




PUBLIC DISCLOSURE STATEMENT

**M.J. BALE
(NEWBALE CLOTHING PTY LTD)**

**ORGANISATION CERTIFICATION
FY2022-23 (TRUE-UP)**

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	M.J. Bale (Newbale Clothing Pty Ltd)
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 True-up 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>Matthew Jensen M.J. Bale CEO & Founder 29/05/2024</p>



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

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Version August 2023.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2,025 tCO ₂ -e
CARBON OFFSETS USED	16% ACCUs, 52% VCU, 32% CERs
RENEWABLE ELECTRICITY	46% ¹ .
CARBON ACCOUNT	Prepared by: Life Cycle Logic
TECHNICAL ASSESSMENT	Date: 29/09/2021 (for FY22 reporting period) Name: Andrew D Moore Organisation: Life Cycle Logic Next technical assessment due: for FY25 reporting period

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¹ 100% of electricity consumption in M.J. Bale offices (tenancy) is matched with renewable electricity. This excludes the base-building scope 3 electricity use that is outside of operational control of M.J. Bale.

2. CERTIFICATION INFORMATION

Description of certification

This carbon neutral certification includes all activities associated with the organisation M.J. Bale (Newbale Clothing Pty Ltd ABN 33 136 405 091). These activities include:

- Head office energy consumption (e.g., tenancy electricity consumption and base building electricity, gas, and diesel consumption).
- Staff commuting (to head office and retail outlets)
- Business travel (domestic and international flights, taxis, accommodation, meals and drinks)
- Office supplies (e.g., paper and stationery)
- Office services (e.g., ITC services and equipment, business services, advertising and promotion, storage services, professional services, cleaning and catering)
- Office waste disposal (e.g. general waste and recyclables)
- Working from home

The separately registered M.J. Bale Product certification scope is from cradle-to-sale² plus disposal at the product end-of-life (excluding product care) and includes: raw fibre/material production, fabric manufacturing, garment sewing, packaging, all logistics, retail, delivery to customer, and disposal of waste and products at the end-of-life.

Organisation description

Founded by Matt Jensen in 2009, M.J. Bale is an Australian-owned gentlemen's clothier producing 'garments of integrity for men of character'. A vertically-integrated tailoring expert with over 70 retail locations throughout Australia, the company creates total wardrobe solutions for men, from business and formalwear to casuals and accessories.

M.J. Bale has pioneered the 'single-source' concept of natural fibre production, working with custodial, conservation-led Australian woolgrowers to create a sustainable fibre that returns biological value to the natural environment via a store-to-farm customer rebate scheme. In 2021 the brand, along with partner woolgrower Kingston farm and seaweed producer Sea Forest (both in Tasmania), instigated the world-first commercial farm trial to produce zero-emission/carbon neutral wool.

The following subsidiaries / child companies are also included within this certification.

Legal entity name	ABN	ACN
Newbale Clothing Pty Ltd	33 136 405 091	136 405 091

² Cradle-to-gate plus end-of-life

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 details are available at Appendix D.

Inside emissions boundary		Outside emission boundary
<u>Quantified</u>	<u>Non-quantified</u>	<u>Excluded</u>
Construction materials and services	Water	None
Electricity		
Stationary energy		
Staff commute to head office and retail outlets		
Business travel (flights, taxis, accommodation, meals and drinks)		
Office supplies (e.g., paper and stationery)		
Office services (e.g., Postage, ITC services and equipment, business services, advertising and promotion, storage services, professional services, cleaning and catering)		
Waste		
Working from home		

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Having achieved significant absolute reductions in our scope 1 and 2 emissions during the FY2022 baseline period³ we are currently revising the emission reduction targets and timelines with our upstream supply-chain partners.

The majority of M.J. Bale's remaining carbon emissions (>96 %⁴) are scope 3 emissions which are outside of operational control, and we are working with our supply-chain partners to achieve significant absolute reductions in these emissions.

Detailed actions we have completed during FY2023 are:

- Achieved B Corp certification
- Reducing the emissions from inbound freight by switching, where possible, to sea freight when transporting products into Australia. We will continue to work to further reduce freight emissions upstream in the supply chain.
- 100% of M.J. Bale stores and office units now use renewable energy through either GreenPower®, retirement of LGCs by landlords, or retirement of LGCs by M.J. Bale (broker). The remaining scope 2 emissions are from base building energy consumption (i.e. shopping centres) are outside of M.J. Bale's direct operational control.

Emissions reduction actions

Detailed actions we are taking within the next 5 years to reduce emissions throughout the supply chain are:

- Continue production of methane-reduced wool in collaboration with partners, Kingston farm (Tasmania) and seaweed producer Sea Forest (Tasmania), to reduce livestock emissions at the fibre production stage of the garment supply chain.
- Scale our "Lightest Footprint" initiative of transporting aforementioned methane-reduced using low-emission transportation methods and striving to produce a portion of garments onshore to reduce logistics associated emissions.
- Further reducing the emissions from freight by switching where possible to sea freight when fabrics and products are transported in the upstream supply chain.
- Moving toward circular business models by relaunching our garment take-back program and exploring various garment upcycling and recycling opportunities to avoid our garments from ending in landfill.
- Product design – product carbon footprint introductory training of M.J. Bale design team staff has been completed. Ongoing training to be conducted.
- In store energy audits to further identify and reduce electricity consumption

³ M.J. Bale was first certified as Climate Active carbon neutral for the FY2022 period, forecast based on FY2020 data.

⁴ Following the WRI/SBTi definition of scope 3 emissions; 99.97% of M.J. Bale's remaining carbon footprint are scope 3 emissions.

5. EMISSIONS SUMMARY

Emissions over time

This section compares emissions between the base year and all subsequent reporting years until the current year of certification.

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base Year/Year 1:	2021–22	1570	N/A
Year 2:	2022–23	2025	N/A

Significant changes in emissions

Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Computer and technical services	295.4	337.6	Increased investment in computer and technical services
Advertising services	285.5	314.0	Increase advertising spend
Medium Car: unknown fuel	209.9	289.7	41% increase in staff numbers (FTE).

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

N/A

Emissions summary

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

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between the projected emissions and the actual emissions recorded.

Emission category	Projected emissions (tCO ₂ -e)	Scope 1 emissions (tCO ₂ -e)	Scope 2 emissions (tCO ₂ -e)	Scope 3 emissions (tCO ₂ -e)	Total emissions (t CO ₂ -e)
Accommodation and facilities	19.4	0.00	0.00	18.71	18.71
Cleaning and chemicals	30.5	0.00	0.00	37.01	37.01
Construction materials and services	17.1	0.00	0.00	24.65	24.65
Electricity	62.6	0.00	0.00	48.61	48.61
Food	47.6	0.00	0.00	93.02	93.02
ICT services and equipment	322.3	0.00	0.00	366.79	366.79
Office equipment and supplies	53.7	0.00	0.00	44.42	44.42
Postage, courier and freight	99.8	0.00	0.00	104.21	104.21
Professional services	532	0.00	0.00	633.71	633.71
Stationary energy (gaseous fuels)	4.5	2.89	0.00	0.73	3.62
Stationary energy (liquid fuels)	0.6	0.42	0.00	0.10	0.53
Transport (air)	87.2	0.00	0.00	258.31	258.31
Transport (land and sea)	249.6	2.36	0.00	342.42	344.78
Waste	58.4	0.00	0.00	43.68	43.68
Working from home	-15.9	0.00	0.00	1.97	1.97
Total emissions	1569.4	5.7	0.0	2018.4	2024.02
Difference between projected and actual emissions	Projected minus actual = -455 tCO ₂ -e				

Uplift factors

N/A – none applied.

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emission to offset is 2025 t CO₂-e. The total number of eligible offsets used in this report is 2025 t CO₂-e. Of the total eligible offsets used, 1570 t CO₂-e were previously banked and 495 t CO₂-e were newly purchased and retired. 40 t CO₂-e are remaining and have been banked for future use.

M.J. Bale's offset portfolio has the following co-benefit aspects:

Yarra Yarra Biodiversity Corridor

- **Environmental Benefits:** In the process of restoring 13,500 hectares to the northern wheatbelt of Southwestern Australia, over 30 million mixed native species trees and shrubs have been planted in the Yarra Yarra Biodiversity Corridor since 2008. The project's long-term objective is to not just reverse land degradation, but connect the newly revegetated areas with the remaining vegetation and 12 nature reserves to create a 'green' corridor. This will assist the restoration of ecosystems and preserve the habitats of threatened flora and fauna. It will help fight climate change, absorbing carbon while also cleaning and cooling the air, sustain river flows, stabilise soils and recycle nutrients for agriculture.

The Yarra Yarra project meets the following criteria as part of the United Nation's Sustainable Development Goals:

- **Good Health and Well-Being:** The Yarra Yarra project contributes to the positive mental health and well-being of the Indigenous communities who work to revitalise their traditional lands
- **Decent Work and Economic Growth:** More than 400 jobs are created through the project, including over 50 roles for the Indigenous and over 80 businesses engaged
- **Quality Education:** The project provides job-specific training sessions and inductions for local employees, who can use these skills to pass on knowledge to workers in other revegetation projects across Australia
- **Clean Water and Sanitisation:** Salinity is lowered in both ground and surface water over the life of the project

Climate Action: At least 967,695 tonnes of CO₂-e will be sequestered during the project's lifetime.

- **Life on Land:** The biodiverse plantings of native trees and shrubs encompasses over 30 species of conservation significance
- **Partnerships for the Goals:** 11 local and national organisations have been formed from the project

Eligible offsets retirement summary

The table below provides details for the proof of cancellation of offset units for the M.J. Bale Organisation carbon neutral claim for the FY23 period. Where a hyperlink to offset retirement details have not been provided below, retirement certificates were provided to Climate Active and included in Appendix A.

Offsets retired for Climate Active carbon neutral certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	315	16%
Certified Emissions Reductions (CERs)	650	32%
Verified Carbon Units (VCUs)	1,059	52%

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 (%)
Evercreech Plantation Forestry Project	ACCU	ANREU	10/05/2023	3,797,822,548 - 3,797,822,582	2019-20	0	35	14	0	21	1%
Shangyi Wanshigou 49.5MW Wind Farm Project	CER	ANREU	29/05/2023	1,137,472,096 - 1,137,472,745	CP2	-	650	0	0	650	32%
<i>Stapled to:</i> Biodiverse Reforestation Carbon Offsets: Yarra Yarra Biodiversity Corridor, Australia			29/05/2023	12PWA352008B - 12PWA352657B		650					
Renewable Wind Power Project by Axis Wind	VCU	Verra	29/05/2023	13119-472086954-472087558-VCS-VCU-1491-VER-IN-1-2052-	2021	-	605	0	0	605	30%

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 (%)
Farms (Rayalaseema) Pvt. Ltd				01072021-31122021-0							
Evercreech Plantation Forestry Project	ACCU	ANREU	19/12/2022	3,797,821,880 - 3,797,821,921	2019-20	-	42	0	0	42	2%
Biodiverse Carbon Conservation	ACCU	ANREU	19/12/2022	8,336,092,686 - 8,336,092,748	2021-22	-	63	0	0	63	3%
Biodiverse Carbon Conservation	ACCU	ANREU	14/11/2022	8,336,092,635 - 8,336,092,685	2021-22	-	51	0	0	51	3%
Biodiverse Carbon Conservation	ACCU	ANREU	17/01/2023	8,336,092,749 - 8,336,092,831	2021-22	-	83	0	0	83	4%
Biodiverse Carbon Conservation	ACCU	ANREU	10/05/2023	8,336,093,012 - 8,336,093,066	2021-22	-	55	0	0	55	3%
Ningxia Xiangshan Wind Farm Project	VCU	VERRA	13/11/2023	8069-452809839-452810333-VCU-046-APX-CN-1-1867-01032019-31122019-0	2019	-	495	0	40	455	22%
Total eligible offsets retired and used for this report										2,025	
Total eligible offsets retired this report and banked for use in future reports									40		

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

M.J. Bale purchased 100% Greenpower for the head offices that are included in this PDS. Electricity consumption for stores is included in the Product PDS.

APPENDIX A: ADDITIONAL INFORMATION

Where hyperlink to offset retirement details have not been provided below, retirement certificates details are included below.

CN-8071, Shangyi Wanshigou Wind Farm, China

The screenshot shows the ANREU website interface. The header includes the Australian Government logo and the text 'Australian National Registry of Emissions Units'. A navigation menu on the left lists options like 'ANREU Home', 'Account Holders', 'Accounts', 'Unit Position Summary', 'Projects', 'Transaction Log', 'CER Notifications', 'Public Reports', and 'My Profile'. The main content area is titled 'Transaction Details' and shows information for transaction ID AU27577. The transaction is completed (4) and dated 29/05/2023. The transaction type is 'Cancellation (4)' initiated by Wilson, Raymond Glen and approved by Rogers, Georgiana SA. The comment states it was cancelled on behalf of M.J. Bale to offset carbon footprint. Below this, it shows the transferring account (AU-2545, Carbon Neutral Pty Ltd) and the acquiring account (AU-2764, Commonwealth of Australia). A table of transaction blocks is also visible, showing one block for Kyoto Voluntary Cancellation with a quantity of 650. The status history shows the transaction as completed (4) on 29/05/2023.

Evercrech Plantation Forestry Project (ERF118356) and Biodiverse Carbon Conservation (EOP101147)

Note there are several serial number ranges purchased for these projects.

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15 November 2022

VC202223-00075

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, BETACARBON PTY LTD (account number AU-3052).

The details of the cancellation are as follows:

Date of transaction	14 November 2022 (AEST)
Transaction ID	AU24889
Type of units	KACCU
Total Number of units	119
Serial number range (ERF Project ID) Vintage	3,797,821,837 - 3,797,821,862 (26 KACCUs – ERF118356) 2019-20 8,326,907,605 - 8,326,907,646 (42 KACCUs – ERF104646) 2020-21 8,336,092,635 - 8,336,092,685 (51 KACCUs – EOP101147) 2121-22
Associated ERF Project Name(s)	Evercreech Plantation Forestry Project (ERF118356) Paroo River North Environmental Project (ERF104646) Biodiverse Carbon Conservation (EOP101147)
Transaction comment	Retired on behalf of Newbale Clothing Pty Ltd (MJ Bale) ABN: 33 136 405 091

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

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

Yours sincerely,

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



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19 December 2022

VC202223-00087

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, BETACARBON PTY LTD (account number AU-3052).

The details of the cancellation are as follows:

Date of transaction	19 December 2022 (AEST)
Transaction ID	AU25425
Type of units	KACCU
Total Number of units	119
Serial number range (ERF Project ID) Vintage	8,336,092,686 - 8,336,092,748 (63 KACCUs - ERF101147) 2021-22 8,326,907,689 - 8,326,907,702 (14 KACCU - ERF104646) 2020-21 3,797,821,880 - 3,797,821,921 (42 KACCU - ERF118356) 2019-20
Associated ERF Project Name(s)	Biodiverse Carbon Conservation (EOP101147) Paroo River North Environmental Project (ERF104646) Evercreech Plantation Forestry Project (ERF118356)
Transaction comment	Voluntary retirement on behalf of Newbale Clothing Pty Ltd (MJ Bale) ABN: 33 136 405 091

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

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

Yours sincerely,

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division
Clean Energy Regulator

CER-RegistryContact@cer.gov.au www.cleanenergyregulator.gov.au



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17 January 2023

VC202223-00102

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, BETACARBON PTY LTD (account number AU-3052).

The details of the cancellation are as follows:

Date of transaction		17 January 2023 (AEDT)
Transaction ID		AU25688
Type of units		KACCU
Total Number of units		119
Block 1	Serial number range	8,336,092,749 - 8,336,092,831 (83 KACCU's)
	ERF Project	EOP101147 Biodiverse Carbon Conservation
	Vintage	2021-22
Block 2	Serial number range	3,797,822,095 - 3,797,822,112 (18 KACCU's)
	ERF Project	ERF118356 Evercreech Plantation Forestry Project
	Vintage	2019-20
Block 3	Serial number range	8,326,907,703 - 8,326,907,720 (18 KACCU's)
	ERF Project	ERF104646 Paroo River North Environmental Project
	Vintage	2020-21
Transaction comment		Voluntary retirement on behalf of Newbale Clothing Pty Ltd (MJ Bale) ABN: 33 136 405 091

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

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

Yours sincerely,

David O'Toole
ANREU and International



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11 May 2023

VC202223-00151

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, BETACARBON PTY LTD (account number AU-3052).

The details of the cancellation are as follows:

Date of transaction		10 May 2023
Transaction ID		AU27275
Type of units		KACCU
Total Number of units		119
Block 1	Serial number range	8,336,093,012 - 8,336,093,066 (55 KACCU's)
	ERF Project	Biodiverse Carbon Conservation - EOP101147
	Vintage	2021-22
Block 2	Serial number range	3,797,822,548 - 3,797,822,582 (35 KACCU's)
	ERF Project	Evercreech Plantation Forestry Project – ERF118356
	Vintage	2019-20
Block 3	Serial number range	8,334,355,952 - 8,334,355,980 (29 KACCU's)
	ERF Project	Paroo River North Environmental Project – ERF104646
	Vintage	2021-22
Transaction comment		Voluntary retirement on behalf of Newbale Clothing Pty Ltd (MJ Bale) ABN: 33 136 405 091

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

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

Yours sincerely,

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

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APPENDIX B: ELECTRICITY SUMMARY

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

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

Location-based method:

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

Market-based method:

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

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

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO 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	26,146	0	28%
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)	17,838	0	19%
Residual Electricity	50,901	48,610	0%
Total renewable electricity (grid + non grid)	43,984	0	46%
Total grid electricity	94,885	48,610	46%
Total electricity (grid + non grid)	94,885	48,610	46%
Percentage of residual electricity consumption under operational control	0%		
Residual electricity consumption under operational control	0	0	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
Residual electricity consumption not under operational control	50,901	48,610	
Scope 3	50,901	48,610	

Total renewables (grid and non-grid)	46.36%
Mandatory	18.80%
Voluntary	27.56%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	0.00
Residual scope 3 emissions (t CO₂-e)	48.61
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	48.61
Total emissions liability (t CO₂-e)	48.61

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	28%	(kWh)	Scope 2 Emissions (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
NSW	94,885	26,150	19,090	1,569	68,735	54,300
Grid electricity (scope 2 and 3)	94,885	26,150	19,090	1,569	68,735	54,300
NSW	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	94,885					

Residual scope 2 emissions (t CO ₂ -e)	19.09
Residual scope 3 emissions (t CO ₂ -e)	55.87
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	19.09
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	55.87
Total emissions liability	74.96

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. 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
Water consumption	Yes	No	No	No

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct'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.

M.J. Bale Product related emissions have been included under product certification. Please refer to the M.J. Bale Product PDS for further information.



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