PUBLIC DISCLOSURE STATEMENT

POWERSHOP AUSTRALIA PTY LTD

ELECTRICITY PRODUCT CERTIFICATION
CY2022

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Powershop Australia Pty Ltd
REPORTING PERIOD	Calendar year 1 January 2022 – 31 December 2022 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.* Michael Benveniste GM Commercial & Future Energy B2C 4 July 2024

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

Version March 2023.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	545,117 tCO2-e
THE OFFSETS USED	93.3% CERs, 6.7% VCUs
RENEWABLE ELECTRICITY	24.47%
CARBON ACCOUNT	Prepared by: Pangolin Associates

Contents

2. CARBON NEUTRAL INFORMATION

Description of certification

This Public Disclosure Statement (PDS) supports Powershop's certification under the Climate Active Carbon Neutral Standard in relation to Powershop's Carbon Neutral Electricity Product certification for the period 1 January 2022 – 31 December 2022. This PDS describes:

- All emissions associated with retailer electricity products sold to customers;
- How we define and measure those emissions; and
- How we use Australian Carbon Credit Units, Verified Carbon Units and Carbon Emissions Reductions certificates to neutralise the impact made by retailer electricity.

Powershop Australia Pty Ltd (ABN 41 154 914 075) (Powershop) has prepared this PDS based on the Climate Active standard and its associated guidance documents. Powershop also has a separate accreditation for its gas product. The information and statements in this PDS relate to the calendar year 2022.

The emissions attributable to Powershop's business operations for calendar year 2022 have been captured within the Electricity and Gas Product certifications, apportioned based on the number of customers for each product.

Product description

This PDS covers all emissions associated with the electricity consumed by Powershop customers on any of their products or offers. When a customer joined Powershop via an eligible electricity product or offer during calendar year 2022, their electricity usage was 100% carbon offset at no additional fee, and customers did not need to opt-in to access this benefit. The assessment is from cradle to grave.

The functional unit for the Electricity product is **megawatt hours (MWh) of electricity sold per customer per year**.

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

Electricity sold

Organisation: *

- Accommodation and facilities
- Cleaning and Chemicals
- Climate Active Carbon Neutral Products and Services
- Electricity
- Food
- ICT services and equipment
- Office equipment & supplies
- Postage, courier and freight
- Professional Services
- Stationary Energy (gaseous fuels)
- Stationary Energy (liquid fuels)
- Transport (Air)
- Transport (Land and Sea)
- Waste
- Water
- Working from home
- Taxis
- Synthetic Gases

Non-quantified

N/A

Outside emission boundary

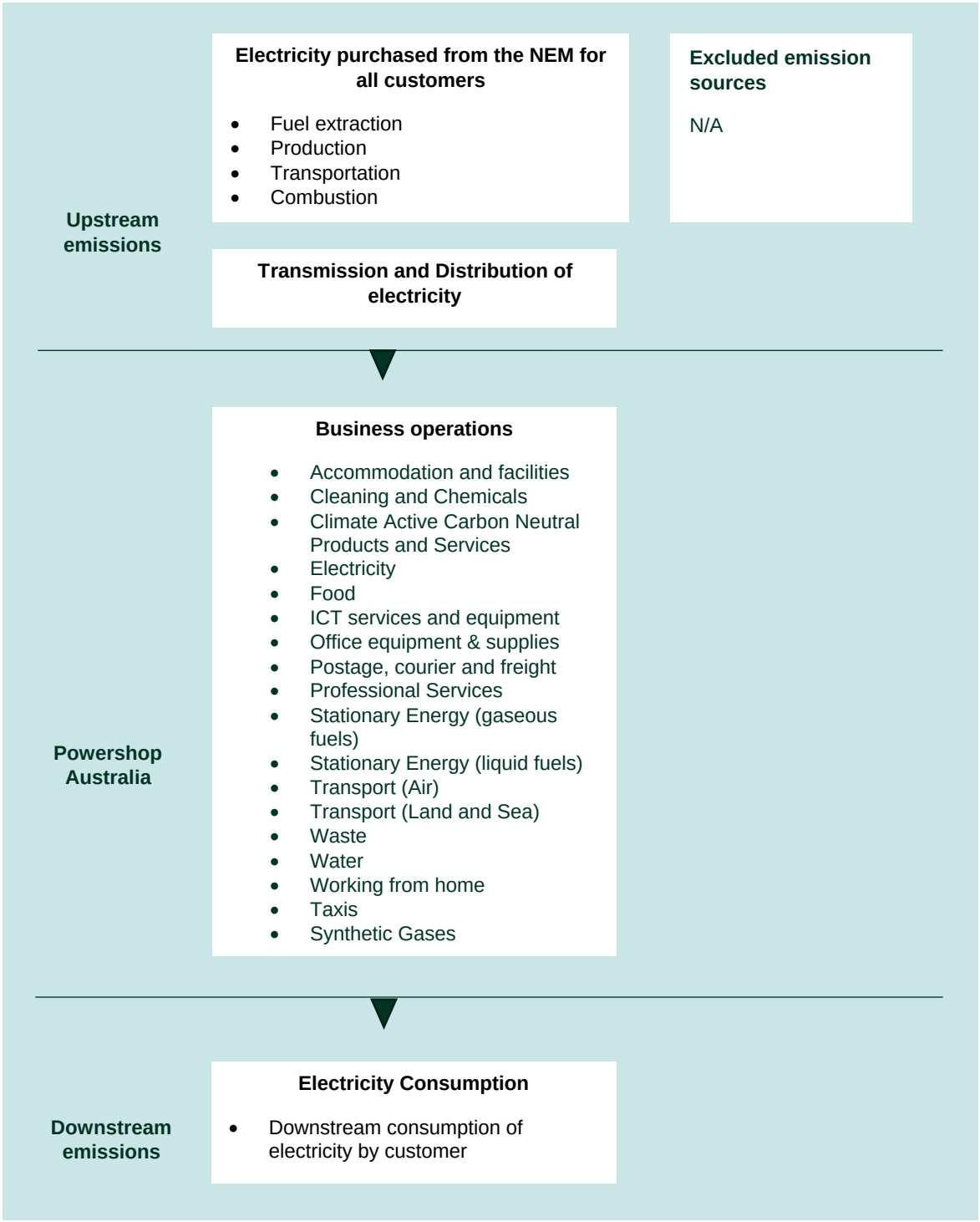
Non-attributable

N/A

**Note, attributable emissions from Powershop's business operations have been apportioned between the Electricity and Gas product certifications, based on the number of customers for each product.*

Product process diagram

The following diagram is cradle-to-grave:



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

On 1 February 2022, Powershop was acquired by Shell Energy Operations Pty Ltd, a wholly owned subsidiary of Shell plc and became part of the global Shell group. Unless otherwise stated, references to "Shell" are references to the global Shell group, and references to "Shell Energy" are references to Shell's business in Australia, which Powershop is part of. Information about Shell's climate targets and emissions transition strategy is available at https://www.shell.com/sustainability/our-climate-target.html and https://www.shell.com/sustainability/our-climate-target/shell-energy-transition-strategy.html.

The information in this section is current at June 2024 and includes activities and developments after calendar year 2022.

Shell's climate target

Shell has set a target to become a net-zero emissions energy business by 2050.[1] This target means net-zero carbon emissions from operations (Scope 1 & 2 emissions) and the energy products that are sold (Scope 3), including those produced by others, which currently account for over 90% of the total emissions reported. Further specific targets include:

- Reducing absolute emissions by 50% by 2030, compared to 2016 levels on a net basis. This covers all emissions in Scope 1, which come directly from operations, and Scope 2, from the energy purchased to run operations.
- By 2025, eliminate routine flaring of natural gas, which generates carbon emissions, from upstream operations.[2]
- Maintain methane emissions intensity below 0.2% and achieve near-zero methane emissions by 2030.
- Introducing a range of 15-20% for the target to reduce net carbon intensity (NCI)[3] by 2030. NCI measures emissions associated with each unit of energy sold. It reflects changes in sales of oil and gas products, and changes in sales of low- and zero-carbon products and services — such as biofuels, hydrogen and renewable electricity.
- Reduce customer emissions from the use of Shell's oil products by 15-20% by 2030 compared to 2021 (Scope 3, category 11), a reduction of more than 40% compared with 2016 reported emissions.

Shell's actions

To decarbonise Shell's group operations, it is:

- investing in new, lower-carbon energy solutions (US$10-15 billion to be invested in low-carbon solutions globally between now and 2025);

[1] https://www.shell.com/sustainability/our-climate-target.html
[2] Subject to completion of the sale of Shell Petroleum Development Company of Nigeria Limited (SPDC)
[3] Shell's NCI is the average intensity, weighted by sales volume, of the energy products sold by Shell. It is tracked, measured and reported using our Net Carbon Footprint (NCF) methodology.

- decommissioning and divesting assets and reducing production through the natural decline of existing oil and gas fields;
- improving the energy efficiency of operations;
- transforming remaining integrated refineries into low-carbon energy and chemicals parks, which involves decommissioning plants;
- using more renewable electricity to power operations;
- developing carbon capture and storage (CCS) for its facilities; and
- reducing methane emissions.

Shell Energy in Australia

Shell Energy is Shell's renewables and energy business in Australia. Shell Energy is helping to build a low-carbon energy system in Australia through a diversified and integrated portfolio that delivers a broad range of decarbonisation solutions and services to business and residential customers. Shell Energy in Australia has a 5GW pipeline of low carbon projects, targeting renewable portfolio of at least 4GW in operation by 2032. Shell Energy's investment, collaboration and partnerships in Australia play an important role in shaping its existing portfolio and development pipeline including:

- part ownership of WestWind Energy Development Pty Ltd who has a wind project pipeline across Victoria, New South Wales and Queensland.
- **Gangarri Solar Farm,** a 120-megawatt (MW) solar farm located in Queensland, owned by Shell New Energies Australia Pty Ltd. The solar project is currently in commissioning and testing phase. Once fully operational, it will generate enough energy to power the equivalent of over 50,000 homes.
- Shell's first global acquisition of a carbon farming company, **Select Carbon**. Select Carbon will help advance net-zero emissions vision while also giving customers an opportunity to offset the emissions generated when using Shell products, such as through carbon credits.
- Grid-scale battery energy storage systems (BESS) have a vital role to play in the journey to a lower-carbon future, helping to address the intermittency of renewables like solar and wind, and assisting to make electricity supplies more affordable and resilient. Shell Energy's investments in grid scale BESS include:
    - Shell Energy has partnered with Eku Energy to deliver the **200MW / 400MWh Rangebank** BESS in Cranbourne, Victoria.
    - Shell Energy holds full operational rights to **The Riverina Energy Storage System 1** a 60MW/120MWh BESS, located in the Riverina region of NSW, helping to build a stronger and more resilient power system in NSW.
    - Shell Energy and AMPYR Australia are jointly developing the 300MW.600MWh Stage 1 of the **500MW/1000MWh Wellington** battery located in Central West NSW which will support renewable generation and contributing to improved reliability for the grid and consumers.
- The **Kondinin Energy** project is located approximately 245km east of Perth and comprises

various stages of 370MW of developments across wind, solar and battery energy storage system (BESS) assets, and is a joint development with Foresight Group.

In its energy solutions business, Shell Energy works with commercial and industrial electricity customers to help them achieve their own carbon reduction and net zero targets by undertaking projects to improve energy efficiency, implement on site renewable energy generation and demand response, and optimise energy productivity.

With support from the Australian Renewable Energy Agency (ARENA), Shell Energy is undertaking a Smart Energy Hubs pilot project to implement energy load control at 40 commercial and industrial customer sites to demonstrate flexible demand capacity. The pilot program includes shopping centres, supermarkets and a refrigerated distribution centre in Queensland, New South Wales and Victoria to demonstrate an estimated 21.5 MW of flexible demand capacity.

Shell Energy's retail electricity customers are able to purchase GreenPower, and renewable energy via additional large scale generation certificates. Power purchase agreements are another option that is available to assist customers notionally purchase renewable energy. More information about Shell Energy's retail renewable energy contracting options is available at www.shellenergy.com.au/electricity-gas/renewable-energy/.

Powershop

Powershop is a part of Shell Energy Australia and sells energy to homes and businesses in VIC, NSW, south-east QLD and SA. Powershop is committed to enabling a better energy future for our customer's lifestyles.

Powershop's Electricity Product has been certified with Climate Active since 2014. In line with the Shell Group's climate targets, Powershop is committed to helping Australia get to net zero emissions by 2050, by helping residential and small business customers through:

- Customer decarbonisation through solar: Powershop has supported residential solar customers and through various partnerships and products, assisted residential home owners and investors to maximise the long-term benefits of installing or utilising PV solar panels.
- Supporting battery uptake to improve solar utilisation: we have invested in technology to help consumers unlock the growing opportunity with residential battery storage via a Virtual Power Plant (VPP) - providing flexible and storage firming solutions to assist customers to manage their usage and emissions in future.
- Promoting decarbonisation of transport: in 2019, we led the way by introducing Australia's first EV charging plan and are committed to making adoption of EVs as simple and convenient for as many people as possible. We are committed to launching new plans and products to enable customers to decarbonise their transport emissions in ways that suits their lifestyles.
- Promoting GreenPower: customers can purchase GreenPower Powerpacks in the Powershop app to displace electricity usage with certified renewable energy that has no net greenhouse gas emissions. When customers purchase GreenPower, additional Renewable Energy Certificates (RECs) are surrendered over and above the compulsory requirements set by the Renewable

Energy Target, which demonstrates that there's a demand for renewables leading to continued growth, investment in the renewable energy sector.

- Visibility and control: since 2012, we have been helping customers use less power with our market-leading app, which provides visibility over when and how they use energy, including solar insights and monitoring tools to help customers use their onsite solar generation.

Further information:

Strategy	Actions
Education and insights Our energy app allows customers to track and manage their energy, usage and solar (where applicable), to help reduce their carbon footprint and costs.	**Seasonal energy savings** Seasonal energy management campaigns and bulk savings powerpacks, e.g. “Summer Gas Bulk Savings” and “Serving up Summer value”, raise awareness of seasonal usage and help customers manage their energy usage and costs. **App download incentives and communications** Powerpack promotions and other communications to encourage and incentivise download and use of the app. **Smart meter opt-in program** Powershop has a program offering smart meter installation to customers to provide further data and insights on usage.
Uptake of GreenPower GreenPower is an option available to all our customers. Allowing customers to access GreenPower flexibly without locking in means it’s easy to opt in when it suits them.	**GreenPower options** Customers have access to purchase GreenPower Powerpacks via the app when they want and for how much of their monthly usage to cover. In addition, customers can set up purchase preferences via their online account or by calling Powershop.
Support residential rooftop solar Offering new plans and offers designed to reward customers for the renewable energy they generate from their rooftop solar, with competitive feed-in tariffs and technology.	**Solar plans** Powershop has offered tailored electricity plans to customers with solar panels who specifically value feed-in tariff. The Super Solar product launched in 2022 and closed to new entrant customers in late 2023. Powershop continues to have electricity plans available with competitive feed-in tariffs and technology aimed at providing solar customers a great customer experience, while promoting the benefits of using their solar systems. **SolarPay/Sunyield plan (closed offer)** Tailored solar offer only available through a dedicated builder channel (closed to new entrants in 2023) focused on incentivising owner builders to install solar panels (and EV chargers) during new building developments.

Strategy	Actions
Technology and innovation Focus on energy innovations and optimisation via technology to support Australians through the energy transition.	**Virtual Power Plant (VPP)** Powershop's VPP program was launched in 2022, helping customers optimise behind the meter battery assets and solar.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	**Emissions intensity of the functional unit (tCO_2-e / mWh / customer)**
Base year/Year 1:	2014–15	189,835	33,177.63
Year 2:	2015–16	356,728	63,340.25
Year 3:	2016–17	474,485	85,952.44
Year 4:	2017-18 (18-month report)	808,081	102,678.26
Year 5:	CY2019	556,430	112,519.73
Year 6:	CY2020	577,953	111,292.89
Year 7:	CY2021	560,850	109,444.62
Year 8:	CY2022	545,117	104,826.06

Significant changes in emissions

Emission source name	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Detailed reason for change
Organisational component	0	2,848.2	The organisational component, previously reported separately, has been absorbed into the gas and electricity product certifications as of 2022 (apportioned between customer numbers for each product).

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
Pangolin Associates	Climate Active submission
Reflex	Paper

Product Emissions summary

Stage / Attributable Process / Source	tCO2-e
Overall Electricity product emissions	542,268.8
Organisational component	2,848.2

Emissions intensity per functional unit (tCO_2-e/MWh/Customer)	104,826.06
Number of functional units to be offset (MWh/Customer)	5.2
Total emissions to be offset (tCO_2-e)	545,117

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 545,117 tCO_2-e. The total number of eligible offsets used in this report is 545,117. Of the total eligible offsets used, 367,706 were previously banked and 180,906 were newly purchased and retired. 3,495 are remaining and have been banked for future use.

Co-benefits

Wind energy project by KWEPL – 3 10040* India – Large-scale grid connected wind generation
The project activity has the following sustainable development aspects:

Social wellbeing:

The project activity helps in providing job opportunities to the local population during installation and operation of the Wind Electric Generators (WEGs). Employment generation helps alleviate poverty in the local community and reduce income disparity.

The project activity supports the development of infrastructure such as roads and expansion of telecommunication networks. These factors give a boost to the social amelioration of the community and also help in improving the living standards of the local community.

Environmental wellbeing:

The project activity produces electricity with the help of renewable energy. In the absence of project activity, power would have been generated using fossil fuels, leading to GHG emissions.

The project activity not only helps in reducing GHG emissions but also help towards conservation of fossil fuels. Therefore, the project activity is contributing towards mitigation of impacts of climate change and hence environmental well being.

Economic wellbeing:

The electricity generated as a result of project activity is fed to the regional grid, thereby improving the availability of electricity to local consumers.

This provides opportunities for industries and economic activities to be set up in the area resulting in greater local employment.

Technological wellbeing:

WEGs deployed in the project activity are from a well-known international manufacturer; the technology is proven and ensures efficient and safe operation of the project activity. In addition, the project proponent invests 2% of the CER revenues every year in sustainable development activities in local communities of Andhra Pradesh.

UG 4217 Uganda Bujagali Hydropower Project, Grid connected renewable generation

The electricity produced by the Bujagali Hydropower Project displaces the electricity produced in the baseline, which to a large extent is based on diesel and heavy fuel oil generators that emit considerable volumes of CO2. It will also avoid the need for future oil fired generation. The project also provides access to electricity from renewable energy sources. Since the Project stabilises or lowers the power tariff in Uganda and helps eliminate the need to load shed, it also stimulates sustainable economic development of the country, creating new jobs both directly and indirectly.

The project also benefits the residents and economies of local communities near the project site. New jobs, primarily unskilled and semi-skilled, creates employment opportunities for Ugandan workers. In addition to improving the local economy, the project sponsors are committed to preserving the heritage and cultures of nearby villages. Meetings with representatives from the Kingdoms of Buganda and Busoga are helping identify actions needed to fulfil that commitment.

Eligible offsets retirement summary

Offsets retired for Climate Active Carbon Neutral Certification											
Project description	**Type of offset units**	**Registry**	**Date retired**	**Serial number (and hyperlink to registry transaction record)**	**Vintage**	**Stapled quantity**	**Eligible quantity retired (tCO_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 (%)**
Bujagali Hydropower Project	CER	ANREU	15 November 2021	4,928,873–5,228,872-UG-4217	CP2		300,000			300,000	55%
Wind energy project by KWEPL – 3	CER	ANREU	18 November 2021	271,768,215–271,922,568-IN-10040	CP2		67,706			67,706	12.4%
Inner Mongolia Shangdu Changshengliang Wind Farm Project	CER	ANREU	26 October 2021	1,068,210,887 -1,068,296,496 – CN-5311	CP2		85,610	-		85,610	15.7%
Bujagali Hydropower Project	CER	ANREU	19 May 2023	1,870,822 - 1,874,221- UG-4217	CP2		3,400			3,400	0.7%
Bujagali Hydropower Project	CER	ANREU	19 May 2023	7,032,633 - 7,084,528 – UG-4217	CP2		51,896			51,896	9.5%
Zhangye Improved Grassland Management Project	VCU	VERRA	12 June 2024	14012-547180415-547220414-VCS-VCU-291-VER-CN-14-2748-25072017-31122017-1	2017		40,000		3,495	36,505	6.7%
									Total offsets retired this report and used in this report	545,117	
									Total offsets retired this report and banked for future reports	3,495	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Certified Emissions Reductions (CERs)	508,612	93.3%
Verified Carbon Units (VCUs)	36,505	6.7%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Australian Government
Clean Energy Regulator

CLEAN ENERGY REGULATOR

26 October 2021

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, Carbon Financial Services Pty Ltd (account number AU-2321).

The details of the cancellation are as follows:

Date of transaction	26 October 2021
Transaction ID:	AU20124
Type of units	CER
Number of units	85,610
Serial number range (Associated Kyoto Project ID)	1,068,210,887 -1,068,296,496 – CN-5311
Transaction comment	"Environmental Benefit; Powershop Electricity Product accreditation Climate Active CAL2022"

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 transactions, please email registry-contact@cer.gov.au

Yours sincerely,

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division
Clean Energy Regulator
registry-contact@cer.gov.au
www.cleanenergyregulator.gov.au

GPO Box 621 Canberra ACT 2601 1300 553 542 registry-contact@cleanenergyregulator.gov.au www.cleanenergyregulator.gov.au 1

Transaction ID	AU27380
Current Status	Sending (91)
Status Date	19/05/2023 09:34:10 (AEST) 18/05/2023 23:34:10 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Stuart, Benjamin Mathew Clarke
Transaction Approver	Rockliff, Nathan Stephen
Comment	Powershop Electricity Product accreditation Climate Active CAL2022

Transferring Account

Account Number	AU-2321
Account Name	Carbon Financial Services Pty. Ltd.
Account Holder	Carbon Financial Services Pty. Ltd.

Acquiring Account

Account Number	AU-2764
Account Name	Voluntary Cancellation – CP2
Account Holder	Commonwealth of Australia

Transaction Blocks

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
UG	CER	Kyoto Voluntary Cancellation	2	2					UG-4217			1,870,822 - 1,874,221	3,400
UG	CER	Kyoto Voluntary Cancellation	2	2					UG-4217			7,032,633 - 7,084,528	51,896

Transaction Status History

Status Date	Status Code
19/05/2023 09:34:16 (AEST) 18/05/2023 23:34:16 (GMT)	Completed (4)
19/05/2023 09:34:16 (AEST) 18/05/2023 23:34:16 (GMT)	Checked (No Discrepancy) (2)

25/07/2017	31/12/2017	14012-547180415-547220414-VCS-VCU-291-VER-CN-14-2748-25072017-31122017-1	40000	VCU	2748	Zhangye Improved Grassland Management Project	Agriculture Forestry and Other Land Use	CCB-No Distinction, CORSIA – Pilot Phase, 2021-2023	Gansu	China (CN)	2379	Environmental Benefit	Powershop Australia Pty Limited	Powershop Product accreditation Climate Active CAL2022	12/06/2024

VERRA

Verified Carbon Standard

Certificate of Verified Carbon Unit (VCU) Retirement

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 12 Jun 2024, 40,000 Verified Carbon Units (VCUs) were retired on behalf of:

Powershop Australia Pty Limited

Project Name

Zhangye Improved Grassland Management Project

VCU Serial Number

14012-547180415-547220414-VCS-VCU-291-VER-CN-14-2748-25072017-31122017-1

Additional Certifications

CCB-No Distinction; CORSIA – Pilot Phase, 2021-2023

Powered by APX

APPENDIX B: ELECTRICITY SUMMARY

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	43,792,000	0	6%
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)	140,123,671	0	19%
Residual Electricity	567,820,763	542,268,829	0%
Total renewable electricity (grid + non grid)	**183,915,671**	**0**	**24%**
Total grid electricity	**751,736,435**	**542,268,829**	**24%**
Total electricity (grid + non grid)	**751,736,435**	**542,268,829**	**24%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**567,820,763**	**542,268,829**	
Scope 2	501,452,103	478,886,758	
Scope 3 (includes T&D emissions from consumption under operational control)	66,368,661	63,382,071	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	.

Total renewables (grid and non-grid)	**24.47%**
Mandatory	**18.64%**
Voluntary	**5.83%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**478,886.76**
Residual scope 3 emissions (t CO_2-e)	**63,382.07**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**478,886.76**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**63,382.07**
Total emissions liability (t CO_2-e)	**542,268.83**

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	250,016,148	250,016,148	182,511,788	15,000,969	0	0
SA	17,976,724	17,976,724	4,494,181	1,438,138	0	0
VIC	417,945,525	417,945,525	355,253,696	29,256,187	0	0
QLD	65,798,038	65,798,038	48,032,568	9,869,706	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)	**751,736,435**	**751,736,435**	**590,292,233**	**55,564,999**	**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)	**751,736,435**					

Residual scope 2 emissions (t CO_2-e)	**590,292.23**
Residual scope 3 emissions (t CO_2-e)	**55,565.00**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**590,292.23**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**55,565.00**
Total emissions liability	**645,857.23**

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)
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 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 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 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
N/A	N/A

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**).

	No actual data	No projected data	Immaterial
N/A	**N/A**	**N/A**	**N/A**

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
N/A	N/A	N/A	N/A	N/A	N/A	**N/A**

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