendar year 2020 (CY20), Intrepid was heavily impacted by the Covid-19 pandemic and the effective shutdown of international travel globally. After a pandemic was declared in March 2020, the business closed global operations for the first time in its 32-year history. As a result, despite being the world's largest adventure travel company, in 2020 Intrepid operated a tiny fraction of its trip portfolio and its workforce shrunk significantly.

Travel continued to be materially impacted by the pandemic into 2021, but after 10 months of hibernation, Intrepid was able to restart operations and in 2022, expanded to more countries, introduced a wide range of new trips, and returned to positive cashflow.



3.EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary or 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

Carbon neutral products and services

Electricity

Electricity - International

ICT services and equipment

Office equipment and supplies (paper)

Professional services

Stationary Energy

Transport (air)

Transport (business travel and employee commuting)

Waste

Water

Working from home

Non-quantified

Food

Cleaning and Chemicals

Construction Materials and Services (office repairs and maintenance)

Office equipment and supplies (besides paper, i.e. office and desk accessories)

Postage, courier and freight

Refrigerants

Outside emission boundary

Excluded

Accommodation and facilities

* Included in Intrepid's Service boundary



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

The Business Ambition for 1.5°C campaign is an urgent call to-action for companies to set emissions reduction targets in line with a 1.5°C future. It is backed by a global coalition of UN leaders, business organisations and NGOs.

In 2020, Intrepid became the first global tour operator with verifiable science-based targets through the Science Based Targets initiative (SBTi). This independently assesses corporate emissions reduction targets in line with what climate scientists say is needed to meet the goals of the Paris Agreement. Intrepid will transform its business for a low-carbon future by reducing emissions across its operations and trips.

Intrepid Travel commits to reduce absolute scope 1 and 2 greenhouse gas emissions 71 per cent by 2035 from a 2018 base year. Intrepid Travel also commits to reduce scope 3 greenhouse gas emissions from its offices by 34 per cent per full-time employee equivalent [16.47 tCO₂-e/FTE in 2018], and from its trips by 56 per cent per passenger day over the same period [0.0176 tCO₂-e/per passenger-day]. The targets covering greenhouse gas emissions from company operations (scopes 1 and 2) are consistent with reductions required to keep warming to 1.5°C.



Emissions reduction actions

Key actions we took in this reporting period to reduce emissions included:

- Introduced an improved recycling waste management program across offices in Thailand, India and Nepal.
- Engaged 40% of staff on one-to-one climate advocacy sessions to inspire and educate about the climate emergency.
- Launched an online climate change learning pathway. 60 staff completed.
- Developed a roadmap and actions to address the root causes of plastic pollution.

Improved digital experiences replace brochures

Printed collateral was phased out and replaced with digital solutions that better support travel advisors and customers' needs. Brochures have long been part of the travel industry. In 2020, Intrepid printed more than one million brochures globally, with the majority (796,500) in the APAC region. In 2021, Intrepid printed zero brochures. In addition to brochures, until 2020, Intrepid produced printed copies of its annual report. Our offices account for a small amount of printing. The hybrid workplace further supports the move to a paper-free environment. Phasing out brochures equates to a significant reduction in carbon, as well as cost savings and the opportunity to invest in website improvements, as well as the agent booking portal, including the introduction of up to date on-demand training. In 2022, Australian brochures were printed using recycled paper.

Working from home

We recognise that flexible and hybrid work will remain a feature. As such, a Virtual Office Environmental Stewardship Policy was introduced in 2021 and a virtual, local office guide was launched to support environmental behaviour at home.

Climate Action Plans for each office

In 2022, we deepened our dedication to making positive environmental and social changes by introducing bespoke climate action plans for our offices, with waste, water, and energy targets. The Climate Action (CAP) consolidates Intrepid's' commitment to the ongoing improvement of our environmental performance in our operations and minimizing our impact on the environment. The goal is for all Intrepid offices to have a shared responsibility in protecting the environment and minimizing the impact of our collective actions to transform its business for a low carbon future.

Empowering other businesses to measure carbon emissions

To inspire and support other travel companies to take climate action, Intrepid launched a 25-page carbon emissions measurement toolkit at COP26, in addition to being a launch partner and signatory to the Glasgow Declaration on Climate Action. Tourism contributes a significant industry-wide carbon footprint – pre-pandemic accounting for eight per cent of the world's total greenhouse gas emissions. Intrepid's open-source guide for tour operators to set a science-based target empowers any tour operator to start measuring their business' and their supply chain's carbon footprint. The toolkit was produced in partnership with industry decarbonisation collective Tourism Declares and consultancy Ndevr Environmental and has been downloaded over 300 times.



5.EMISSIONS SUMMARY

Emissions over time

	Emissions since base yea	ar ¹
	Total tCO ₂ -e (without uplifts)	Total tCO₂-e (with uplifts)
Year 1: 2017	3,496	N/A
Base year/Year 2: 2018	4,923	N/A
Year 3: 2019	4,393	N/A
Year 4: 2020	1,275	N/A
Year 5: 2021	5,505	5,543 ²
Year 6: 2022	9,902	N/A

Significant changes in emissions

In 2022, Intrepid included 6 brands (Intrepid Travel, Urban Adventures, Chimu Adventures, Haka Tours, Wildland Trekking, and JOOB Travel) and a not-for-profit foundation, The Intrepid Foundation. Intrepid's boundary for the Organisation inventory included 29 global offices in CY21. In CY22, 52 global offices (10 virtual, 42 offices).

Emission source	Current year (tCO ₂ -e)	Previous year (tCO ₂ -e)	Reason for change
Marketing and distribution	4,099	3,589	Overall, more marketing services were procured to reflect a post-COVID-19 campaign for Intrepid
Advertising services	1,776	0	Marketing costs were assigned to different emission factors as more granular data was available
Long economy class flights	551	44	Intrepid saw business return to pre-covid levels in CY22 with more flights taken for organisational operations

Use of Climate Active carbon neutral products and services

Certified brand name	Product/Service used
Ndevr Environmental	Consulting services
Powershop	Electricity

¹ Figures in this table relate to emissions covered by Intrepid's Climate Active organisation certification only. It does not include emissions attributable to the service certification.

² Intrepid's Integrated Annual Report 2022 was published before the submission of the Climate Active reporting documentation.



Organisation emissions summary

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

Emission category	Scope 1 (tCO₂-e)	Scope 2 (tCO₂-e)	Scope 3 (tCO₂-e)	Total emissions (tCO ₂ -e)
Climate Active Carbon Neutral Products and Services			0.00	0.00
Electricity (Australia)		0.00	0.00	0.00
Electricity (outside Australia)		225.48	48.04	273.53
ICT services and equipment			680.02	680.02
Office equipment & supplies			11.20	11.20
Professional services			6,899.27	6,899.27
Stationary energy (gaseous fuels)	17.43		1.35	18.78
Stationary energy (liquid fuels)	11.45		0.68	12.13
Transport (air)			1,021.74	1,021.74
Transport (land and sea)	11.00		624.90	635.90
Waste			97.76	97.76
Water			2.10	2.10
Working from home			249.38	249.38
Total	39.88	225.48	9,636.44	9,901.81
Total (rounded up)				9,902

Uplift factors

N/A



6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emissions to offset are $9,902 \text{ tCO}_2$ -e. The total number of eligible offsets used in this report is 9,902. Of the total eligible offsets used, 400 were previously banked and 9,765 were newly purchased and retired. 263 units are remaining and have been banked for future use.

Co-benefits

West Arnhem Land Fire Abatement (WALFA), Australia

EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

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 Aboriginal 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 Aboriginal people in returning to, remaining on and managing their country. Communities are supported in the preservation and transfer of knowledge, the maintenance of Aboriginal languages and the wellbeing of traditional custodians.

The project meets the following Sustainable Development Goals







Bundled Wind Power Project India

EXTRAORDINARY IMPACT **OFFSET PROJECT** CATEGORY OVERVIEW

Across India, wind farms introduce clean energy to the grid which would otherwise be generated by coal-fired power stations. Wind power is clean in two ways: it produces no emissions and also avoids the local air pollutants associated with fossil fuels. Electricity availability in the regions have been improved, reducing the occurrence of blackouts across the area.

The projects support national energy security and strengthen rural electrification coverage. In constructing the turbines new roads were built, improving accessibility for locals. The boost in local employment by people engaged as engineers, maintenance technicians, 24-hour on-site operators and security guards also boosts local economies and village services.







Eligible offsets retirement summary

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	400	4%
Verified Carbon Units (VCUs)	9,502	96%

Offsets retired for Climate Active certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (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 (%)
West Arnhem Land Fire Abatement (WALFA), Australia	ACCU	ANREU	5 January 2021	3,785,078,794 - 3,785,079,393	2018-19	-	600	200 ³	0	400	4%
Bundled wind energy generation projects in Gujarat, India	VCU	Verra	5 January 2021	5268-219109469- 219110079-VCU-005-APX- IN-1-412-01012015- 31122015-0	2015	-	611	0	0	611	6%
Bundled wind power project in Harshnath managed by Enercon (India) Limited	VCU	Verra	5 January 2021	<u>5763-258510149-</u> <u>258519302-VCU-034-APX-</u> <u>IN-1-381-01012015-</u> <u>31122015-0</u>	2015	-	9,154	0	263	8,891	90%
						Tota	al offsets retired	d this report and ເ	used in this report	9,902	
				Total	offsets retire	d this repor	t and banked fo	or future reports	263		



³ Used in Intrepid Group CY2020 Climate Active certification.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

B Corp certified business

We became a B Corp in 2018, following a rigorous three-year certification process. Certification confirms we have met the highest standards of social and environmental performance, public transparency, and accountability. Intrepid is the largest certified B Corp in the travel sector globally and the first certified B Corp in Cambodia, Sri Lanka, and Vietnam.

Our B Corp status helps to create value in a number of ways, including driving positive change throughout the travel industry, engendering trust in our customers and positioning us as an employer of choice.

In 2021, three years after becoming the world's largest travel B Corporation, we recertified and achieved a new score of 91.2 from the B Corp Impact Assessment, an increase from 82.7 in 2018. Recertification involved responding to the Business Impact Assessment, a questionnaire based around the five pillars of governance, environment, community, customers, and employees. All 32 of Intrepid's majority owned companies passed, an improvement on our 2018 certification when nine out of our 23 entities passed.

Industry collaboration

Intrepid recognises that sustainability can only be realised through cooperation and partnership. We work with a wide range of organisations in order to influence discussions and change. This includes the leading worldwide forum for travel businesses, the World Travel and Tourism Council (WTTC) and the Global Sustainable Tourism Council (GSTC), among others. Intrepid is also on the steering committee of the AU/NZ B Corp Climate Collective (BCCC), a group of certified B Corps working together to take action on the climate emergency. The group works to identify concrete steps to accelerate climate mitigation.

Glasgow Declaration on Climate Action in Tourism

In 2021, for the first time, Intrepid came together with major global tourism organisations to make a collective commitment on climate change via the Glasgow Declaration on Climate Action in Tourism. This aims to raise the climate ambition of tourism stakeholders and secure strong actions to support the global commitment to halve emissions by 2030 and reach Net Zero as soon as possible before 2050. Intrepid will continue to advocate and support its suppliers to become signatories and develop their own climate action plans.

Read more information in our 2022 integrated annual report.



Evidence of carbon offsets retired for this certification

West Arnhem Land Fire Abatement (WALFA), Australia

Australian Government Clean Energy Regulator	Austral Nationa of Emis	lian al Registry ssions Units												
-	Transaction	Details												
	Transaction deta	ils appear below.												
	() Transaction	n Successfully Approved												
	Transaction ID)	AU17113											
	Current Status		Completed	i (4)										
	Status Date		06/01/2021 10:44.54 (AEDT) 05/01/2021 23:44.54 (GMT)											
	Transaction Ty	/pe	Cancellatio	on (4)										
	Transaction In	itiator	Grant, Andrew William Therold											
	Transaction A	pprover	Grant, Andrew William Therold											
	Comment		Cancelled on behalf of Intrepid Group Limited to meet its carbon neutral claim against the Climate Active Carbon Neutral Standard for Calendar Years 2020 and 2021.											
	Transferring Ac	count						Acquiring Ac	count					
	Account Number	AU-2734						Account Number	AU-106	8				
	Account Name	 Tasman Environmental Mar Pty Ltd 	kets					Account Name Australia Voluntary Cancellation Account						
	Account Hold	er Tasman Environmental Mar Pty Ltd			Account Holder Common				count Holder Commonwealth of Australia					
	Transaction Blocks													
	Party Type	Transaction Type	Original CP	Current CP	ERF Project	NGER Facility ID	NGER I Name	Facility	Safeguard	Kyoto Project	Vintage	Expiry Date	Serial Range	Quantity
	AU KACCU	Voluntary ACCU Cancellation			EOP100947						2018-19		3,785,078,794 - 3,785,079,393	600



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 using the market-based approach.



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	125,497	0	85%
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)	27,603	0	19%
Residual Electricity	-5,016	-4,791	0%
Total renewable electricity (grid + non grid)	153,100	0	103%
Total grid electricity	148,084	0	103%
Total electricity (grid + non grid)	148,084	0	103%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-5,016	-4,791	
Scope 2	-4,430	-4,231	
Scope 3 (includes T&D emissions from consumption under operational control)	-586	-560	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	103.39%
Mandatory	18.64%
Voluntary	84.75%
Behind the meter	0.00%
Residual scope 2 emissions (t CO ₂ -e)	-4.23
Residual scope 3 emissions (t CO ₂ -e)	-0.56
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2 -e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.00
Total emissions liability (t CO ₂ -e)	0.00
Figures may not sum due to rounding. Renewable percentage can be above 100%	



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 (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions (kg CO2-e)
ACT	0	0	0	0	0	0
NSW	12,880	12,880	9,402	773	0	0
SA	608	608	152	49	0	0
VIC	112,957	112,957	96,014	7,907	0	0
QLD	14,205	14,205	10,370	2,131	0	0
NT	3,065	3,065	1,655	215	0	0
WA	1,550	1,550	791	62	0	0
TAS	2,819	2,819	479	28	0	0
Grid electricity (scope 2 and 3)	148,084	148,084	118,862	11,164	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)	148,084					

Residual scope 2 emissions (t CO2-e)	118.86
Residual scope 3 emissions (t CO2-e)	11.16
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	118.86
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	11.16
Total emissions liability (t CO2-e)	130.03

Operations in Climate Active buildings and precincts

precincis				
Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO2-e)		
N/A	0	0		
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.				



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
Climate Active carbon neutral electricity is not renewable electricity Climate Active member through their electricity product certification	. This electricity consumption is also	included in the market

based and location based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market based method is outlined as such in the market based summary table.



APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

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

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

Relevant-non- quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Cleaning Services	Yes	No	No	No
Food & catering	Yes	No	No	No
Office equipment	Yes	No	No	No
Office equipment repairs and maintenance	Yes	No	No	No
Office and desk accessories	Yes	No	No	No
Mailing services: parcels, postal and courier	Yes	No	No	No
Refrigerants	Yes	No	No	No

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan. As all non-quantified sources have been estimated to make up less than 1% of the total carbon account, so are immaterial.



APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

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

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

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

Emissions from accommodation and facilities for customers are outside the scope of Intrepid's organisational boundary, but are included in the service certification.







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