

PUBLIC DISCLOSURE STATEMENT

AUSTRALIAN ACCIDENT MANAGEMENT COMMERCIAL

ORGANISATION CERTIFICATION FY2023-24

Australian Government

Climate Active Public Disclosure Statement





An Australian Government Initiative



| NAME OF CERTIFIED ENTITY | Australian Accident Management Commercial |
|--------------------------|---|
| REPORTING PERIOD | 1 July 2023 – 30 June 2024 |
| 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. |
| | Stephen Chapman Managing Director Date: 21 January 2025 |



Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version 9.

1.CERTIFICATION SUMMARY

| TOTAL EMISSIONS OFFSET | 1,240 tCO ₂ -e |
|------------------------|---|
| CARBON OFFSETS USED | 25.24% ACCUs, 74.76% VCUs |
| RENEWABLE ELECTRICITY | 18.72% |
| CARBON ACCOUNT | Prepared by: Anthesis Australia |
| TECHNICAL ASSESSMENT | Date: 08/06/2022 for the FY2022-23 (Projected) Organisation: Anthesis Australia (formerly Ndevr Environmental) Next technical assessment due: FY2024-25 |

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2. CERTIFICATION INFORMATION

Description of organisation certification

Australian Accident Management Commercial (AAMC) (ABN 51 101 934 801) and its affiliates are a privately owned Australian company group seeking to maintain the carbon neutral certification under the Climate Active Organisation program. AAMC's carbon neutral services will be covered under the Climate Active Services Certification.

This certification covers the Australian business operations of Australian Accident Management Commercial (AAMC) (ABN 51 101 934 801) of:

- AAMC Loss Assessing Pty Ltd (ABN: 35 690 403 326)
- AAMC Repair Management Pty Ltd (ABN: 51 480 635 494)
- AAM Corporate Pty Ltd (ABN 28 329 818 979)
- AAMC Litigation Pty Ltd (ABN: 71 689 228 183)

This Public Disclosure Statement includes information for FY2023-24 reporting period.

Organisation description

AAMC provides a broad range of independent, specialist motor vehicle accident management and assessing services to support insurers when processing a motor claim. With offices in Melbourne and Brisbane, AAMC is the largest provider of its type and has been delivering services to the Australian motor insurance sector for 20+ years. The companies' assets include but are not limited to 250.23 FTE, infrastructure to support nationwide assessment coverage, and company fleet vehicles. AAMC was founded in 2002 and is privately Australian owned and operated.

The following subsidiaries are also included within this certification:

| Legal entity name | ABN | ACN |
|--------------------------------|----------------|-----|
| AAMC Loss Assessing Pty Ltd | 35 690 403 326 | |
| AAMC Repair Management Pty Ltd | 51 480 635 494 | |
| AAM Corporate Pty Ltd | 28 329 818 979 | |
| AAMC Litigation Pty Ltd | 71 689 228 183 | |

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's 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.

| side emissions boundary | | Outside emission boundary |
|---|-----------------------------------|---------------------------|
| side emissions boundary Quantified Accommodation and facilities Bespoke – Data Centre Electricity Building and facility maintenance and repair services Carbon-neutral products and services Cleaning and chemicals Construction materials and services Electricity Food ICT services and equipment Machinery and vehicles Office equipment and supplies Postage, courier, and freight | N/A | |
| Products Professional services Refrigerants Transport (Air) Transport (Land and sea) Waste | <u>Optionally included</u> N/A | |

Water

Working from home

•

•

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Australian Accident Management Commercial (AAMC) is committed to reducing its greenhouse gas emissions footprint and delivering a more sustainable future. Our commitment to reducing our emissions and providing responsible energy solutions is demonstrated through existing actions that underpin the direction of our emission reduction strategy.

AAMC is committed to maintaining its carbon neutral certification for both Organisation and Services while continuing to support of our clients in the reduction of greenhouse gases in their supply chain. As a result of our carbon accounting efforts under Climate Active, we have identified the following strategies targeting our main emission sources:

- 30% reduction in our scope 1 and 2 emissions by FY2030, compared to a FY2023 base year. Reductions on Scope 1 and 2 will be achieved through:
 - Uptake of Electric Vehicles and/or hybrid vehicles in our fleet. A rollout roadmap will be defined by 2025.
- AAMC is also committed to reducing our scope 3 emissions by 20% by FY2030, compared to a FY2023 base year.
 - Prioritise the procurement of goods and services from Carbon Neutral suppliers by 2025.
 - Work together with our suppliers to reduce our carbon footprint and act on Climate Change (revised procurement policy by 2025).
 - Land transport Purchase of ten Hybrid Camry vehicles in August 2023 to replace ten petrol vehicles that are currently being used.
 - Replace petrol vehicles with hybrid vehicles at the end of lease periods.
- AAMC additionally commits to a 30% reduction of emission intensity (all scope 1, 2 and 3 emissions per management and assessment of each motor vehicle claim) by FY2030 from a FY2023 base year. Reduction Actions outlined in the organisation's commitment also apply to the service stream.

Emissions reduction actions

This section summarises the actions AAMC took this reporting period to reduce our emissions:

- Transitioning from petrol to hybrid vehicles to reduce emissions and demonstrate our commitment to sustainable transport solutions (10 vehicles due to be replaced by end of 2024).
- Promoting remote work options 80% of our Staff work from home
- Investing in projects that mitigate carbon emissions, by way of offset purchasing

- Partnering with eco-friendly suppliers.
- Recycling/waste initiatives (reducing the use of single-use items for reusable alternatives).
- Switching to LED lighting.
- Sourcing materials and products locally (where possible) to reduce transportation emissions.
- Water conservation (low flow faucets, /toilets).

5.EMISSIONS SUMMARY

Emissions over time

| | | Emissions since base year | |
|------------|---------|--|-----|
| | | Total tCO ₂ -e (with uplift) | |
| Base year: | 2022-23 | 1,283.14 | N/A |
| Year 1: | 2023-24 | 1,239.49 | N/A |

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 | | | | |
| Computer and technical services | 450.86 | 364.78 | Increase in FTE from FY23 to FY24 with an increase in computer and technical services-related expenses. However, the Emission Factor for this emission source changed from 0.14 to 0.10 resulting in a decrease in emissions | | | | |
| Diesel oil post-2004 | 100.45 | 157.17 | Organic growth, increased travel by company vehicles for business operations purposes resulting in an increased consumption of diesel. | | | | |

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

| Certified brand name | Product/Service/Building/Precinct used |
|----------------------|--|
| Anthesis Australia | Professional Services |

Emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using a marketbased 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 | - | - | 7.87 | 7.87 |
| Cleaning and Chemicals | - | - | 1.53 | 1.53 |
| Climate Active carbon neutral products and services | | | | |
| Construction materials and services | | | 0.24 | 0.24 |
| Electricity | - | 16.18 | 2.00 | 18.18 |
| Food | - | - | 12.97 | 12.97 |
| ICT services and equipment | - | - | 440.80 | 440.80 |
| Machinery and vehicles | - | - | 4.83 | 4.83 |
| Office equipment & supplies | - | - | 3.35 | 3.35 |
| Postage, courier and freight | - | - | 17.26 | 17.26 |
| Products | - | - | 2.28 | 2.28 |
| Professional Services | - | - | 157.32 | 157.32 |
| Refrigerants | 2.41 | - | - | 2.41 |
| Transport (Air) | - | - | 66.40 | 66.40 |
| Transport (Land and Sea) | 190.82 | - | 147.68 | 338.51 |
| Waste | - | - | 19.89 | 19.89 |
| Water | - | - | 0.08 | 0.08 |
| Working from home | - | - | 145.56 | 145.56 |
| Total emissions (tCO ₂ -e) | 193.23 | 16.18 | 1,030.08 | 1,239.49 |

Uplift factors

N/A

6.CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

| Type of offset unit | Quantity used for this reporting period | Percentage of total units used | | |
|--|---|--------------------------------------|--|--|
| Australian Carbon Credit Units (ACCUs) | 313 | 25.24% | | |
| Verified Carbon Units (VCUs) | 927 | 74.76% | | |

| Project name | Type of offset unit | Registry | Date retired | Serial number | Vintage | Total quantity retired | Quantity used in previous reporting periods | Quantity banked for future reporting periods | Quantity used for this reporting period | Percentage of total used this reporting period |
|---|---------------------|-------------------|--------------|---|---------|------------------------------|---|--|---|--|
| Duff Carbon Farming Project | ACCU | ANREU | 21/03/2023 | 8,354,169,113 – 8354169467 | 2022-23 | 355 | 42 | 0 | 313 | 25.24% |
| Cordillera Azul National Park REDD Project | VCU | Verra Registry | 21/03/2023 | 6879-354751516- 354752662-VCU- 024-MER-PE-14- 985-08082016- 07082017-1 | 2016-17 | 1147 | 174 | 111 | 862 | 69.52% |
| The Mai Ndombe REDD+ Project | VCU | Verra Registry | 11/03/2024 | 12788- 443205442- 443206641-VCS- VCU-259-VER- CD-14-934- 01012018- 31122018-1 | 2018 | 1200 | 0 | 1135 | 65 | 5.24% |

* Offsets from each project have been used across AAMC's organisation and service certifications

Co-benefits

AAMC FY24 CA offsets portfolio (25.24% Australian Carbon Credit Units + 74.76% VCUs):

- Duff Carbon Farming Project
- Cordillera Azul National Park REDD Project
- The Mai Ndombe REDD+ Project

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)* N/A

* 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) |
|--------------------------------------|---------------------|-----------------------|----------|----------------|--------------------|---------------------------|--------------------|---------------------|----------------|
| N/A | | | | | | | | | |
| | | | | | Total LG | Cs surrendered th | nis report and u | used in this report | N/A |

APPENDIX A: ADDITIONAL INFORMATION

VERRA - Cordillera Azul National Park REDD

| Ve | RRA | Standards for Sustainable F | a uture | | | | | | | | | | | | | | |
|-------|-----------------|--------------------------------|--|----------------------|--------------|---------------|--|---|--|------------------------|--------------------------------|-------------------------|--|---|---------------------|---|-----------------------|
| Home | Э | | | | | | | | | | | | | | | | |
| PET | RED UNITS | | | | | | | | | | | | | | | | |
| KE II | RED ONTS | | | | | | | | | | | | | | | | |
| | From Vintage | To Vintage | Serial Number | Quantity of Units | Unit Type | Project ID | Project Name | Project Type | Additional Issuance Certifications | Origination Program | Project Site State/Province | Project Country/Area | Account Holder | Retirement Reason | Beneficial Owner | Retirement Reason Details | Date of Retirement |
| 0 | 8/08/2016 | 07/08/2017 | 6879-354751516- 354752662-VCU-024-MER- PE-14-985-08082016- 07082017-1 | 1147 | VCU | | Cordillera Azul National Park REDD Project | Agriculture Forestry and Other Land Use | CCB-Gold | | | Peru (PE) | Carbon Financial Services Pty Ltd | Retirement for Person or Organization | AAM Commercial | Cancelled on behalf of AAM Commercial for its Climate Active Organisation and service certifications | 21/03/2023 |
| | | | | | | | | • | | 1-1:1 Golo (New | | | | | | | |
| | | | | | | | | | | | | | | | | | |

ACCU - Duff Carbon Farming Project

| Transa | ction ID | | AU26657 | , | | | | | | | | | | | | | |
|---|--------------------------|--------------------------------|----------------|----------------------------------|-------------------|----------------|------------------------------|-------------------------------------|---------------------------|---------------|--------------------|----------------|----------------|----------------------------------|----------|--|--|
| Curren | t Status | | Complete | ed (4) | | | | | | | | | | | | | |
| Status | Date | | | 23 13:07:25 (/ 23 02:07:25 (/ | 1 | | | | | | | | | | | | |
| Transa | ction Typ | e | Cancella | tion (4) | | | | | | | | | | | | | |
| Transa | ction Init | ator | Stuart, B | enjamin Math | ew Clarke | | | | | | | | | | | | |
| Transa | ction App | rover | Rockliff, I | Nathan Steph | en | | | | | | | | | | | | |
| Comm | ent | | Cancelle | d on behalf of | AAM Commercia | I for its Clim | ate Active O | rganisatio | on and ser | vice certific | ations | | | | | | |
| Transfe | rring Acc | ount | | | | | | Acquiring Account | | | | | | | | | |
| Accou Numbe | | AU-2321 | | | | | | Acco Num | | AU-10 | 068 | | | | | | |
| Account Name Carbon Financial Services Pty. Ltd. | | | | | | Acco | ount Nam | e Austra Accou | alia Voluntary Can Int | cellation | | | | | | | |
| Account Holder Carbon Financial Services Pty. Ltd. | | | | | | Acco | ount Hold | ler Comm | nonwealth of Aust | ralia | | | | | | | |
| Transac | tion Bloc | ks | | | | | | | | | | | | | | | |
| <u>Party</u> | <u>Type</u> | Transaction Type | Original CP | Current CP | ERF Project ID | NGER Fa | cility NG Na | ER Facilit me | ty S | afeguard | Kyoto Project # | <u>Vintage</u> | Expiry Date | Serial Range | Quantity | | |
| AU | KACCU | Voluntary ACCU Cancellation | | | ERF115667 | | | | | | | 2022-23 | | 8,354,169,113 - 8,354,169,467 | 355 | | |
| Transac | tion Statu | is History | | | | | | | | | | | | | | | |
| Status | Date | | | | | | Status Cod | e | | | | | | | | | |
| | | 2:25 (AEDT) 2:25 (GMT) | | | | | Completed (| 4) | | | | | | | | | |
| 21/03/2 | 2023 13:03 | 2:25 (AEDT) 2:25 (GMT) | | | | | Proposed (1 |) | | | | | | | | | |
| 21/03/3 | 2023 13:03 | 2:25 (AEDT) 2:25 (GMT) | | | | | Account Holder Approved (97) | | | | | | | | | | |
| 21/03/2 21/03/2 | 2023 12:22 2023 01:22 | 8:54 (AEDT) 8:54 (GMT) | | | | | Awaiting Ac | aiting Account Holder Approval (95) | | | | | | | | | |
| VERR | A – Th | e Mai Ndombe | REDD+ | | | | | | | | | | | | | | |
| | RA Standa | ds for a able Future | | _ | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| Home | | | | | | | | | | | | | | | | | |

| RED UNITS | | | | | | | | | | | | | | | | |
|-----------------|------------|---|----------------------|--------------|---------------|--------------|---|---|------------------------|--------------------------------|--|--|---|---------------------|--|---------------------|
| | | | | | | | | | | | | | | | | |
| From Vintage | To Vintage | Serial Number | Quantity of Units | Unit Type | Project ID | Project Name | Project Type | Additional Issuance Certifications | Origination Program | Project Site State/Province | Project Country/Area | Account Holder | Retirement Reason | Beneficial Owner | Retirement Reason Details | Date of Retireme |
| 1/01/2018 | 31/12/2018 | 12788-443205442- 443206641-VCS-VCU-259- VER-CD-14-934-01012018- 31122018-1 | 1200 | vcu | 934 | NEODI | Agriculture Forestry and Other Land Use | CCB-Biodiversity Gold, CCB-Climate Gold | | Mai Ndombe | Congo, The Democratic Republic of The (CD) | Carbon Financial Services Pty Ltd | Retirement for Person or Organization | AAMC | Retired on behalf of AAMC for its Climate Active Organisation and Service certifications | 11/03/202 |

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 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) | 4,602 | 0 | 19% |
| Residual electricity | 19,981 | 18,182 | 0% |
| Total renewable electricity (grid + non grid) | 4,602 | 0 | 19% |
| Total grid electricity | 24,582 | 18,182 | 19% |
| Total electricity (grid + non grid) | 24,582 | 18,182 | 19% |
| Percentage of residual electricity consumption under operational control | 100% | | |
| Residual electricity consumption under operational control | 19,981 | 18,182 | |
| Scope 2 | 17,785 | 16,184 | |
| Scope 3 (includes T&D emissions from consumption under operational control) | 2,196 | 1,998 | |
| Residual electricity consumption not under operational control | 0 | 0 | |
| Scope 3 | 0 | 0 | |

| Total renewables (grid and non-grid) | 18.72% |
|--|--------|
| Mandatory | 18.72% |
| Voluntary | 0.00% |
| Behind the meter | 0.00% |
| Residual scope 2 emissions (t CO ₂ -e) | 16.18 |
| Residual scope 3 emissions (t CO ₂ -e) | 2.00 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2 -e) | 16.18 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2 -e) | 2.00 |
| Total emissions liability (t CO ₂ -e) | 18.18 |
| Figures may not sum due to rounding. Renewable percentage can be above 100% | |

| Location-based approach | Activity Data (kWh) total | Unde | er operational | control | | Not under operational control | | |
|--|------------------------------------|--------|---|---|-------|---|--|--|
| Percentage of grid electricity consumption under operational control | 100% | (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 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| SA | 0 | 0 | 0 | 0 | 0 | 0 | | |
| VIC | 9,097 | 9,097 | 7,187 | 637 | 0 | 0 | | |
| QLD | 15,485 | 15,485 | 11,304 | 2,323 | 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) | 24,582 | 24,582 | 18,491 | 2,960 | 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) | 24,582 | | | | | | | |

| Residual scope 2 emissions (t CO ₂ -e) | | 18.49 | | | | | |
|---|--|--------------------------------------|--|--|--|--|--|
| Residual scope 3 emissions (t CO₂-e) | | 2.96 | | | | | |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e) | | | | | | | |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e) 2.96 | | | | | | | |
| Total emissions liability | | 21.45 | | | | | |
| Operations in Climate Active buildings and precincts | | | | | | | |
| Operations in Climate Active buildings and precincts | Electricity consumed in Climate Active certified building/precinct (kWh) | Emissions (kg CO ₂ -e) | | | | | |
| N/A | | | | | | | |
| N/A 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. | | | | | | | |

| market-based method is outlined as such in the market-based sumi | mary table. | |
|---|--|--------------------------------------|
| 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) |
| N/A | | |
| Climate Active carbon neutral electricity is not renewable electricity. Active member through their electricity product certification. This ele location-based summary tables. Any electricity that has been source market-based method is outlined as such in the market-based summ | ectricity consumption is also included in t ed as renewable electricity by the electric | he market based and |

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

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

| Relevant non-quantified emission sources | Justification reason |
|---|----------------------|
| N/A | |

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. <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> The responsible entity has the potential to influence the reduction of emissions from a particular source.
- 3. <u>**Risk**</u> The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 4. <u>Stakeholders</u> Key stakeholders deem the emissions from a particular source are relevant.
- <u>Outsourcing</u> 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 |
|---------------------------------------|---|-----------|------|--|-------------|--|
| | | | | | | Size: During FY24, AAMC sold the entire upper floor and only uses 21% of the lower floor at the Brendale office. Emissions from the Relevant Entity's portfolio (tenant-operated assets) have been excluded from this inventory as they are beyond the CA organisation's standard scope. |
| Tenant Electricity Usage | N | N | N | N | N | Influence: We do not have the potential to influence the emissions from this source (office space sold during FY24). |
| Tenant Electricity Usage | IN | IN | IN | IN | IN | Risk: It is unlikely to be of significant public interest. |
| | Stakeholders: Key stakeholders, including the public, are unlikely to consider this | | | Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. | | |
| | | | | | | Outsourcing: Comparable organisations do not typically undertake this activity within their boundary. |





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