PUBLIC DISCLOSURE STATEMENT

TSA GROUP

SERVICE CERTIFICATION
FY2021-22 (TRUE-UP)

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	TSA Group
REPORTING PERIOD	Financial year 1 July 2021 – 30 June 2022 True-up
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.*
	Francis Stockwell TSA Group Facilities Manager 19 October 2023

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

Version March 2023.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	3297 tCO_2-e
THE OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	41.29%
CARBON ACCOUNT	Prepared by: Cundall
TECHNICAL ASSESSMENT	02 June 2023 Cundall Next technical assessment due: N/A

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2. CARBON NEUTRAL INFORMATION

Description of certification

The Consulting services of Telco Services Australia Pty Ltd trading as TSA Group under ABN 31 106 527 422 uses its services across consulting and technology to support varies businesses from their Australian business operations across their offices in Brisbane, Melbourne, Adelaide and Perth.

100% of all attributable emissions for this service have been covered by TSA Group's organisation certification.

Product/Service description

TSA Group are Australian-owned CX services specialists, working with global and local brands to revolutionise the way they connect with Australians. Through CX consulting, technology innovation and outsourced contact centre solutions, TSA brings to life strategies to help brands engage with their customers in authentic, meaningful and uniquely Australian ways.

TSA Group certifies their services as carbon neutral under full coverage, cradle to grave.

The functional unit of the service is t CO_2-e/1 frontline worker paid. Our front line workers are our staff who have direct contact with our customers to sell and support products and services. This service provided by our front line workers is what our clients purchase which is why the number of front line workers is a meaningful representation of the carbon neutral services provided by TSA.

Legal entity name	ABN	ACN
TSA Group	81 106 029 976	

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

Stationary energy

Electricity

Water

Waste

Air transport

Staff commute

Taxi and Uber

Accommodation

Cleaning services

ICT services

Professional services

Food and catering

Office equipment and supplies

Freight, postage and couriers

Refrigerants

Non-quantified

Working from Home

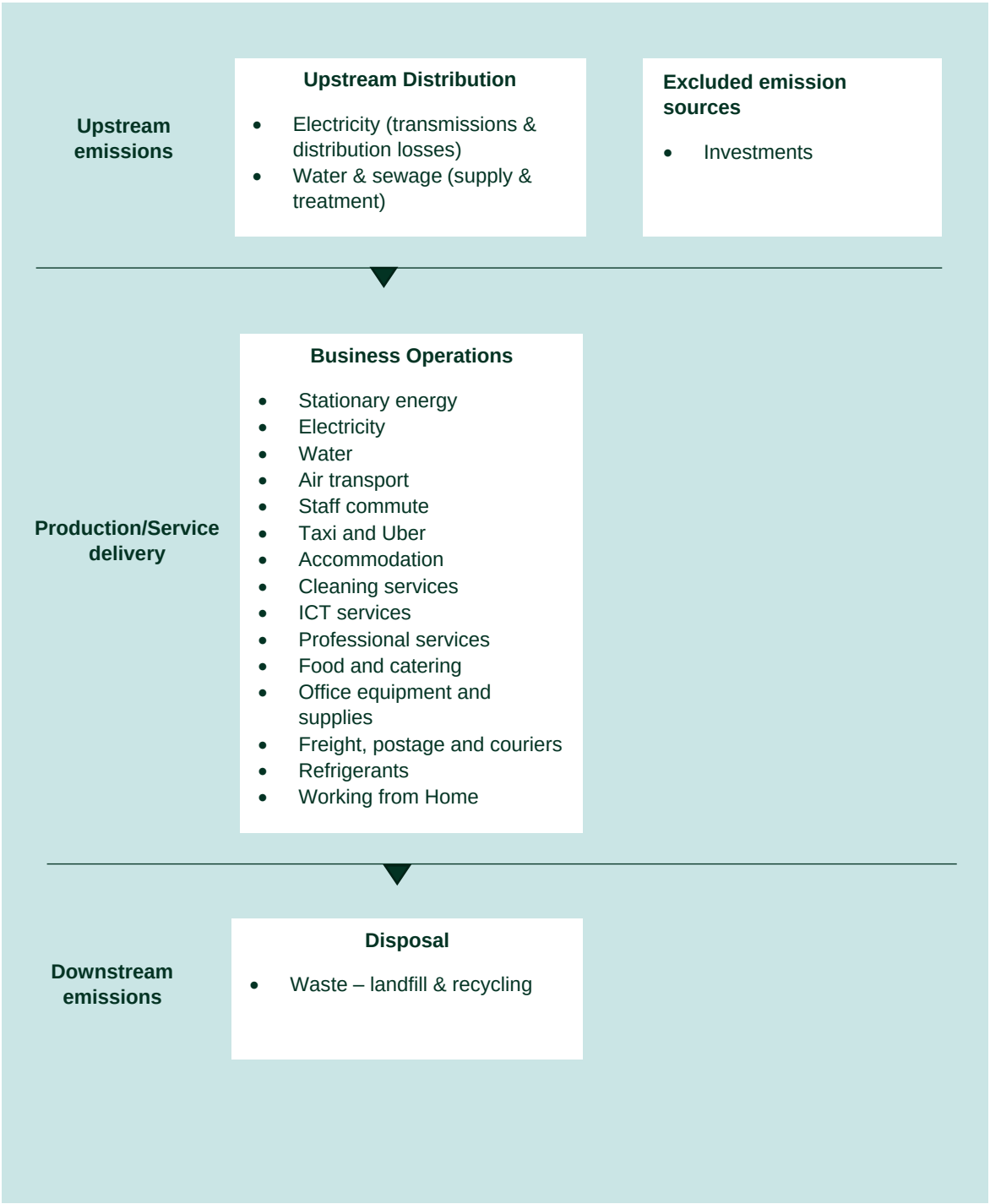
Outside emission boundary

Non-attributable

Investments

Service process diagram

The following diagram is: Cradle to Grave



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

TSA Group recognise the importance of managing and controlling environmental performance. Through regular assessment and implementing changes throughout the company, TSA intend to reduce their absolute emissions by at least 50% by 2030, compared to their FY2020 baseline.

TSA developed an emissions reduction plan which covers all scope 1, 2 & 3 emissions and outlines actions for each emission source:

- **Energy Use:** Through leveraging technologies such as LED lighting, sensor-controlled lighting, energy efficient air conditioning systems and other power saving practices.
- **Water:** TSA Group are committed to continually becoming more water efficient through the following means: water restriction devices, low flush toilets, low flush or waterless urinals, regular maintenance checks to ensure proper functioning plumbing, procuring 4-star water rated products and using premises that hold a high NABERS water rating.
- **Waste:** TSA Group will continue to take a hierarchy of waste management approach when dealing with the lifecycle of equipment used by the company and for the waste produced at their sites.
- **Road Travel:** To minimize employees' reliance on fossil fuel transportation, TSA Group will endeavor to invest in technology that where permissible, allows staff to work productively from home, choose sites that are within easy access to public transport and choose sites that offer end of trip facilities to employees e.g. bike racks, change rooms, showers.
- **Air Travel:** To further reduce air travel, TSA Group will continue to invest in video conferencing.
- **Office Supplies:** Wherever feasible TSA Group will procure the most sustainable option available e.g. recycled (paper, toilet paper, paper towel), eco-friendly (cleaning products), reusable (e.g. tea towels over paper towel).
- **Catering:** TSA Group will look at reducing their emissions to do with catering by ensuring food doesn't go to waste through over ordering, provide more plant-based options, encourage reusable options e.g. mugs, glasses, water bottles, serving plates and procure the most sustainable option available e.g. recycled (serviettes, plates), compostable (coffee cups), non-plastic (wooden cutlery).

For additional information about TSA Group's Environmental Action Management Plan, please visit this site.

Emissions reduction actions

Some of the initiatives TSA has implemented over the past two years are

- Upgrades to electrical metering with a sophisticated power monitoring software
- Head office LED sensor lights installed and adjustments made to lighting control. This has reduced power consumption from lighting by 80%
- 33% of NLA now on 100% green power
- Upgrade of the computer fleet which has lead to significant electricity savings
- Green Action Teams introduced representing each location (WA, SA, Vic, Qld, PH)
- Waste audit completed
- Introduction of a hub-and-spoke office model, where practical. Encouraging a hybrid work from home/office model reducing commute emission

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year				
		Total tCO_2-e (without uplift)	Total tCO_2-e (with uplift)	Emissions intensity of the functional unit
Base year:	2019–20	3991	N/A	N/A[1]
Year 1:	2020–21	3540	3900	0.0000142[2]
Year 2:	2021–22	2997	3297	1.223

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
Total Net Electricity Emissions (Location Based)	318.9	475.3	Significant increase in staff numbers
Electricity (market-based method, scope 2)	1,845.7	1,370.4	Purchase of GreenPower

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

N/A

[1] For FY2019-23, TSA only certified their Organisation, not their Service, hence no intensity per functional unit was calculated.

[2] The denominator changed from revenue to the number of front line workers paid in FY2021-22. In FY2020-21 the denominator was significantly higher, hence the emissions intensity was significantly lower also.

Emissions summary

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 (t CO_2-e)	Sum of Total Emissions (t CO_2-e)
Accommodation and facilities		26.51	9.16
Cleaning and Chemicals		53.51	71.13
Electricity		2494.19	2027.50
Food		148.93	93.51
ICT services and equipment		911.06	817.99
Office equipment & supplies		16.77	13.78
Postage, courier and freight		46.53	25.49
Professional Services		192.19	176.48
Refrigerants		0.05	1.05
Stationary Energy (gaseous fuels)		6.39	6.15
Transport (Air)		89.96	85.27
Transport (Land and Sea)		351.19	366.64
Waste		425.10	324.68
Water		162.01	21.18
Food & Catering		-	15.02
Sub-total		**5074.39**	**4055.04**
Emissions for the Pririe St (SA) and Ann St Office (QLD)[3]	Electricity	- 1,469	- 968.1
	Water	- 21.3	- 6.0
	Waste	-44.0	- 84.0
Total emissions		**3539.9**	**2,996.9**
Difference between projected and actual emissions		**-543 CO_2-e**	

Uplift factors

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

Reason for uplift factor	tCO_2-e
N/A	300
Total of all uplift factors	300
Total emissions footprint to offset *(total emissions from summary table + total of all uplift factors)*	**3296.9**

[3] The offices in Pirie Street in SA and Ann St in QLD are owned and operated by Telstra and included within their operational boundary for Climate Active. Electricity, water and waste emissions have therefore been offset as part of Telstra's Climate Active certification.

Emissions intensity per functional unit	**1.223 t CO2-e/1 frontline worker paid**
Number of functional units to be offset	**2,695 functional units**
Total emissions to be offset	**3,296.9**

6. CARBON OFFSETS

The details of offsets relating to this certification are the same as those in the TSA Groups Organisation PDS found **here.**

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

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 using a location (Philippines office) and market-based (Australian offices) approach.

Market Based Approach Summary

Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	**0**	**0**	**0%**
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	626,720	0	23%
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)	515,857	0	19%
Residual Electricity	1,624,897	1,551,776	0%
Total renewable electricity (grid + non grid)	**1,142,577**	**0**	**41%**
Total grid electricity	**2,767,474**	**1,551,776**	**41%**
Total electricity (grid + non grid)	**2,767,474**	**1,551,776**	**41%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**1,624,897**	**1,551,776**	
Scope 2	1,434,974	1,370,400	
Scope 3 (includes T&D emissions from consumption under operational control)	189,923	181,376	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	.

Location Based Approach Summary

Location Based Approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions (kg CO2-e)**	**Scope 3 Emissions (kg CO2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO2-e)**
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	960,121	960,121	240,030	76,810	0	0
VIC	88,516	88,516	75,239	6,196	0	0
QLD	1,002,419	1,002,419	731,766	150,363	0	0
NT	0	0	0	0	0	0
WA	716,418	716,418	365,373	28,657	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**2,767,474**	**2,767,474**	**1,412,408**	**262,025**	**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)	**2,767,474**					

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
Working from Home	No data available but uplift applied

Data management plan for non-quantified sources

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

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

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
Investments	N	Y	N	N	N	**Size:** The sizes are unknown but we estimate this to be small compared to other emissions. **Influence:** We do have the potential to influence our investments, including by shifting to a different lower-emissions financial products **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** N/A

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