



PUBLIC DISCLOSURE STATEMENT


CAR GROUP LIMITED

ORGANISATION CERTIFICATION

FY2023–24

Australian Government
**Climate Active
Public Disclosure Statement**



NAME OF CERTIFIED ENTITY	CAR Group Limited
REPORTING PERIOD	1 July 2023 – 30 June 2024 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Chloe Fast EGM – Corporate Affairs, Employer Affairs and Sustainability 25 February 2025</p>



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

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Version 9.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	7,934.7 tCO ₂ -e
CARBON OFFSETS USED	100% VCU's
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	1/12/2022 Maria Angelica Arteaga Pangolin Associates Next technical assessment due: 27/04/2025

Contents

1. Certification summary	3
2. Certification information	4
3. Emissions boundary	7
4. Emissions reductions	9
5. Emissions summary	13
6. Carbon offsets	15
7. Renewable Energy Certificate (REC) Summary	18
Appendix A: Additional Information	19
Appendix B: Electricity summary	20
Appendix C: Inside emissions boundary	24
Appendix D: Outside emissions boundary	25

2. CERTIFICATION INFORMATION

Description of organisation certification

This inventory has been prepared for the financial year from 1 July 2023 to 30 June 2024 and covers the Australian business operations of CAR Group Limited ("CAR Group"), ABN: 91 074 444 018

CAR Group Limited was formerly known as carsales.com Limited. CAR Group is the parent company of wholly owned Australian marketplace business carsales, which is the trading name under which the Climate Active certifications have been listed prior to FY2023. This change in name of the parent company has had no impact on the Australian operational boundary.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following locations and facilities:

- 449 Punt Road VIC, 3121
- Level 1, The Mill, 41-43 Bourke Road NSW, 2015
- 188-198 Churchill Avenue WA, 6008
- South Tower, Level 4, 339 Coronation Drive QLD, 4064
- Level 9, Wyndham Building, 1 Corporate Court QLD, 4217
- Level 1, 89 Pirie Street SA, 5000
- 18 Trevi Crescent VIC, 3043
- Unit 40/1-11 Bryants Raod VIC, 3175
- Unit 2/40-44 Cook Street VIC, 3207
- 90 Victoria Road North NSW, 2151
- 90 Howe Street WA, 6017
- 10 Aranda Street QLD, 4127 (1 July 2023 - Feb 2024)
- 3/5 Miller Street QLD, 4127 (1 March 2024 - 31 March)
- 334 Regency Road SA, 5082
- 22 Valentine Street WA, 6105
- 1/22 George Street Vic, 3191
- Suite 1.01/54 Miller St VIC, 2060

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) as specified in the 2014 IPCC Assessment Report 5 with a 100 year horizon.

Organisation description

CAR Group has been driving innovation and growth since the 1990s. Collectively, our world leading marketplaces bring together deep expertise powered by the best people, data, and technology across Oceania, Asia and The Americas.

With a vision to create #1 digital marketplaces for vehicles around the world, we transform how people buy and sell across the globe. CAR Group delivers world leading technology and advertising solutions designed to make buying and selling a great experience, with wholly owned digital marketplace businesses in Australia (carsales), South Korea (Encar), the United States (Trader Interactive) and Chile (Chileautos) in addition to being a majority shareholder of Webmotors in Brazil.

Please note this certification only includes Australian operations and excludes CAR Group's global presence and international offices.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
carsales.com.au Pty Ltd	97 670 975 943	
Automotive Data Services Pty Ltd	21 001 680 593	
Tyresales Pty Ltd	14 158 371 423	
Automotive Exchange Pty Ltd	90 129 848 915	
RedBook Inspect Pty Ltd	67 125 096 077	
i-Motor Pty Ltd	96 133 242 798	
Tyre Connect Pty Ltd	38 152 694 230	

The offices under scope of the Organisation Certification are as follows:

Site	Location
449 Punt Road, Cremorne 3121	VIC, Australia
Level 1, Building 5 - The Mill, 41-43 Bourke Road, Alexandria 2015	NSW, Australia
188-198 Churchill Avenue, Subiaco 6008	WA, Australia
Level 1, 89 Pirie Street, Adelaide 5000	SA, Australia
South Tower, Level 4, 339 Coronation Drive, Milton 4064	QLD, Australia
Level 9, Wyndham Building, 1 Corporate Court, Bundall 4127	QLD, Australia

The retail fixed site locations under scope of the Organisation Standard for RedBook Inspect are as follows:

Site	Location
18 Trevi Crescent, Tullamarine 3043	VIC, Australia
Unit 40/1-11 Bryants Road, Dandenong 3175	VIC, Australia
Unit 2/40-44 Cook Street, Port Melbourne 3207	VIC, Australia
90 Victoria Road, North Parramatta 2151	NSW, Australia
90 Howe Street, Osborne Park 6017	WA, Australia
334 Regency Road, Prospect 5082	SA, Australia
3/5 Miller Street, Slacks Creek 4127	QLD, Australia
10 Aranda St, Slacks Creek 4127	QLD, Australia

The offices under scope of the Organisation Standard for i-Motor are as follows:

Site	Location
1/22 George St, Sandringham 3191	VIC, Australia
Suite 1.01/ 54 Miller St, North Sydney 2060	NSW, Australia

The office and warehouse location under scope of the Organisation Standard for tyreconnect are as follows:

Site	Location
22 Valentine St, Kewdale 6105	WA, Australia

Due to the evolving nature of CAR Group's business scope and the scale of its various subsidiaries, changes to office or branch locations may occur from time to time. Factors influencing these changes will vary depending on circumstance, but will always remain consistent in ensuring each location is fit for purpose in supporting the business' operations. For example, when a lease agreement, space or business location is no longer fit for purpose, changes are likely to occur. Regardless, our yearly reporting includes all relevant facilities, irrespective of changes to locations over time.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified

- Accommodation and facilities
- Cleaning and chemicals
- Climate Active carbon neutral products and services
- Construction materials and services
- Electricity
- Food
- ICT services and equipment
- Machinery and vehicles
- Office equipment and supplies
- Postage, courier and freight
- Products
- Professional services
- Refrigerants
- Stationary Fuels
- Transport (air)
- Transport (Land and Sea)
- Waste
- Water
- Working from home

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Excluded

International subsidiaries

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

CAR Group supports the transition to a low-carbon economy and we are committed to playing our part in reducing emissions and minimising our environmental impact. We believe this is essential for the long-term performance and success of our company.

For our Australian business operations, we are committed to reducing our emissions intensity per FTE by 30% by 2030 compared to a FY2022 baseline. To achieve this target Scope 1 and 2 intensity will be reduced by 100% and Scope 3 intensity emissions by 20%. This will include the following:

Scope 1 will be reduced by:

- Investigate moving fleet vehicles from fossil fuels to hybrid or electric vehicles over the next 5-7 years (FY2025 – FY2031). This will reduce approximately 90% of scope 1 emissions.
- In the interim, CAR Group will transition the fuel usage of their E10 fleet from gasoline and diesel to unleaded gasoline with E10 blend. The fuel transition will be as follows: in the next two years, 30% of our fleet will use E10 blend. The next five years, 50% of our fleet will use E10 blend. The next 5 -7 years (FY2025 – FY2031)., 80% of our fleet will use E10 blend. This will decrease our scope 1 emissions by approximately 80%.
- We will develop a refrigerant inventory, listing all the equipment and appliances with refrigerant circuits, the type of equipment, the type of refrigerant, the charge rate and any top up of refrigerant. When considering replacing or adding a new equipment with a refrigerant circuit, CAR Group will consider new solutions using refrigerants with a low global warming potential (CO₂, Water, Ammonia, R1234ze). This will reduce 0.1% of our scope 1 emissions.

Scope 2 will be reduced by:

- Working with our building owners and landlords around Australia to explore ways that we can continue to reduce our energy consumption and waste impact – including installation of solar (30% solar), where possible. In addition, we are currently investigating the feasibility of switching to green energy and/or carbon neutral electricity in our offices Australia wide and hope to commence transitioning to this over the next 1-3 years (FY2025 – F2027), in a phased approach.
- Energy reduction systems such as LED lighting and other energy saving systems.
- Offer employees educational opportunities on how to save energy in their home office. Such as considering switching to Greenpower or installing solar panels. Moreover, engage staff on how to improve waste management (recycling, soft plastics, organics, container return schemes). Whilst these initiatives may not reduce working at home emissions directly, they will help to introduce a culture of sustainability and conversations about climate change which will translate to office waste reduction. This will reduce 20% of working from home in scope 3.

Scope 3 will be reduced by:

Travel

- Employee educational campaign around environmental impact of travel.
- Review of travel policies and, where possible, continue to use technology to connect - thus avoiding unnecessary travel and associated environmental impacts. We estimate 20% reduction in travel.

- Work with our external travel management provider to ascertain where and how we can travel sustainability and offset emissions at the time of travel. Offsetting our flights will reduce 3.9% of our scope 3 emissions

Data centres and cloud operations

- Be operating at 100% cloud based (i.e., no physical data centre presence) by end of 2023.
- Work with our cloud provider, Amazon Web Services, to determine how we can function more sustainability in the cloud to reduce our emission footprint as they work towards their own target of being powered by 100% renewable energy by 2025. The emission reduction for AWS of emissions for CAR Group and the potential reduction would be 2.6% of our emissions.

Waste

- We will share waste avoidance practices via companywide newsletters and will investigate implementing an internal sustainability policy. We also plan to engage CAR Group team members and ask them what they think CAR Group should do to reduce waste generation – which we hope will drive internal changes and generate engagement with, and support of, the team on the topic.
- Set a recycling target for 2025 and 2030 of 40%. Additionally, CAR Group will audit landfill waste monthly to identify if anything could have been recycled. To go further, we will implement circular economy principles and targets to not only recycle waste, but also reuse and repair what we can to divert from e-waste. This will reduce our waste emissions by 50% by 2030.
- Approximately 85% of our e-waste is redistributed – we either allow employees to purchase these items for a nominal fee which is donated to charity, or we seek to reuse old but serviceable computers, laptops, and screens by providing them, after hard drives have been wiped, to local community groups.

Education

- In the 25 years that we have been operating, CAR Group has had no influence or view on what vehicles our customers buy. The rapid onset of climate change has focused the attention of the potential for vehicle choice to play an active role in reducing emissions. While it will always be the buyer's right to choose, we believe it is important that buyers do so from an informed position. CAR Group is already one of the leaders in the Australian marketplace in terms of provision of independent content related to electric, hybrid and other low emission vehicles and we continuously build out this content to help educate consumers, offer advice, and improve understanding around electric vehicle adoption.
- As a member of the Electric Vehicle Council, we intend to play an active role in driving EV facilitation in Australia forward. We believe CAR Group has an important role to play in facilitating this change, whether by providing clear, easy to understand and independent information on new automotive technologies or as a path to reduce emissions.

Employee commute

- Employee commute is difficult to influence, as it is in the hands of our employees. Where possible, we will encourage our people to switch to modes of public transport, car-pooling, cycling, or walking. In Victoria, we have exceptional end of trip facilities (change rooms, showers, fresh towel service, lockers, hairdryers, and bike locks) for our team, and our location is very well connected to many bike paths which makes riding to work an attractive option. We also offer our

Victorian team the myki Commuter Club, to buy discounted 365-day myki Passes to further encourage our employees to use public transport. This will reduce 20% of employee commute.

Postage and Couriers:

- Seek out green suppliers that are Climate Active certified and that report on their emissions, such as Australia Post.
- Work with suppliers that have an electric or hybrid fleet. This will reduce 15% of our postage emissions by 2030.

IT Equipment:

- Seek out green suppliers that are Climate Active certified and that report on their emissions.
- Invest in high quality items that do not need to be replaced regularly. We have recently implemented hot-desking in our Melbourne office due to a large proportion of our team now working from home permanently. This will reduce IT Equipment emissions by 20%.

Telecommunications:

- Seek out green suppliers that are Climate Active and that report on their emissions. This will reduce telecommunication emissions for 30%.

Food and Beverage:

- For a more accurate measure of emissions, we will investigate a more accurate data capture method in the next three years (FY2025 – F2027), to breakdown spend across food types. This will allow CAR Group to identify the food and beverage types being purchased with the highest emission footprint. From here, we can enforce a policy to phase out these high emitting food and beverage types. This will reduce food emissions for 50%.

Our most recent Sustainability Report is available via the following link: <https://cargroup.com/governance/>

Emissions reduction actions

In FY24 we took the following actions to progress against our carbon emission reduction plan:

- Transitioned to 100% GreenPower across six of our Australian offices and commercial sites (including head office in Cremorne, Victoria) from Q4 FY24 which accounts for 46% of our controlled tenancies in

Australia.

- Completed a refurbishment of CAR Group's head office in Melbourne, Australia in which 95.2% of waste generated was recycled and thus diverted from landfill.
- Continued to move our Amazon Web Services (AWS) compute to a new AWS patented processor called Graviton which is 40% more sustainable than existing processors and uses up to 60% less energy than comparable Amazon Elastic Compute Cloud instances for the same performance. We anticipate completing this project by the end of FY25. Further information on Graviton can be found [here](#).
- Continued to encourage our team members driving E10 compatible carsales fleet vehicles switch to E10 fuel where possible. In South Australia and Western Australia there is limited availability of E10 fuel so uptake in those states has been less than we hoped, however we have seen a steady increase in uptake in states where E10 is readily available. E10 fuel accounted for 13% of fleet vehicle fuel in FY23 and increased to 35% in FY24.
- Continued our calendar of quarterly employee education campaigns to engage our people on topics relating to sustainability, such as saving energy when working from home, effective employee commute, and waste management.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year:	2021–22	7,689.5	N/A
Year 2:	2022–23	12,522.23	N/A
Year 3:	2023–24	7,934.7	N/A

* In FY2021-22, CAR Group had to re-baseline their emissions reporting to begin from FY2022

Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Storage	1,217.01	812.69	Reduction in necessary procurement
Advertising services	2,327.10	1,411.69	Reduction in necessary procurement
Technical Services	2,087.10	1,441.23	Reduction in necessary procurement

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

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates	Service
Origin	Opt-in electricity product
Energy Australia	Opt-in electricity product
Irongate Group	Building
Australia Post	Service

Emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using a location approach.

Emission category	Scope 1 emissions (tCO ₂ -e)	Scope 2 emissions (tCO ₂ -e)	Scope 3 emissions (tCO ₂ -e)	Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	37.20	37.20
Cleaning and Chemicals	0.00	0.00	30.24	30.24
Climate Active carbon neutral products and services	0.00	0.00	0.0	0.00
Construction Materials and Services	0.00	0.00	0.00	0.00
Electricity	0.00	91.73	16.76	108.49
Food	0.00	0.00	122.11	122.11
Horticulture and Agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	1245.20	1245.20
Machinery and vehicles	0.00	0.00	4.16	4.16
Office equipment & supplies	0.00	0.00	60.96	60.96
Postage, courier and freight	0.00	0.00	149.91	149.91
Products	0.00	0.00	1.23	1.23
Professional Services	0.00	0.00	3846.37	3846.37
Refrigerants	0.00	0.00	0.30	0.30
Roads and landscape	0.00	0.00	0.00	0.00
Stationary Energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary Energy (liquid fuels)	0.00	0.00	0.00	0.00
Stationary Energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	848.01	848.01
Transport (Land and Sea)	444.19	0.00	558.75	1002.94
Waste	0.00	0.00	11.80	11.80
Water	0.00	0.00	5.95	5.95
Working from home	0.00	0.00	459.88	459.88
Total emissions (tCO₂-e)	444.19	91.73	7398.51	7934.73

Uplift factors

N/A

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

In the FY2022 period the PDS stated that 252 offsets were banked, which was a miscalculation and should have been 169. Therefore, in FY2023 this resulted in reporting that 180 offsets were banked when it should have been 97. In this FY2024 PDS we have consolidated the total offsets purchased over this 3 year period and amended the banked offsets from FY2022 and FY2023 period to be 97 (see line 1 below).

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Verified Carbon Units (VCUs)	7935	100%

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 (%)
Hyundai Steel Waste Energy Cogeneration Project	VCU	Verra	17 Nov 2023	12314-401550919-401562119-VCS-VCU-260-VER-KR-1-786-01012016-31122016-0	2016		11,201	11,104	0	97	1.2%
Hyundai Steel Waste Energy Cogeneration Project	VCU	Verra	17 Nov 2023	12314-401562120-401563918-VCS-VCU-260-VER-KR-1-786-01012016-31122016-0	2016		1,799	0	0	1,799	22.7%
Vajrakarur Wind Power Project in Andhra Pradesh	VCU	Verra	17 Nov 2023	12851-453733321-453738261-VCS-VCU-208-VER-IN-1-1214-01012021-31052021-0	2021		4,941	0	0	4,941	62.3%
Vajrakarur Wind Power Project in Andhra Pradesh	VCU	Verra	17 Nov 2023	12851-453720159-453720273-VCS-VCU-208-VER-IN-1-1214-01012021-31052021-0	2021		115	0	0	115	1.4%
Vajrakarur Wind Power Project in Andhra Pradesh	VCU	Verra	17 Nov 2023	13946-540271780-540282723-VCS-VCU-997-VER-IN-1-1214-01062021-31122021-0	2021		10,944	0	9,961	983	12.4%
Total eligible offsets retired and used for this report										7935	
Total eligible offsets retired this report and banked for use in future reports									9,961		
Type of offset units		Eligible quantity (used for this reporting period)					Percentage of total				
Verified Carbon Units (VCUs)		7,935					100%				

Co-benefits

N/A

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 the **location-based approach**.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
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)	29,374	0	3%
Residual electricity	1,010,503	919,558	0%
Total renewable electricity (grid + non grid)	29,374	0	3%
Total grid electricity	1,039,877	919,558	3%
Total electricity (grid + non grid)	1,039,877	919,558	3%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	1,010,503	919,558	
Scope 2	899,459	818,508	
Scope 3 (includes T&D emissions from consumption under operational control)	111,044	101,050	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	2.82%
Mandatory	2.82%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	818.51
Residual scope 3 emissions (t CO₂-e)	101.05
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	103.31
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	12.75
Total emissions liability (t CO₂-e)	116.06

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	92%	(kWh)	Scope 2 Emissions (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
ACT	0	0	0	0	0	0
NSW	161,754	148,067	100,686	7,403	13,687	9,991
SA	5,250	4,805	1,201	384	444	147
VIC	740,058	677,438	535,176	47,421	62,619	53,853
QLD	68,800	62,978	45,974	9,447	5,821	5,123
NT	0	0	0	0	0	0
WA	64,016	58,599	31,058	2,344	5,417	3,088
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	1,039,877	951,889	714,095	66,999	87,988	72,201
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)	1,039,877					

Residual scope 2 emissions (t CO₂-e)	714.10
Residual scope 3 emissions (t CO₂-e)	139.20
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	91.73
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	16.76
Total emissions liability (t CO₂-e)	108.49

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)
<i>Punt Road, Cremorne</i>	280,942	0
<i>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.</i>		

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
<i>Origin opt-in, Energy Australia Opt-in – NSW</i>	105,208	0
<i>Origin opt-in – SA</i>	4,076	0
<i>Origin opt-in – VIC</i>	428,181	0
<i>Origin opt-in - QLD</i>	64,558	0
<i>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.</i>		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
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

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
International subsidiaries	N/A	N/A	N/A	N/A	N/A	CAR Group owns multiple subsidiaries incorporated outside of Australia, and whose operations are solely international (i.e., they do not have any domestic Australian operations). Pursuant to Climate Active's guidance that emissions sources that must be tested for relevance are those "from the operations of an Australian business", these are deemed outside the scope of this certification standard.



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