PUBLIC DISCLOSURE STATEMENT

TELSTRA GROUP LIMITED

ORGANISATION CERTIFICATION
FY2022-23

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Telstra Group Limited
REPORTING PERIOD	Financial period 1 July 2022 – 30 June 2023 Arrears report
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.*  Name of signatory: Justine Rowe Position of signatory: Chief Sustainability Officer Date: 12 December 2023

Australian Government
Department of Industry, Science, Energy and Resources

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1,628,005 tCO_2-e
OFFSETS USED	ACCU (1%), CER (6%), VCU (78%), VER (15%)
RENEWABLE ELECTRICITY	21.62%
CARBON ACCOUNT	Prepared by: Deloitte Australia
TECHNICAL ASSESSMENT	9/11/2022 Wibi Rockwood Deloitte Next technical assessment due: 9 November 2025

Contents

2.CARBON NEUTRAL INFORMATION

Description of certification

This public disclosure statement (PDS) supports the certification of Telstra as an organisation maintaining carbon neutral status under the 'Climate Active Carbon Neutral Certification Standard for Organisations' (Climate Active Organisation Standard). This report includes an overview of Telstra's greenhouse gas (GHG) emissions reduction strategy and offset projects.

Organisation description

This report covers the business operations of Telstra Corporation Limited ABN 33 051 775 556 up to and including 31 December 2022, the business operations of Telstra Group Limited (ABN 56 650 620 303) and all its group entities as from 1 January 2023 to 30 June 2023. In line with the Climate Active Organisation Standard, we have applied a boundary which accounts for the GHG emissions from our business operations, facilities and network. Refer to section 3 for further insight into the certification boundary. Our boundary also encompasses all of Telstra's fixed and mobile data network as well as the specific operational emissions associated with the following Telstra brands, products & services and functions:

- Telstra Consumer and Small Business
- Telstra Energy[1]
- Telstra Enterprise
- Telstra Mobile Phone and Broadband Plans[1]
- Telstra Wholesale
- Belong[1]
- Other (excludes all brands associated with Telstra's equity investments)[2]

[1] The brands, products, and services each have their own distinct Climate Active product and services certifications. While these certifications intersect with the Telstra Group's certification, they maintain a distinct boundary. Within this boundary, emissions may not overlap with Telstra Group, requiring additional offsets for coverage.

[2] The Digicel Pacific acquisition (which was closed in FY23) has been excluded from Telstra's emissions reporting and targets in FY23 as we have not yet been able to compile timely and quality environment data that aligns to the Greenhouse Gas (GHG) Protocol. A detailed program of work has been launched to align environment data processes and controls with the aim to quantitatively disclose the Digicel Pacific impact in our FY24 reporting. An uplift factor has been applied to this submission to account for a Digicel Pacific estimate in FY23. Refer to page 11 for more information.

3. EMISSIONS BOUNDARY

Inside the emissions boundary

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

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

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

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified

- Transport (air)
- Electricity
- Electricity (international)
- ICT services and equipment
- Land and sea transport (fuel)
- Land and sea transport (km)
- Upstream leased assets (international)
- Office equipment & supplies
- Postage, courier and freight
- Professional services
- Stationary energy
- Stationary energy (international)
- Waste
- Working from home
- Purchased goods and services
- Capital goods
- Upstream transportation and distribution

Non-quantified

- Refrigerants
- Emissions associated with accommodation and meals within business travel.
- Emissions associated with immaterial spend on outsourcing of business processing.
- Emissions associated with international staff working from home.
- Emissions associated with Digicel Pacific acquisition

Optionally included

None

Outside emission boundary

Excluded

- Upstream emissions associated with Telstra's products and services;
    - Embodied emissions
    - Distribution to Telstra
    - Marketing and advertising associated with products and services.
- Downstream emissions associated with Telstra's products and services;
    - Distribution to customers
    - Customer use & disposal of products
    - Marketing and advertising associated with products and services.
- Emissions associated with Telstra’s proportionate investments
- Waste generated from international operations

4.EMISSIONS REDUCTIONS

Emissions reduction strategy[3]

Like most forms of economic activity, providing telecommunications services results in GHG emissions. For Telstra, a large proportion of our GHG emissions arise from the energy we use to power our networks because Australia's energy grid supply is still predominantly driven by fossil fuels. For Telstra, doing business responsibly means doing the right thing – for our customers, our people and the communities we serve. We believe every company has a responsibility to operate sustainably and actively consider the impact it creates for customers, communities and the environment. This is why 'doing business responsibly' is one of the key pillars in our T25 strategy and the foundation of our refreshed sustainability strategy. Our refreshed sustainability strategy includes 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 per cent 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[4]
4. Reuse or recycle 650,000 mobile phones, modems, and other devices each year to 2025[5]
5. Increase our network waste recycling rate to 90 per cent by 2025[6]

Our progress against the targets listed above for FY23:

Progress
Telstra has been Climate Active certified since July 2020 and has continued to reduce and offset the remaining emissions from our operations each year.
Achieved renewable energy generation of **30 per cent towards the target**.
Reduced our combined **scope 1+2 emissions by 30 per cent** and **scope 3 emissions by 28 per cent** from an FY19 baseline.
Reused or recycled **632,919** mobile phones, modems, and other devices in FY23.
Increased our network waste recycling rate to **79 per cent**.

[3] Please refer to Telstra's Sustainability Report 2023 for further information on Telstra's Emissions Reduction Strategy.
[4] For the FY23 reporting period, this target was described as 'Carbon neutral in our operations from 2020' but has since been updated.
[5] 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.
[6] 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.

Emissions reduction actions

A priority action to achieve our scope 1 and 2 GHG emissions target is to improve the energy efficiency of our mobile network sites, fixed network sites and data centers and are also decommissioning legacy equipment and infrastructure to reduce our overall energy use. In FY23 we increased investment in this program, exploring new and more efficient technologies, and building climate change considerations into business planning.

Initiative	Description	FY23 Annualised energy savings (MWh)	FY23 Annualised emissions savings (t CO_2-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	3,650	2,872
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 management, and electronically commutated fans.	12,728	9,532
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	12,675	10,310
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.	1,124	771
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.	99,006	78,326
Network facilities efficiencies	We identified energy efficiency opportunities at our wireless facilities including installing high efficiency rectifiers and economy fan cooling.	1,560	1,079
Total Savings		**130,743**	**102,890**

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	Total tCO_2-e (with uplift)
Base year:[7]	Jul 2021 – Jun 2022	1,648,012	N/A
Year 1[8]:	Jan 2021 – Jun 2021	1,010,798	N/A
Year 2:	Jul 2021 – Jun 2022	1,648,012	N/A
Year 3:	Jul 2022 – Jun 2023	1,534,465	1,628,005

Significant changes in emissions

Emission source name	Current year (tCO_2-e)	Previous year (tCO_2-e)	Detailed reason for change
Australian based Electricity consumption (scope 2)	825,242	951,441	The reduction in emissions associated with electricity (market-based method, scope 2) is in line with the reduction in kWh consumption. This reflects Telstra's continued efforts towards power saving measures, some of which are outlined in section 4 of this document.

Use of Climate Active carbon neutral products and services

N/A – no Climate Active carbon neutral products and services used.

[7] The base year has been restated from 2020 (Jan 2020 – Dec 2020) total of 2,075,614 tCO_2-e to FY22 total of 1,648,012 t CO_2-e as agreed with Climate Active. A base year recalculation was required due to changes in the FY22 calculation methodologies resulting in >10% change to total emissions.

[8] This submission is for the 6-month period ending 30 June 2021 and therefore not representative of a full 12 months. This is the rationale for not utilising 2021 as our base year.

Organisation emissions summary

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

Emission category	Sum of Scope 1 (t CO_2-e)	Sum of Scope 2 (t CO_2-e)	Sum of Scope 3 (t CO_2-e)	Sum of Total Emissions (t CO_2-e)
Electricity	-	825,242	109,223	934,466
Stationary energy (gaseous fuels)	832	-	131	964
Stationary energy (liquid fuels)	7,427	-	1,834	9,260
Transport (air)	-	-	5,368	5,368
Transport (land and sea)	22,208	-	70,853	93,060
Waste	-	-	2,622	2,622
Working from home	-	-	-10,095	-10,095
International Natural Gas Distributed in Pipeline	28	-	5	33
International Diesel (Stationary)	243	-	60	303
Electricity (international)	-	23,146	2,291	25,437
Upstream leased asset (international) - Electricity / All Fuel use	-	-	109,743	109,743
Cat 1: Purchased goods and services - GHG emissions (spend method)	-	-	99,968	99,968
Cat 1: Purchased goods and services - GHG emissions (hybrid method)	-	-	37,934	37,934
Cat 1: Purchased goods and services - GHG emissions (supplier specific method)	-	-	1,670	1,670
Cat 2: Capital goods - (spend method)	-	-	149,858	149,858
Cat 2: Capital goods - (hybrid method)	-	-	55,331	55,331
Cat 2: Capital goods - (supplier specific method)	-	-	-	-
Cat 4: Upstream transportation and distribution (spend method)	-	-	13,620	13,620
Cat 4: Upstream transportation and distribution (hybrid method)	-	-	419	419
Cat 4: Upstream transportation and distribution (supplier method)	-	-	4,504	4,504
Total	30,738	848,389	655,339	1,534,465

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated to the requisite level of assurance. This accounting approach helps ensure the integrity and transparency of the carbon neutral claim.

Reason for uplift factor	tCO_2-e
Uplift to account for non-quantified sources where data is unavailable for Digicel Pacific (acquired in FY23). Calculated using best estimate based on work performed and current understanding of business operations.	93,540
Total of all uplift factors	93,540
Total emissions footprint to offset *(total emissions from summary table + total of all uplift factors)*	**1,628,005**

6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 1,628,005 t CO_2-e. The total number of eligible offsets used in this report is 1,628,005. Of the total eligible offsets used, 1,5695,768 were previously banked and 309,291 were newly purchased and retired.181,784.

Please note: offsets may have been used across the Telstra T+ program, Telstra Mobile, Belon, Telstra Energy and St Vincent de Paul Victoria Climate Active certifications.

Co-benefits

Offset Project	Co-benefits Description
Renewable Solar Power Project by ReNew Solar Power Private Limited, India	The main purpose of this project activity is to generate electricity through renewable solar energy sources. The project activity involves total capacity of 977 MW solar power project which are installed in Gujarat, Karnataka, Madhya Pradesh, Rajasthan and Telangana 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 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.
Rising Sun Solar Energy Project, India	The main purpose of this project activity is to generate electricity through renewable solar energy sources. Rising Bhadla 1 Private Ltd. and Rising Bhadla 2 Private Ltd. are the promoter of the proposed project activity. The project activity involves installation of a 140 MW solar power project at Bhadla, Jodhpur, Rajasthan. The project will replace anthropogenic emissions of GHG's estimated to be approximately 242,688 tCO_2e per year, thereon displacing 251,412 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian grid.
Central Arnhem Land Fire Abatement (CALFA) Project	This project involves strategic and planned burning of savanna areas in the high rainfall zone during the early dry season to reduce the risk of late dry season wild fires. For more project information refer here.
Ghani Solar Renewable Power Project by Greenko Group	The main purpose of this project activity is to generate electricity through renewable solar energy sources. The project activity involves installation of a 500 MW solar power project in Andhra Pradesh state of India. Over the 10 years of first crediting period, the project will replace anthropogenic emissions of GHG's estimated to be approximately 887,800 tCO_2e per year, thereon displacing 919,800

	MWh/year amount of electricity from the generation-mix of power plants connected to the Indian grid.
AAC Blocks project by Mohit Industries Limited	Mohit Industries Limited (hereinafter referred to as MIL or PP) has installed an autoclaved aerated concrete (AAC) blocks manufacturing unit of capacity 300,000 m3/annum in Gujarat, India. The project activity involves setting up a new facility and is accordingly classified as a Greenfield project. The AAC blocks manufactured at the project plant would use waste material fly ash generated from thermal power plants as the primary raw material. The AAC blocks produced would replace conventional fired (baked) clay bricks as construction material. The project would result in average GHG emission reduction of around 50,000 tCO_2e per annum.
Wind Power Project in Madhya Pradesh by OBWPPL	This wind power project is managed by Orange Mamatkheda Wind and located in Madhya Pradesh, a large state in central India. The project consists of 67 wind turbine generators, each producing 1.5 MW of electricity through wind power. This project significantly reduced CO_2 emissions, with 1.2 million tonnes of carbon emissions mitigated over 7 years. The project generates 180 GWh of electricity annually.
100.8 MW Wind Power Project in Beluguppa, Andhra Pradesh	The Project Activity is the installation of a new grid-connected 100.8 MW wind power plant/unit at a site where no renewable power plant was operating prior to the implementation of the project. The project is implemented in Andhra Pradesh state of India.
Tadas Wind Energy Project, India (4&5)	ReNew Wind Energy (Karnataka) Private Limited has set up a wind power project of 50.4 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.

Eligible offsets retirement summary

Proof of cancellation of offset units

Level 3 Group	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_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 (%)**
Renewable Solar Power Project by ReNew Solar Power Private Limited, India	VCU	VERRA	7/07/2021	10703-240325574-240599810-VCS-VCU-997-VER-IN-1-1851-26102018-31122018-0	2018		274,237	112,331	0	161,906	10%
Renewable Solar Power Project by ReNew Solar Power Private Limited, India	VCU	VERRA	7/07/2021	10702-239825574-240325573-VCS-VCU-997-VER-IN-1-1851-01012019-24122019-0	2019		500,000	0	0	500,000	31%
Renewable Solar Power Project by ReNew Solar Power Private Limited, India	VCU	VERRA	7/07/2021	10704-240634796-240860558-VCS-VCU-997-VER-IN-1-1851-01012019-24122019-0	2019		225,763	0	0	225,763	14%
Rising Sun Solar Energy Project, India	VCU	VERRA	23/06/2020	8334-9797641-9819592-VCS-VCU-997-VER-IN-1-1709-01012020-31012020-0	2019		21,952	0	0	21,952	1%

Central Arnhem Land Fire Abatement (CALFA) Project	ACCU	ANREU	24/08/2022	8,343,672,325-8,343,687,324	2021-22		15,000	0	0[9]	13,642	1%
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30832352-30832355-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		4	0	0	4	7%
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30906330-30911329-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0\	2019		5,000	0	0	5,000	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30916330-30974729-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		58,400	0	0	58,400	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30713352-30718351-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		5,000	0	0	5,000	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-31349730-31354729-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		5,000	0	0	5,000	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30772006-30772351-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		346	0	0	346	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30702698-30703351-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		654	0	0	654	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30974730-30976729-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		2,000	0	0	2,000	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30702352-30702697-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		346	0	0	346	

[9] A further 1,358 offsets have been used for the Telstra T+ program (123) and the Telstra Mobile (832), Belong (344), Telstra Energy (9) and St Vincent de Paul Victoria (50) Climate Active certifications.

Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30832356-30852351-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		19,996	0	0	19,996	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30718352-30721601-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		3,250	0	0	3,250	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30703352-30710101-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		6,750	0	0	6,750	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30854352-30854721-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		370	0	0	370	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30822352-30822851-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0			500	0	0	5600	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30904830-30905209-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		380	0	0	380	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30817352-30822351-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		5,000	0	0	5,000	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30852352-30854351-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		2,000	0	0	2,000	
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	14/03/2022	8558-30905210-30905213-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019		4	0	0	4	
AAC Blocks project by Mohit Industries Limited	VCU	VERRA	18/08/2021	10938-257771905-257829238-VCS-VCU-208-VER-IN-4-1238-01012018-31122018-0	2018		57,334	0	0	57,337	11%

AAC Blocks project by Mohit Industries Limited	VCU	VERRA	18/08/2021	10939-257829239-257850688-VCS-VCU-208-VER-IN-4-1238-01092017-31122017-0	2017		21,450	0	0	21,450	
AAC Blocks project by Mohit Industries Limited	VCU	VERRA	18/08/2021	10940-257850689-257910455-VCS-VCU-208-VER-IN-4-1238-01012019-31122019-0	2019		59,767	0	0	59,767	
AAC Blocks project by Mohit Industries Limited	VCU	VERRA	18/08/2021	10941-257910456-257953539-VCS-VCU-208-VER-IN-4-1238-01012020-31122020-0	2020		43,084	0	0	43,084	
Wind Power Project in Madhya Pradesh by OBWPPL	VER	GS	25/07/2022	GS1-1-IN-GS4962-12-2018-21315-2035-101719	2018		99,685	0	0	99,685	7%
Wind Power Project in Madhya Pradesh by OBWPPL	VER	GS	25/07/2022	GS1-1-IN-GS4962-12-2019-21316-82300-105594	2019		23,295	0	0	23,295	
100.8 MW Wind Power Project in Beluguppa, Andhra Pradesh	VER	GS	10/08/2021	GS1-1-IN-GS5614-12-2019-21419-128839-191343	2019		62,505	0	0	62,505	8%
100.8 MW Wind Power Project in Beluguppa, Andhra Pradesh	VER	GS	10/08/2021	GS1-1-IN-GS5614-12-2018-21418-150225-196572	2018		46,348	0	0	48,348	
100.8 MW Wind Power Project in Beluguppa, Andhra Pradesh	VER	GS	10/08/2021	GS1-1-IN-GS5614-12-2020-21420-34027-50173	2020		16,147	0	0	16,147	
Nallakonda wind farm in Andhra Pradesh	CER	ANREU	26/06/2020	254,579,990-254,889,280	CP2		309,291	122,231	0[10]	92,890	6%
Renewable Solar Power Project by ReNew Solar Power Private Limited,	VCU	VERRA	13/09/2023	11584-341512784-341766065-VCS-VCU-997-VER-IN-1-1851-01012020-31122020-0	2020		253,282	0	181,784[11]	62,237	4%

[10] A further 94,170 offsets have been used for the Telstra T+ program (172) and the Telstra Mobile (84,404), Belong (8,542) and Telstra Energy (1,052) Climate Active certifications.

[11] A further 9,261 offsets have been used for St. Vincent's de Paul Victoria Climate Active certification

India											
Total offsets retired this report and used in this report									1,628,005		
							Total offsets retired this report and banked for future reports	181,784			

Type of offset unit	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Unit (ACCU)	13,642	1%
Certified Emissions Reduction (CER)	92,890	6%
Verified Carbon Unit (VCU)	1,273,493	78%
Voluntary Emission Reduction (VER)	247,980	15%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location-based approach for international electricity consumption (refer to Organisation Emissions Summary in Section 5) and a market-based approach for Australian electricity consumption (refer to Market Based Approach Summary below). Please note that the tables below include emissions associated solely with electricity consumed by Telstra's Australian locations. Additional international electricity emissions are included in the emission summary table, within Section 5 of this document.

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.

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	10,728,652	0	1%
Total non-grid electricity	**10,728,652**	**0**	**1%**
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
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)	26,537,085	0	2%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	6,730,031	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	225,962,848	0	18%
Residual Electricity	978,498,114	934,465,699	0%
Total renewable electricity (grid + non grid)	**269,958,616**	**0**	**22%**
Total grid electricity	**1,237,728,078**	**934,465,699**	**21%**
Total electricity (grid + non grid)	**1,248,456,730**	**934,465,699**	**22%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**978,498,114**	**934,465,699**	
Scope 2	864,128,205	825,242,435	
Scope 3 (includes T&D emissions from consumption under operational control)	114,369,909	109,223,264	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**21.62%**
Mandatory	**18.64%**
Voluntary	**2.13%**
Behind the meter	**0.86%**
Residual scope 2 emissions (t CO2-e)	**825,242.44**
Residual scope 3 emissions (t CO2-e)	**109,223.26**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**825,242.44**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**109,223.26**
Total emissions liability (t CO2-e)	**934,465.70**

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	35,798,038	35,798,038	26,132,567	2,147,882	0	0
NSW	423,649,637	423,649,637	309,264,235	25,418,978	0	0
SA	83,035,031	83,035,031	20,758,758	6,642,802	0	0
VIC	308,511,414	308,511,414	262,234,702	21,595,799	0	0
QLD	224,755,296	224,755,296	164,071,366	33,713,294	0	0
NT	17,469,482	17,469,482	9,433,520	1,222,864	0	0
WA	118,416,967	118,416,967	60,392,653	4,736,679	0	0
TAS	26,092,214	26,092,214	4,435,676	260,922	0	0
Grid electricity (scope 2 and 3)	**1,237,728,078**	**1,237,728,078**	**856,723,478**	**95,739,221**	**0**	**0**
ACT	1,013	1,013	0	0		
NSW	905,911	905,911	0	0		
SA	912,046	912,046	0	0		
VIC	776,846	776,846	0	0		
QLD	2,740,945	2,740,945	0	0		
NT	1,664,602	1,664,602	0	0		
WA	3,587,026	3,587,026	0	0		
TAS	140,261	140,261	0	0		
Non-grid electricity (behind the meter)	**10,728,652**	**10,728,652**	**0**	**0**		
Total electricity (grid + non grid)					**1,248,456,730**	

Residual scope 2 emissions (t CO2-e)	**856,723.48**
Residual scope 3 emissions (t CO2-e)	**95,739.22**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**856,723.48**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**95,739.22**
Total emissions liability (t CO2-e)	**952,462.70**

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to 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	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Refrigerants	Yes	No	No	No
Emissions associated with accommodation and meals within business travel	Yes	No	No	No
Emissions associated with immaterial spend on outsourcing of business processing.	Yes	No	No	No
Emissions associated with international staff working from home	Yes	No	No	No
Emissions associated with Digicel Pacific acquisition	No	No	Yes	No

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.

Emission Source	Data Management Plan	Timeline
Emissions associated with Digicel Pacific acquisition	A detailed program of work has been launched to align environment data processes and controls with the aim to quantitatively disclose the Digicel Pacific impact in our FY24 reporting	FY24

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

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

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

1. **Size** The emissions from a particular source are likely to be large relative to the organisation'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 organisation'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 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
Downstream emissions associated with Telstra's products and services; • Distribution to customers • Customer use & disposal of products • Marketing and advertising associated with products and services.	N	Y	N	N	N	**Size:** No - These emissions are not associated with our Organisational business activities as they do not relate to the operations of the network and its facilities (e.g. head office and retail stores). They instead relate to the products and services we purchase/develop and on sell to customers which are downstream focused. These emissions would be captured as part of a wider Services and Product boundary in line with the Climate Active standards and so are not applicable for the Organisational boundary. **Influence:** Yes - Telstra have recognised within our vendor spend data that we have some ability to influence the spend and in turn the associated emissions. **Risk:** No - These emissions are not associated with Telstra's core Organisational business activities, namely the emissions associated Telstra's operation of the network and its facilities (e.g. head office and retail stores). **Stakeholders:** - No - These emissions are not associated with Telstra's core Organisational business activities, namely the emissions associated Telstra's operation of the network and its facilities (e.g. head office and retail stores), as such it is unlikely there would be an expectation by stakeholders to include these emissions. **Outsourcing:** No - these are products and services which we conduct as part of our wider business operations.
Upstream emissions associated with Telstra's products and services; • Embodied emissions • Distribution to Telstra • Marketing and advertising associated with products and services.	N	Y	N	N	N	**Size:** No - These emissions are not associated with our Organisational business activities as they do not relate to the operations of the network and its facilities (e.g. head office and retail stores). They instead relate to the products and services we purchase/develop and on sell to customers which are downstream focused. These emissions would be captured as part of a wider Services and Product boundary in line with the Climate Active standards and so are not applicable for the Organisational boundary. **Influence:** Yes - Telstra have recognised within our vendor spend data that we have some ability to influence the spend and in turn the associated emissions. **Risk:** No - These emissions are not associated with Telstra's core Organisational business activities, namely the emissions associated Telstra's operation of the network and its facilities (e.g. head office and retail stores). **Stakeholders:** - No - These emissions are not associated with Telstra's core Organisational business activities, namely the emissions associated Telstra's operation of the network and its facilities (e.g. head office and retail stores), as such it is unlikely there would be an expectation by stakeholders to include these emissions. **Outsourcing:** No - these are products and services which we conduct as part of our wider business operations.

Emissions associated with Telstra's proportionate investments	N	Y	N	N	N	**Size:** No - Proportionate emissions from our investments have been excluded as they do not relate to the operations of facilities and the network. They are instead investments that are held for the purpose of making a profit. **Influence:** Yes - As these investments are made for commercial based decisions with the intent to generate profit, the emissions generated through our investments are considered influenceable. **Risk:** No - Given our investments are not a material source of emissions or a core component of our business, it will not pose a significant greenhouse gas risk exposure. **Stakeholders:** No - Given our investments are not a material source of emissions or a core component of our business, we deem that these are not of key interest to key stakeholders. **Outsourcing:** No - Emissions generated from our investments bear no impact on outsourced activities related to organisational emissions and therefore have no relevance
Waste generated from international operations	N	Y	N	N	N	**Size:** No - Historically, Telstra's international based emissions from electricity, fuel and stationary energy represent a relatively small percentage of Telstra's total GHG footprint. Subsequently, international operations including its subsidiaries represent a small presence in Telstra's organisational boundary. **Influence:** Yes - Telstra have adequate control/influence over its international operations that produce solid waste as demonstrated by their historic ability to reduce waste to landfill and increase recycled materials. **Risk**: No - Given it is not a material source of emissions, and is not a core component of Telstra's business, waste from international operations will not pose a significant greenhouse gas risk exposure. **Stakeholders:** No - The emissions generated from international operational waste are not considered relevant by key stakeholders and historically contributes less than 1% of total emissions. **Outsourcing** No - While these emissions are generated from international operations, it is typically measured and managed by Telstra.

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