RSM

RSM Australia Pty Ltd

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26 September 2024

To: The Directors of Aware Super Pty Ltd

INDEPENDENT LIMITED ASSURANCE REPORT

Limited Assurance Conclusion

Based on the evidence we obtained from the procedures performed, nothing has come to our attention to indicate that there have been any material misstatements in the Information Subject to Assurance, which has been prepared by Aware Super in accordance with *Climate Active Carbon Neutral Standard for Organisations* for the year ended 30 June 2024.

Information Subject to Assurance

The information subject to assurance is as presented in the Aware Super Pty Ltd **(Aware Super)** FY2024 Corporate Report and includes the carbon offset claims for financial year 2024's Scope 1, 2 and 3 emissions.

Reported data on carbon emission	Value in tCO2-e
Financial year ending 2021 – Base Year - total emissions (tCO2e)	10,067.28
Financial year ending 2024 – Actual scope 1 emissions[1]	-
Financial year ending 2024 – Actual scope 2 emissions[2]	-
Financial year ending 2024 – Actual scope 3 emissions	7,222.22
Financial year ending 2024 – Actual total emissions	7,222.22
Financial year ending 2024 – Actual total carbon offsets retired and used in this report	7,223.00

Notes:

1. Scope 1 emissions were reported as zero following the reclassification of emissions from base buildings and non-company vehicles from Scope 1 to Scope 3, reflecting that Aware does not have direct operational control over these emissions sources.

2. Scope 2 emissions were reported as zero as Aware has surrendered Large-Scale Generation Certificates (LGCs) for the total amount of this category. The Large-Scale Generation Certificates (LGCs) surrendered and used in this report were 2,563 MWh.

Emission reduction targets[3]	Value in %
FY2030 target	- 45%
FY2024 emission reduction target determined by the annual average reduction needed to achieve the FY2030 target, using the Base Year 2021 as a reference.	- 11%
FY2024 – Actual emission reduction, using the Base Year 2021 as a reference.	- 28%

Note:

3. The figures referenced are sourced from Aware's 2030 Emission Reduction Target - Progress to date report.

Criteria Used as the Basis of Reporting

Aware Super management has used the methodology stated in *Climate Active Carbon Neutral Standard for Organisations* to measure the Information Subject to Assurance ('the criteria').

Basis for Conclusion

We conducted our work in accordance with ASAE 3000 *Assurance Engagements other than Audits or Review of Historical Financial Information* and ASAE 3410 *Assurance Engagements of Greenhouse Gas Statements*. In accordance with the Standard, we have:

- Used our professional judgement to plan and perform the engagement to obtain limited assurance that we are not aware of any material misstatements in the Information Subject to Assurance, whether due to fraud or error;
- Considered relevant internal controls when designing our assurance procedures, however we do not express a conclusion on their effectiveness; and
- Ensured that the engagement team possessed the appropriate knowledge, skills and professional competencies.

Summary of Procedures Performed

Our limited assurance conclusion is based on the evidence obtained from performing the following procedures:

- Formal meetings held with relevant management to identify and document key information on project background, processes and controls in place relating to the compliance of Climate Active Carbon Neutral Standard for Organisations, and determination of emissions data;
- Verification of Scope 1, 2 and 3 emission calculations for FY2024 and associated carbon neutral claim;
- Verification of emission reduction progress to achieve their 2030 emission targets;
- Identification and testing assumptions supporting the emission calculations for reasonableness;
- Testing accuracy of recording, aggregating and transcription of key data inputs to calculations; and
- Assessment of record-keeping processes and procedures in place.

Inherent Limitations for Limited Assurance Engagement

There are inherent limitations in performing assurance, for example, assurance engagements are based on selective testing of the information being examined, and because of this, it is possible that fraud, error, or non-compliance may occur without being detected. A limited assurance engagement is not designed to detect all misstatements, as it is

performed on a test basis. The conclusion expressed in this report has been formed on the above basis. Additionally, non-financial data may be subject to more inherent limitations than financial data, given its nature and the methods used for determining, calculating, and sampling or estimating such data.

Use of this Assurance Report

The intended user of the limited assurance letter is Aware Super, and the purpose of the limited assurance letter is to ensure accuracy of FY 2024's Scope 1, 2, 3 data reported in Aware Super's next Annual Report and their emission reduction progress to achieve their 2030 emission targets. For the avoidance of doubt, the intended user can communicate the findings and recommendations from the audit letter to relevant stakeholders within their organisation and to the public through the Annual Report.

Management's Responsibility

The management of Aware Super is responsible for the preparation of the FY 2024 carbon inventory in all material respects. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the carbon accounts and the annual report that is free from material misstatement, whether due to fraud or error. Emissions quantification is subject to inherent uncertainty because incomplete scientific knowledge has been used to determine emissions factors and the values needed to combine emissions due to different gases.

Our Responsibilities

Limited Assurance Engagement

Our responsibility was to express a conclusion on Aware Super's carbon neutral claim based on the procedures we performed and the evidence we obtained. We conducted our limited assurance engagement in accordance with the ASAE 3000 *Assurance Engagements other than Audits or Reviews of Historical Financial Information* and ASAE 3410 *Assurance Engagements of Greenhouse Gas Statements.*

ASAE 3000 and ASAE 3410 requires us to plan and perform this engagement to obtain limited assurance about whether the carbon neutral claim is free from material misstatement. A limited assurance engagement involves performing procedures to obtain evidence about the accuracy of Scope 1, 2 and 3 emissions and associated carbon neutral claim, reported in publicly released documents such as the Annual Report. The nature, timing and extent of procedures selected depend on the assurance practitioner's judgement, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, we considered internal controls relevant to Aware Super's preparation of the carbon inventory.

Our Independence and Quality Control

We have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements on fundamental principles of integrity, objectivity, professional competence, due care, confidentiality, and professional behaviour. Furthermore, we have performed our review in accordance with Auditing Standard ASQM 1 *Quality Management for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements.* RSM Australia maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

TIM PITTAWAY
Partner
RSM Australia
Sydney
26 September 2024

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Corporate Emissions Calculations Methodology

The following methodology provides information on our approach to measuring our corporate emissions Scope 1, 2 and 3 for the 2023/24 financial year.

Our corporate carbon inventory was calculated using the operational control approach based on the Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard. In coming years, we will continue to work to further align to the GHG Protocol.

Our operations have been Climate Active certified since 2021. Where there is a difference in requirements from the GHG Protocol, we follow Climate Active's guidance.

Our inventory includes all operational business activities, including activities within the leased office spaces across Australia of Aware Super Pty Ltd (Aware Super), ABN 11 118 202 672 and the UK office for Aware Super UK Limited, company number 14452509. Aware Super Pty Ltd is acting as a trustee of Aware Super.

The greenhouse gases included in the inventory include all those reported under the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). All emissions are reported in tonnes of carbon dioxide equivalent (t-CO_2e) and use relative global warming potentials (GWPs) from the Intergovernmental Panel on Climate Change (IPCC) 5th assessment report (AR5).

The approach undertaken, inputs and assumptions used to measure our inventory can be found under each emission category below.

Every year, we enhance the reliability and accuracy of our inventory by continuously improving our data quality pathway and data collection processes. This ongoing effort will help us prepare to meet the upcoming Australian Sustainability Reporting Standards requirements. For the second consecutive year, we engaged third-party auditors to review our data collection methods, calculation processes and overall inventory. This audit provides an independent assessment of our data quality and identifies areas for improvement.

To read the assurance letter provided by RSM, see **pages 1-4**.

Scope 1 emissions

Scope 1 emissions are emissions that result from direct sources owned or controlled by the company. Our operations are run from leased premises. The organisation does not own any of the buildings our operations take place in nor any vehicles. During a review of Aware Super's emissions boundary for 2023/24 financial year, it was identified that in prior reporting periods the Scope 1 emissions were related to base buildings and non-company vehicles which are emission sources that are beyond Aware Super's direct operational control. As a result of this for 2023/24 financial year, emissions related to base building and non-company vehicle fuel usage have been reclassified under Scope 3 emissions. For base building emissions this has been disclosed in the GHG Category Upstream Leased Assets and for non-company vehicle emissions in the GHG Category Business Travel. This adjustment aligns with the GHG Protocol and acknowledges that these emissions are beyond Aware Super's direct operational control. In accordance with Climate Active requirements, emissions sources are tested for relevance. Emissions from the use of refrigerants did not meet the relevance test. No other sources of Scope 1 emissions were identified. Consequently, we do not report any Scope 1 emissions. We will continue to enhance our emissions calculations. If required, we will revisit our approach to Scope 1 emissions in future reporting periods.

Relevance test

The emissions included as part of our Scope 3 emissions have been tested for relevance based on the GHG Protocol 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 to be 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.

For more information on our Climate Active certification, the relevance test and other emissions categories excluded from this inventory[1] see:

climateactive.org.au/buy-climate-active/certified-members/aware-super

1. The 2023/24 financial year Climate Active Public Disclosure Statement (PDS) that this methodology refers to is expected to be publicly available in the first half of 2025 on the website provided.

Scope 2 emissions

Scope 2 emissions are emissions that result from the consumption of purchased electricity by our operations in Australia and the United Kingdom (UK).

Data for emissions generated from electricity consumption in Australia are calculated in accordance with the *National Greenhouse and Energy Reporting Act 2007*, using the Australian National Greenhouse Accounts Factors 2023 for location-based accounting and in accordance with the Climate Active Carbon Neutral Standard for Organisations for market-based accounting. This meets the dual reporting requirement of location and market-based approach for electricity.

Data for emissions generated from electricity consumption in the UK are calculated using supplier-specific emissions factors from the energy provider (EDF), which is based on the actual fuel mix. In areas where a residual mix factor is not available, market-based accounting relies on location-based emissions factors.

- **The location-based method** assesses a business' electricity emissions within the context of its geographical location. It quantifies the physical emissions resulting from the business' electricity consumption, reflecting the emissions intensity of the electricity grid(s) it relies on. Notably, this method does not consider the surrender of renewable energy attribute certificates (such as large-scale generation certificates) as evidence of renewable electricity use.
- **The market-based method** assesses a business' electricity emissions based on its electricity purchases. It considers the business' investments in various electricity products and markets, including voluntary or mandatory purchases of renewable electricity. For renewables, it assigns an emissions factor of zero. To calculate emissions from remaining electricity consumption, it uses a residual mix factor. Importantly, this method may yield different reported emissions compared to calculations based solely on the local electricity network.

GHG category	Emissions source	Methodology	Data source
Purchased electricity	**Electricity** Scope 2 emissions from electricity used in leased tenancies under our operational control.	Electricity data for tenancies is obtained from the invoices provided by electricity retailers. Any missing data is extrapolated using the monthly average of the data available. For offices where the actual data is not available, the electricity consumption is estimated based on: • Full-time equivalent (FTE) – where Aware Super only uses a portion of the NLA (net lettable area), and • Net lettable area (NLA) – where Aware Super uses the full space in the floor, as needed. The approach is consistent per office across time. Our location-based Scope 2 emissions are calculated by multiplying the electricity consumption for the reporting period per office by the corresponding emissions factor of the corresponding location – Australian National Greenhouse Accounts Factor 2023 for Australian locations or supplier-specific emissions factors for our UK office emissions. Using the market-based method, we can reduce the total renewable energy purchased from the total energy used. Any remaining electricity of our Australian offices is then multiplied by the Australian residual mix factor (RMF) converting it to the total emissions resulting from the use of non-renewable energy sources. For our UK office, emissions are calculated using the actual fuel mix emissions factor provided by the energy provider. Under the market-based method, large-scale generation certificates (LGCs)have been applied to all Australian tenancy electricity.	Utility invoices and internal records of FTE and NLA per office. Records of renewable energy purchased –large-scale generation certificates voluntarily retired in the Renewable Energy Certificate (REC) Registry.

Scope 3 emissions – corporate

Scope 3 emissions are indirect emissions, meaning they are generated because of our operations, but another organisation owns or controls the emissions source. These emissions exclude the emissions related to our investments (Category 15). For information about our approach to the emissions related to our investments, see:

aware.com.au/responsibleinvestmentreport2024

Our operations have been Climate Active certified since 2021. Only Scope 3 emissions categories that meet the relevance test are included in our inventory.

For more information on our Climate Active certification, the relevance test and other emissions categories excluded from this inventory, see:

climateactive.org.au/buy-climate-active/certified-members/aware-super

- **The location-based method for Scope 3 emissions** refers to electricity emissions within the context of its geographical location. It quantifies the physical emissions resulting from the business' electricity consumption, reflecting the emissions intensity of the electricity grid(s) it relies on. Notably, this method does not consider the surrender of renewable energy attribute certificates (such as large-scale generation certificates) as evidence of renewable electricity use.
- **The market-based method for Scope 3 emissions** refers to electricity emissions that account for the purchases of renewable electricity. It considers the business' investments in various electricity products and markets, including voluntary or mandatory purchases of renewable electricity. For renewables, it assigns an emissions factor of zero. To calculate emissions from remaining electricity consumption, it uses a residual mix factor. Importantly, this method may yield different reported emissions compared to calculations based solely on the local electricity network.

GHG category	Emissions source	Methodology	Data source
Purchased goods and services	**Food and catering** Includes food and catering provided by Aware Super for employees or stakeholders.	Calculated by multiplying the food and catering spend (A$) by the Industrial Ecology Lab (IELab) environmentally extended input output (EEIO) emissions factors. IELab tracks transactions between economic sectors and consumers in Australia.	Supplier spend records
	Cloud computing services – data centres Includes the emissions related to electricity consumption of data centres that provide us with data storage service.	Calculated by multiplying the number of servers by the average energy consumption, which was confirmed by the service provider. Using the market-based method, we are able to reduce the total renewable energy purchased from the total energy used. Any remaining electricity of our Australian offices is then multiplied by the Australian RMF converting it to the total emissions resulting from the use of non-renewable energy sources. Under the market-based method, LGCs have been applied.	Supplier records, records of renewable energy purchased (large-scale generation certificates voluntarily retired in the Renewable Energy Certificate (REC) Registry)
	Cloud computing services Includes the emissions related to data storage in the cloud. For example: cloud-based data hosting/storage, product as a service, licensing services like Adobe, which includes online storage, and internet.	Calculated by multiplying the cloud computing services spend (A$) by the IELab EEIO emissions factors. IELab tracks transactions between economic sectors and consumers in Australia. For some of our top suppliers (by spend) that have publicly available information that has undergone verification through external assurance on their carbon inventory (Scopes 1, 2 and 3) and revenue, we use the supplier-specific emissions factor for the most recent reporting period available instead.	Supplier spend records and supplier-specific emissions factors

GHG category	Emissions source	Methodology	Data source
Purchased goods and services (continued)	**Information and Communication Technology (ICT) services** Includes the emissions related to computer, technical services and software as a service (SAAS). Some examples include: software licensing, internet, IT security, and hardware maintenance.	Calculated by multiplying the ICT services spend (A$) by the IELab EEIO emissions factors. IELab tracks transactions between economic sectors and consumers in Australia. For our top suppliers (by spend), that have publicly available information on their carbon inventory (Scopes 1, 2 and 3) and revenue that has undergone external assurance, we use the supplier-specific emissions factor for the most recent reporting period available.	Supplier spend records and supplier-specific emissions factors
	Paper – office, marketing and statements Includes paper used in the offices and paper used for marketing purposes and for member communications, including statements.	Calculated by multiplying the quantity (kgs, sheets of paper, boxes, reels, etc.) of each paper type by the corresponding greenhouse gas inventory and management plan, EPA Victoria.	Supplier records of paper
Fuel and energy-related activities	**Electricity transmission and distribution losses** Transmission and distribution (T&D) losses refer to electricity that is lost as it travels from power plants to consumers. These losses occur due to factors like resistance in power lines, transformers and other equipment used to transmit electricity over long distances. For Australia, this includes the emissions from electricity used by our tenancies.	Electricity data for tenancies is obtained from the invoices provided by electricity retailers. Any missing data is extrapolated using the monthly average of the data available. For offices where the actual data is not available, the electricity consumption is estimated based on: • FTE – where Aware Super only uses a portion of the NLA, and • NLA – where Aware Super uses the full space in the floor, as needed. The approach is consistent per office across time. Our location-based Scope 2 emissions are calculated by multiplying the electricity consumption for the reporting period per office by the corresponding T&D losses emissions factor of the corresponding location – Australian National Greenhouse Accounts Factor for Australian locations or ecoinvent emissions factor[2] for our UK office emissions. Using the market-based method we can reduce the total renewable energy purchased from the total energy used. Any remaining electricity of our Australian offices is then multiplied by the Australian RMF converting it to the total emissions resulting from the use of non-renewable energy sources. For our UK office, emissions are calculated using the actual fuel mix emissions factor provided by the energy provider. Under the market-based method, LGCs have been applied to all Australian tenancy electricity.	Utility invoices, internal records of FTE and NLA and supplier records. Records of renewable energy purchased large-scale generation certificates voluntarily retired in the REC Registry).

2. ecoinvent is a reputable database for emissions factors. For electricity, this database takes a mixture of factors released by local governments and the International Energy Agency (IEA). This database is used by our emissions calculation platform and is therefore preferred over alternative sources of emissions factors.

GHG category	Emissions source	Methodology	Data source
Waste generated in operations	**Paper** The tonnes of paper waste generated in the business.	Paper volume activity data was obtained from the service providers and assumed the bins were full when collected. Emissions were calculated by multiplying the estimated paper weight by the corresponding emissions factor from the GHG Protocol for Products. Paper waste is recycled. Secure paper disposal data is provided by the service provider for the sites under Aware Super's control. It excludes the UK.	Supplier records
	Waste to landfill, organics and recycled waste Operational waste sent to landfill, composted or recycled generated by leased tenancies under our operational control.	Where available, we use the supplier records for waste generated by type in our offices and extrapolate using an average per FTE or NLA for all other locations. The emissions are calculated by multiplying the weight, per waste type by the National Greenhouse Accounts Factors for our Australian operations and the UK Government's Department for Business, Energy & Industrial Strategy (BEIS) for our UK office.	Supplier records and estimates
Business travel	**Non-company owned vehicles – employee fuel claims**	**Fuel-based method:** (in place for the first two months of the reporting period) Transport energy activity data is based on the actual diesel consumption of employee-owned vehicles for the period between 1 July to 31 August obtained from fuel invoices. **Spend-based method:** (in place for the full reporting period) In this reporting period, the internal process was changed to employee expense reimbursement. The kilometres travelled were calculated per A$ spent using the Australian Taxation Office's cents per kilometre method. Where fuel type and quantity information was available, it was multiplied by its emissions factor, in accordance with the Australian National Greenhouse Accounts Factor for Australian records and the UK Government's Department for Business, Energy & Industrial Strategy (BEIS) for UK records.	Supplier records, invoices and internal reimbursement records
	Flights Taken by Aware Super employees for business-related reasons.	Calculated by multiplying the passenger kilometres travelled, per flight category – business, economy or first class – by the emissions factors (including radiative forcing and well-to-tank factors). For Australia and the UK, emissions factors are sourced from the UK Government's Department for BEIS.	Supplier records

GHG category	Emissions source	Methodology	Data source
Business travel (continued)	**Taxis and rideshare** Rented vehicles, taxis or similar services taken by Aware Super employees for business-related reasons.	Rented vehicles, taxis or similar services activity data is calculated using spend data to estimate the kilometres travelled based on the respective state/territory government department's website distance rate. The kilometres are multiplied by the emissions factors, obtained from the UK Government's Department for BEIS for 2023.	Supplier records
	International accommodation Emissions from HVAC, lighting, equipment, lifts, hot water and other energy consumption in international accommodation used by Aware Super employees during business travel.	The emissions were calculated by multiplying the number of nights by the emissions factor sourced from the Cornell Hotel Sustainability Benchmark Index 2023, median value taken either from Rooms Footprint Per Occupied Room (M1) or Hotel Carbon Footprint Per Occupied Room (M3).	Supplier records
	Domestic accommodation Emissions from HVAC, lighting, equipment, lifts, hot water and other energy consumption in domestic accommodation used by Aware Super employees during business travel.	The emissions were calculated by multiplying the number of nights by the emissions factor related to the star rating of the domestic hotel from the Cornell Hotel Sustainability Benchmark Index 2023.	Supplier records
Employee commuting	**Staff commuting**	Transport energy activity data is based on employee practices in commuting to work and includes preferred mode of transport, location and distance travelled. The survey results were taken to be representative for all employees. The number of kilometres travelled per transport category per state are multiplied by the corresponding Climate Active emissions factor.	Internal headcount and commute to work survey records
	Working from home Home energy use	Home energy use activity data covers the increased equipment electricity use, fuel, lighting, heating and cooling used by employees when working from home. Aware Super has a flexible workplace. Employees are required to be in the office at least two days a week. We estimate the working from home emissions by providing the number of employees per state that worked from home during the reporting period, with an average 7.6-hour workday (which was determined from the staff survey). We estimate the electricity, natural gas and wood consumption due to equipment electricity use, lighting, heating and cooling and multiplied by the Australian National Greenhouse Accounts Factor for Australian locations. For the UK, emissions are calculated using emissions factors from the UK Government's Department for BEIS and ecoinvent.[2]	Internal headcount records and employee survey records

GHG category	Emissions source	Methodology	Data source
Upstream leased assets	**Base buildings** Scope 3 emissions from electricity used in the base building of the leased tenancies.	Electricity and natural gas data for the base building, where NABERS Energy ratings were available, was calculated using the NABERS reverse calculator. The reverse calculator assumed the average working hours per office were 40 hours per week with an energy split of 80% electricity and 20% natural gas. For offices without NABERS Energy ratings, the Climate Active calculator (v.9) was used based on the offices' NLA (sqm) and state location. As not all offices or levels are exclusively occupied by Aware Super, and therefore the information on the NLA in the Building Energy Efficiency Certificate is not reliable, the NLA was calculated based on dimensions of a typical office (10m^2 per person/FTE). Offices without FTE or NABERS Energy rating were modelled based of an assumed NABERS Energy rating of 3 stars. Offices that closed during the reporting period were modelled based on their operational duration i.e. if an office closed at the end of August, only two months were calculated. Where actual data was available, it was obtained from the invoices provided by landlords and apportioned to the Aware Super tenancy, either by NLA or FTE. Where data was missing, it was extrapolated using the monthly average of the data available. The approach is consistent per office across time. To avoid double counting for our base building, we use the reported renewable electricity use available in the NABERS Energy Rating valid during the reporting year. Our location-based Scope 3 emissions are calculated by multiplying the electricity consumption for the reporting period per office by the corresponding emissions factor of the corresponding location – Australian National Greenhouse Accounts Factor for Australian locations or ecoinvent emissions factor[2] for our UK office emissions. Using the market-based method we are able to reduce the total renewable energy purchased from the total energy used. Any remaining electricity of our Australian offices is then multiplied by the Australian RMF converting it to the total emissions resulting from the use of non-renewable energy sources. Under the market-based method, LGCs have been applied to base building electricity. For natural gas, emissions factors were sourced from Australian National Greenhouse Accounts Factor for Australian locations and the UK Government's Department for BEIS conversion factors for our UK office.	Landlord data, building NABERS energy ratings and internal records of FTE and NLA per office