PUBLIC DISCLOSURE STATEMENT

FELIX MOBILE

SERVICE CERTIFICATION
CY2023

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	TPG Telecom Limited – Trading as felix mobile
REPORTING PERIOD	1 January 2023 – 31 December 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.* Paul Tierney General Manager 6th November 2024

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

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	551 tCO_2-e
CARBON OFFSETS USED	100% VERs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: South Pole
TECHNICAL ASSESSMENT	13/06/2024 South Pole Next technical assessment due: CY 2026

Contents

2.CERTIFICATION INFORMATION

Description of service certification

This Climate Active Service certification is for the business and customer support operations of felix. This service includes all emissions that are non-attributable to felix's Climate Active Carbon Neutral Product certification, but which are of relevance to the operations of felix, as defined through the Climate Active Relevance Test. The scope of this service includes the operation of offices and call centres in Sydney and Hobart – including electricity consumption, natural gas consumption, diesel oil consumption, waste, water, IT equipment, office machinery, and other consumables, electricity and diesel consumption for data centres, business travel, employee commuting, third party business services (e.g. legal, marketing and advertising services)

- Functional unit: One year of business and customer support services for one felix customer.
- Offered as: full coverage service
- Life cycle: cradle-to-grave

The responsible entity for this service certification is TPG Telecom Limited, ABN 76096304620.

This Public Disclosure Statement includes information for CY 2023 reporting period.

Description of business

felix is a digital mobile service provider, launched by TPG Telecom Limited (ABN 76096304620) in 2020, which offers mobile phone plans leveraging the TPG mobile network. felix exists as a business unit within

TPG Telecom Limited (ABN 76096304620) and is not a registered business with a unique ABN. As a result, certification as an ‘Organisation’ under the Climate Active Carbon Neutral Standard for Organisations was not possible.

felix has both a service and product Climate Active certification. The service certification is deemed to be the parent certification and as such, any shared emission sources between felix’s product and service will be offset through the service certification only as per the Climate Active guidance on Emission boundary: Shared emissions.

The service certification covers all emissions associated with the administration and running of the felix business unit within TPG. The service is full coverage and includes the emissions from 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

Stationary energy (incl. well-to-tank emissions)

Electricity – offices, data centre, and base building (incl. transmission and distribution losses)

Business travel

Waste

Water (supply and treatment)

Working from home

ICT services and equipment

Business services

Advertising services

Employee commuting

Non-quantified

Base building refrigerants

Excluded

n/a

Optionally included

n/a

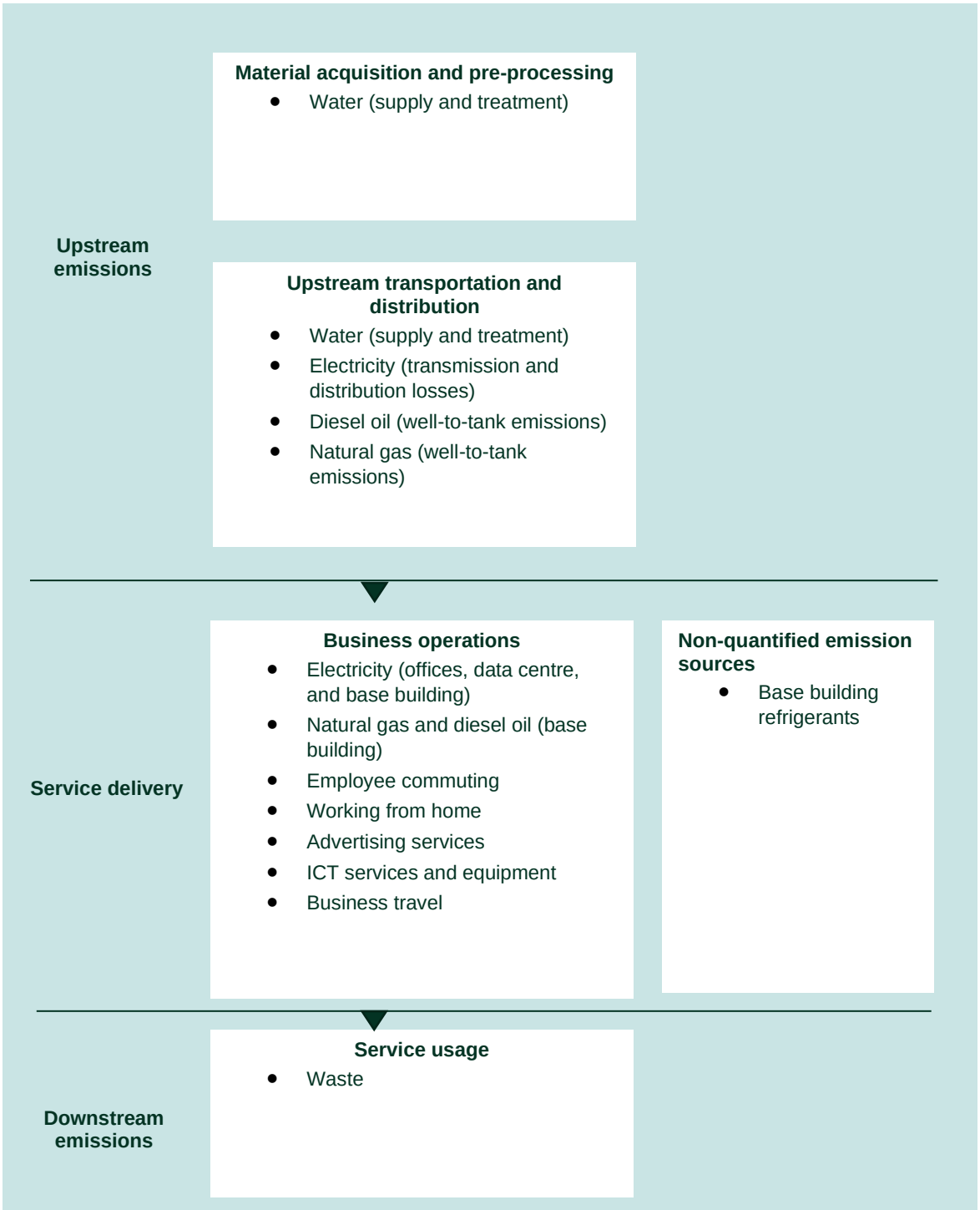
Outside emission boundary

Non-attributable

Operations of prepaid points of presence where felix SIM cards are sold (e.g. supermarkets, petrol stations, etc.)

Service process diagram

Cradle-to-grave boundary



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

At felix, sustainability is one of our key foundational values and we strive to operate our business in an environmentally friendly way. The felix service is provided using the TPG Telecom mobile network, and the construction, maintenance and operation of this mobile network accounts for the majority of greenhouse gas (GHG) emissions relating to the felix service.

As an operator and provider of critical communication services, TPG Telecom recognises the importance of supporting Australia's net zero commitment by finding new and better ways to reduce the carbon footprint of its networks and supply chains.

TPG Telecom's GHG emissions reduction targets, set at the end of 2022, were formally validated by the Science Based Target initiative (SBTi) in late October 2023. At the time of validation, TPG Telecom became the fourth company in the Oceania region and the first telco in Australia to have its long-term and net zero targets validated.

TPG Telecom targets	
We commit to reach net-zero GHG emissions across our value chain by 2050	
Near-Term Targets	
We commit to reduce absolute scope 1 and 2 GHG emissions 95% by 2030, from a 2021 base year.	We also commit to reduce absolute scope 3 GHG emissions* 30% by 2030, from a 2021 base year. *From purchased goods and services, fuel- and energy-related activities, upstream leased assets, and use of sold products
Long-Term Targets	
We commit to maintaining at least 95% absolute scope 1 and 2 GHG emissions reductions from 2030 through 2050, from a 2021 base year.	We commit to reduce absolute scope 3* GHG emissions 90% by 2050, from a 2021 base year. *From purchased goods and services, fuel- and energy-related activities, upstream leased assets, and use of sold products

Supporting TPG Telecom's commitment to the Business Ambition for 1.5°C campaign, the SBTi classified its targets as aligned with the 1.5°C trajectory. This is the trajectory to limit global temperature increases to 1.5 degrees Celsius, required to avoid the worst effects of climate change. These targets are absolute reductions and will not be achieved through the purchase of carbon offsets. They require a genuine reduction in the amount of emissions released into the atmosphere.

Underpinning TPG Telecom's science-based targets are a set of emission reduction pathways which guide their achievement. TPG Telecom expects to achieve its scope 1 and 2 emissions reduction targets through its renewable electricity commitment. Powering its Australian operations with 100 per cent renewable electricity will reduce associated emissions to zero. As these emissions account for the vast majority of its scope 1 and 2 emissions footprint, maintaining its renewables commitment should allow TPG Telecom to meet or exceed its target of a 95 per cent reduction from its 2021 baseline.

Scope 3 emissions are the most significant aspect of TPG Telecom's emissions profile, with the majority concentrated in two areas:

- Emissions from suppliers in the manufacture and delivery of goods and services it procures. These include the building and maintaining of its mobile and fixed networks, as well as devices it sells to customers.
- Emissions from customers using the products and services it provides.

Recognising the influence and impact suppliers have in both of these areas, TPG Telecom aims to achieve its scope 3 targets by working with suppliers to set and achieve their own emissions reduction targets.

In 2023, TPG Telecom launched its Supplier Engagement Program, focusing on embedding its sustainability commitments throughout its supply chain. The program addresses key areas where suppliers can make the greatest impact, including Energy & Emissions, Human Rights & Modern Slavery, Nature & Biodiversity and Waste & the Circular Economy.

The first stage of the program focused on emissions reduction targets through a net-zero survey, issued to the top 150 suppliers to raise awareness of its commitments and gather information on their maturity regarding emissions and reduction targets. Responses will guide engagement efforts with key suppliers to drive the setting and achievement of supplier emission reduction targets.

Maintaining strong engagement with suppliers is critical for TPG Telecom to meet its science-based targets. This helps identify activities it can influence and monitor performance towards meeting these targets.

For felix, these targets will reduce our total emissions in a way that is aligned with the 1.5°C trajectory (as classified and validated by the SBTi). Our core differentiator is that every decision we make is focused on the customer and the impact on our planet. We are more than just talk, we take things seriously and that is why our service proposition for every customer who signs up is that we will plant a tree on their behalf for every month they remain connected. Through this business model, we have donated 1,943,705 trees through to June 2024, with a goal to donate 5 million trees by July 2026. Furthermore, 63% of our customers chose our eSIM option when signing up through our digital channels, though our goal is to increase this number up to 80% as device technology evolves and consumers move towards eSIM compatible devices.

Emissions reduction actions

felix continued our ambition to operate under 100% renewable energy by purchasing renewable energy certificates for our portion of electricity use within TPG Telecom. This includes purchasing renewable energy for our share of office electricity and network electricity. Electricity is a major contributor to emissions for felix and by purchasing renewable energy for the office, felix was able to avoid 15.08 tCO2-e for the office-based activities and 3,165.60 tCO2-e from the network electricity (total of 3,180.68 tCO2-e).

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	Emissions intensity of the functional unit
Base year:	FY 2018-19	55	0.0055
Year 1: (projected)	FY 2020- 21	139	0.0055
Year 1: (True-up)	FY 2020 - 21	388	0.09
Year 2:	FY 2021 - 22	196	0.0048
Year 3:	CY 2022	126	0.0026
Year 4:	CY 2023	551	0.0071

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**
Advertising services	97.99	369.67	1. Activity data, i.e. spend has increased between year 2022 and 2023 2. Emission factor used in 2022 was for publicity, whereas in 2023, EF used is for advertising services

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

felix used South Pole as a consultancy to help produce the inventory and product disclosure statement. felix is also headquartered in a Climate Active certified building.

Certified brand name	Product/Service/Building/Precinct used
South Pole	Consultancy
177 Pacific Highway, North Sydney	Building

Emissions summary

Life cycle stage / Attributable process / Emission source	tCO_2-e
Accommodation and facilities	0.74
Purchased electricity (including transmission and distribution losses and base building electricity)	0.00
ICT services and equipment	158.67
Business services	1.13
Stationary energy (gaseous fuel – natural gas)	0.70
Stationary fuels (liquid fuel – diesel oil)	0.03
Transport (land and sea) - taxi	0.34
Business travel - flights	4.75
Waste	0.37
Water	0.01
Working from home	5.83
Employee commuting	2.22
Advertising services	376.03
Attributable emissions (tCO_2-e)	**550.81**

Service offset liability	
Emissions intensity per functional unit	0.0071 tCO2-e per one year of business and customer support services for one felix customer
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	77,768
Total emissions (tCO_2-e) to be offset	**550.81**[1]

[1] The product of the emissions intensity per functional unit and number of functional units results in 552.15 tCO_2e – this discrepancy is due to the rounding of the emissions intensity per functional unit.

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
Verified Emissions Reductions (VERs)	551	100%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Staple d quantit y	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 (%)
Thai Hoa Wind Power Project	VER	GSF	24 Jun 2024	GS1-1-VN-GS11251-12-2023-26254-24201-30700	2023		6,500	5,949[2]	0	551	100%
Total offsets retired this report and used in this report										**551**	
Total offsets retired this report and banked for future reports									**0**		

[2] 5,949 credits were used for the product certification for felix mobile

7.RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

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

1. Large-scale Generation certificates (LGCs)*	17

* 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.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Emerald Solar Farm - QLD	QLD, Australia	LGC	REC Registry	25 Jun 2024	SRPVQLB1	65095-66750	2023	Solar	1,656
Emerald Solar Farm - QLD	QLD, Australia	LGC	REC Registry	25 Jun 2024	SRPVQLB1	61951-63790	2023	Solar	1,840
Total LGCs surrendered this report and used in this report									**17**[3]

[3] 3,479 MWh is used for the product certification for felix mobile

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 (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)	17,000	0	79%
GreenPower	0	0	0%
Climate Active certified - Precinct/Building (voluntary renewables)	2,218	0	10%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - 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)	3,025	0	14%
Residual electricity	-601	-547	0%
Total renewable electricity (grid + non grid)	**22,243**	**0**	**103%**
Total grid electricity	**21,642**	**0**	**103%**
Total electricity (grid + non grid)	**21,642**	**0**	**103%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**-601**	**-547**	
Scope 2	-535	-487	
Scope 3 (includes T&D emissions from consumption under operational control)	-66	-60	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**102.78%**
Mandatory	**13.98%**
Voluntary	**88.80%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO2-e)	**-0.49**
Residual scope 3 emissions (t CO2-e)	**-0.06**
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)	**0.00**
Total emissions liability (t CO2-e)	**0.00**

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 (kg CO2-e)**	**Scope 3 Emissions (kg CO2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO2-e)**
ACT	0	0	0	0	0	0
NSW	21,642	21,642	14,716	1,082	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)	**21,642**	**21,642**	**14,716**	**1,082**	**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)	**21,642**					

Residual scope 2 emissions (t CO2-e)	**14.72**
Residual scope 3 emissions (t CO2-e)	**1.08**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**10.85**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**0.80**
Total emissions liability (t CO2-e)	**11.65**

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)
177 Pacific Highway, North Sydney, NSW, 2060	**5,688**	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market based summary table.

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO2-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
Base building refrigerants	Emissions for refrigerants are deemed to be immaterial based on the size of the carbon account and small potential leakage rates from refrigeration in shared office spaces. Due to the immateriality, no uplift is applied.

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**).

There are no emission sources for this certification in this reporting period that are categorised as attributable (excluded).

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
Operations of prepaid points of presence where felix's SIM cards are sold (e.g. supermarkets, petrol stations, etc.)	N	N	N	N	N	SIM cards are sold directly from felix mobile, and not sold within supermarkets, petrol stations or any other location. Therefore, there are no emissions from this category that are relevant to the service.

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