PUBLIC DISCLOSURE STATEMENT

KPMG AUSTRALIA

ORGANISATION CERTIFICATION
CY2023

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	KPMG Australia
REPORTING PERIOD	1 January 2023 – 31 December 2023
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.* 
	Kristin Silva Partner, Corporate Affairs 24.04.24

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

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	28,250 tCO_2-e
CARBON OFFSETS USED	35.4% ACCUs, 58.1%GS-CERs, 6.5%CERs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Chenglin JIN
TECHNICAL ASSESSMENT	Date:05-05-2023 Organisation: KPMG Next technical assessment due: CY2025

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

The certification includes all operations within Australia, over which KPMG Australia (ABN 51 194 660 183) has operational control. Activities within all our offices fall within the organisational boundary.

The emissions inventory in this public disclosure summary covering the 1 January 2023 to 31 December 2023 reporting period has been developed in accordance with The Climate Active Carbon Neutral Standard for Organisations (Organisation Standard).

KPMG Australia's operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007, and includes all locations occupied by KPMG employees: Adelaide, Brisbane, Canberra, Darwin, Gold Coast, Greater Western Sydney (Parramatta, Rhodes, Wollongong), Hobart, Melbourne, Newcastle, Sydney (Barangaroo), Townsville and Perth, as well as the offices of controlled entities in Port Moresby (Papua New Guinea), Nadi and Suva (Fiji).

All emissions from these offices are included within the boundary, as they hold permanent KPMG staff and are included as a part of KPMG's Global Climate Response (GCR) carbon accounting methodology for all member firms globally.

The methods used for collecting data, calculating emissions and presenting the carbon account are in accordance with

- The Climate Active Carbon Neutral Standard for Organisation (Organisation Standard)
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

KPMG Australia has considered all seven greenhouse gases commonly reported under the Kyoto Protocol in our reporting inventory. The gases that are reported are material to our business and expressed as carbon dioxide equivalents (CO2-e) as applicable under the Kyoto protocol.

Organisation description

- KPMG Australia provides professional service to organisations across a wide range of industry, government and civil society organisations. Our services include Audit & Assurance, Consulting, Deal Advisory & Infrastructure, Enterprise (mid-market practice) and Tax & Legal.
- KPMG Australia employs more than 10,000 people and partners across Australia, PNG and Fiji.
- The firm's strategic ambition is 'to make a positive impact on society as the number one choice for world-class talent, empowering our clients to be exceptional and delivering profitable above growth for KPMG.'
- We produce an annual impact report, 'Our Impact Plan' which shares our progress against our longstanding commitment to the UN Global Compact Principles, the UN Sustainable Development Goals most relevant to us and our progress on Climate Action.
- KPMG committed to being certified carbon neutral and began Climate Active reporting in CY2019. We continue to be committed to decarbonising our operations and supply chain towards net zero through the five commitments set out in our new Climate Action Plan 2023-2030, which builds on our inaugural Climate Action Plan 2018-2022, and includes new targets, actions and initiatives supporting Australia's transition to a net zero future as well as our support for climate resilience, circularity and nature and biodiversity.

3. EMISSIONS BOUNDARY

KPMG Australia's greenhouse gas emissions inventory includes Scope 1 and scope 2 emissions sources as well as Scope 3 emission sources that result from the operations of our business and that are deemed

relevant in the relevance test.

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 KPMG Australia's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D

Inside emissions boundary

Quantified

Office building natural gas
Electricity for tenancy
Electricity for base building (upstream leased assets)
Business air travel
Business travel in personal vehicles
Business travel (transport fuel) in KPMG owned vehicles
Business travel in taxis and rideshare
Business travel – Accommodation and hotels
Postage, courier and freight services
Waste to landfill
Paper consumption
Purchased food and catering, stationery, and office supplies
Staff working from home
Fuel and energy related activities

]

Non-quantified

Optionally included

Outside emission boundary

Excluded

Refrigerants
Other purchased goods and services (excl. food, catering, stationery, and office supplies)
Capital goods
Employee commuting
Downstream transportation and distribution
Processing of sold products
Use of sold products
End-of-life treatment of sold products
Downstream leased assets
Franchises
Investments

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

In 2017, KPMG Australia released its inaugural Climate Action Plan (CAP) 2018–2022, outlining our commitments to climate action and our roadmap to achieving net zero emissions by 2030, in line with KPMG International's science-based target (SBTi). The CAP included our commitment to being certified carbon neutral, alongside the following targets by the end of 2023 (inclusive of the reporting period):

- **100% Renewable Energy:** Procurement of renewable energy for KPMG tenancies
- **>90% Diversion Rate**: Staff engagement on waste and recycling, waste audits, education, circular economy thought leadership.
- **-50% Energy Emissions /FTE**: Investigating ongoing energy reduction opportunities, grants or schemes to support energy efficiency of our operations.
- **-15% Air travel emissions/ FTE:** Setting an internal price on carbon (IPC) to encourage virtual service delivery and increased use of technology to reduce non-essential business travel.
- **Increase Sustainable Procurement**: Increased reporting on supply chain emissions, engaging and supporting our suppliers to achieve net zero.

In April 2023 KPMG Australia launched a new Climate Action Plan 2023-2030, developed in consultation with our people, KPMG's subject matter experts and leading non-governmental organisations (NGOs) It recognises the critical need to continue our decarbonisation efforts beyond our operations and into our supply chain and service offerings, to support our economy's transition to a net zero future.
Our Climate Action Plan to 2030 sets out five commitments:

1. **Decarbonise our operations and supply chain towards net zero** - We commit to achieve a 50 percent reduction on our 2019 baseline across our Scope 1, 2 and 3 emissions by 2030.
2. **Support our clients' and Australia's transition to net zero** - We will strengthen our client portfolio resilience to climate risk and support the decarbonisation of our clients across industries by 2030.
3. **Strengthen climate resilience with our people, clients and community partners** - We will amplify our people's knowledge and engagement on climate action, and collaborate with clients, community organisations, and NGOs on climate resilience.
4. **Advance our commitment to circularity** - We will implement new measures to ensure more raw materials are being reused and recycled by 2030.
5. **Understand and improve our impact on nature and biodiversity -** We will continue to support nature positive outcomes based on regeneration, resilience, and resource circularity.

Our CAP 2023-2030 commitments will apply to all future reporting periods.

Emissions reduction actions

KPMG Australia's emission reduction over time has been achieved through energy efficiency in our offices, green building office relocations, renewable energy uptake and targeted behavior change, specifically to reduce non-essential business travel through use of technology and waste to landfill in our operations.

For the first time since CY2020, we saw our total gross emissions increase predominantly due to higher occupancy in offices and greater volumes of travel between client sites and KPMG offices, which typically account for our largest emission sources.

In CY2023, we implemented the following emission reduction actions:

- Entered into a supply agreement to procure 5GW of renewable energy from the Lake Bonney Windfarm to source 100% renewable energy to cover all tenancies from 1 July 2022
- Implemented an internal price on carbon (IPC) by placing a fee on our air travel-related emissions, anchored to the market price of Australian Carbon Credit Units (ACCUs)
- Set a maximum air travel limit to reduce non-essential business travel to keep us on track to meeting our 50% absolute emission reduction target by 2030
- Became one of the five foundation members of the Qantas Sustainable Aviation Fuel Coalition (SAF Coalition), alongside Australia Post, Boston Consulting Group, Macquarie Group and Woodside Energy, to support the decarbonisation of the aviation industry
- Commenced the first stage of our Sustainable Procurement Framework to support our suppliers to achieve net zero carbon by 2030
- Developed a new zero waste roadmap by incorporating Bintracker waste management tool across our 14 national sites. This enabled us to collect real-time waste data, conduct waste audits, refresh recycling signs, and introduce new recycling streams and partners, all aimed at minimising waste sent to landfills.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base year:	2019	39,281	
Year 1:	2020	13,629	
Year 2:	2021	8,535	
Year 3:	2022	22,478	
Year 4:	2023	28,250	

Significant changes in emissions

Significant changes in emissions			
Emission source	**Previous year emissions** (t CO_2-e)	**Current year emissions** (t CO_2-e)	**Reason for change**
Long business class flights(>3,700km)	8,863	12,260	Higher flight emissions factors by DEFRA (UK Government) have led to 36.97% emissions increase for long business class flights.
Short economy class flights (>400KM, ≤3,700km)	5,542	6,222	Higher flight emissions factors by DEFRA (UK Government) have led to 22.56% emissions increase for short economy class flights.
WFH	2,871	3,836	KPMG Australia employees continue to take advantage of the opportunity to work flexibly, including working from home and we have also seen people returning to work at our clients' offices more often to provide professional services.

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

The Barangaroo precinct is the first urban precinct in Australia to be awarded carbon neutral status. As Australia's first large-scale carbon neutral community, Barangaroo has been set up to operate with zero net carbon emissions. In attaining carbon neutrality, the precinct defined a reporting boundary that included electricity consumption of base buildings, occupants and tenants. The PDS can be found here. KPMG Australia's Sydney office is included as a tenant of Tower 3, in Barangaroo South, as captured in the market-based electricity summary as a deduction from the total electricity consumed.

Certified brand name	Product/Service/Building/Precinct used
Barangaroo precinct	Barangaroo is certified for its precinct, comprising of three main areas: Barangaroo Reserve, Barangaroo South and Central Barangaroo.

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	1142.88	1142.88
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	1561.75	1561.75
Postage, courier and freight	0.00	0.00	97.52	97.52
Stationary energy (gaseous fuels)	88.32	0.00	6.17	94.49
Transport (air)	0.00	0.00	20099.94	20099.94
Transport (land and sea)	92.86	0.00	581.39	674.25
Waste	0.00	0.00	92.80	92.80
Working from home	0.00	0.00	3836.03	3836.03
Office equipment and supplies	0.00	0.00	452.19	452.19
Electricity – International offices	0.00	162.32	35.29	197.61
Total	**181.18**	**162.32**	**27905.96**	**28249.46**

Uplift factors

N/A

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 (ACCUs)	10,000	35.4%
Certified Emissions Reductions (CERs)	1,838	6.5%
Gordon Standard Certified Emission Reductions (GS-CERs)	16,412	58.1%

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 (%)
Savanna Burning Investment Ready Project. Cape York Pilot Aurukun	ACCU	ANREU	04.2024	9,001,492,078-9,001,497,077	2023	-	5,000	0	0	5,000	17.7%
Paroo River North	ACCU	ANREU	04.2024	8,334,356,315-8,334,357,314	2021	-	1,000	0	0	1,000	3.5%
StrathBurn Station	ACCU	ANREU	04.2024	8,999,256,252-8,999,260,251	2022		4,000	0	0	4,000	14.2%
300MWSola PV Plant at Bhadla, Raiasthan	GS	GSF	04.2024	GS1-1-IN-GS7726-2-2022-25483-111687-129686	2022		18,000	0	1,588	16,412	58.1%
Ulubelu Geothermal	CERs	Swiss Emissions Trading Registry	11.05.2023	35717858-35729557	2017		11,700	9,862	0	1,838	6.5%
Total eligible offsets retired and used for this report										28,250	
Total eligible offsets retired this report and banked for use in future reports									1,588		

Co-benefits

APN Cape York

APN Cape York is a not-for-profit organisation fully owned by Southern Wik traditional owners and registered as a charity. Established in 2011, APN is dedicated to the cultural, social, economic, and sustainable empowerment of the Wik and Kugu peoples in their homelands spanning approximately 500,000 hectares from the south of the Archer River to the Holroyd River in remote western Cape York. The core mission of APN Cape York is to facilitate the return of Aurukun community members to their Southern Wik homelands, ensuring that these relocations are culturally, environmentally, and economically sustainable. Key objectives include assisting traditional owners in reconnecting with their country, transferring traditional knowledge to younger generations, preserving the cultural and environmental diversity of the Southern Wik and Kugu territories, and promoting sustainable economic development and training opportunities. Additionally, APN focuses on improving health and educational outcomes through various social programmes.

APN's environmental conservation efforts are anchored in biodiversity conservation, fire management for carbon abatement, and cattle management. Since 2015, APN has been actively involved in the South Aurukun Savanna Burning Project, which utilises savanna burning for carbon abatement under the Emission Reduction Fund. This project, initially registered in 2019 with the Queensland Land Restoration Fund, aims to create carbon abatements while simultaneously delivering co-benefits for threatened species, habitats, and First Nations communities. This includes engaging Traditional Owners and establishing Indigenous Land Use Agreements. APN also invests in developing methodologies to monitor the environmental impact and co-benefits derived from these carbon abatement activities.

Overall, APN Cape York serves as a pivotal organisation for promoting the sustainable and culturally sensitive development of the Wik and Kugu peoples, ensuring that their traditions and environmental stewardship are passed down through generations while fostering economic opportunities and community well-being.

Paroo River North

Changes to agricultural processes on the Yerrel and Humeburn Station are promoting the regrowth of the native forest while protecting local wetlands and river systems. This is significant since the wetlands are rare and provide vital habitat for a variety of plants and animals.

The project is also supporting Indigenous use of the land and improving overall environmental health by reducing grazing and revegetating the land. The regenerating forest is promoting biodiversity and improving the health of the local ecosystem. Overall, the human-induced regeneration continues to make a positive impact on the environment while supporting sustainable land use in the area.

Strathburn Cattle Station

Strathburn Cattle Station is a large-scale breeding property (50km by 50km) with abundant water and feed in the heart of Cape York. Beyond its reliable seasons and the production of thousands of healthy Brahman weaners each year, Strathburn’s wilderness abounds with waterholes, wetlands and wildlife, including barramundi, brolgas, brumbies, crocodiles, eagles, jabiru, jacana, palm cockatoos, saratoga, scrub bulls and feral pigs.

Strathburn Station is situated approximately 129 km Northwest of Musgrave, and 506 km Northwest of Mareeba, n tropical North Queensland. The size of the Pastoral Holding is 246,049 ha (608,000 acres) and it will have an estimated carrying capacity of 10,000-15,000 head when fully developed.

300 MW Solar PV Plant at Bhadla, RAJASTHAN

The project activity is a 300 MW solar power project, promoted by Clean Solar Power (Bhadla) Pvt. Ltd. at Bhadla, Rajasthan, India. The project will replace anthropogenic emissions of greenhouse gases (GHG’s) estimated to be approximately 492,382 tCO2e per annum by displacing 525,600 MWh/year amount of electricity currently sourced from the generation-mix of power plants connected to the Indian electricity grid, which is mainly dominated by thermal/fossil fuel based power plant.

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)*	2,999

* 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)
Lake Bonney Windfarm	SA, Australia	LGC	REC Registry	28 April 2023	WD00SA12	1-1266	2023	Wind	1,266
Lake Bonney Windfarm	SA, Australia	LGC	REC Registry	30 Nov 2023	WD00SA12	65364- 65909	2023	Wind	546
Lake Bonney Windfarm	SA, Australia	LGC	REC Registry	31 Dec 2023	WD00SA12	9147- 9866	2023	Wind	720
Lake Bonney Windfarm	SA, Australia	LGC	REC Registry	14 Mar 2024	WD00SA12	46697-46986 65910-66086	2023	Wind	467
								Total LGCs surrendered this report and used in this report	**2,999**

APPENDIX A: ADDITIONAL INFORMATION

OFFICIAL

Australian Government
Clean Energy Regulator

10 April 2024 VC202324-00438

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, CLIMA SOLUTIONS PTY LTD (account number AU-3571).

The details of the cancellation are as follows:

Date of transaction		10 April 2024
Transaction ID		AU33142
Type of units		KACCU
Total Number of units		10,000
Block 1	**Serial number range**	8,334,356,315 - 8,334,357,314 (1,000 KACCUs)
	ERF Project	Paroo River North Environmental Project – ERF104646
	Vintage	2021-22
Block 2	**Serial number range**	9,001,492,078 - 9,001,497,077 (5,000 KACCUs)
	ERF Project	Savanna Burning Investment Ready Project - Cape York Pilot Aurukun - EOP100972
	Vintage	2023-24
Block 3	**Serial number range**	8,999,256,252 - 8,999,260,251 (4,000 KACCUs)
	ERF Project	Strathburn Station - EOP100917
	Vintage	2023-24
Transaction comment		Retired by Clima Solutions Pty Ltd on behalf of KPMG Australia towards offsetting of all CY2023 emissions to achieve carbon neutrality and Climate Active certification.

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

David O'Toole
ANREU and International
NGER and Safeguard Branch

CLEAN ENERGY REGULATOR

OFFICIAL

Climate
Positive Action for Planet + People

We are delighted to confirm the retirement of

18000 Verified Emission Reductions (VERs)

by

Clima Solutions Pty Ltd

on 10/04/2024

These credits were retired on behalf of KPMG Australia.

Retired by Clima Solutions Pty Ltd on behalf of KPMG Australia towards offsetting of all CY2023 emissions to achieve carbon neutrality and Climate Active certification.

Project: 300 MW Solar PV Plant at Bhadla, Rajasthan

These credits have been retired, saving ***18000*** *tonnes of CO2 emissions from being released into the atmosphere.*
Thank you for investing in a safer climate and more sustainable world.

View retirement

Gold Standard

Retirement certificates are hosted on the Gold Standard Impact Registry. view your certificate.

Gold Standard | Chemin de Balexert 7-9 1219 Châtelaine, International Environment House 2, Switzerland | goldstandard.org, +41 22 788 70 80, help@goldstandard.org

Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Federal Department of the Environment, Transport, Energy and Communications DETEC
Federal Office for the Environment FOEN
Climate Division

Berne, 11 May 2023

Transaction notification CH-45104

Source account	CH-100-830-0 830 - Swiss Carbon Assets
Destination account	CH-230-656-2 Voluntary Cancellation Account CP2
Amount	11,700 (5-0-CER)
Transaction status	4-Completed
Transaction date	11.05.2023, 10:09:00
Transaction type	04-00-Voluntary cancellation
Notification No	10000000012804
Comment	Retired by South Pole Australia Pty Ltd on behalf of KPMG AUSTRALIAN SERVICES PTY LTD towards offsetting of all CY2022 emissions to achieve carbon neutrality and Climate Active certification.

Transaction history

Transaction status	Transaction date
Proposed	11.05.2023, 10:08:56
Checked (No Discrepancy)	11.05.2023, 10:08:59
Completed	11.05.2023, 10:09:00

Transferred Units

Country	Unit Type	Start block	End block	Applicable CP	Installation	Year	LULUCF	Project No	Track	Expiry date	Amount
ID	5-0-CER	35717858	35729557	2				5773			11,700

Note: The content of this information is deemed to be correct unless the Emissions Trading Registry is notified of any error within 30 days in writing and giving reasons.

Swiss Emissions Trading Registry
FOEN, Climate Division, 3003 Berne
Telephone +41 (0)58 462 05 66
emissionsregistry@bafu.admin.ch
https://www.bafu.admin.ch

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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 (kg CO2-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)	2,999,000	0	35%
GreenPower	2,035,726	0	24%
Climate Active certified - Precinct/Building (voluntary renewables)	1,700,474	0	20%
Climate Active certified - Precinct/Building (LRET)	397,840	0	5%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	431,884	0	5%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	110,462	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	1,097,104	0	13%
Residual electricity	-305,157	-277,693	0%
Total renewable electricity (grid + non grid)	**8,772,489**	**0**	**104%**
Total grid electricity	**8,467,332**	**0**	**104%**
Total electricity (grid + non grid)	**8,467,332**	**0**	**104%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**-305,157**	**-277,693**	
Scope 2	-271,624	-247,178	
Scope 3 (includes T&D emissions from consumption under operational control)	-33,534	-30,516	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**103.60%**
Mandatory	**18.96%**
Voluntary	**84.64%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO2-e)	**-247.18**
Residual scope 3 emissions (t CO2-e)	**-30.52**
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 (kg CO2-e)**	**Scope 3 Emissions (kg CO2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO2-e)**
ACT	582,603	582,603	396,170	29,130	0	0
NSW	3,291,398	3,291,398	2,238,151	164,570	0	0
SA	339,120	339,120	84,780	27,130	0	0
VIC	1,878,173	1,878,173	1,483,757	131,472	0	0
QLD	1,403,986	1,403,986	1,024,910	210,598	0	0
NT	172,149	172,149	92,960	12,050	0	0
WA	701,675	701,675	371,888	28,067	0	0
TAS	98,228	98,228	11,787	982	0	0
Grid electricity (scope 2 and 3)	**8,467,332**	**8,467,332**	**5,704,403**	**603,999**	**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)	**8,467,332**					

Residual scope 2 emissions (t CO2-e)	**5,704.40**
Residual scope 3 emissions (t CO2-e)	**604.00**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**4,277.55**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**499.08**
Total emissions liability (t CO2-e)	**4,776.63**

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)
Barangaroo precinct	**2,098,314**	**0**
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.		

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market-based summary table.		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

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

Relevant non-quantified emission sources	Justification reason
N/A	N/A

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

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

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

1. **Size** The emissions from a particular source are likely to be large relative to KPMG Australia's electricity, stationary energy and fuel emissions.

2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.

3. **Risk** The emissions from a particular source contribute to the KPMG Australia's greenhouse gas risk exposure.

4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.

5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the KPMG Australia's boundary, or from outsourced activities typically undertaken within the boundary or comparable to KPMG Australia

The emission sources tested for relevance listed in the table on pages 22-23 includes sources in KPMG Australia's emissions boundary and the justification for this (e.g. business travel, waste, postage, courier and freight services).

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Refrigerants	N	N	N	N	N	No location is known to have refrigerants, and thus, not applicable to the boundary.
Purchased Goods and Services	Y	Limited	N	Y	N	Purchased goods such as food, onsite catering, stationery and office suppliers (as included in 2019 baseline year) are relevant and included in the reporting boundary. Other purchased goods and services are excluded from our inventory for the following reasons: **Size:** Emissions from purchased services including ITC & Telecommunications, Community, Social and Professional Services, Public Admin services, real estate activities, including leasing and cleaning services are likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions (220 t-CO_2-e). The electricity used while operating all leased ITC equipment is captured in reporting boundary under Scope 2. **Influence:** We have *limited* potential to influence the emissions from this source, including shifting to lower-emissions suppliers for our business. Through our Sustainable Procurement Framework, we are committed to working with our suppliers to set science-based targets and disclose carbon reduction focusing predominantly on suppliers of purchased goods (including ITC, catering and office supplies). **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. **Stakeholders:** Our clients and stakeholders recognise the challenges in accurate Scope 3 emission data on supply chain and only request this information where deemed material, relevant and controllable in our business operations. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary
Capital goods	Y	N	N	N	N	**Size:** Emissions from capital goods, including IT and furniture are likely to be large when a KPMG office refurbishment or new office occurs, compared to the total emissions from electricity, stationary energy and fuel emissions (220 t-CO_2-e). **Influence:** We do not have the potential to influence the emissions from this source, including shifting to lower-emissions suppliers for our business. Through our Sustainable Procurement Framework, we are committed to working with our suppliers to set science-based targets and disclose carbon reduction. **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. **Stakeholders:** Our clients and stakeholders recognise the challenges in accurate Scope 3 emission data on supply chain and do not request this information and are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Employee commuting	Y	N	N	N	N	**Size:** Based on the WFH emissions calculator, emissions from this source are likely to be between 3,000 and 6,000 t-CO_2-e, which is large compared to the total emissions from electricity, stationary energy and fuel emissions (220 t-CO_2-e). All KPMG Australia offices are located within the central business districts of capital cities and regional centres and are accessible to employees. **Influence:** Our potential to influence emissions from this source are limited and subject to our 'work from anywhere' policy across home, office and client sites. Emissions from our employees working from home are captured in our organisational boundary. **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. **Stakeholders:** Our clients and stakeholders recognise the challenges in accurate Scope 3 emission data on supply chain and do not request this information and are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary
Downstream transportation and distribution	N	N	N	N	N	**N/A –** not relevant as KPMG Australia do not use vehicles and facilities for sold products or services
Processing of sold products	N	N	N	N	N	**N/A –** not relevant as KPMG Australia do not process or manufacture sold products
Use of sold products	N	N	N	N	N	**N/A –** not relevant as KPMG Australia do not generate direct-use or indirect use emissions from sold products
End-of-life treatment of sold products	N	N	N	N	N	**N/A -** not relevant as KPMG Australia's waste and recycling of materials generated in our operations is captured under 5. Waste generated in operations. KPMG Australia do not generate sold products or packaging.
Downstream leased assets	N	N	N	N	N	**N/A -** not relevant as KPMG Australia do not own assets and all tenancies are leased.
Franchises	N	N	N	N	N	**N/A -** not relevant as KPMG Australia do not own or operate franchises.
Investments	N	N	N	N	N	**N/A -** not relevant as all acquisitions included in KPMG Australia reporting boundary as operating in KPMG offices.

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