

CPA Australia

Scope 1 and Scope 2
GHG emissions

Basis of Preparation

BASIS OF PREPARATION

This Basis of Preparation summarises the preparation and boundary of Scope 1 and 2 greenhouse gas (GHG) emissions of CPA Australia in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and the GHG Protocol Scope 2 Guidance.

The Basis of Preparation is reviewed annually to confirm it remains consistent with current industry standards and regulations, and is updated to incorporate any changes to CPA Australia’s business activities, policies and procedures.

BOUNDARY

CPA Australia applies the operational control approach to define its organisational boundary for its greenhouse gas emissions inventory.

The reporting boundary covers locations under CPA Australia’s operational control in Australia, Asia, the United Arab Emirates and the United Kingdom.

The operational control approach was selected as consistent with the GHG protocol, Global Reporting Initiative (GRI) and Taskforce for Climate-related Financial Disclosures (TCFD) which have been replaced by International Financial Reporting Standards (IFRS) S1 and S2 requirements.

BASELINE YEAR

2020 has been set as the base year for reporting of Scope 1 and 2 GHG emissions calculations. The base year is set by CPA Australia and will be updated in 2026.

DEFINITIONS

- **Scope 1** GHG emissions are direct greenhouse gases released into the atmosphere from sources owned or controlled by CPA Australia, such as fuel combustion in company vehicles, boilers, furnaces, and manufacturing processes. As an office based professional body whose offices are all leased and who has no fleet, CPA Australia has no Scope 1 emissions.

- **Scope 2** GHG emissions (location-based) are indirect emissions associated with the production of electricity. We account for our total electricity consumption within our buildings. The location-based approach reflects the average emissions factors of the electricity grids in each electricity market in which CPA Australia operates and purchases electricity.

For the purposes of quantifying our greenhouse gas inventory, the gases established by the Kyoto Protocol are considered: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), sulphur hexafluoride (SF₆), nitrogen trifluoride (NF₃) and perfluorocarbons (PFCs).

DATA SOURCES AND CALCULATION METHOD

Primary data sources are invoice records for electricity. Relevant jurisdictional emissions factors are applied to calculate the equivalent metric tons of CO₂ (tCO₂-e).

CPA Australia discloses its absolute Scope 1 and 2 GHG emissions expressed in thousands of metric tons of CO₂ equivalent (ktCO₂-e), unless otherwise stated.

ESTIMATIONS

In 2025, 95 per cent of CPA Australia’s Scope 2 emissions data by tCO₂-e was calculated using metered/invoice data and 5 per cent were calculated using estimated data.

Electricity consumption is recorded via Origin Electricity’s online portal (for sites contracted with Origin) or via invoices CPA Australia receives for each office/location and the appropriate emission factors are applied based on region.

Estimated data includes our offices in Hobart, Jakarta, London and Dubai. Usage has been calculated using an average 166 kWh/m² per m².

Scope	Data Sources	Emissions Factor Sources
Scope 2 location-based	Electricity (kWh) consumed	Region specific emission factors - by state in Australia and by country internationally. This includes: <ul style="list-style-type: none"> • National Greenhouse Accounts Factors: 2025 - DCCEEW • Measuring emissions: Detailed guide 2020, Ministry for the Environment • Base Carbone ADEME - Bilans GES Site