



# **PUBLIC DISCLOSURE STATEMENT**

**AGL ENERGY LIMITED**

**PRODUCT CERTIFICATION  
ELECTRICITY  
CY2023**

Australian Government  
**Climate Active  
Public Disclosure Statement**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	AGL ENERGY LIMITED
REPORTING PERIOD	1 January 2023- 31 December 2023 (Arrears)
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><i>tarl hart</i></p> <hr/> <p>Tarl Hart</p> <p>General Manager, Product and Portfolio</p> <p>Date 21/11/2024</p> <p><i>Note: you can submit this document to Climate Active unsigned. The Climate Active team will invite you to sign this document once they have completed their review.</i></p>



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

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Version: January 2024

AGL Energy Limited

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	523,345.74 tCO <sub>2</sub> -e
CARBON OFFSETS USED	5% ACCUs, 95% VERs
RENEWABLE ELECTRICITY	NA
CARBON ACCOUNT	Prepared by: Environmental Resources Management (ERM)
TECHNICAL ASSESSMENT	29/7/2024 Ken De Negri Environmental Resources Management (ERM) Next technical assessment due: CY2027

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# 1. CARBON NEUTRAL INFORMATION

## Description of product certification

This public disclosure statement supports the Carbon Neutral product certification for electricity sold by AGL Energy Limited (AGL). This includes the life cycle assessment and quantification of Scope 1, 2 and 3 emissions boundaries.

The emissions reported here are for CY2023, which is the fourth year of certification of AGL's Carbon Neutral electricity product.

AGL first launched a certified Carbon Neutral electricity product to our residential and small business customers as an optional opt-in offering starting from 1 July 2020. Carbon Neutral electricity is also available to multi-site and large commercial and industrial (C&I) customers. Western Australian businesses can opt-in to Carbon Neutral electricity via Perth Energy.

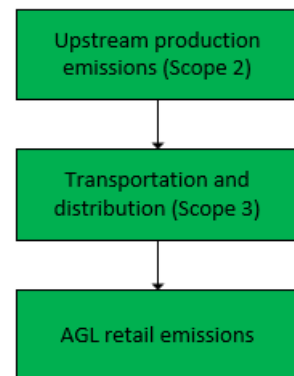
For the product that is the subject of this certification, AGL retail entities (including Perth Energy) acquire and retire offsets that meet the requirements of Climate Active. These offsets are equal to the emissions associated with electricity delivered to and consumed at each relevant customer's premises. Residential customers who chose to purchase certified Carbon Neutral electricity during 2023 were charged \$1 per week, and small business customers could add Carbon Neutral to their electricity plans for \$4 per week<sup>1</sup>.

## Scope

- Functional unit: kgCO<sub>2</sub>-e per kWh of electricity sold by AGL and Perth Energy to electricity customers who have opted-in to Carbon Neutral.
- Offered as: opt-in product
- Life cycle: cradle-to-gate

The responsible entity for this product certification is AGL Energy Limited, ABN 74115061375

This Public Disclosure Statement includes information for CY2023 reporting period.



*Electricity Product Process map*

## Organisation description

AGL is a leading integrated essential service provider, with a proud history of innovation. AGL is committed to providing our customers simple, fair and accessible essential services as they decarbonise and electrify the way they live, move and work. We deliver around 4.3 million customer services across energy and

<sup>1</sup> Prices effective as of 31 December 2023. Prices include GST.

telecommunications to our residential, small and large business, and wholesale customers across Australia. We also operate the largest electricity generation portfolio in Australia of any ASX-listed company, with a total operated generation capacity\* of 7,982 MW as at 30 June 2024. AGL's operated generation accounted for nearly 20% of the total generation within the National Electricity Market in FY24. AGL has the largest operated renewable and storage portfolio of any ASX-listed company as at 30 June 2024.

AGL includes related bodies, such as data and telecommunications provider Southern Phone Company Limited (which trades as AGL Telecommunications and as Southern Phone Company, and sells telecommunications products under both brands).

- Southern Phone Company is one of the largest providers of fixed line, mobile and Internet communications services in regional Australia. Formed in 2002 with a vision to provide regional communities with affordable telecommunications services, Southern Phone Company now serves a national customer base, and operates out of its metropolitan and regional offices.
- AGL Telecommunications launched its first telecommunications products, offering internet services, in November 2020. This was followed by its launch of mobile SIM plans in February 2021.
- New energy providers - AGL Energy Services Pty Ltd sells energy solutions to residential customers based in Queensland, New South Wales, Victoria and South Australia, including solar and battery bundles and battery storage solutions. Sustainable Business Energy Solutions Pty Ltd (trading as AGL Energy Solutions) sells energy solutions to business customers including solar, battery storage, stand-alone power systems, energy efficient lighting and Power Factor Correction. It operates in all Australian states and territories and offers an end-to-end design, project management and installation service for all energy solutions sold.
- Energy retailers – AGL Sales Pty Limited; AGL South Australia Pty Limited; AGL Retail Energy Limited (“AGL energy retail entities”) and Perth Energy Pty Ltd.
  - AGL energy retail entities provide gas and electricity services to residential and business customers across New South Wales, Victoria, South Australia, Queensland and Western Australia. Offering a range of energy plans to suit varying preferences, customers can sign up to our products and services via our digital channels (AGL website, AGL app, My Account) or by calling the AGL contact centre.
  - AGL | Perth Energy supplies contestable gas and electricity business customers connected to the Western Power and ATCO gas networks in Western Australia including regional areas such as Albany, Geraldton and Kalgoorlie for electricity, and Geraldton for gas.
  - The accelerating pace of the climate transition, along with the shaping forces of customers, the community and technology, has led to significant changes to the landscape in which AGL operates.

## 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 Product**

Generation of purchased electricity NEM & WEM

Transmission and distribution losses

**Quantified Retail**

Electricity incl. base building

Liquified fuel combustion

Professional services

ICT services and equipment

Cleaning and chemicals

Office supplies and services

Postage, courier and logistics

Travel expenses

Machinery and vehicles

Construction materials and construction

Transport (air)

Transport (land and sea)

Accommodation

Food and beverage

Waste

Water

Employee commute

Working from home

**Non-quantified**

N/A

**Optionally included**

N/A

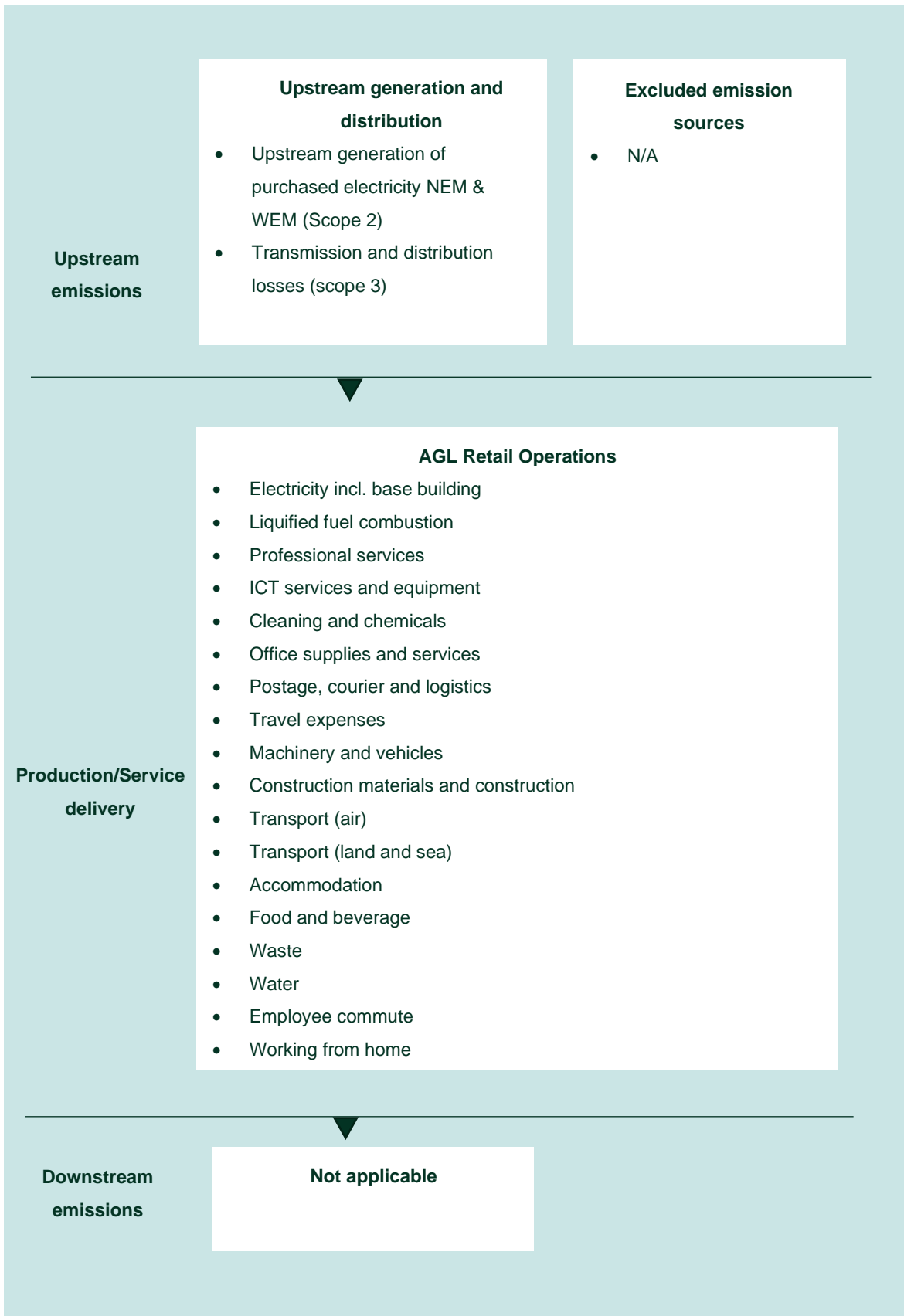
**Outside emission boundary**

**Non-attributable**

N/A

## Product / Service process diagram

The following diagram is cradle to gate.





## 4. EMISSIONS REDUCTION STRATEGY

AGL has a strong track record of delivering action on climate change and the energy transition and provides a range of products and services to help our customers decarbonise their businesses and homes.

We have committed, through our Climate Transition Action Plan (CTAP), to achieving the following:

- Close Loy Yang A Power Station by the end of FY35<sup>2</sup>. This targeted exit from coal-fired generation, up to a decade earlier than previously announced, would avoid up to 200 MtCO<sub>2</sub>-e of greenhouse gases being emitted compared to the previously planned Loy Yang A Power Station closure date.<sup>3</sup>
- Reduce our annual greenhouse gas emissions by at least 17% compared to a FY19 baseline, from FY24 following the closure of Liddell Power Station in April 2023.<sup>4,5</sup>
- Reduce our annual greenhouse gas emissions by at least 52% compared to a FY19 baseline, by FY35 following the closure of the Bayswater Power Station by 2033.<sup>5,6</sup>
- Be Net Zero for operated Scope 1 and 2 greenhouse gas emissions following the closure of all AGL's coal-fired power stations.
- Develop a decarbonisation pathway to achieve our ambition of being Net Zero for Scope 3 greenhouse gas emissions by 2050.
- Seek to supply our customer demand with ~12 GW of additional renewable and firming capacity, requiring a total investment of up to \$20 billion before 2036.<sup>6</sup> Our initial target is to have up to 5 GW of new renewables and firming capacity in place by 2030, funded from a combination of assets on our balance sheet, offtakes and via partnerships.

Our plan recognises that a balance needs to be struck between responsible transition and rapid decarbonisation, to keep Australia's electricity supply secure, reliable and affordable. We are committed to working constructively with our stakeholders, including government, our people and the communities in which we operate, to lead a responsible and orderly transition.

### Emissions reduction actions

AGL's operational emissions reduction actions primarily relate to the closure of our coal-fired power stations as outlined in our CTAP released in September 2022.

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<sup>2</sup> The ability for AGL to execute on this target will be subject to uncertainties and risks, as described on page 12 of AGL's Climate Transition Action Plan.

<sup>3</sup> Maximum emissions avoidance estimated based on maximum annual output from Loy Yang A Power Station over the FY36 - FY46 period.

<sup>4</sup> Operated Scope 1 and 2 greenhouse gas emissions, as reported under the National Greenhouse and Energy Reporting Act 2007, against a FY19 baseline.

<sup>5</sup> FY24 and FY35 represent the first full financial years where no emissions from Liddell and Bayswater power stations occur following the closure of these power stations in April 2023 (FY23) and CY33 (FY34) respectively.

<sup>6</sup> Based on capital cost estimates from AEMO Inputs, Assumptions and Scenarios Workbook, June 2022, adjusted for AGL views where considered appropriate.

In April 2023 AGL's Liddell Power Station ceased generation. Decommissioning commenced in FY23.

Additionally, as stated in our 2022 CTAP, AGL will develop a decarbonisation pathway to achieve our ambition of being Net Zero for Scope 3 greenhouse gas emissions by 2050.

## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year		
	Total tCO <sub>2</sub> -e	Emissions intensity of the functional unit
Base year: CY2019	29,165	0.918
Year 2: CY2020	32,772	0.948
Year 3: CY2021	265,712	0.89
Year 4: CY2022	554,255	0.81
Year 5: CY2023	523,345.74	0.76

### Use of Climate Active Carbon Neutral products, services, buildings or precincts

N/A

### Emissions summary

The below summary represents the attributable emissions from customers who have opted-in to the product only.

Life cycle stage / Attributable process / Emission source	tCO <sub>2</sub> -e
Upstream - extraction, production	471,638.19
Upstream – transmission and distribution	49,996.13
Product / service delivery - retail emissions	1,711.41
<b>Attributable emissions (tCO<sub>2</sub>-e)</b>	<b>523,345.74</b>

Product offset liability	
Emissions intensity per functional unit (kgCO <sub>2</sub> -e/kWh)	0.76
Emissions intensity per functional unit including uplift factors	0.76
Number of functional units covered by the certification (kWh)	688,854,146
<b>Total emissions (tCO<sub>2</sub>-e) to be offset</b>	<b>523,345.74</b>

## 6. CARBON OFFSETS

### Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	26,167	5%
Verified Emissions Reductions (VERs)	497,179	95%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO <sub>2</sub> -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 (%)
Darling River Conservation Initiative Site #9	ACCUs	ANREU	29/7/2024	ERF132688 8,336,474,642 - 8,336,487,578; 8,339,694,265 - 8,339,706,264; 8,332,820,957 - 8,332,829,393 (Appendix A for transaction record)	2021-22	0	26,167	0	0	26,167	5%
Kenya Burn Stoves Project	VERs	GSF Registry	29/7/2024	<a href="#">GS1-1-KE-GS5642-16-2021-23110-140206-190205</a> ; <a href="#">GS1-1-KE-GS5642-16-2021-23110-98099-110205</a>	2021	0	62,107	0	0	62,107	12%
Kenya Burn Stoves Project	VERs	GSF Registry	29/7/2024	<a href="#">GS1-1-KE-GS5642-16-2020-23109-172139-186187</a>	2020	0	14,049	0	0	14,049	3%
TASC Clean Cooking PoA - VPA 3 (Zambia)	VERs	GSF Registry	29/7/2024	<a href="#">GS1-1-ZM-GS11596-16-2023-25996-1-288228</a>	2023	0	288,228	0	0	288,228	55%
TASC Clean Cooking PoA - VPA 3 (Zambia)	VERs	GSF Registry	29/7/2024	<a href="#">GS1-1-ZM-GS11596-16-2022-25995-1-124350</a>	2022	0	124,350	0	0	124,350	23%
Qori Q'oncha - Improved cookstoves diffusion programme in Peru - VPA2	VERs	GSF Registry	8/07/2022	<a href="#">GS1-1-PE-GS1049-16-2016-7264-69832-232635</a>	2016	0	162,804	154,359	0	8,445	2%
<b>Total offsets retired this report and used in this report</b>										<b>523,346</b>	
<b>Total offsets retired this report and banked for future reports</b>									<b>0</b>		

## Co-benefits

Not all offset units are created equal. There's a wide range of offsets that differ in source, methodology and price. AGL undertakes a rigorous selection process when it comes to the offsets we purchase. The eligible offsets we buy meet the Carbon Neutral Standard integrity requirements set by Climate Active. There are many different offset methodologies. Some include reforestation, renewable energy, or energy efficiency projects that generate eligible offsets; projects that involve the destruction of certain industrial gases; and projects that involve the capture and destruction of methane from landfills and certain agricultural activities. Many of these projects also provide additional positive environmental and social benefits. We believe that the projects we've chosen will make a real difference. Listed below are some examples of projects in respect of which we have purchased offsets.

International Projects	Project ID	Description
Kenya Burn Stoves Project	GS5642	This project enables more families in rural Kenya to cook with cleaner cookstoves. Rural families in this region typically spend significant resources gathering firewood and charcoal for cooking on open and inefficient fires, creating indoor air pollution which leads to respiratory disease. This practice puts pressure on local forests and increases greenhouse gas (GHG) emissions. SDG associated with this project are Goal1: No Poverty, Goal 3: Good Health & Well-being, Goal 8: Decent Work & Economic Growth, and Goal 13: Climate Action.
TASC Clean Cooking Zambia	GS11596	The goal of the project is to distribute improved cookstoves (ICS) to households in Zambia. The project ICS combust biomass fuels more efficiently, reducing the greenhouse gas (GHG) emissions and particulate emissions (PM), thus improving the indoor air quality in project households. Due to the higher thermal efficiency of the ICS relative to the 3-stone fires, the ICS reduce the amount of non-renewable biomass fuel required for meeting similar thermal energy needs. Some of the SDG associated with this project include Goal1: No Poverty, Goal 3: Good Health & Well-being, Goal 8: Decent Work & Economic Growth, and Goal 13: Climate Action.
Qori Q'oncha - Improved cookstoves diffusion programme in Peru - VPA2	GS1049	This project aims to convert regional Peruvian household to efficient ceramic cookstove (with chimneys) constructed from locally sourced material. Principle benefits include reduced exposure to indoor pollution, reduced wood consumption leading to economic savings and less pressure on adjacent forestry resources, and more time for household members (typically girls/women) to pursue an income and/or education. UN Sustainability Development Goals associated with this project are Goal 1: No Poverty, Goal 3: Good Health & Well-being, Goal 7: Affordable and Clean Energy, Goal 8: Decent Work & Economic Growth, Goal 13: Climate Action and Goal 15: Life on Land.

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) Summary

N/A

# APPENDIX A: ADDITIONAL INFORMATION

Transaction ID	AU35019
Current Status	Completed (4)
Status Date	29/07/2024 14:40:08 (AEST) 29/07/2024 04:40:08 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Lao, Ly Kheng
Transaction Approver	Merrington, Jane
Comment	Retired On behalf of AGL and Perth Energy for CY2023 Electricity Carbon Neutral Certification under Climate Active

Transferring Account		Acquiring Account	
Account Number	AU-2680	Account Number	AU-1068
Account Name	AGL Hydro Partnership	Account Name	Australia Voluntary Cancellation Account
Account Holder	AGL HP1 Pty Limited	Account Holder	Commonwealth of Australia

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">ERF132688</a>					2021-22		8.336.474.642 - 8.336.487.578	12,937
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">ERF132688</a>					2021-22		8.339.694.265 - 8.339.706.264	12,000
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">ERF132688</a>					2021-22		8.332.820.957 - 8.332.822.186	1,230

Status Date	Status Code
29/07/2024 14:40:08 (AEST) 29/07/2024 04:40:08 (GMT)	Completed (4)
29/07/2024 14:40:08 (AEST) 29/07/2024 04:40:08 (GMT)	Proposed (1)
29/07/2024 14:40:08 (AEST) 29/07/2024 04:40:08 (GMT)	Account Holder Approved (97)
29/07/2024 11:47:47 (AEST) 29/07/2024 01:47:47 (GMT)	Awaiting Account Holder Approval (95)

Credits VER 140206 — 190205 ACTIONS ▾

PROJECT ISSUED TO	Burn Stoves Project in Kenya (GS5642)	<a href="#">VIEW PROJECT</a>
SERIAL NUMBER	GS1-1-KE-GS5642-16-2021-23110-140206-190205	
STATUS	↓ Retired	PRODUCT  VER
NUMBER OF CREDITS	50000	MONITORING PERIOD Jun 01, 2020 — Mar 31, 2022
ISSUANCE DATE	Nov 08, 2022	VINTAGE 2021

## RETIREMENT DETAILS

RETIREMENT DATE	Jul 29, 2024	<a href="#">VIEW CERTIFICATE</a>	<a href="#">VIEW RETIREMENT</a>
RETIREMENT NOTE	<i>Retired On behalf of AGL and Perth Energy for CY2023 Electricity Carbon Neutral Certification under Climate Active (This note is private. Only you can see it.)</i>		
USING ENTITY	AGL   Perth Energy (This entity is private. Only you can see it.)		
USE CASE	Voluntary		
USE CASE AUTHORISATION	Not Applicable		
CORRESPONDING ADJUSTMENT	Not Applicable		



PROJECT ISSUED TO	Burn Stoves Project in Kenya (GS5642)	<a href="#">VIEW PROJECT</a>
SERIAL NUMBER	GSI-I-KE-GS5642-16-2021-23110-98099-110205	
STATUS	↴ Retired	PRODUCT VER
NUMBER OF CREDITS	12107	MONITORING PERIOD Jun 01, 2020 — Mar 31, 2022
ISSUANCE DATE	Nov 08, 2022	VINTAGE 2021


## RETIREMENT DETAILS

RETIREMENT DATE	Jul 29, 2024	<a href="#">VIEW CERTIFICATE</a>	<a href="#">VIEW RETIREMENT</a>
RETIREMENT NOTE	<i>Retired On behalf of AGL and Perth Energy for CY2023 Electricity Carbon Neutral Certification under Climate Active (This note is private. Only you can see it.)</i>		
USING ENTITY	AGL   Perth Energy (This entity is private. Only you can see it.)		
USE CASE	Voluntary		
USE CASE AUTHORISATION	Not Applicable		
CORRESPONDING ADJUSTMENT	Not Applicable		

PROJECT ISSUED TO	TASC Clean Cooking PoA - VPA 3 (Zambia) (GS11596)	<a href="#">VIEW PROJECT</a>
PROJECT'S POA	TASC Clean Cooking PoA (GS11009)	<a href="#">VIEW POA</a>
SERIAL NUMBER	GSI-1-ZM-GS11596-16-2023-25996-1-288228	
STATUS	↴ Retired	PRODUCT VER
NUMBER OF CREDITS	288228	MONITORING PERIOD Jul 24, 2022 — Jun 02, 2023
ISSUANCE DATE	Jan 16, 2024	VINTAGE 2023


## RETIREMENT DETAILS

RETIREMENT DATE	Jul 29, 2024	<a href="#">VIEW CERTIFICATE</a>	<a href="#">VIEW RETIREMENT</a>
RETIREMENT NOTE	<i>Retired On behalf of AGL and Perth Energy for CY2023 Electricity Carbon Neutral Certification under Climate Active (This note is private. Only you can see it.)</i>		
USING ENTITY	AGL   Perth Energy (This entity is private. Only you can see it.)		
USE CASE	Voluntary		
USE CASE AUTHORISATION	Not Applicable		

PROJECT ISSUED TO	Burn Stoves Project in Kenya (GS5642)	<a href="#">VIEW PROJECT</a>
SERIAL NUMBER	GSI-1-KE-GS5642-16-2020-23109-172139-186187	
STATUS	↕ Retired	PRODUCT  VER
NUMBER OF CREDITS	14049	MONITORING PERIOD Jun 01, 2020 — Mar 31, 2022
ISSUANCE DATE	Nov 08, 2022	VINTAGE 2020

## RETIREMENT DETAILS

RETIREMENT DATE	Jul 29, 2024	<a href="#">VIEW CERTIFICATE</a>	<a href="#">VIEW RETIREMENT</a>
RETIREMENT NOTE	<i>Retired On behalf of AGL and Perth Energy for CY2023 Electricity Carbon Neutral Certification under Climate Active (This note is private. Only you can see it.)</i>		
USING ENTITY	AGL   Perth Energy <i>(This entity is private. Only you can see it.)</i>		
USE CASE	Voluntary		
USE CASE AUTHORISATION	Not Applicable		
CORRESPONDING ADJUSTMENT	Not Applicable		

PROJECT ISSUED TO	TASC Clean Cooking PoA - VPA 3 (Zambia) (GS11596)	<a href="#">VIEW PROJECT</a>
PROJECT'S POA	TASC Clean Cooking PoA (GS11009)	<a href="#">VIEW POA</a>
SERIAL NUMBER	GSI-1-ZM-GS11596-16-2022-25995-1-124350	
STATUS	↕ Retired	PRODUCT  VER
NUMBER OF CREDITS	124350	MONITORING PERIOD Jul 24, 2022 — Jun 02, 2023
ISSUANCE DATE	Jan 16, 2024	VINTAGE 2022

## RETIREMENT DETAILS

RETIREMENT DATE	Jul 29, 2024	<a href="#">VIEW CERTIFICATE</a>	<a href="#">VIEW RETIREMENT</a>
RETIREMENT NOTE	<i>Retired On behalf of AGL and Perth Energy for CY2023 Electricity Carbon Neutral Certification under Climate Active (This note is private. Only you can see it.)</i>		
USING ENTITY	AGL   Perth Energy <i>(This entity is private. Only you can see it.)</i>		
USE CASE	Voluntary		
USE CASE AUTHORISATION	Not Applicable		

## APPENDIX B: ELECTRICITY SUMMARY

N/A.

## 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
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**).

Emissions Source	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 EMISSIONS 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
N/A						



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