

# PUBLIC DISCLOSURE STATEMENT

TELSTRA BELONG

PRODUCTS & SERVICE CERTIFICATION FY2022-2023

Australian Government

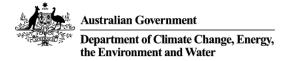
# Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Telstra Group Limited (Telstra) Trading as Belong
REPORTING PERIOD	Financial year 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.
	Name of signatory: Justine Rowe Position of signatory: Chief Sustainability Officer Date: 12 December 2023



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Version August 2023.



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	38,719 tCO <sub>2</sub> -e
OFFSETS USED	ACCU (1%) CER (22%) VCU (77%)
RENEWABLE ELECTRICITY	20.85 %
CARBON ACCOUNT	Prepared by: Deloitte Australia
TECHNICAL ASSESSMENT	10/11/2022 Wibishana Rockwood Deloitte Australia Next technical assessment due: 10/11/2025

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# 2. CARBON NEUTRAL INFORMATION

## **Description of certification**

Belong exists as a business unit within Telstra Group Limited (Telstra) and so is not a registered business with its own unique ABN. The entirety of Belong's greenhouse gas (GHG) emissions footprint is captured through the combined two Product offerings and business and customer support operations ('Service').

Our approach to GHG emissions accounting remains the same as our base year; underpinned by Belong's organisational relationship with Telstra. There is an inherent overlap of GHG emissions that Belong creates with Telstra's network which is captured in Telstra's carbon neutral certification under the Climate Active Organisation Standard. Under the Climate Active standard, GHG emissions shared between Belong and Telstra can be nullified as carbon neutral under the *Parent-Child relationship* (as per page 52 of the Climate Active Technical Manual<sup>1</sup>). Telstra is the Parent certification in this Parent-Child relationship and Belong is the Child. The three certifications detailed below capture where the overlap exists and where it does not.

## **Product/Service description**

GHG emissions within our complete operational control relevant to our products and services have been captured in this certification. This approach to GHG emissions accounting enables us to capture emissions for which we have greatest authority to introduce and control GHG emission reduction policies related to our GHG emissions. The definitions of our products and services are provided below:

Product (Fixed)         The provision of access to the internet via the Belong fixed network NBN	
Product (Mobile)	The provision of access to the Belong mobile network for the purposes of making and receiving calls and data
Service (Operations)	The business and customer support operations of Belong.

The life cycle assessment approach is cradle-to-grave, considering all elements of the supply chain for Belong's fixed and mobile products and operations as listed in the GHG emissions boundary diagrams below. Belong's carbon neutral mobile and fixed internet services are full coverage products, a customer is not required to opt-in to receive it.

### **Functional Units**

The functional unit for the mobile products, fixed networks product and operational services of Belong is the average number of customers connected to the network, otherwise referred to as the 'Services in Operation' (SIO) for the year. For confidentiality reasons we have not disclosed the number of Belong SIOs in this report, nor our base year report.

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<sup>&</sup>lt;sup>1</sup> Please refer to the <u>Climate Active Technical Guidance Manual</u> for further information about the Parent-Child Relationship.

# **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 'attributable processes' that become the product, make the product and carry the product through its life cycle. These have been quantified in the carbon inventory.

**Non-quantified** emissions have been assessed as attributable 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 where necessary. Further detail is available at Appendix C.

# Outside the emissions boundary

**Non-attributable** emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further details are available at Appendix D.



### Diagram 3.1.1 | Belong Fixed Product Boundary

<u>Quantified</u>	Non-quantified	Non-attributab	
Collection of raw material for products Embodied emissions from manufacturing modems and fixed network materials	Embodied emissions related to immaterial purchases of telecommunications equipment (devices)	Hazardous waste	
Capital purchases e.g. other telco network and nbn access	Embodied emissions related to immaterial purchases of outsourced business processes (Indirect BPO)	related to immaterial purchases of outsourced	
Upstream and downstream transportation and distribution of modems			
Upstream transportation and distribution of construction and maintenance materials			
Upstream energy (natural gas and fuels processing, and electricity transmission & distribution losses)			
Fixed network construction & demolition waste	Optionally included		
Energy directly consumed (Natural gas, diesel, and petrol fuel – both stationary and fleet vehicles)	None noted		
Electricity powering fixed network and facilities			
Customer modem electricity usage			
End of life - Modems waste			



### Diagram 3.1.2 | Belong Mobile Product Boundary<sup>2</sup>

#### Inside emissions boundary

#### **Quantified**

Embodied emissions from manufacturing SIMs and mobile network materials

Capital purchases e.g. access to other telco networks.

Upstream and downstream transportation and distribution of SIMs and network materials

Upstream energy (Natural gas and fuels processing, and electricity transmission and distribution losses)

Mobile network construction and demolition waste

Energy directly consumed (Natural gas, diesel, and petrol fuel – both stationary and fleet vehicles)

Electricity powering the mobile network and facilities

Mobile device electricity usage required to connect to the Belong mobile network

End of life waste for SIMs

### Non-quantified

End of life waste – refurbished mobile devices

Embodied emissions – refurbished mobile devices

Refurbished mobile device electricity usage required to connect to the Belong mobile network

### **Optionally included**

None noted

# Outside emission boundary

#### Non-attributable

Mobile device electricity for use outside of connecting to the Belong network (e.g. apps, displaying video, camera)

Hazardous waste

<sup>&</sup>lt;sup>2</sup> As of FY22, Belong have included refurbished mobile phones as a new product offering in relation to mobile phone products. The volumes sold have been deemed immaterial (see Appendix C).

### Diagram 3.1.3 | Belong Service Product Boundary

nside emissions boundary		Outside emission boundary
Quantified	Non-quantified	Non-attributable
Embodied emissions from head office purchases including – office supplies, furniture & fittings, IT software & hardware, consulting, marketing etc	Emissions associated with international staff working from home	Telstra Investments Telstra's internationa leased assets
Upstream transportation of office supplies, furniture & fittings, and IT purchases etc		
Upstream energy (electricity transmission and distribution losses)		
Office waste		
Employee commuting		
Business travel, accommodation, car hire, flights, taxis, and Ubers.		
Electricity powering head office	Optionally included	
	None noted	



# Product/service process diagram

### Diagram 3.2.1 | Belong Fixed Product process diagram

Cradle-to-grave

Upstream	<ul> <li>Purchased goods and services</li> <li>Collection of raw materials</li> <li>Embodied emissions from manufacturing modems and fixed network materials</li> <li>Capital purchases – e.g. other telco network and nbn access</li> <li>Upstream transportation and distribution</li> </ul>	Excluded emission sources • None
emissions	<ul> <li>Modems</li> <li>Construction and maintenance materials</li> </ul>	
	<ul> <li>Upstream energy</li> <li>Natural gas and fuels processing</li> <li>Electricity transmission and distribution losses</li> </ul>	
Production/Service delivery	<ul> <li>Fixed network maintenance and construction</li> <li>Construction and demolition waste</li> <li>Energy directly consumed</li> <li>Natural gas, diesel, and petrol fuel – Stationary</li> <li>Natural gas, diesel and petrol fuel – Fleet vehicles</li> <li>Electricity powering fixed network and facilities</li> </ul>	Excluded emission sources • None
	<ul> <li>Use of sold products</li> <li>Customer modem electricity usage</li> </ul>	Excluded emission sources
Downstream emissions	End-of-life treatment of sold products	None
	Modem waste	
	Downstream transportation and distribution • Delivery of modems	
		Climate 🛽
Telstra - Belong	9	Active

### Diagram 3.2.2 | Belong Mobile Product process diagram

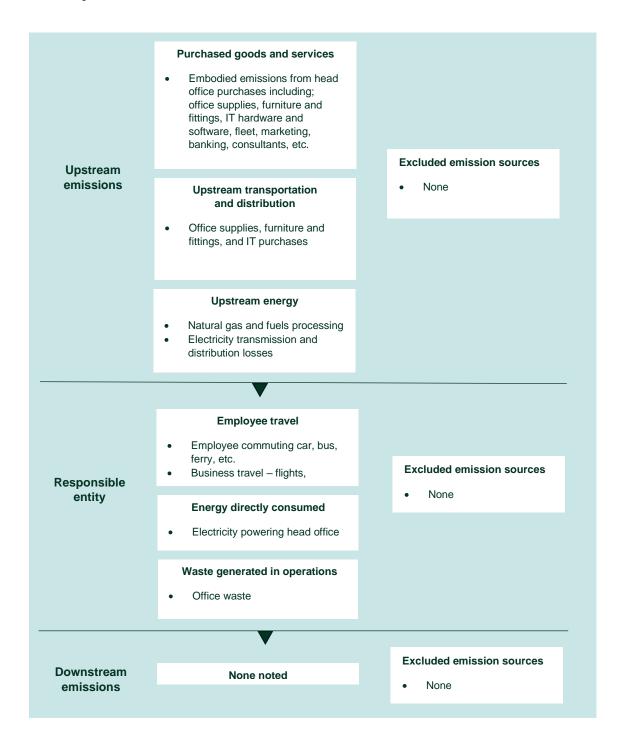
#### Cradle-to-grave

Upstream emissions	<ul> <li>Purchased goods and services</li> <li>Collection of raw materials</li> <li>Embodied emissions from manufacturing SIMs</li> <li>Embodied emissions in mobile network materials</li> <li>Capital purchases – e.g. access to other telco networks</li> </ul>	Excluded emission sources
	<ul> <li>Upstream transportation and Distribution</li> <li>Construction and maintenance materials</li> <li>SIMs</li> </ul>	None
	<ul> <li>Upstream energy</li> <li>Natural gas and fuels processing</li> <li>Electricity transmission and distribution losses</li> </ul>	
	Mobile network maintenance and construction	
	Construction and demolition     waste	Excluded emission sources
Production/Service delivery	Energy directly consumed	None
uenvery	<ul> <li>Diesel and petrol fuel – Stationary</li> <li>Diesel and petrol fuel – Fleet vehicles</li> <li>Electricity powering mobile network and facilities</li> </ul>	
	Use of sold products	
	<ul> <li>Mobile device electricity required to connect to the Belong network</li> </ul>	Excluded emission sources
Downstream	Mobile device electricity required	Excluded emission sources • None
Downstream emissions	Mobile device electricity required to connect to the Belong network     End-of-life treatment of	
	Mobile device electricity required to connect to the Belong network     End-of-life treatment of sold products	



#### Diagram 3.2.3 | Belong service operations process diagram

Cradle-to-grave





# 4. EMISSIONS REDUCTIONS<sup>3</sup>

## **Emissions reduction strategy**

As the first telecommunications business in Australia to become carbon neutral certified, we approach our reduction strategy with a focus on innovative solutions, given there are few precedents to leverage. Our refreshed Telstra Group sustainability strategy is driven by taking bold climate action and working towards a circular economy which are underpinned by the following key targets:

- 1. Reduce our absolute emissions for Scope 1, 2 and 3 by at least 50% by 2030 from an FY19 baseline
- 2. Enable renewable energy generation equivalent to 100% of our consumption by 2025
- 3. Offset the emissions from our operations<sup>4</sup>
- 4. Reuse or recycle 650,000 mobile phones, modems, and other devices each year to 2025<sup>5</sup>
- 5. Increase our network waste recycling rate to 90 per cent by 2025<sup>6</sup>

Belong benefits from Telstra's focus on large scale GHG emission reduction program targeting energy efficiency and decommissioning legacy network technology. Belong is focused on the impact it has direct influence over, such as using 100% recycled paper and veggie ink in all of our packaging, reducing plastic in our mobile SIMs, as well as the introduction of BYO modem initiatives to encourage customers to keep using their existing devices.

# **Emissions reduction actions**

### Table 1: Emissions Reduction Actions

Initiative	Description		FY23 Annualised emissions savings (t CO₂-e)
HVAC optimisation	We conduct physical inspections of our network sites to identify faults affecting power consumption and review equipment performance to identify optimisation opportunities	14	11
Building service energy efficiency upgrades	Our capital works program includes the installation of fresh air cooling systems, high efficiency air-conditioners, improved cooling control strategies and building	50	37

<sup>&</sup>lt;sup>3</sup> Please refer to <u>Telstra's Sustainability Report 2023</u> for further information on Telstra's Emissions Reduction Strategy.
<sup>4</sup> For the FY23 reporting period, this target was described as 'Carbon neutral in our operations from 2020' but has since been updated.

<sup>&</sup>lt;sup>6</sup> For the FY23 reporting period, this target was 85 per cent. The adjustment to 90 per cent commenced from the 1st of September 2023 and will be the target for the FY24 reporting period.



<sup>&</sup>lt;sup>5</sup> For the FY23 reporting period, this target was 500,000 units, inclusive of mobile phones, modems, and other devices. The 650,000 unit adjustment commenced from the 1st of September 2023 and will be the target for the FY24 reporting period.

	management, and electronically commutated fans.		
LED lighting	We are currently undertaking a large multi-year program to remove over 100,000 old fluorescent lights across hundreds of our facilities and install new LED lights with inbuilt motion sensors	49	40
Upgrading rectifiers	Rectifiers convert electricity from AC mains power to DC power, which is required to run our telecommunications equipment. We continue to upgrade older inefficient units to more modern, high efficiency rectifiers. These are now achieving efficiency levels of 96 – 98 per cent.	104	71
Decommissioning legacy network	We are actively rationalizing and decommissioning our legacy network equipment, reducing both direct energy consumption from the equipment as well as associated energy for cooling.	9,168	7,253
Network facilities efficiencies	We identified energy efficiency opportunities at our wireless facilities including installing high efficiency rectifiers and economy fan cooling.	144	100
Total Savings		9,530	7,513



# **5.EMISSIONS SUMMARY**

## **Emissions over time**

Belong's emissions from their base year assessment in FY19 in comparison with FY21-FY23 are shown in Table 3 below.

#### Table 2: Emissions over time

Emissions since base year				
	Base year: 2018-19	Year 1 2020-21	Year 2 2021-22	Year 3 2022-23
t CO <sub>2</sub> .e – Fixed Product	113,912	147,208	162,353	147,672
t CO <sub>2</sub> .e – Mobile Product	3,560	5,158	4,333	6,926
t CO <sub>2</sub> .e – Operations Service	13,000	8,360	4,937	5,769
Total Belong t CO <sub>2</sub> .e	130,472	160,726	171,623	160,367
t CO <sub>2</sub> -e – Parent-Child overlap	N/A	(127,403)	(143,090)	(121,648)
Total t CO <sub>2</sub> -e to be offset	130,472	33,323	28,533	38,719

Telstra has been certified as carbon neutral under the Organisation Standard since FY20. The Climate Active Parent-Child rules allows for any overlap between the Telstra and Belong certifications to be nullified. At the time of Belong's base year 2018-19 certification, Telstra was not yet certified carbon neutral under the Climate Active Organisation Standard. Therefore, the overlap has been relevant for the period FY20-FY23.

Telstra is the parent in this relationship and in Table 4, 5 and 6 we have demonstrated where emissions boundaries overlap, so to avoid double counting of offsets for the FY23 year. The Belong emissions that do not overlap with Telstra largely relate to upstream and downstream emissions associated with product / service manufacture, transportation, and customer use.



# Significant changes in emissions

Table 3: Significant changes in emissions<sup>7</sup>

Emission source name	Current year (tCO <sub>2</sub> -e)	Previous year (tCO <sub>2</sub> -e)	Detailed reason for change
Electricity (market- based method, scope 2, Australian usage)	72,013	82,575	This change can be attributed to a decrease in kWh and change in emission factors used in the FY22 and FY23 electricity calculator. Also, this reflects lower KWh usage as a result of various energy saving measures, some of which are outlined in Table 1.
Cat 11: Use of sold products – Modem Usage	20,362	23,008	This reduction reflects the change in electricity factor used to calculate the emissions associated with the use of sold products. Additionally, this reduction is in line with a reduction in the number of SIO connections to Belong modems.

# Use of Climate Active carbon neutral products and services

N/A

<sup>&</sup>lt;sup>7</sup> We note that while total emissions for Belong have fallen in FY23, the amount that Belong must offset to maintain its carbon neutral accreditation has increased. This is as a result of a reassessment in how Category 2 emissions are treated under the parent child relationship between Telstra Organisation and Belong certifications.



# Products & Service emissions summary

The tables below detail our emissions sources per products & service for the 12 months ended 30 June 2023.

#### **Table 4: Service operations**

Emission source name	tonnes CO <sub>2</sub> -e	Overlap with Telstra %	Offset for FY23 (tonnes CO <sub>2</sub> -e)
Fuel (natural gas, diesel, petrol)	2	100%	0
Electricity (purchased from the grid)	82	100%	0
Purchased goods & services (embodied emissions)	4,211	0.35%	4,196
Capital goods	290	7%	269
Waste generated in operations	12	100%	0
Business travel	167	100%	0
Employee commuting	779	100%	0
Working from home	222	100%	0
Upstream transportation and distribution	2	100%	0
Emissions Total	5,767		4,465

Emissions intensity per functional unit	Commercial in confidence
Number of functional units to be offset	Commercial in confidence
Total emissions to be offset	4,465

#### Table 5: Fixed Product network

0% 0 0% 0
0
6% 45
% 12,030
0% 0
% 20,362
0%
% 52
32,489
Commercial in confidence
Commercial in confidence



#### Table 6: Mobile Product network

Total emissions to be offset

Emission source name	tonnes CO <sub>2</sub> -e	Overlap with Telstra %	Offset for FY23 (tonnes CO <sub>2</sub> -e)
Fuel (natural gas, diesel, petrol)	119	100%	0
Electricity (purchased from the grid)	3,150	100%	0
Fuel & energy related emissions	442	100%	0
Use of sold products	1,703	0%	1,703
Purchased goods and services	557	100%	0
Capital goods	819	100%	0
Upstream transportation and distribution	74	100%	0
Downstream transportation and distribution	62	0%	62
Emissions Total	6925		1765
Emissions intensity per functional unit		Commercia	al in confidence
Number of functional units to be offset		Commercia	al in confidence



1,765

# **6.CARBON OFFSETS**

# Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 38,719 t CO<sub>2</sub>e. The total number of eligible offsets used in this report is 38,719. Of the total eligible offsets used, 38,719 were previously banked and 0 were newly purchased and retired. 0 are remaining and have been banked for future use.

Offset Project	Co-benefits Description
Central Arnhem Land Fire	This project involves strategic and planned burning of savanna areas in the high rainfall
Abatement (CALFA)	zone during the early dry season to reduce the risk of late dry season wild fires. For more
Project	project information refer <u>here.</u>
Nallakonda wind farm in	ReNew Wind Energy (Karnataka) Private Limited has set up wind power project of 50.4
Andhra Pradesh	MW at Tadas in Haveri & Darwada district of Karnataka, India. The project consists of
	installation of 63 wind turbines (WTGs) of 800 kW each. The project activity is a
	renewable source of energy and replaces electricity from the power plants of the
	connected electricity grid which is emission intensive and therefore effects net GHG
	emission reductions.
Renewable Solar Power	The main purpose of this project activity is to generate electricity through renewable solar
Project by ReNew Solar	energy sources. The project activity involves total capacity of 977 MW solar power project
Power Private Limited,	which are installed in Gujarat, Karnataka, Madhya Pradesh, Rajasthan and Telangana
India	states of India. The solar projects have been developed by the SPVs of ReNew Power
	Limited. Over the 10 years of first crediting period, the project will replace anthropogenic
	emissions of greenhouse gases (GHG's) estimated to be approximately 1,511,532 tCO $_{2}e$
	per year, thereon displacing 1,595,299 MWh/year amount of electricity from the
	generation-mix of power plants connected to the Indian grid.

# **Co-benefits**



# Eligible offsets retirement summary

#### Table 8: Offset retirement summary

Offsets cancelled 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 (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 (%)
Nallakonda wind farm in Andhra Pradesh	CER	ANREU	26/06/2020	254,579,990-254,889,280	CP2		309,291	122,231	0 <sup>8</sup>	8,542	22%
Central Arnhem Land Fire Abatement (CALFA) Project	ACCU	ANREU	24/08/2022	8,343,672,325-8,343,687,324	2022		15,000	0	0 <sup>9</sup>	344	1%
Renewable Solar Power Project by ReNew Solar Power Private Limited, India	VCU	VERRA	13/10/2022	<u>11584-341766066-</u> <u>341826065-VCS-VCU-997-</u> <u>VER-IN-1-1851-01012020-</u> <u>31122020-0</u>	2020		60,000	30,167	0	29,833	77%
Total offsets retired this report and used in this report									38,719		
				Total offset	s retired this	report and b	anked for fut	ure reports	0		
Type of offset unit			Quantity	y (used for this reporting peri	iod claim)	Perce	entage of to	otal			
Australian Carbon Credit Ur	nit (ACCU)		344			1%					
Certified Emissions Reduction	on (CER)		8,542			22%					
Verified Carbon Unit (VCU)			29,833			77%					

<sup>&</sup>lt;sup>8</sup> A further 178,518 offsets have been used for the Telstra T+ program (172) and the Telstra Mobile (84,404), Telstra Group (92,890) and Telstra Energy (1,052) Climate Active certifications. <sup>9</sup> A further 14,656 offsets have been used for the Telstra T+ program (123) and the Telstra Mobile (832), Telstra Group (13,642), Telstra Energy (9) and St Vincent de Paul Victoria (50) Climate Active certifications.



# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A



# APPENDIX A: ADDITIONAL INFORMATION

N/A



# 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)	Emissions (kgCO2e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	40,901	0	0%
Total non-grid electricity	40,901	0	0%
_GC Purchased and retired (kWh) (including PPAs & Precinct LGCs)	0	0	0%
GreenPower	0	0	0%
Jurisdictional renewables (LGCs retired)	2,177,315	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	552,186	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	19,721,272	0	0%
Residual Electricity	85,386,769	81,544,364	0%
Total grid electricity	107,837,542	81,544,364	21%
Total Electricity Consumed (grid + non grid)	107,878,443	81,544,364	21%
Electricity renewables	22,491,674	0	
Residual Electricity	85,386,769	81,544,364	
Exported on-site generated electricity	0	0	
Emissions (kgCO <sub>2</sub> e)		81,544,364	

Total renewables (grid and non-grid)	20.85%
Mandatory	19%
Voluntary	2%
Behind the meter	0%
Residual Electricity Emission Footprint (tCO <sub>2</sub> e)	81,544

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



Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO <sub>2</sub> e)	Scope 3 Emissions (kgCO <sub>2</sub> e)
ACT	2937157.983	2144125.328	176229.479
NSW	38144853.57	27845743.1	2288691.214
SA	7538630.028	1884657.507	603090.4023
Vic	23988181.32	20389954.12	1679172.692
Qld	20397597.01	14890245.82	3059639.552
NT	1601375.866	864742.9678	112096.3106
WA	10859280.11	864742.9678	434371.2046
Tas	2370465.645	402979.1597	23704.65645
Grid electricity (scope 2 and 3)	107837541.5	73960680.86	8376995.511
ACT	3.94018133	0	0
NSW	3453.637159	0	0
SA	3477.024711	0	0
Vic	2961.598057	0	0
Qld	10449.39906	0	0
NT	6346.019131	0	0
WA	13674.94194	0	0
	534.7230807	0	0
Tas Non-grid electricity (Behind the meter)	40901.28332	0	0
Non-grid electricity (Bennid the meter)		0	0
Total Electricity Consumed	107878442.8		
	82,337.68		
Emission Footprint (tCO <sub>2</sub> e)	73,960.68		
Scope 2 Emissions (tCO <sub>2</sub> e)	8,377.00		
Scope 3 Emissions (tCO2e)	0,377.00		



# APPENDIX C: INSIDE EMISSIONS BOUNDARY

#### Non-quantified emission sources

The following sources emissions have been assessed as attributable, 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. **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
Embodied emissions related to immaterial purchases of telecommunications equipment (devices)	Immaterial
Embodied emissions related to immaterial purchases of outsourced business processes (Indirect BPO)	Immaterial
Refurbished mobile device electricity usage required to connect to the Belong mobile network	Immaterial
End of life waste – refurbished mobile devices	Immaterial
Embodied emissions – refurbished mobile devices	
Emissions associated with international staff working from home	Immaterial

#### **Excluded emission sources**

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

- 1. A data gap exists because primary or secondary data cannot be collected (no actual data).
- 2. Extrapolated and proxy data cannot be determined to fill the data gap (no projected data).
- 3. An estimation determines the emissions from the process to be (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 EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

- 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. <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.

To be deemed relevant an emission must meet two of the five relevance criteria. Excluded emissions are detailed below against each of the five criteria.



# Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
						Size: Yes - Emissions associated with mobile device usage outside of connecting to the Belong network would be considerably large.
				Influence: No - Belong do not have a material ability to influence the efficiency / design of mobile devices.		
(Product – Mobile) Mobile device electricity for use outside of connecting to	v	Y N N N N	N	<b>Risk:</b> No - 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.		
the Belong network (e.g. apps, displaying video, and camera)	1		IN	Stakeholders: No - Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for Belong's business as its key business operations include providing connectivity to the network.		
			<b>Outsourcing:</b> No - Belong have not previously undertaken this activity within its emissions boundary and comparable organisations do not typically include this activity within their boundary.			
						Size: No - Belong does not create or store any hazardous waste as defined by The Australian Government Department of Industry.
			Influence: As above.			
(Service – Operations)	N		N	N	N	Risk: As above.
Hazardous Waste						Stakeholders: As above.
						Outsourcing: As above.
						. Size: No – emissions associated with Telstra's investments have been excluded from Telstra's organisation account as they would be immaterial, any apportionment to Belong would also be immaterial.
		N	N		N	Influence: No – As a business unit of Telstra, Belong has a limited ability to influence Telstra's investment decisions.
(Service – Operations) Telstra Investments	N			Ν		<b>Risk:</b> No - Given Telstra's investments are not a material source of emissions or a core component of their overarching business, it will not pose a significant greenhouse gas risk exposure to Belong.
						Stakeholders: No - Given investments are not a material source of emissions or a core component of the Telstra business, it is unlikely that this would be a key interest to stakeholders.



						Outsourcing: No - Emissions generated from Telstra's investments bear no impact on outsourced activities related to organisational emissions and therefore have no relevance.
						Size: No - Belong's products and services are only provided to domestic customers. As such an apportionment of Telstra's international leased assets would not be material.
						Influence: No- As a business unit of Telstra, with no international customer base, Belong has a limited ability to influence decisions surrounding the international leasing of assets.
(Service – Operations) Telstra's international leased assets	Ν	Ν	N	N	N	<b>Risk</b> : No - As Belong's products and services are only provided to domestic customers, the GHG risk associated with upstream leased assets would be immaterial. Further, Telstra's international leased assets are reported under the Telstra Organisation Public Disclosure Statement.
						Stakeholders: No - As Belong's products and services are only provided to domestic customers, it is deemed that emissions associated with international leased assets would not be of concern to stakeholders.
						Outsourcing No - While these emissions are generated from international operations, it is typically measured and managed by Telstra.





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