

# PUBLIC DISCLOSURE STATEMENT

ENERGY ACTION (AUSTRALIA) PTY LTD

ORGANISATION CERTIFICATION FY2022–23

Australian Government

## Climate Active Public Disclosure Statement





An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Energy Action Pty Ltd
REPORTING PERIOD	1 July 2022 – 30 June 2023 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.
	Bruce Macfarlane Interim Chief Executive Officer 14 <sup>th</sup> March 2024



Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version August 2023.



## 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	86 tCO <sub>2</sub> -e
OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	Total renewables 100%, using the market-based method
TECHNICAL ASSESSMENT	Next technical assessment due: FY 2024

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## 2. CARBON NEUTRAL INFORMATION

#### **Description of certification**

This report certifies the business operations of Energy Action in Australia.

#### **Organisation description**

Energy Action (Australia) identifies the money businesses could be saving and the emissions they could be preventing. We are the trusted, independent energy partner for over 4,500 clients across 10,000 sites. We started in Sydney and we're now a national team with locations across the country. We combine 20+ years of experience with our smart technology and data-led insights to provide clear and low-cost paths to Net Zero for clients looking to build sustainable businesses in a changing world.

Energy Action (ABN 23 103 365 199) describes its organisational boundary in accordance with the Operational Control test, including its Head office and all office tenancies across Australia from where Energy Action manages its operations. In FY23, we operated tenancies in Parramatta (NSW) and Glen Waverly (Vic) only. Our operations are responsible for the production of scope 1, scope 2 and 3 emissions.

In Fy23, we have included in our emissions boundary a small business process outsourcing operation in the Philippines.



## **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**.

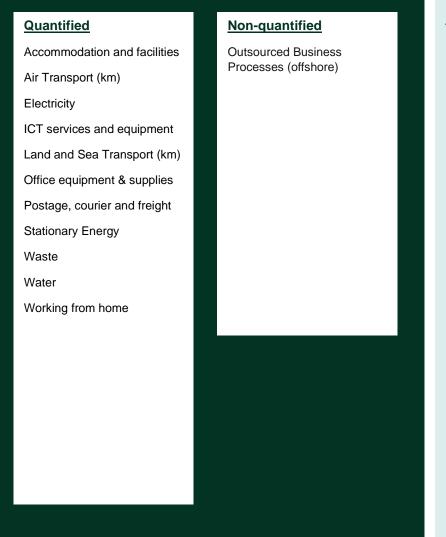
**Non-quantified emissions** have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

#### 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



Outside emission boundary

#### Excluded

Staff Commuting

#### Data management plan for non-quantified sources

We undertook to include offshored and outsourced Business Processing within our definition of our emissions boundary from FY22 onwards. Our Data Management Plan includes steps we will take to enable us to quantify these emissions.

Our data management plan outlines how more rigorous quantification can be achieved for material (greater than 10%) non-quantified emission sources, and also how we can improve our tracking of quantified emissions.



## **4.EMISSIONS REDUCTIONS**

#### **Emissions reduction strategy**

In accordance with section 2.4 of the Climate Active Carbon Neutral Standard for Organisations/Precincts, Energy Action seeks to achieve emissions reductions wherever possible. Our strategy is forward looking, time bound, and built around a clearly stated emissions reduction goal. To deliver on this goal, Energy Action has developed and maintains its own emissions reduction strategy.

Our emissions reductions strategy is a 5 year rolling plan, initially conceived in Fy21, it was updated in 2023 to reflect progress achieved in FY22, and updated to set goals out to FY28.

Our emissions reductions strategy consists of a target and 5 pathways:

**Target**: our emissions reduction target was to reduce our scope 2 emissions to 0 in FY21, and to reduce our Scope 1 emissions to 0 by FY22, and to progressively reduce the per capita scope 3 emissions intensity of our business operations by 30% against our FY21 baseline by 2025. We will offset any emissions we can not reduce by FY21, and continue to do so ongoing through to end of FY28, and beyond.

As detailed in our presentation of Emissions over time presented at section 5 below, we have reduced our emissions year on year since the baseline.

Our 5 pathways are as follows:

- Measure: on a monthly basis we measure the emissions associated with our energy consumption across our tenancies. We use <u>Utilibox</u>, our proprietary energy and emissions procurement and management application to measure and track our emissions data;
- 2. Reduce:
  - We will electrify everything (to reduce scope 1 emissions to 0) by the end of FY22: delivered;
  - Our procurement policies prioritise carbon neutral products and services ahead of noncarbon neutral products and services. We have a particular focus on ICT, stationary and waste reduction: *in progress*;
  - Our travel and client meeting policy leverages the reset opportunity that COVID-19 lockdowns have presented to do more online meetings, both internally and externally: *delivered*;
  - d. Between FY22 and FY25, we will engage with our ICT service providers to understand and minimise our emissions associated with activities on their premise: not started;
  - e. Between FY22 and FY25 we will engage with our offshore business operations agent to quantify and then reduce the impact of their operations: *progressed*.
    - In FY23, we have added an uplift factor of 10T to estimate the expected impact of our offshore operations on our Climate Active statement. To mitigate this impact we have offset a corresponding 10T of office emissions via the purchase of carbon offsets.



- 3. Renewable:
  - a. onsite renewables are not feasible in the office tower tenancies we occupy.
  - We did examine opportunities to participate in "community owned" solar installations and initiatives that may benefit our operations but have opted to not progress these initiatives at the present time; *being reviewed;*
- 4. Procurement:
  - a. in FY23 we purchased Greenpower for our Parramatta head office and Melbourne tenancy (closed April 2023). For the shortfall where we could not purchase Greenpower, we purchased LGC's to directly reduce the scope 2 emissions associated with our operations to 0T CO2e; *delivered;*
  - b. During Fy23, and through to FY28 and beyond, we will continue to purchase Greenpower, or equivalent renewable energy certificates;
  - c. During FY23 and ongoing, we will seek to work with our supply chain, our customers and our partners to reduce their respective scope 2 emissions footprints through better management of their energy data and spend. We will seek to do this by leveraging our know how, our services and our brand to make it easier for energy users to track and reduce their energy emissions. In FY23 we launched our Utilibox platform, to assist energy users in Australia to simplify and reduce their energy bills and emissions;
- 5. Offset:
  - a. for emissions we could not offset through the year, we purchased offsets to support our claim to be Carbon Neutral for our onshore business operations in FY23.
  - b. We also bought certificates to cover our offshore (scope 3) emissions, associated with a business process outsourcing service we procure;
  - c. Ongoing, we will measure our success in respect of this target by comparing our offset purchases each year to achieve net zero emissions;

#### **Emissions reduction actions**

Energy Action has continued an aggressive business operating expense reduction campaign in FY23. Our emissions summary, including the change documented in our emissions over time, and the significant changes section below, captures this change. The quantified, timebound and specific changes to our emissions in the course of the last year are in line with our pathways to emissions reduction as outlined in our strategy.



Emission Category	Emission source	Total Emissions (kg CO2e)	Previous year kg CO2e	% change from previous year activity data	contribution to inventory	Reason for change
Accommodation and facilities	Domestic hotel 4 Stars	1957	4006	-51%	3%	travel policy
ICT Services & Equipment	ICT strategy	40,042	42,616	-6%	59%	ICT strategy
Transport (Land and Sea)	Petrol: Medium Car	1903	2669	-29%	3%	travel policy
Waste	Recycling	5465	7305	-25%	8%	energy efficiency measures
Working from home	calculator - Result A	7227	27,119	-75%	11%	Back to office protocols



## **5.EMISSIONS SUMMARY**

#### **Emissions over time**

This section compares emissions over time between the base year and current year, as well as comparing current year with the previous year. Reporting in-between years is mandatory.

	Emissions since base year							
		Total tCO2-e (without uplift)	Total tCO2-e (with uplift)					
Base year:	2019–20	535	562					
Year 1:	2020–21	105	120					
Year 2:	2021–22	99	115					
Year 3:	2022 -23	68.5	86					

#### Significant changes in emissions

Through the course of FY23 our business continued the momentum it started during the COVID-19 lockdowns the previous year to significantly reduce operating expenses and unnecessary consumption. In line with this, we continued to reduce operational costs across the business, and in doing so reduced our emissions. Our purchases of Greenpower and LGC's, contained our absolute scope 2 emissions to 0, as they were in FY22.

We also saw decreases in year on year scope 3 emissions due to primarily to a 16% reduction in scope 3 emissions resulting from our ICT footprint (57% of our overall carbon footprint), and a further 51% reduction in overnight accommodation (After a 50% reduction in FY22 vs FY21), and further reduced absolute emissions as we reduced headcount through the course of the year.

Our back to office policy and the implementation of hybrid WFH arrangements, enacted in the latter half FY23 saw our WFH emissions reduce by 75% overall, and reduce per capita as well.

We have purchased carbon offsets to neutralize the impact of these scope 3 emissions.

Please see over the page a summary of the significant changes in our emissions from FY21 to FY22.



Emission source name	Current year (tCO <sub>2</sub> -e and/ or activity data)	Previous year (tCO <sub>2</sub> -e and/ or activity data)	Detailed reason for change
Total net electricity emissions (Market based)	131MWhs of electricity consumed, 0T of CO2-e	159MWhs of electricity consumed, 0T of CO2-e	Reductions in usage due to consolidation of offices, external hosting of IT. Reductions in emissions due to renewables purchases
ICT Storage	\$141,395 and 19.6T of CO2- e	\$154,442 and 21.1T of CO2-e	Externally hosted ICT storage spend decrease during FY23.
General waste (municipal waste)	5.46	7.305	Office waste reduction practices reduced load on office infrastructure
WFH Calculator Result A -all	7.227 T of CO2e-	27.119 T of CO2e-	Company embraced WFH for many staff for many days per week on a permanent basis

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

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 (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	0.00	0.00	1.96	1.96
Cleaning and chemicals	0.00	0.00	1.99	1.99
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	40.04	40.04
Transport (air)	0.00	0.00	6.10	6.10
Transport (land and sea)	0.00	0.00	2.17	2.17
Waste	0.00	0.00	5.46	5.46
Working from home	0.00	0.00	7.23	7.23
Office equipment and supplies	0.00	0.00	4.01	4.01
Total	0.00	0.00	68.95	68.95

#### **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 <sub>2</sub> -e
uplift to account for non-quantified sources where data collection is not cost effective (offshore activity via BPO)	13.6
uplift to account for non-quantified sources where data are unavailable	5.3
Total of all uplift factors	18.9
<b>Total emissions footprint to offset</b> (total emissions from summary table + total of all uplift factors)	85.8



## **6.CARBON OFFSETS**

#### **Offsets retirement approach**

This certification has taken in-arrears offsetting approach. The total emission to offset is  $86t \text{ CO}_2$ -e. The total number of eligible offsets used in this report is 86. Of the total eligible offsets used, 0 were previously banked and 86 were newly purchased and retired. 0 are remaining and have been banked for future use.

#### **Co-benefits**

Certificates are Australian Carbon Certificate Units (ACCU's), and hence are Australian sourced. The governance standards and local provenance of the ACCU scheme is important to our internal stakeholders, and resonates with our proposition to Australian businesses to act commercially and locally to reduce their emissions.



## Eligible offsets retirement summary

Offsets retired for Cli	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 <sub>2</sub> -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 (%)
Energy Efficient Lighting Project	KACCU	ANREU	18 <sup>th</sup> March 2024	9004270728 - 9004270813	2023-24	0	86	0	0	86	100%
	Total eligible offsets retired and used for this report							86			

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total		
Australian Carbon Credit Units (ACCUs)	86	100%		



## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

#### Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

60

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)
Moonta Solar Farm	SA	LGC	REC Registry	4 <sup>th</sup> March 2024	SRPVSAB0	175-186	2023	Solar	12
Wallaroo Solar Farm	SA	LGC	REC Registry	4 <sup>th</sup> March 2024	SRPVSAB1	176-187	2023	Solar	12
Stockland Point Cook Solar Farm	VIC	LGC	REC Registry	4 <sup>th</sup> March 2024	SPRVVCI7	1467-1502	2023	Solar	36
Total LGCs surrendere	d this report	and used in	this report						60



## APPENDIX A: ADDITIONAL INFORMATION

Additional offsets retired for purposes other than Climate Active carbon neutral certification										
Project description	Type of offset units	Registry	Date Serial Vint retired number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (tCO <sub>2</sub> -e)	Purpose of retirement				

#### Transaction Details

Transaction details appear below.

18/03/2024 14:54:05 (AEDT) 18/03/2024 03:54:05 (GMT)

Transaction Successfully Approved

Transac	tion ID		AU32788											
Current	Status		Completed (4	()										
Status Date 10/03/2024 14:54:48 (AEDT) 18/03/2024 03:54:48 (SMT)														
Transaction Type Cancellation (4)														
Transac	tion initia	tor	Hanna, Edwa	rd James										
Transac	tion Appr	over	Hanna, Edwa	rd James										
Comme	nt		Surrendered	to meet Climate A	ctive Carbon Neutral rec	uirements for FY23	3							
Transferring Account Acquiring Account														
Account		AU-1387	i-1387					Account AU-1058 Number						
Account Name ENERGY ACTION (ALISTRALIA) PTY LTD						Account Name Australia Voluntary Cancellation Account								
Account Holder ENERGY ACTION (AUSTRALIA) PTY LTD					Account Holder	Commonwealt	h of Australia							
Transacti	ion Block	5												
Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility I	D NGER	Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF103278						2023-24		9,004,270,728 - 9,004,270,813	86
Transacti	on Statu	History												
Status Date Status Code														
18/03/2024 14:54:46 (ABDT) 18/03/2024 03:54:46 (DMT)					Completed (4)									
						Proposed (1)	(1)							
18/03/20	24 14 54	48 (AEDT) 48 (GMT)				,	Account Holder Ap	er Approved (97)						

Assaiting Account Holder Approval (95)



## 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	Activity Data (kWh)	Emissi ons (kg	Renewable Percentage of total
		СО2-е)	
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
	-	-	
LGC Purchased and retired (kWh) (including PPAs)	60,000	0	46%
GreenPower	46,781	0	36%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCs			00/
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	0	-	
electricity) Large Scale Renewable Energy Target (applied to grid	0	0	0%
electricity only)	24,620	0	19%
Residual Electricity	-443	-423	0%
Total renewable electricity (grid + non grid)	131,401	0	100%
Total grid electricity	130,958	0	100%
Total electricity (grid + non grid)	130,958	0	100%
Percentage of residual electricity consumption under	130,930	U	100 /6
operational control	100%		
Residual electricity consumption under operational control	-443	-423	
Scope 2	-391	-373	
Scope 3 (includes T&D emissions from consumption under operational control)	-52	-49	
Residual electricity consumption not under operational	6	~	
control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	100.34%
Mandatory	18.80%
Voluntary	81.54%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	-0.37
Residual scope 3 emissions (t CO2-e)	-0.05
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Total emissions liability (t CO2-e)	0.00
Figures may not sum due to rounding. Renewable percentage can be above 100%	



Location Based Approach	Activity Data (kWh) total	Ur	ider operational	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)
NSW	68,616	68,616	50,090	4,117	0	0
VIC	62,342	62,342	52,991	4,364	0	0
Grid electricity (scope 2 and 3)	130,958	130,958	103,081	8,481	0	0
NSW	0	0	0	0		
VIC	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		

Residual scope 2 emissions (t CO2-e)	103.08
Residual scope 3 emissions (t CO2-e)	8.48
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	103.08
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	8.48
Total emissions liability (t CO2-e)	111.56



## 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 <u>one</u> 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. <u>Data unavailable</u> Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
- 4. Maintenance Initial emissions non-quantified but repairs and replacements quantified.

Two uplifts have been applied to our emissions to account for non-quantified sources.

For our onshore operations, we have applied an uplift of 5% to our onshore emissions to account for unquantified and un-defined emission sources.

Relevant non-quantified emission sources	Justification reason
Offshore BPO	Reliable emissions data unavailable

#### Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

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

In Fy23 we have not adequately quantified the emissions associated with offshore business processing operations. To compensate for the lack of access to data, we have established an estimate of emissions using Climate Active tools for Australia and applying an uplift.

Specifically, for our Philippines BPO operations, we have applied the Climate Active Work From Home Calculator to our BPO partner's staffing numbers per month in the Philippines, for the carbon intensity of our NSW operations. Note that all staff work from home. We have acknowledged this year that they are within our emissions boundary. This method returned a 5T estimate. We have increased that estimate by 176% to ensure our estimate is conservative for differing carbon intensities which may apply throughout the Philippines, returning an estimate of 13.8T of emissions associated with our BPO activity.



## APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

#### **Excluded emission sources**

The below emission sources have been assessed as not relevant to our 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. <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.
- 3. <u>**Risk**</u> The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 4. **<u>Stakeholders</u>** Key stakeholders deem the emissions from a particular source 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.



### Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Employee Commuting	Y	N	N	Ν	N	<ul> <li>Size: The emissions source is likely to be between 3 and 15 t-CO<sub>2</sub>-e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (112 t-CO<sub>2</sub>-e).</li> <li>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.</li> <li>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.</li> <li>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</li> </ul>
						<b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.







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