

PUBLIC DISCLOSURE STATEMENT

EVERGY PTY LTD

PRODUCT CERTIFICATION FY2022-23

Australian Government

Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Evergy Pty Ltd.
REPORTING PERIOD	financial year 1 July 2022 – 30 June 2023 Arrears report
DECLARATION	To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard. Joseph Kinsella (Jul 9, 2024 13:32 GMT+10) 07/09/2024 Joseph Kinsella CEO



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1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	6,103 tCO ₂ -e
THE OFFSETS USED	2% ACCUs, 98% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	20/03/2023 Pangolin Associates Next technical assessment due: FY 2026

Contents

1.	Certification summary	3
	Carbon neutral information	
3.	Emissions boundary	5
4.	Emissions reductions	8
5.	Emissions summary	9
6.	Carbon offsets	11
7. Re	enewable Energy Certificate (REC) summary	13
Арре	endix A: Additional information	14
Арре	endix B: Electricity summary	15
Appe	endix C: Inside emissions boundary	18
Appe	endix D: Outside emission boundary	19
-		



2. CARBON NEUTRAL INFORMATION

Description of certification

This public disclosure statement supports the carbon neutral product certification for the supply of electricity to customers by Evergy Pty Ltd. This includes the Life Cycle Assessment and quantification of Scope 1, 2 and 3 emissions boundaries.

Evergy is an embedded network operator and an authorised electricity retailer. As a subsidiary under the property development group 'Billbergia Group', Evergy was established to add value to end customers and to help facilitate long term sustainability initiatives of the overall group.

Evergy (ABN: 56 623 005 836) is an authorised electricity retailer offering energy services. Under this product certification, Evergy is certifying all electricity supplied to their small customers for the financial year 1 July 2022 to 30 June 2023.

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

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

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3). These have been expressed as carbon dioxide equivalents (CO2-e) using relative global warming potentials (GWPs).

Product/Service description

The functional unit for this certification is kg of CO2-e per kWh of electricity sold.

Evergy is providing a full coverage product by certifying all electricity supplied to their customers, cradle to grave.



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 Non-quantified Carbon neutral products and N/A services/ Australian Paper Electricity Electricity sold Transport Refrigerants Waste Water Working from home Office equipment and supplies Machinery and vehicles **Professional Sevices** Stationary energy **Optionally included** N/A

Outside emission boundary <u>Non-attributable</u>

N/A



Product/service process diagram

This is a cradle-to-grave boundary.

Electricity supply to customers Excluded emission Scope 2 electricity emissions sources Scope 3 electricity emissions N/A associated with transmission and distribution. Upstream emissions **Organisation Operations** Carbon neutral products and services/ Australian Paper Electricity Electricity sold Land and sea transport (km) Refrigerants Waste **Production/Service** Water delivery Working from home Downstream consumption of **Downstream** electricity sold to customer emissions



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Evergy commits to reduce the emissions intensity of their electricity product by 20% by 2035 compared to a FY2019 baseline. The emissions intensity of the product for FY2023 was 0.79424 kg of CO2-e per kWh of electricity sold compared to 0.90559 kg of CO2-e per kWh of electricity sold in FY2019 (Base year).

Evergy intends to do this by:

Evergy endeavour to create a blended product offering to include GreenPower. This option would be an opt-in option for Evergy's customers. By creating a blended product, Evergy aim to introduce a 10% GreenPower offering to new customers when they sign up for residential or small market energy agreements by FY28 considering FY19 as the base year

Emissions reduction actions

During this review period, Evergy remained committed to minimising our environmental footprint by carefully monitoring the impact of our operational activities on our emissions output. We took deliberate steps to reduce our impact wherever possible, such as minimising paper usage and prioritising the use of recycled paper materials when necessary. These small but impactful choices are part of our ongoing effort to create a more sustainable future for our company and the communities we serve.



5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year									
		Total tCO ₂ -e	Emissions intensity of the functional unit (tCO2e/kWh)						
Base year/Year 1:	2018-19	1,290.8	0.00090559						
Year 2:	2019–20	2,638.2	0.00090243						
Year 3:	2020–21	3,932.4	0.00090234						
Year 4:	2021–22	6,789.8	0.00085045						
Year 5:	2022-23	6,102.42	0.00079424						

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
Customer electricity sold	6,786.2	6069.8	Variations in product uptake.

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
Reflex, winc	Carbon Neutral paper



Emissions summary

Stage / Attributable Process / Source tCO₂-e Climate Active carbon neutral products and services 0.00 3.22 Electricity ICT services and equipment 1.13 Machinery and vehicles 1.03 Products 6069.89 Professional services 13.92 0.02 Refrigerants Stationary energy (gaseous fuels) 0.02 4.82 Transport (land and sea) Waste 0.01 Water 0.01 Working from home 0.05 Office equipment and supplies 0.13 Small Grid Electricity 8.17

Emissions intensity per functional unit	0.00079424
Number of functional units to be offset	7,683,333
Total emissions to be offset	6,102.41



6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 6,103 t CO₂-e. The total number of eligible offsets used in this report is 6,124. Of the total eligible offsets used, 20 were previously banked and 6,104 were newly purchased and retired. 21 are remaining and have been banked for future use.

Co-benefits

Moolakar Human-Induced Regeneration Project

This project establishes permanent native forests through assisted regeneration from in-situ seed sources (including rootstock and lignotubers) on land that was cleared of vegetation and where regrowth was suppressed for at least 10 years prior to the project having commenced.

Parbati Hydroelectric Project VCU Credit, India

NHPC Limited's Parbati Hydroelectric Project, Stage III is Greenfield Hydro Power Project located on river Sainj and Jiwa nallah a tributary of Beas River near village Bihali, Kullu district of Himachal Pradesh state of India. It is a run-of-the-river scheme whose design discharge includes the diversion of the tail race releases of Parbati Stage-II Power house as well as inflows from river Sainj and Jiwa nallah. The purpose of the project activity is to generate electrical power using hydel energy, through the operation of run of the river hydro turbines. The hydel energy generated from the hydel power plant is evacuated to the State Grid System which is part of NEWNE Grid. Generating power through hydel plant is a clean technology as no Carbon intensive fossil fuel is burnt during the process. A hydel turbine produces power by harnessing the available potential energy. Thus, there are no GHG emissions associated with the functioning of the hydro turbines. This in result replaces anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 1,912,324 tCO2e per year, thereon displacing 1,975,950 MWh/year amount of electricity from the gird.

Summary of benefits include:

- Project activity has generated direct and indirect employment for skilled and unskilled manpower during construction phase as well as during operational stage and thus helped in controlling migration from the region and alleviation of poverty.
- The project activity's contribution of power supply towards the NEWNE grid is helping in the upliftment of the social life of the people by ensuring a sustainable and reliable source of power for the region.
- The Project activity has improved the infrastructural facilities like water availability, road, and medical facilities etc in the region.



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 (%)
2.5 MW WIND POWER GENERATION PROJECT OF C.J.SHAH & CO— stapled with Natural Capital Unit	VCU	Verra	13 July 2020	9228- <u>7554411975544338</u> - VCS-VCU337-VER-IN-1- 26801012016-27032016-0	2016	220	220	200	0	20	1%
Moolakar Human Induced Regeneration Project	ACCU	ANREU	15 March 2024	8,336,241,281 – 8,336,241,403	2021-22	0	123	0	0	123	2%
Parbati Hydroelectric Project Stage III	VCU	Verra	15 March 2024	9572-109997219- 110003199-VCS-VCU-1491- VER-IN-1-1425-29122014- 29032015-0	2014- 2015	0	5,981	0	21	5,960	97%
	Total offsets retired this report and										
	Total offsets retired this report and banked for future reports										

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	123	2%
Verified Carbon Units (VCUs)	5,980	98%



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A.



APPENDIX A: ADDITIONAL INFORMATION

Transa	ction ID		AU32760											
Current Status Comple				Completed (4)										
Status Date				11:06:25 (AEDT) 00:06:25 (GMT)										
Transa	ction Type		Cancellatio	n (4)										
Transa	ction Initia	tor	Hever, Sam	antha										
Transa	ction Appr	over	Clear, Geof	frey										
Comme	ent		Retired on	behalf of Evergy F	Pty Ltd for Climate Act	ive for FY2023								
ransfer	ring Acco	unt						Acquiring Accou	nt					
Accour		AU-3048					Account AU-1068 Number							
	Account Name VIRIDIOS CAPITAL PTY LTD Account Holder VIRIDIOS CAPITAL PTY LTD							Account Name Account Holder						
ransac	tion Block	s												
Party	Ives	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facilit	y ID NG	GER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF101278						2021-22		8,336,241,281 - 8,336,241,403	123
ransac	tion Status	s History												
Status Date Status Cor				Status Code										
15/03/2024 11:06:25 (AEDT) Completed 15/03/2024 00:06:25 (GMT)					Completed (4	npleted (4)								
					Proposed (1)									
						Account Hold	Account Holder Approved (97)							
15/03/2						Awaiting Acco	vailing Account Holder Approval (95)							



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 location-based approach



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	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	1,444,467	0	19%
Residual Electricity	6,238,867	5,958,118	0%
Total renewable electricity (grid + non grid)	1,444,467	0	19%
Total grid electricity	7,683,333	5,958,118	19%
Total electricity (grid + non grid)	7,683,333	5,958,118	19%
Percentage of residual electricity consumption under operational control	100%	5,555,115	1070
Residual electricity consumption under operational control	6,238,867	5,958,118	
Scope 2	5,509,649	5,261,714	
Scope 3 (includes T&D emissions from consumption under operational control)	729,218	696,403	
Residual electricity consumption not under operational control	0	0	
-p	•	<u> </u>	

Total renewables (grid and non-grid)	18.80%
Mandatory	18.80%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	5,261.71
Residual scope 3 emissions (t CO2-e)	696.40
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	5,261.71
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	696.40
Total emissions liability (t CO2-e)	5,958.12
Figures may not sum due to rounding. Renewable percentage can be above 100%	



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	7,683,333	7,683,333	5,608,833	461,000	0	0	
SA	0	0	0	0	0	0	
VIC	0	0	0	0	0	0	
QLD	0	0	0	0	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)	7,683,333	7,683,333	5,608,833	461,000	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			

Residual scope 2 emissions (t CO2-e)	5,608.83
Residual scope 3 emissions (t CO2-e)	461.00
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	5,608.83
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	461.00
Total emissions liability (t CO2-e)	6,069.83

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. Active member through their building or precinct certification. This electrion-based summary tables. Any electricity that has been source market-based method is outlined as such in the market based summarket.	electricity consumption is also included in ed as renewable electricity by the buildin	the market based and

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 of	offset by another Climate

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 <u>one</u> of the following reasons:

- 1. Immaterial <1% for individual items and no more than 5% collectively
- 2. <u>Cost effective</u> Quantification is not cost effective relative to the size of the emission but uplift applied.
- 3. <u>Data unavailable</u> 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	

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			

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.

- <u>Size</u> The emissions from a particular source are likely to be large relative to other attributable emissions.
- Influence The responsible entity could influence emissions reduction from a particular source.
- <u>Risk</u> 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.
- 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						





