



PUBLIC DISCLOSURE STATEMENT


**ORIGIN ENERGY LIMITED
PRODUCT CERTIFICATION - ORIGIN GO
ZERO NATURAL GAS
CY2023**

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Origin Energy Limited
REPORTING PERIOD	1 January 2023 – 31 December 2023 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Duncan Permezel General Manager, Consumer & Property - Retail Date 26.08.2024</p>



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

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

Version: January 2024



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	101,681.58 tCO ₂ -e
CARBON OFFSETS USED	20% ACCUs 80% VCUs
RENEWABLE ELECTRICITY	Total renewables 83.45%
CARBON ACCOUNT	Prepared by: Origin Energy
TECHNICAL ASSESSMENT	03 December 2020 Ndevr Environmental Next technical assessment due: CY 2024

Contents

1. Certification summary.....	3
2. Certification information.....	4
3. Emissions boundary	6
4. Emissions reductions	9
5. Emissions summary	13
6. Carbon offsets.....	15
7. Renewable Energy Certificate (REC) summary	18
Appendix A: Additional information	19
Appendix B: Electricity summary.....	20
Appendix C: Inside emissions boundary	23
Appendix D: Outside emission boundary	24

2. CERTIFICATION INFORMATION

Description of product certification

This product certification is for Origin Energy Limited (Origin)'s carbon neutral natural gas product, under Climate Active. This product is marketed and sold as Origin Go Zero Natural Gas.

- Functional unit: gigajoules (GJ) of natural gas usage, with emissions expressed as tonnes of CO₂-e (t CO₂-e) per GJ of carbon neutral Natural Gas consumed.
- Offered as: opt-in product, to Origin's gas customers across all current market segments, including residential, small business, commercial and industrial customers.
- Life cycle: cradle-to-grave.

The responsible entities for this product certification and their ABN are as follows:

Responsible entities	ABN
Origin Energy Retail Limited	22 078 868 425
Origin Energy Electricity Limited	33 071 052 287
Origin Energy (VIC) Pty Limited	11 086 013 283
Sun Retail	97 078 848 549

They are wholly owned subsidiaries of Origin Energy Limited

This Public Disclosure Statement includes information for CY2023 reporting period.

Description of business

Origin Energy and members of the Origin Group, Origin Energy Electricity Limited, Origin Energy Retail Limited, Origin Energy (VIC) Pty Limited and Sun Retail Pty Limited, hold multiple retail authorisations and exemptions for the supply of gas to customers in Australia.

Natural Gas is acquired from a combination of sources including our upstream facilities with (joint venture APLNG), and other domestic gas suppliers through gas supply agreements. Natural gas is processed to a saleable quality by the suppliers. Gas is transported through pipeline transmission and distribution networks to Origin and its customers.

Origin Energy Electricity Limited, Origin Energy Retail Limited, Origin Energy (VIC) Pty Limited and Sun Retail Pty Limited are involved in retailing natural gas to customers in Victoria, New South Wales, Queensland, South Australia, the Australian Capital Territory and Western Australia under their respective gas retail licenses or gas retailer authorisations for the relevant states and customer segments.

Origin Energy Electricity Limited is responsible for the reporting and offsetting of associated greenhouse gas emissions through the retirement of certificates in the relevant registries. Origin Energy Retail Limited, Origin Energy (VIC) Pty Limited and Sun Retail Pty Limited are involved in the marketing and sale of “Origin Go Zero Natural Gas” product via Origin’s internal and external business communication channels (e.g. Origin website, Origin social media and online marketing).

3. EMISSIONS BOUNDARY

Inside the emissions boundary

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

Quantified emissions have been assessed as 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

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

Outside the emissions boundary

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

Inside emissions boundary

Quantified

Natural gas consumed by opt-in customers by state during the reporting period, end use combustion.

Natural gas sold – extraction, processing, and distribution.

Origin retailing activities, including:

Construction Materials and Services

Electricity

ICT services and equipment

Office equipment & supplies

Postage, courier and freight

Professional Services

Stationary Energy (gaseous fuels)

Transport (Air)

Transport (Land and Sea)

Waste

Working from home

Climate Active carbon neutral products and services

Non-quantified

Water use at corporate sites related to natural gas retailing.

Optionally included.

N/A

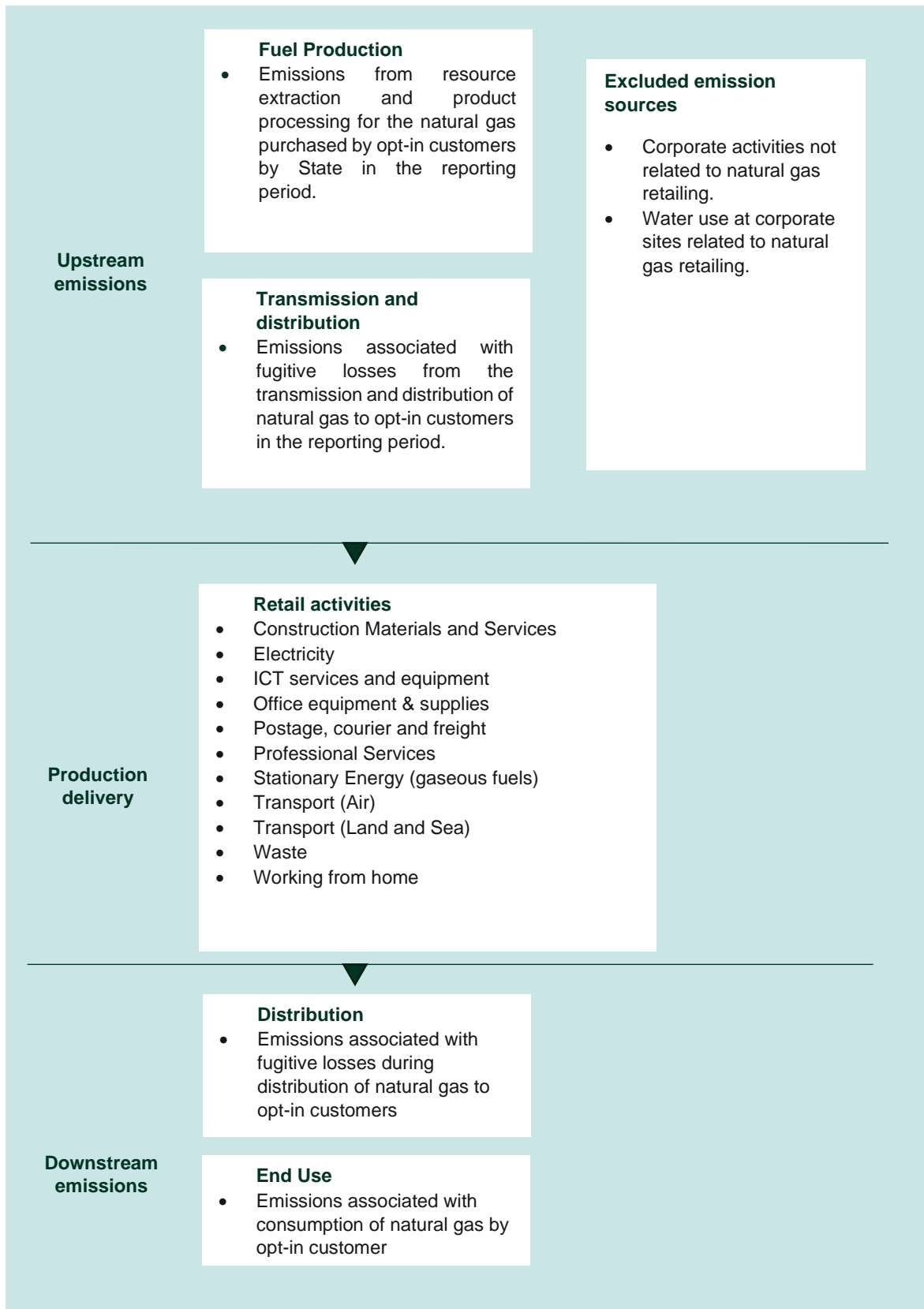
Outside emission boundary

Non-attributable

Corporate activities not related to natural gas retailing.

Product process diagram

Cradle-to-grave boundary.



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Climate change is one of the most significant challenges facing society today. Origin's strategy is anchored in a belief in decarbonisation and the opportunities created by the energy transition.

In 2022, Origin released its first Climate Transition Action Plan (CTAP), which outlines the company's strategy and ambition to lead the energy transition through cleaner energy and customer solutions. Our ambition is supported by three strategic objectives and priorities to drive decarbonisation and evolve our portfolio. These are:

1. Unrivalled customer solutions and enable customers to decarbonise:
 - We are providing customers with a growing portfolio of simple, affordable lower-carbon products and cleaner energy solutions, including rooftop solar and batteries, renewable energy, electric vehicle solutions, renewable power PPAs, load and demand management, as well as our Origin Go Zero Electricity, Origin Go Zero Natural Gas, and Origin Go Zero LPG products, which are certified carbon neutral by Climate Active.
 - We aim to grow a portfolio of carbon credits that will be offered to customers to support them to achieve their decarbonisation commitments.
 - Grow scale at Octopus Energy¹, which is the number one electricity and number two gas retailer in the UK market by customer accounts. The electricity Octopus supplies to customers is 100 per cent sourced from renewable energy, including wind, hydroelectric and solar power.
2. Accelerate renewable and cleaner energy:
 - We aim to grow renewables and storage capacity within our generation portfolio to 4 GW by 2030
 - We aim to grow our Virtual Power Plant, which we expect to play an increasingly important role in helping us optimise the supply and demand balance in the electricity market, to 2 GW under management by FY2026.
 - Investments in Future Fuels. We are exploring both domestic and export market opportunities for hydrogen and ammonia through a number of projects, while recognising the early-stage nature of the hydrogen market in Australia and the technology advancements required.
3. Deliver reliable energy through the transition and reduce emissions from our existing operations:
 - Accelerate Eraring closure. In 2022, we announced plans to accelerate our exit from coal-fired power generation at the Eraring Power Station to potentially as early as August 2025. Bringing forward our exit from coal-fired power generation is the most significant step we expect to take towards achieving our emissions targets.
 - Reduce emissions from our gas operations. As upstream operator for Australia Pacific LNG, we aim to reduce fugitive emissions by replacing equipment and devices with more efficient and advanced technologies, retrofitting facilities to reduce methane venting, and using targeted planning and the implementation of artificial intelligence tools.

¹ Origin has a ~23% interest in Octopus Energy.

The CTAP also includes targets to accelerate emissions reduction across Origin and create value for shareholders, towards a long-term ambition to be net zero Scope 1, 2 and 3 emissions by 2050. Origin's medium-term emissions reduction targets are to:

- reduce Scope 1, 2 and 3 equity emissions intensity by 40 per cent by 2030, from a FY2019 baseline; and
- reduce absolute Scope 1, 2 and 3 equity emissions by 20 million tonnes by 2030, from a FY2019 baseline.

We believe our medium-term emissions intensity target and our long-term net zero emissions ambitions are consistent with the goals of the Paris Agreement to limit the increase in the average global temperature to 1.5°C above pre-industrial levels.²

Our CTAP also outlined an updated short-term target to reduce cumulative Scope 1 equity emissions by eight million tonnes CO₂-e between FY2021 and FY2023, from a FY2017 baseline. We achieved this target with a cumulative reduction of 9.1 million tonnes CO₂-e between FY2021 and FY2023.

Our latest [Sustainability Report](#) outlines our progress against our plan and targets.

Emissions reduction actions

Origin's retail business encompasses retailing of electricity, natural gas and internet to consumers and small business customers, as well as products such as solar, batteries and other home products. The Origin Zero business supports larger businesses with cleaner energy solutions to support them with their lower carbon ambitions.

For CY2023, our Retail business undertook the following actions.

Demand management

We expect our Virtual Power Plant (VPP) – Origin Loop – to play an increasingly important role in helping us optimise the supply and demand balance in the electricity market. Loop uses AI to help orchestrate energy supply and demand across the grid, moving demand away from peak periods and towards times when more renewable energy is available. As at December 2023, Origin had 1,174 MW connected to the VPP from 366,000 connected assets, an increase in capacity by 725 MW in CY2023.

Our customer demand management platform, Spike, is part of Loop. Spike is a behavioural demand response program that rewards customers for reducing their energy use during peak periods. By the end of CY2023, our customers participating in Spike hours saved a combined 89,230 kWh of energy from being used during high demand times.

Origin Zero

Our Origin Zero business unit serves large business customers and, as part of helping customers with their transition to net zero has offerings including renewable electricity through purchase of large-scale generations certificates (LGCs), behind-the-meter solutions that are connected to our VPP, end-to-end electric vehicle fleet management solutions, carbon assessments and combining orchestration and data

² Pursuant to the methodology set out in the [CTAP](#).

analytics to provide an end-to-end energy efficiency solution.

In 2023, Coles Group and Origin signed a landmark agreement which will see the companies co-invest in renewable energy and battery assets at up to 100 Coles supermarkets and liquor stores nationally. Origin also helped Dreamworld install Australia's largest theme park solar system, and Sydney Water transition to electric fleets and enroll in demand response.

Solar and Batteries

Origin installed 66MW of new solar capacity in CY2023, helping customers reduce their grid energy use and providing additional renewable generation into the grid. Origin also installed battery units at residential homes, most of which are connected to the Origin VPP. By installing solar and batteries, our customers benefit from generating, storing, and using renewable energy at home and reducing their reliance on the electricity grid.

Electric Vehicles

Transportation is the third highest emitting sector in Australia, therefore the electrification of transport is a major opportunity to reduce Australia's emissions. The electrification of mobility (E-mobility) is a focus area of Origin's strategy and ambition to help customers decarbonise. We offer a range of solutions through Origin 360 EV, including charging, fleet management and car sharing. The [Origin 360 Electric Vehicle](#) program saw a significant uptake of cars delivered in CY2023. Customers are also supported with EV charging options and energy plans.

E-Billing

For CY2023, e-billing customer accounts remained at 2.90 million. This has resulted in reduced paper use, printing and stationery and reduced reliance on postal services within the supply chain for those customers on e-billing. Other potential co-benefits of e-billing include lower emissions in the supply chain associated with travel for mail distribution and less paper waste ending up in landfill.

Energy efficiency

Origin provides our customers with information and advice on how to use energy efficiently. A range of energy efficiency advice is featured on our website and promoted on our blog, through social media channels and in direct customer communications.

- **Sponsorship TV Commercials:** Origin ran a series of online advertisements featuring players from the Sydney Swans, Netball Australia and Melbourne City Football Club under the banner of the "Good Change Club" promoting energy efficiency tips, as well as some of Origin's products and services, including Spike.
- **Origin Website, Blog, Social Media:** Origin uses its website, blog and social media platforms such as [Facebook](#), [Instagram](#), [Linked-in](#) to engage with our customers and to illustrate ways our customers can reduce their carbon footprint. For example, how our customers can decarbonise their homes through energy efficiency or by installing solar or batteries, and more recently how customers can electrify their homes. Refer to [Origin blogs](#) online.

Origin Home

We have launched [Origin Home](#) to help consumers who are looking for clear and actionable information to help them navigate the energy transition and to find the right energy solutions for them. This online experience provides helpful information, guidance, and support in one place to help consumers identify the right products for them. In addition, it provides useful tools and information to help them become more energy efficient, lower their energy bills, electrify their homes, and take the next step towards a more sustainable energy future.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year/Year 1:	2021	107,999.88	0.0583 tCO ₂ -e per GJ
Year 2:	2022	152,190.58	0.0587 tCO ₂ -e per GJ
Year 3:	2023	101,681.58	0.0596 tCO ₂ -e per GJ

Significant changes in emissions

Significant changes in emissions			
Attributable process	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Natural Gas - VIC Scope 1 combustion of fuels for electricity generation	81,698.37	44,420.44	Reduced uptake of product in VIC
Natural Gas - NSW/ACT Scope 1 combustion of fuels for electricity generation	36,395.75	27,833.65	Reduced uptake of product in NSW

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

Certified brand name	Product/Service/Building/Precinct used
Barangaroo Precinct	Origin NSW offices is located in the Barangaroo Precinct (South).

Emissions summary

Emission source	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)
Construction materials and services	0.00	0.00	0.02	0.02
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.92	0.11	1.03
ICT services and equipment	0.00	0.00	10.98	10.98
Postage, courier and freight	0.00	0.00	15.03	15.03
Professional services	0.00	0.00	23.60	23.60
Stationary energy (gaseous fuels)	3.17	0.00	0.70	3.86
Transport (air)	0.00	0.00	16.59	16.59
Transport (land and sea)	0.46	0.00	16.12	16.58
Waste	0.00	0.00	10.96	10.96
Working from home	0.00	0.00	10.68	10.68
Office equipment and supplies	0.00	0.00	4.24	4.24
Natural Gas Sold (Emissions associated with combustion of Natural Gas)	87965.61	0.00	0.00	87965.61
Natural Gas sold (Scope 3: Emissions associated with extraction, processing, transportation (EPT) of fuels, transmission and distribution of Natural Gas)	0.00	0.00	13602.38	13602.38
Total	87969.23	0.92	13711.43	101681.58

No uplift factors were included in the emissions total.

Since this is an opt in product, this emissions summary represents the attributable emissions from customers who have opted-in to the product only.

Product offset liability	
Emissions intensity per functional unit	0.0596 tCO ₂ -e per GJ
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	1,707,076 GJ
Total emissions (tCO₂-e) to be offset	101,682 tCO₂-e

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)	20,336	20%
Verified Carbon Units (VCUs)	81,346	80%

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 (%)
West Arnhem Land Fire Abatement (WALFA) Project	ACCUs	ANREU	12 Oct 22	Serial numbers: 8,344,302,116- 8,344,312,115	2021-22		10,000	5,000	0	5,000	4.92%
South East Arnhem Land Fire Abatement Project (SEALFA) Project	ACCUs	ANREU	12 Oct 22	Serial numbers: 8,346,339,748- 8,346,349,747	2022-23		10,000	5,000	0	5,000	4.92%
North East Arnhem Land	ACCUs	ANREU	12 Oct 22	Serial numbers: 8,344,152,002- 8,344,162,001	2021-22		10,000	5,000	0	5,000	4.92%

Fire Abatement (NEALFA)											
Central Arnhem Land Fire Abatement (CALFA) Project	ACCUs	ANREU	12 Oct 22	Serial numbers: 8,343,698,572- 8,343,718,571	2021-22		20,000	10,000	4,664	5,336	5.25%
Rimba Raya Biodiversity Reserve Project	VCUs	VERRA	22 Apr 24	Serial numbers: 9900-157350611-157374744-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1 Public URL: https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=243232	2018		24,134	0	0	24,134	23.73%
Rimba Raya Biodiversity Reserve Project	VCUs	VERRA	22 Apr 24	Serial numbers: 9900-157791672-157848883-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1 Public URL: https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=171607	2018		57,212	0	0	57,212	56.27%
Total offsets retired this report and used in this report										101,682	
Total offsets retired this report and banked for future reports									4,664		

Co-benefits

N/A

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A.

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	N/A

* 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.

APPENDIX A: ADDITIONAL INFORMATION

N/A.

APPENDIX B: ELECTRICITY SUMMARY

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

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

Location-based method

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

Market-based method

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

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

Market-based approach 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	3,626	0	53%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	965	0	14%
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)	1,113	0	16%
Residual Electricity	1,131	1,029	0%
Total renewable electricity (grid + non grid)	5,704	0	83%
Total grid electricity	6,835	1,029	83%
Total electricity (grid + non grid)	6,835	1,029	83%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	1,131	1,029	
Scope 2	1,007	916	
Scope 3 (includes T&D emissions from consumption under operational control)	124	113	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	83.45%
Mandatory	30.40%
Voluntary	53.05%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	0.92
Residual scope 3 emissions (t CO₂-e)	0.11
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.92
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.11
Total emissions liability (t CO₂-e)	1.03

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	965	965	656	48	0	0
SA	1,323	1,323	331	106	0	0
VIC	2,244	2,244	1,773	157	0	0
QLD	2,303	2,303	1,681	345	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)	6,835	6,835	4,441	657	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)	6,835					

Residual scope 2 emissions (t CO₂-e)	4.44
Residual scope 3 emissions (t CO₂-e)	0.66
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	3.78
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.61
Total emissions liability	4.39

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)
Level 29-32, 100 Barangaroo Avenue, Barangaroo NSW 2000	965	0
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market based summary table.</i>		

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
Water use at corporate sites related to natural gas retailing	Immaterial

Excluded emission sources

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

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

Emissions Source	No actual data	No projected data	Immaterial
Water use at corporate sites related to natural gas retailing	No. Water invoices are generally included in lease arrangement.	Yes. Water usage for one building cannot be applied to other sites due to sites not being comparable.	Yes. Based on existing historical data and assumptions for our sites, we confirmed that the emissions attributable to this product is immaterial < 1%.

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSION BOUNDARY

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

1. **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
Corporate activities not related to natural gas retailing	Y	N	N	N	N	Size: The emissions source is likely to be large compared to other attributable emissions, however it does not become part of this product.



An Australian Government Initiative

