



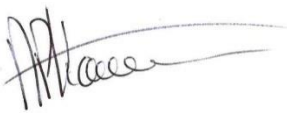
PUBLIC DISCLOSURE STATEMENT

HAMMONS HOLDINGS PTY LTD

**SERVICE CERTIFICATION
CY2023**

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Hammons Holdings Pty Ltd
REPORTING PERIOD	1 January 2023 – 31 December 2023 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Anthea Hammon Managing Director 26 March 2024</p>



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

Public Disclosure Statement documents are prepared by the submitting organisation. The material in Public Disclosure Statement documents represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement documents and disclaims liability for any loss arising from the use of the document for any purpose.

Version: January 2024



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	8,797 tCO ₂ -e
CARBON OFFSETS USED	77% VCU's; 23% CERs; 1% ACCU
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: 100% Renewables Pty Ltd
TECHNICAL ASSESSMENT	27 July 2023 100% Renewables Pty Ltd Next technical assessment due: CY 2025
THIRD PARTY VALIDATION	Type 1 17 August 2023 KREA Consulting Pty Ltd

Contents

1. Certification summary	3
2. Certification information	4
3. Emissions boundary	5
4. Emissions reductions	8
5. Emissions summary	10
6. Carbon offsets	12
7. Renewable Energy Certificate (REC) summary	16
Appendix A: Additional information	17
Appendix B: Electricity summary	20
Appendix C: Inside emissions boundary	23
Appendix D: Outside emission boundary	25

2.CERTIFICATION INFORMATION

Description of service certification

This service certification is for all services offered by Scenic World Blue Mountains Australia located in Corner Violet Street & Cliff Drive Katoomba NSW Australia and is included in Hammons Holdings Pty Ltd's portfolio of companies.

- Functional unit: kg CO₂-e per visitor to Scenic World Blue Mountains Australia
- Offered as: full coverage service
- Life cycle: cradle-to-grave

The responsible entity for this service certification is Hammons Holdings Pty Ltd's, ABN 38 000 600 475.

This Public Disclosure Statement includes information for CY2023 reporting period.

Description of business

Hammons Holdings Pty Ltd, a third-generation family business with over 75 years of history, is deeply involved in the Australian leisure and tourism sector. The company owns and operates Scenic World, located in the Blue Mountains of New South Wales. Scenic World offers visitors a range of experiences, including the world's steepest passenger train. Hammons Holdings' dedication to environmental stewardship is evident in their sustainability initiatives, such as achieving a gold rating in the Blue Mountains World Heritage Institute's Low Carbon Living Program and being accredited by Ecotourism Australia for Advanced Eco-Tourism. With a vision that emphasises safety, engineering excellence, and innovative customer experiences, Hammons Holdings continues to celebrate and preserve the natural beauty of the Blue Mountains for future generations.

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' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service, and carry the product or service through its life cycle. These attributable emissions 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. 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 detail is available at Appendix D.

Inside emissions boundary

Quantified

Natural gas
Stationary & fleet fuel
Lubricants and greases
Electricity
IT software & hardware
Telecommunications
Printing & stationery
Infrastructure upgrades
Cleaning services
Accounting services
Advertising services
Banking services
Business services
Education
Insurance services
Legal services
Security and personal safety
Subscriptions & periodicals
Horticultural services
Postage and courier
Machinery repairs
Motor vehicle parts & maintenance
Plant leasing services
Employee commute
Working from home
Water
Food & catering (staff and visitors)
Visitor travel & accommodation
Staff clothing
Merchandise
Signages
Waste-to-landfill
Green waste

Non-quantified

Refrigerants (Scenic World-owned refrigerators and freezers)
Air travel (staff)
Business accommodation (staff)
Taxis & ridesharing (staff)
Hire cars (staff)

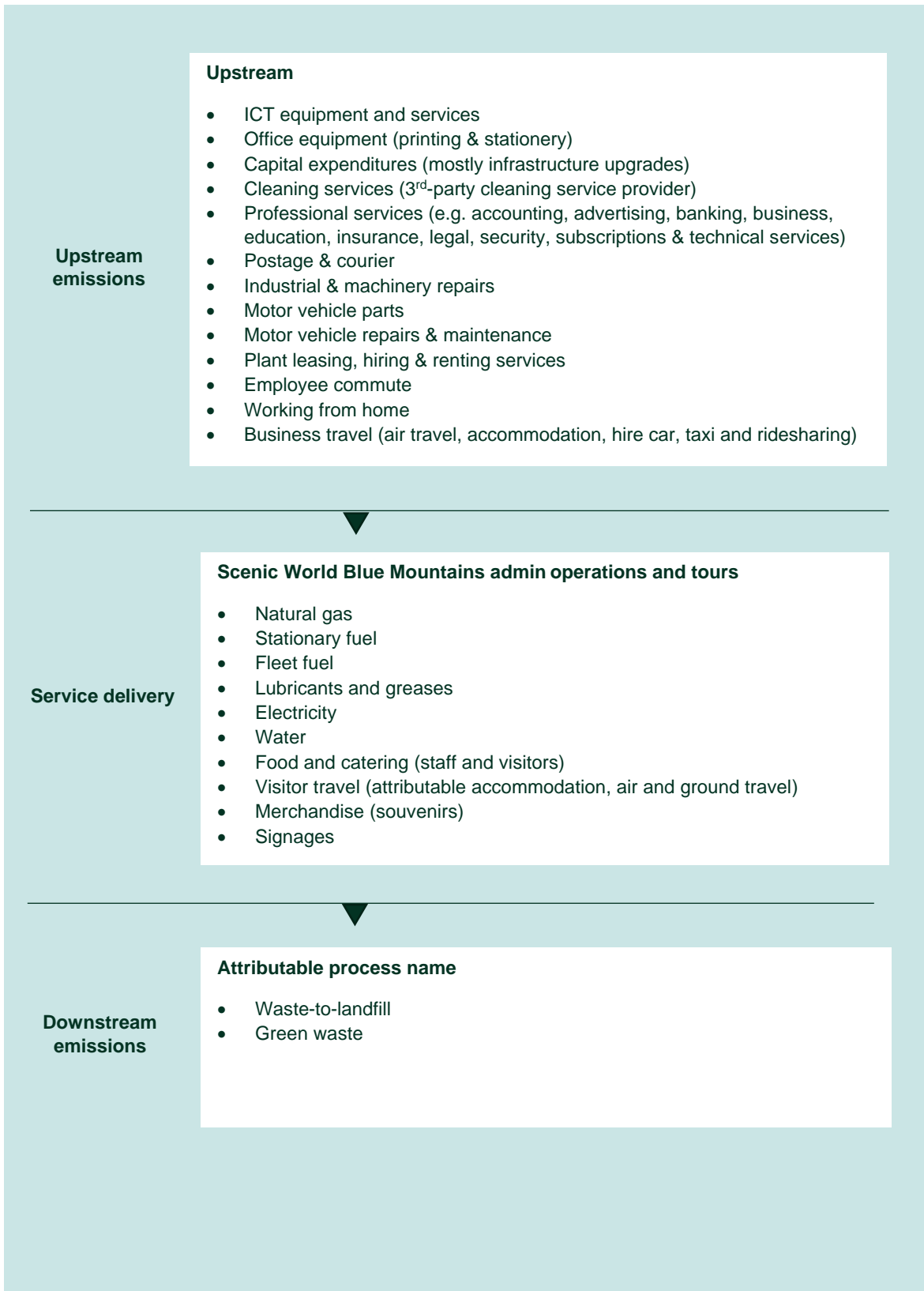
Outside emission boundary

Non-attributable

Refrigerants (3rd party-owned refrigerators and freezers)

Service process diagram

This boundary is based on a cradle-to-grave life cycle assessment



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Scenic World has a comprehensive Environmental Management Plan which includes targets to reduce our overall environmental impact and ensure our sustainability efforts are the best they can, which incorporates emissions reduction targets.

Included in the Scenic World's 2023-24 Strategy are targets to:

- Be carbon neutral through emissions reductions and purchasing offsets;
- Reduce transportation emissions (visitors and team members) as they travel to Scenic World; and ensure the accuracy of the data we capture:
- Focus on maximising waste minimisation across our site;
- Reduce our use of natural gas

The following actions have specifically been identified for this financial year:

We aim to reduce our carbon emissions by 10% per visitor by 2027 from the CY2022 base year. We acknowledge that a significant portion of emissions from visitor travel originates from visitor travel, which lies beyond our direct control. Nevertheless, we are fully committed to addressing and reducing emissions from all other sources within our sphere of influence.

Focus	Area	Emissions Reductions Actions	Timeline/Budget
Travel/Transport	Team Members Travel	Track Team Member commutes to establish a baseline (within 3 months) to help inform a reduction target	Base line – August 2023 Reduction – 10% less single person in car in rest of year compared to baseline
Client Customer Travel initiative	Guest transport	Encourage the use of public transport through sales of the Explore More Pass (a bus/entry combination ticket)	Increase sales by 20% compared to Q4 2022 by March 2024
Waste	Audit	Carry out a second waste audit to understand further areas of improvement	October 2026
	New Bins	Replace Café Bins to improve recycling and organics separation	March 2024
Equipment	Design and Fuel Source	Phase out gas fueled equipment (particularly HVAC and kitchen)	As equipment ends its technical lifespan

Emissions reduction actions

We have made significant progress in various areas of our sustainability initiatives. Regarding travel and transport, while we've begun collecting baseline data, the measurement of potential changes is ongoing. Customer travel data indicates a substantial increase in sales from Q4 2022 to Q4 2023, reflecting a promising trajectory towards meeting our March 2024 targets. Waste management has seen notable improvements, including a provider switch in November 2023 to one offering expanded recycling options. Additionally, processes for waste tracking have been enhanced for better accuracy since July 2023. Plans are in place for the next waste audit in October 2026, conducted every three years. Initiatives such as introducing new bins for specific waste streams and equipment upgrades, such as replacing the kitchen grill with an electric one, demonstrate our ongoing commitment to sustainability efforts.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year/ Year 1:	CY 2022	4,488 t CO ₂ -e	0.009
Year 2:	CY 2023	8,797 t CO ₂ -e	0.010

Significant changes in emissions

Significant changes in emissions			
Attributable process	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Long economy class flights (>3,700km)	570.54	2,820.98	<ul style="list-style-type: none"> increase in visitation at Scenic World change in emission factor for long economy class flights
Short economy class flights (>400km, ≤3,700km)	677.09	1,286.30	<ul style="list-style-type: none"> increase in visitation at Scenic World change in emission factor for short economy class flights

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

Nil

Emissions summary

The following diagram is cradle-to-grave

Emission source	tCO2-e
ICT services and equipment	94.93
Printing & stationery	35.13
Capital expenditures (mostly infrastructure upgrades)	621.27
Cleaning services	76.95
Accounting services	0.93
Advertising services	257.15
Banking services	15.47
Business services	18.28
Education	3.45
Insurance & retirement services	30.49
Legal services	13.91
Security & personal safety	3.39
Subscriptions & periodicals	3.55
Horticultural services	20.20
Postage & couriers	1.27
Industrial & machinery repairs	165.10
Motor vehicle parts	2.24
Motor vehicle repairs and maintenance	2.99
Plant leasing, hiring & equipment services	14.24
Employee commute	203.63
Working from home	0.94
Natural gas	207.01
Stationary fuel (petrol)	1.04
Stationary fuel (LPG)	0.10
Stationary fuel (petroleum-based oil)	0.06
Stationary fuel (lubricants & greases)	0.03
Fleet fuel (diesel)	3.69
Electricity	-
Water	20.54
Food and catering (staff & visitors)	398.95
Visitor travel and accommodation	5,474.01
Staff clothing	4.83
Merchandise	519.79
Signages	12.14
Waste-to-landfill	523.91
Refrigerants (0.5% uplift)	44.43
Attributable emissions (tCO2-e)	8,796.05
Service offset liability	
Emissions intensity per functional unit (kg CO2 e / visitor)	9.70
Emissions intensity per functional unit including uplift factors (kg CO2 e / visitor)	9.75
Number of functional units covered by the certification	902,493
Total emissions (tCO2-e) to be offset	8,796.05

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCU)	50	1%
Certified Emissions Reductions (CERs)	2,000	23%
Verified Carbon Units (VCUs)	6,747	77%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO ₂ -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
April Salumei REDD Project	VCS	Verra	23 May 2024	15639-708486249-708486895-VCS-VCU-352-VER-PG-14-1122-01012018-31122018-0	2018	0	647	0	0	647	7%
Katingan Peatland Restoration and Conservation Project	VCS	Verra	23 May 2024	12730-427344314-427344413-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0	2020	0	100	0	0	100	1%
Nulla Carbon	KACCU	ANREU	23 May 2024	3,797,721,000 - 3,797,721,049	2020	0	50	0	0	50	1%
Hebei Chongli Qingsanying 49.3MW Wind Farm Project	CER	ANREU	23 May 2024	1,129,238,907 - 1,129,240,906	CP2	0	2,000	0	0	2,000	23%

MRF wind power project in Tamilnadu managed by Enercon India Limited	VCS	Verra	23 May 2024	8863-50685491-50685838-VCS-VCU-291-VER-IN-1-380-11032018-10122018-0	2018	0	348	0	0	348	4%
MRF wind power project in Tamilnadu managed by Enercon India Limited	VCS	Verra	23 May 2024	8863-50670437-50675088-VCS-VCU-291-VER-IN-1-380-11032018-10122018-0	2018	0	4,652	0	0	4,652	53%
April Salumei REDD Project	VCS	Verra	23 May 2024	16636-784279885-784280884-VCS-VCU-352-VER-PG-14-1122-01012013-31122013-0	2013	0	1,000	0	0	1,000	11%
Total offsets retired this report and used in this report										8,797	
Total offsets retired this report and banked for future reports										0	

Co-benefits

This section provides a brief description of the carbon offsets purchased and retired for Hammons Holdings Pty Ltd's carbon neutral claim.

MRF Wind Project in Tamil Nadu

This project relates to 57 per cent of the total amount of offsets purchased and retired for this reporting period. The activity involves the generation of electricity using wind power. This electricity will be supplied to MRF for captive consumption. The wind power plant's installed capacity is 14.4 MW.

The power produced displaces an equivalent amount of power of the grid which is fed mainly by fossil fired power plants. Hence, it results in reduction of greenhouse gas emissions.

The project meets the following Sustainable Development Goals:



Hebei Chongli Qingsanying Wind Farm

This project relates to 23 per cent of the total amount of offsets purchased and retired for this reporting period. The activity involves the generation of electricity using wind power via the installation of 58 turbines, each with a capacity of 850KW and selling the generated electricity to the Jing-Jin-Tang Power Grid to the North China Power Grid.

The power produced displaces an equivalent amount of power of the grid which is fed mainly by fossil fired power plants. Hence, it results in reduction of greenhouse gas emissions.

The project meets the following Sustainable Development Goals:



April Salumei REDD Project

This project relates to 18 per cent of the total amount of offsets purchased and retired for this reporting period. The activity includes the protection of a vast area of forested land (603,712 ha) to preserve biodiversity and traditional culture.

The carbon finance generated from verified carbon unit revenues provides Indigenous landowners with an income stream based on the carbon storage and ecosystem services offered by the forest. This stands in

contrast to the short-term royalties typically derived from logging concessions. By conserving the forest and its carbon stocks, substantial volumes of carbon emissions are avoided.

The project meets the following Sustainable Development Goals:



Katingan Peatland Restoration and Conservation Project

This project relates to 1 per cent of the total amount of offsets purchased and retired for this reporting period. The activity includes the protection of vital peatland in Central Kalimantan Indonesia. These wetlands store large amounts of carbon naturally. Conserving them, helps prevent carbon dioxide from being released to the environment.

The project also secures vital habitat for five critically endangered species such as the Bornean Orangutan, Proboscis Monkey and Southern Bornean Gibbon. In partnership with 34 local villages, the project also builds community capacity and sustainable development through employment and education. By fostering inclusive partnerships and a culture of sustainability in local communities, the project serves to reduce poverty, enhance community well-being, and eliminate drivers of deforestation.

The project meets the following Sustainable Development Goals:



Nulla Carbon Project

This project relates to 1 per cent of the total amount of offsets purchased and retired for this reporting period. The activity involves creating permanent native forests by assisting in the regeneration process using in-situ seed sources, including rootstock and lignotubers. This regeneration occurs on land that was previously cleared of vegetation and where regrowth had been suppressed for at least 10 years prior to the project's initiation.

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.

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)
Not applicable	-	-	-	-	-	-	-	-	-
Total LGCs surrendered this report and used in this report									Not applicable

APPENDIX A: ADDITIONAL INFORMATION

Attachment 1: Proof of retirement – April Salumei REDD Project (Vintage 2018)

VERRA Standards for a Sustainable Future

Home

RETIRED UNITS

From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/01/2018	31/12/2018	15639-708486249-708486895-VCS-VCU-352-VER-PG-14-1122-01012018-31122018-0	647	VCU	1122	April Salumei REDD Project	Agriculture Forestry and Other Land Use			East Sepik province	Papua New Guinea (PG)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	Hammons Holdings Pty Ltd	Retired on behalf of Hammons Holdings Pty Ltd for Climate Active for CY2023 emissions.	23/05/2024

1 - 1 - 1

Attachment 2: Proof of retirement – April Salumei REDD Project (Vintage 2013)

VERRA Standards for a Sustainable Future

Home

RETIRED UNITS

From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/01/2013	31/12/2013	16036-784279885-784280884-VCS-VCU-352-VER-PG-14-1122-01012013-31122013-0	1000	VCU	1122	April Salumei REDD Project	Agriculture Forestry and Other Land Use			East Sepik province	Papua New Guinea (PG)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	Hammons Holdings Pty Ltd	Retired on behalf of Hammons Holdings Pty Ltd for Climate Active for CY2023 emissions.	23/05/2024

1 - 1 - 1

Attachment 3: Proof of retirement – Katingan Peatland Restoration and Conservation Project

VERRA Standards for a Sustainable Future

Home

RETIRED UNITS

From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/01/2020	31/12/2020	12730-427344314-427344413-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0	100	VCU	1477	Katingan Peatland Restoration and Conservation Project	Agriculture Forestry and Other Land Use			Central Kalimantan	Indonesia (ID)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	Hammons Holdings Pty Ltd	Retired on behalf of Hammons Holdings Pty Ltd for Climate Active for CY2023 emissions.	23/05/2024

1 - 1 - 1

Attachment 4: Proof of retirement – Nulla Carbon

Australian National Registry of Emissions Units

Transaction ID: AU33812
 Current Status: Completed (4)
 Status Date: 23/05/2024 12:06:21 (AEST)
 Transaction Type: Cancellation (4)
 Transaction Initiator: Chandra, Kistie
 Transaction Approver: Dobbs, Ian Alexander
 Comment: Retired on behalf of Hammons Holdings Pty Ltd for Climate Active for CY2023 emissions.

Party	Type	Transaction Type	Original CP	Current CP	ERF_Project_ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF021888					2019-20		3,797,721,000 - 3,797,721,049	50

Attachment 5: Proof of retirement – Hebei Chongli Qingsanying Wind Farm Project

Australian National Registry of Emissions Units

Transaction ID: AU33817
 Current Status: Completed (4)
 Status Date: 23/05/2024 13:25:19 (AEST)
 Transaction Type: Cancellation (4)
 Transaction Initiator: Dobbs, Ian Alexander
 Transaction Approver: Chandra, Kistie
 Comment: Retired on behalf of Hammons Holdings Pty Ltd for Climate Active for CY2023 emissions.

Party	Type	Transaction Type	Original CP	Current CP	ERF_Project_ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
CH	CER	Kyoto Voluntary Cancellation	2	2					CN-2140			1,129,238,907 - 1,129,240,906	2,000

Attachment 6: Proof of retirement – MRF Wind Power Project in Tamil Nadu managed by Enercon India Limited

VERRA Standards for a Sustainable Future

Home

RETIRED UNITS

From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
11/03/2018	10/12/2018	8863-50685491-50685838-VCS-VCU-291-VER-IN-1-380-11032018-10122018-0	348	VCU	380	MRF wind power project in Tamilnadu managed by Enercon India Limited	Energy industries (renewable/non-renewable sources)			Tamil Nadu	India (IN)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	Hammons Holdings Pty Ltd	Retired on behalf of Hammons Holdings Pty Ltd for Climate Active for CY2023 emissions.	23/05/2024

1 - 1 : 1

VERRA Standards for a Sustainable Future

Home

RETIRED UNITS

From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
11/03/2018	10/12/2018	8863-50670437-50675088-VCS-VCU-291-VER-IN-1-380-11032018-10122018-0	4652	VCU	380	MRF wind power project in Tamilnadu managed by Enercon India Limited	Energy industries (renewable/non-renewable sources)			Tamil Nadu	India (IN)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	Hammons Holdings Pty Ltd	Retired on behalf of Hammons Holdings Pty Ltd for Climate Active for CY2023 emissions.	23/05/2024

1 - 1 : 1

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the market-based approach.

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kgCO 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	1,116,225	0	100%
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)	211,636	0	19%
Residual Electricity	-211,636	-192,589	0%
Total renewable electricity (grid + non grid)	1,327,861	0	119%
Total grid electricity	1,116,225	0	119%
Total electricity (grid + non grid)	1,116,225	0	119%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-211,636	-192,589	
Scope 2	-188,379	-171,425	
Scope 3 (includes T&D emissions from consumption under operational control)	-23,257	-21,164	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	118.96%
Mandatory	18.96%
Voluntary	100.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	-171.43
Residual scope 3 emissions (t CO₂-e)	-21.16
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 summary						
Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	0	0	0	0	0	0
NSW	1,116,225	1,116,225	759,033	55,811	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	1,116,225	1,116,225	759,033	55,811	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)	1,116,225					

Residual scope 2 emissions (t CO ₂ -e)	759.03
Residual scope 3 emissions (t CO ₂ -e)	55.81
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	759.03
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	55.81
Total emissions liability (t CO₂-e)	814.84

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO ₂ -e)
Not applicable	-	-
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.</i>		

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
Not applicable	-	-
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market-based summary table.</i>		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources 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 one of the following reasons:

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

Relevant non-quantified emission sources	Justification reason
Refrigerants (Scenic World-owned fridges and freezers)	Data unavailable
Air travel (staff)	Data is immaterial
Business accommodation (staff)	Data is immaterial
Taxi (staff)	Data is immaterial
Ridesharing (staff)	Data is immaterial
Hire cars (staff)	Data is 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**).

Emissions Source	No actual data	No projected data	Immaterial
Not applicable	-	-	-

Data management plan for non-quantified sources

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

Refrigerants

Hammons Holdings Pty Ltd will work with their staff to conduct an audit of their HVAC units and refrigerators. A record of asset type, recharge capacity and type of refrigerant gas will be included in the database and corresponding emissions will be included in the inventory in the next 3 years.

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. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Refrigerants (3rd party-owned fridges and freezers)	N	N	N	N	N	<p>Size: The emissions source is likely to be between 1% to 2% of the total carbon inventory, which is not large compared to other attributable emissions.</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our product/service.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our service.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.</p>



An Australian Government Initiative

