

ABOUT THIS DOCUMENT

2024 Sustainability Data Book

This Sustainability Data Book provides a summary of key non-financial (sustainability) performance metrics included in the 2024 Annual Report, covering NBN Co's performance, across outputs of the Company's value creation model:

- Upgrade and expand the network
- A safe, inclusive and engaged workforce
- Support greater use of the network
- Protected environment
- Enhance RSP and customer experience

For details on financial performance (related to 'Deliver commercial value') see the 2024 Annual Report.

This Sustainability Data Book should be read in conjunction with the 2024 Annual Report for further commentary on NBN Co's sustainability performance.

How we deliver and measure value across the six value creation areas is outlined in the 2024 Annual Report (refer to pages 16 to 17).

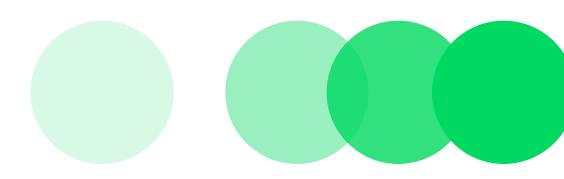
This is the third year NBN Co has prepared and published a summary of non-financial (sustainability) performance metrics. Some metrics have only recently been calculated and monitored. Historical data for FY21, FY22 and FY23 has been included where data has been disclosed in previous Annual Reports. Where metrics included in this Sustainability Data Book have been subject to limited assurance or reasonable assurance in FY24, this has been stated. Unless indicated, results in this Sustainability Data Book have not been subject to external assurance.

Important notice

While every effort is made to provide accurate and complete information, NBN Co does not warrant or represent that the information in this pack is free from errors or omissions or is suitable for your intended use. Some of the figures are estimates made on the basis of best available data. It is provided for information purposes only. This document must not be used other than with the consent of NBN Co.



In the spirit of reconciliation NBN Co acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community. We pay our respect to their Elders past and present and extend that respect to all First Nations peoples today.





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UPGRADE AND EXPAND THE NETWORK

Metric	Unit	FY21	FY22	FY23	FY24
Premises ready to connect (RTC)	Number	12.0m	12.13m	12.29m	12.44m
Average monthly network availability ¹	Percentage	99.96%	99.95%	99.97%	99.96%

^{1.} Percentage of time the nbn® access network is available and operating. For this measure, the network is considered 'unavailable' during the time NBN Co is restoring services following the raising of a fault. It doesn't include periods where the network is unavailable due to operational outages for network upgrades and improvements or events beyond NBN Co's control.

SUPPORT GREATER USE OF THE NETWORK

Metric	Unit	FY21	FY22	FY23	FY24
Homes and Businesses Connected ²	Number	8.2m	8.52m	8.56m	8.61m
Business Fibre Zones created ³	Number	240	304	321	322

^{2.} Limited assurance over metric in FY24 - see Appendix of this document for further details.

ENHANCE RSP AND CUSTOMER EXPERIENCE

Metric	Unit	FY21	FY22	FY23	FY24
Service faults resolved within agreed timeframes ⁴	Percentage	N/A	88%	92%	90%
Met agreed installation times on average⁵	Percentage	N/A	97%	98%	96%
Families connected via the School Student Broadband Initiative	Number	N/A	N/A	952	13,997
Reconciliation Action Plan (RAP V) progress – percentage of RAP actions completed in financial year ⁶	Percentage	N/A	N/A	N/A	98%
Modern Slavery Workplan action completion - number of actions completed in financial year ⁷	Number	N/A	6 actions completed out of 13	5 actions completed out of 11	6 actions completed out of 11

^{4.} The percentage of time NBN Co resolves accepted faults within NBN Co's target timeframes with phone and internet providers. This measure tracks individual service faults, not network related faults which are tracked separately. The fault restoration measure does not include restoration for faults reported to us relating to Priority Assistance Faults or Enhanced Faults, network upgrades and improvements, and events beyond NBN Co's control. NBN Co's target timeframes apply to faults raised by phone and internet providers and accepted by NBN Co and vary depending on the location of the premises, and are different for the Sky Muster® satellite network.

^{3.} Cumulative number of Business Fibre Zones created across Australia.

^{5.} The percentage of premises that NBN Co connects to the nbn® access network within target timeframes with phone and internet providers. The target timeframes vary by nbn® access network type and available infrastructure at the premises. This measure does not include Priority Assistance connections or accelerated connections.

^{6.} RAP V was released in May 2023. Therefore, only the result for FY24 is applicable for RAP V. For details on previous RAP progress refer to previous NBN Co Annual Reports and 2023 Sustainability Data Book. Of the 141 actions to be completed by 30 June 2024 under NBN Co's RAP V, 98 per cent were completed.

^{7.} Further details will be provided in the NBN Co 2024 Modern Slavery Statement. NBN Co's 2023-24 Modern Slavery Workplan ran until the end of FY24. All actions are now complete. Some actions will continue as business-as-usual processes across years.



A SAFE, INCLUSIVE AND ENGAGED WORKFORCE

Metric	Unit	FY21	FY22	FY23	FY24
Employee engagement ⁸	Percentage	76%	81%	78%	77%
Females in management ⁹	Percentage	33%	32.4%	34.3%	36.1%
Employee engagement – female engagement score	Percentage	N/A	N/A	79%	79%
Female representation in graduate intake	Percentage	N/A	N/A	44%	70%
Gender pay gap ratio ¹⁰	Percentage	<1%	1.1%	(0.85%)	(1.89%)
NBN Co overall Total Recordable Injury Frequency Rate (TRIFR) ¹¹	Frequency rate	2.17	2.34	2.36	4.21
NBN Co overall Lost Time Injury Frequency Rate (LTIFR) ¹²	Frequency rate	N/A	N/A	0.60	1.11
NBN Co overall frequency of incidents with the potential to cause serious harm ¹³	Frequency rate	0.7	0.6	0.69	0.74
Serious harm HSE incidents ¹⁴	Number	0	0	0	0
Health and safety incidents notified to Comcare ¹⁵	Number	13	13	15	23
Voluntary Turnover	Percentage	N/A	N/A	4.7%	4.6%

^{8.} Limited assurance over metric in FY24 - see Appendix of this document for further details.

^{9.} Including Executive, Senior and Middle management, excluding Board. Limited assurance over metric in FY24 - see Appendix of this document for further details.

^{10.} The calculation methodology used by NBN Co for the gender pay gap metric is currently calculated using an internal calculation methodology. This differs to the Workplace Gender Equality Agency (WGEA) methodology, which NBN Co participates in. For more information about NBN Co's calculation methodology of this metric see Appendix of this document. Limited assurance over metric in FY24 - see Appendix of this document for further details.

^{11.} Total TRIFR is the total number of recordable injuries per million hours worked in a rolling 12-month period. TRIFR includes work related injuries that relate to an NBN Co workplace or NBN Co activity undertaken by an NBN Co employee, contractor or delivery partner (DP) employee or contractor that resulted in: fatality, permanent disability injury/illness (PDI), work-related injury/illness resulting in lost time (LTI), restricted work injury (RWI) or medical treatment injury (MTI). It does not include any first aid injury/illness. Limited assurance over metric in FY24 - see Appendix of this document for further details.

^{12.} Lost Time Injury Frequency Rate (LTIFR) is the total number of lost time injuries per million hours worked. LTIFR includes work related injuries that relate to a NBN Co workplace or NBN Co activity undertaken by a NBN Co employee, contractor, or delivery partner (DP) that resulted in the injured person deemed medically unfit to work for at least one shift following the incident.

^{13.} Total number of potential serious harm incidents per million hours worked includes incidents with a potential consequence of 'severe' but excludes incidents with an actual consequence of 'severe'. Serious harm incidents are those resulting in a severe consequence such as a fatality or permanent disabling injury.

^{14.} Serious harm HSE incidents are those resulting in a severe consequence such as fatality or permanent disabling injury.

 $^{15. \} Comcare\ is\ the\ national\ authority\ for\ work\ health\ and\ safety, and\ workers'\ compensation.$



PROTECTED ENVIRONMENT

Metric	Unit	FY21	FY22	FY23	FY24
Total energy consumed (operational control) ¹⁶	GJ	1,515,814	1,507,698	1,487,169	1,538,788
Scope 1 GHG emissions (operational control) ¹⁷	ktCO ₂ -e	4	4	4	5
Scope 2 GHG emissions (operational control: location-based) ¹⁷	ktCO ₂ -e	325	315	278	269
Total Sope 1 and 2 emissions (operational control: location based) ¹⁸	ktCO ₂ -e	329	319	282	274
Total Scope 2 emissions (financial control: market-based) ¹⁹	ktCO ₂ -e	285	272	239	228
Total of selected Scope 3 emissions (financial control) ¹⁹	ktCO ₂ -e	1,332	1,305	1,177	1,308
Energy intensity (financial control) ¹⁹	kWh/TB	11.42	9.07	8.25	7.76
Emissions intensity (financial control: market-based) ¹⁹	kgCO ₂ -e/TB	8.87	6.88	5.59	4.88
Contracted renewable energy	GWh	80	80	239	239
Renewable energy purchases (% of total purchases) ²⁰	Percentage	18.9%	18.5%	18.8%	22.4%
Recycled - lead acid batteries ²¹	Tonnes	71.91	11.9	24.9	14.8
Recycled - technical waste - e-waste, scrap metal, cable ²¹	Tonnes	2.75	8.6	9.9	25.8
Recycled - cardboard, paper ²¹	Tonnes	57.25	59.2	58.0	58.9
Recycled - mixed packaging - plastics, metal, glass ²¹	Tonnes	16.44	38.2	56.6	19.9
Total Waste to Recycling ²¹	Tonnes	148.35	119.6	149.4	119.0
Total Waste to Energy Recovery ²¹	Tonnes	N/A	N/A	N/A	10.8
Total Waste to Landfill ²¹	Tonnes	70.39	72.0	79.7	91.0
Total Waste Generated ²¹	Tonnes	N/A	192.0	229.1	220.8
Waste Diversion Rate ²¹	Percentage	52%	62%	65%	59%
Environmental incidents and hazards	Number	N/A	N/A	16	18
Fines, prosecutions, penalty notice or official cautions under environmental or cultural heritage regulations	Number	0	1	0	0

^{16.} Reasonable external assurance obtained over metric in FY24. For more information about NBN Co's calculation methodology see Appendix of this document.

^{17.} For more information about NBN Co's calculation methodology of this metric see Appendix of this document.

^{18.} Reasonable external assurance obtained over metric in FY24 – see Appendix of this document for further details.

^{19.} Limited assurance over metric in FY24. For more information about NBN Co's calculation methodology see Appendix of this document.

^{20.} Renewable energy purchases are estimates and include Clean Energy Regulator's Renewable Energy Target (RET).

^{21.} Waste from NBN Co operational sites, including network and technical sites, depots and select offices, for which there is complete and reliable data.

APPENDIX NBN CO SUSTAINABILITY METRICS: CALCULATION METHODOLOGY



1. ABOUT THIS DOCUMENT

This document details the basis on which the quantitative metrics that are subject to assurance procedures and documented in NBN Co Limited's Annual Report, NBN Co Sustainability Data book and NBN Co Reporting Index, were developed. This document describes the calculation boundaries, methodologies, assumptions and key references used in the preparation of FY24 Sustainability metrics.

Sustainability metrics were subject to limited and reasonable assurance in FY24 as outlined in Table 1 below.

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Table 1
Summary of sustainability metrics subject to assurance in FY24

FY24 Non – Financial (Sustainability) metrics subject to ass	surance		
Value Creation Output	Non-financial (sustainability) metric	Unit	Assurance
A safe, inclusive and engaged workforce	Total Recordable Injury Frequency Rate (TRIFR)	Total rate	Limited
	Gender Pay Gap	As a percentage	Limited
	Females in management	As a percentage	Limited
	Employee engagement	As a percentage	Limited
Support greater use of the network	Homes and businesses connected	Number of homes and businesses connected	Limited
Protected environment	Total scope 1 and 2 emissions (operational control: location-based)	ktCO ₂ -e	Reasonable
	Total energy consumed (operational control)	GJ	Reasonable
	Total scope 2 emissions (financial control: market-based)	ktCO ₂ -e	Limited
	Energy Intensity (financial control)	kWh/TB	Limited
	Emissions Intensity (financial control: market-based)	kgCO ₂ -e/TB	Limited
	Total of selected scope 3 emissions (financial control)	ktCO ₂ -e	Limited

A copy of PwC's independent assurance statement can be found in NBN Co Limited's 2024 Annual Report.

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2. ENVIRONMENTAL METRICS

Environmental metrics subject to assurance procedures are the Total scope 1 and 2 emissions, Total energy consumed, Total scope 2 emissions, Energy Intensity, Emissions Intensity and Total selected scope 3 emissions for year ended as at 30 June 2024.

The Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (The GHG Protocol) classifies corporate GHG emissions into three 'scopes'.

- Scope 1 emissions are direct greenhouse gas (GHG) emissions from operations that are owned or controlled by the reporting company (e.g. for NBN Co emissions from fuel consumed by vehicles in logistics).
- Scope 2 emissions are indirect emissions from the generation of purchased energy consumed by a company (e.g. emissions from electricity NBN Co buys from the grid).
- Scope 3 emissions are all other indirect emissions (not included in Scope 2) that occur in the value chain of the reporting company (e.g. for NBN Co, emissions from purchased goods and services, use of sold products).

GHG emissions for NBN Co are calculated using methodologies consistent with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard¹, with reference to the additional guidance provided in the GHG Protocol: Scope 2 Guidance (amendment to GHG Protocol), Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard)² and Technical Guidance for Calculating Scope 3 Emissions (Scope 3 Guidance)² as appropriate.

The National Greenhouse Accounts (NGA) Factors³ have been set as the default source for factors, which draw on the National Greenhouse and Energy (Measurement) Determination 2008 ("the NGER (Measurement) Determination") methodologies. This ensures consistency with the GHG emissions inventory with the Section 19 of the National Greenhouse and Energy Reporting Act 2007 ("the NGER Act")⁴.

Where NGA factors cannot be used for an emission source NBN Co relies on third party emission factors that are consistent with GHG Protocol methodologies.

For reporting NBN Co has, in some instances relied upon estimations where measured or reported data was not available as of 30th June 2024.

^{1.} The GHG Protocol Corporate Accounting and Reporting Standard, Scope 2 Guidance, Scope 3 Standard and Scope 3 Guidance are published by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), and were developed with the aim of providing a standardised approach and set of principles for companies to use in preparing GHG emissions inventories. https://ghgprotocol.org/sites/default/files/standards/ghq-protocol-revised.pdf

^{2.} Technical Guidance for Calculating Scope 3 Emissions (version 1.0) - Supplement to the Corporate Value Chain (Scope 3) Accounting & Reporting Standard https://ghgprotocol.org/sites/default/files/standards/Scope3 Calculation Guidance 0.pdf

^{3.} https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2023

^{4.} Section 19 of the National Greenhouse and Energy Reporting Act 2007 ("the NGER Act") National Greenhouse and Energy Reporting Act 2007 (legislation.gov.au)



Organisational boundary

The GHG Protocol outlines two control options available to entities in defining emissions boundaries:

- Financial control A company has financial control over the operation if the former has the ability to direct the financial and operating policies of the latter with a view to gaining economic benefits from its activities. A financial control approach has been used to align NBN Co's reporting with international frameworks including CDP, RE100, Science Based emission reduction target setting and intensity calculations for Sustainability Bond reporting.
- Operational control A company has operational control over an operation if the former or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation. NBN Co has aligned with specific interpretation on operational control as per the National Greenhouse and Energy Reporting (NGER) Act 2007 and used for submission to the Clean Energy Regulator (NGER Act Reporting).

Scope 1 emissions

	GHG emissions released to the atmosphere as a direct result of an activity, or series of N Co's operational control.
Inclusions/ exclusions	All assets under NBN Co's operational control, as defined in NGER Act Fugitive emissions associated with refrigerants have not been included in line with the NGER Act as they are below reporting thresholds, equating to less than 1% of NBN Co's combined scope 1 and scope 2 emissions.
Units	Kilotonnes of CO ₂ equivalent (ktCO ₂ -e)
Calculation methodology	Scope 1 emissions are calculated for all relevant sources which includes emissions from: a) stationery diesel use and b) fuel consumed by vehicles in logistics (diesel and gasoline). GHG emissions & energy are calculated in accordance with the methodology under the NGER Act. NGA Factors have been set as the default source for factors and methodologies for consistency with the GHG emissions inventory/compliance with the NGER Act.

Scope 2 emissions - Operational control - Location based

Description: Total emissions released to the atmosphere from GHG emissions associated with the third-party generation of electricity consumed in activities under nbn's operational control.			
Inclusions/ exclusions	All assets under NBN Co's operational control, as defined in the National Greenhouse and Energy Reporting Act 2007 (NGER Act)		
Units	Kilotonnes of CO ₂ equivalent (ktCO ₂ -e)		
Calculation methodology	Scope 2 emissions are calculated for all relevant sources which includes emissions from electricity consumed.		
	GHG emissions & energy are calculated in accordance with the methodology under the NGER Act.		
	NGA Factors have been set as the default source for factors and methodologies for consistency with the GHG emissions inventory/compliance with the NGER Act.		



Scope 2 emissions - Financial control - Market-based

•	Description: Total emissions released to the atmosphere from GHG emissions associated with the third-party generation of electricity consumed in activities under nbn's financial control.		
Inclusions/ exclusions	All assets where NBN Co directly pays for electricity, as per The Greenhouse Gas Protocol Scope 2 Guidance.		
	Excludes electricity use for assets under operational control as defined by NGER Act where third parties pay for electricity.		
Units	Kilotonnes of CO ₂ equivalent (ktCO ₂ -e)		
Calculation methodology	Scope 2 emissions are calculated for all relevant sources which includes emissions from electricity purchased and consumed.		
	Scope 2 market-based emissions reflect the generation fuel mix from which the reporting company contractually purchases electricity and/or is directly provided electricity via a direct line transfer.		
	NGA factors are used to calculate Scope 2 market-based emissions.		

Emissions intensity financial control: market-based

Description: Measu activity).	Description: Measure of emissions per unit of activity, using data traffic volumes (i.e. emissions per unit of activity).		
Inclusions/ exclusions	Only Scope 2 emissions have been included. Emissions calculated using market-based methodology under a financial control boundary as per The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. Terabyte of data downloaded used as unit of activity.		
Units	GHG emissions per terabyte (TB) of data downloaded (kgCO ₂ -e/TB)		
Calculation methodology	The methodology uses the total Scope 2 emissions generated by the NBN Co network in a given reporting year under a financial control boundary and market-based calculation method in kilograms of carbon dioxide equivalents divided by the total data downloaded by the NBN Co network in terabytes in the reporting year.		

Total Energy Consumed

Description: Energy consumption related to GHG emissions released directly (Scope 1) and associated with the third-party generation of electricity consumed (Scope 2) in activities under nbn's operational control.		
Inclusions/ exclusions	All assets under NBN Co's operational control, as defined in NGER Act are included.	
Units	Gigajoules (GJ)	
Calculation	Activity related data converted to gigajoules.	
methodology	NGA factors are used to convert activity data into energy consumed	

Energy intensity financial control

Description: Measu activity)	re of energy per unit of activity, using data traffic volumes (i.e. energy consumed per unit of
Inclusions/ exclusions	Only Scope 2 energy have been included (i.e. electricity use) under a financial control boundary as per The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. Terabyte of data downloaded used as unit of activity.
Units	kWh per terabyte (TB) of data downloaded
Calculation methodology	The methodology uses the total electricity consumed by the NBN Co network in a given reporting year under a financial control boundary in kilowatt hours divided by the total data downloaded by the NBN Co network in terabytes in the reporting year.



Scope 3 emissions

Scope 3 emissions are all indirect emissions (not included in Scopes 1 or 2) that occur from a company's operations and in a company's value chain, including both upstream and downstream emissions.

- Upstream emissions are indirect GHG emissions related to purchased or acquired goods and services;
- Downstream emissions are indirect GHG emissions related to use of sold products and downstream transportation.

The Scope 3 Guidance² further categorises Scope 3 emissions into fifteen distinct categories. NBN Co conducted a comprehensive review of its scope 3 emissions inventory to estimate emissions created across its value chain to determine relevant scope 3 categories as stipulated in GHG Protocol¹. Based on the categorical relevance, NBN Co reports Scope 3 emissions for categories 1, 2, 3, 5, 6, 7, 9 and 11. Category 4 figures are included in Category 1 and 2 calculations. NBN Co emissions inventory has been developed in alignment with the Scope 3 Standard¹ where applicable, supported by the Scope 3 Guidance². Methodology descriptions are given only for categories that are included in NBN Co's scope 3 inventory.

Scope 3 standard emissions categories

Description - Scope	e 3 category 1 – Purchased goods and services – Spend based method
Inclusions/ exclusions	This category includes extraction, production, and transportation of goods and services purchased or acquired in the reporting year, not otherwise included in the upstream portion of the scope 3 inventory or Scope 1 and 2 inventories.
Units	Kilotonnes of CO ₂ equivalent (ktCO ₂ -e)
Calculation methodology	A 'supplier spend based approach' as permitted in Scope 3 Standard has been adopted by nbn for calculating emissions from this scope 3 category. The supplier spend based method uses a national accounts input-output (NA I/O) approach. Annual spend data is extracted from internal financial systems and mapped to suppliers and their country of operation and summarised against relevant spend categories. Applicable emission factors are then sourced from Exiobase via SimaPro. For each Exiobase category, NBN Co manually mapped a NA I/O table product group. Based on this mapping, a ratio of basic price to purchaser price was applied to adjust invoice amounts. Emissions were estimated at the level of 'Sector' based on the basic expenditure amount multiplied by the inflation-adjusted emission factor for the Exiobase category the 'Sector' has been mapped to. For FY24, Exiobase v3.3.16b factors using SimaPro software v9.5.0.0 were applied. These factors were extracted during May – June 2023. These factors were then adjusted to reflect inflation through to the end of the reporting period using a combination of RBS (Reserve Bank of Australia Inflation Calculator) and ABS (Australian Bureau of Statistics) Monthly Consumer Price Index Indicator.

Description - Scope 3 category 2 – Capital goods – Spend based method	
Inclusions/ exclusions	Extraction, production, and transportation of capital goods purchased or acquired in the reporting year.
Units	Kilotonnes of CO ₂ equivalent (ktCO ₂ -e)
Calculation methodology	A 'supplier spend based approach' as permitted in Scope 3 Standard has been adopted by nbn for calculating emissions from this scope 3 category. The supplier spend based method uses a national accounts input-output (NA I/O) approach. Annual spend data is extracted from internal financial systems and mapped to suppliers and their country of operation and summarised against relevant spend categories. Applicable emission factors are then sourced from Exiobase via SimaPro. For each Exiobase category, NBN Co manually mapped a NA I/O table product group. Based on this mapping, a ratio of basic price to purchaser price was applied to adjust invoice amounts. Emissions were estimated at the level of 'Sector' based on the basic expenditure amount multiplied by the inflation-adjusted emission factor for the Exiobase category the 'Sector' has been mapped to. For FY24 Exiobase v3.3.16b factors using SimaPro software v9.5.0.0 were applied. These factors were extracted during May – June 2023. These factors were then adjusted to reflect inflation through to the end of the reporting period using a combination of RBS (Reserve Bank of Australia Inflation Calculator) and ABS (Australian Bureau of Statistics) Monthly Consumer Price Index Indicator.



Description - Scope 3 category 3 – Fuel and energy related activities - Average data method	
Inclusions/ exclusions	Includes scope 3 emissions related to electricity and energy use, not already captured in Scope 1 & 2 under a financial control approach. Excludes scope 3 related energy use such as Category 11 Use of Sold products.
Units	Kilotonnes of CO ₂ equivalent (ktCO ₂ -e)
Calculation methodology	This category includes scope 3 emissions accruing from the use of electricity and fuels, not already captured in Scope 1 & 2. Market based emission factors were used, sourced from the NGA factors.

Description - Scope 3 category 6 – Business Travel - Distance-based method	
Inclusions/ exclusions	This category covers emissions from all domestic and international flights undertaken by employees for business travel purposes as well as including car rental and accommodation as reported from travel providers.
Units	Kilotonnes of CO ₂ equivalent (ktCO ₂ -e)
Calculation methodology	Business travel emissions are calculated based on emissions reporting supplied directly from travel providers. Reporting utilises emissions factors for the relevant period, based on government or international sources, to determine the equivalent indirect emissions associated with business travel. Activity data on emission sources is supplied directly by travel providers. Emission factors for air travel includes the radiative forcing (RF) effect.

Description - Scope 3 category 4 – Upstream transportation and distribution – Spend based method	
Inclusions/ exclusions	This category includes transportation and distribution of products purchased by the NBN Co in the reporting year between NBN Co's tier 1 suppliers and its own operations (in vehicles and facilities not owned or controlled by NBN Co).
Units	Kilotonnes of CO ₂ equivalent (ktCO ₂ -e)
Calculation methodology	Upstream transportation is included in spend based data captured under categories 1 and 2. NBN Co does not directly contract with logistics companies for upstream transportation of purchased products.

Description - Scope 3 category 7 – Employee commuting & working from home - Distance-based method	
Inclusions/ exclusions	Emissions from the transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by NBN Co). Also includes emissions associated with powering equipment needed to allow NBN Co employees to work from home.
Units	Kilotonnes of CO ₂ equivalent (ktCO ₂ -e)
Calculation methodology	Scope 3 emissions associated with employee commute have been assessed based on staff numbers and location. Assumptions are applied to staff numbers including average distance travelled, commuter mode and energy used while working from home. Calculated using the GHG Protocol Distance-based method and utilises Australian Bureau of Statistics commuting data and emissions intensity data from the Australian National Transport Commission.

Description - Scope 3 category 5 – Waste generated in operation - Waste-type-specific method	
Inclusions/ exclusions	This category includes emissions from third party disposal and treatment of waste generated in nbn's operations in the reporting year. This metric includes waste collected from NBN Co operational sites as well as secure paper and coffee cups collected from NBN Co corporate offices. It excludes landlord managed waste collected from NBN Co corporate offices or waste managed directly by Delivery Partners.
Units	Kilotonnes of CO ₂ equivalent (ktCO ₂ -e)
Calculation methodology	Waste generated in operation is based on volumes produced by waste stream and disposal method at NBN Co's operational sites and corporate offices, and comprises all waste streams. Emissions associated with the waste generated is calculated using the relevant emission factor for various waste streams as per NGA factors.

Description - Scope 3 category 8 - Upstream leased assets	
Inclusions/ exclusions	This category includes emissions from all material leased assets, relating to network equipment and offices.
Units	Kilotonnes of CO ₂ equivalent (ktCO ₂ -e)
Calculation methodology	Emissions for all material leased assets, relating to network equipment and offices are included in Scope 1 and Scope 2 inventory.



Description - Scope 3 category 9 - Downstream transportation and distribution - Spend based method	
Inclusions/ exclusions	This category includes transportation and distribution of devices or equipment used by NBN Co in the reporting year serviced out of NBN Co's operations, including storage (in facilities not owned or controlled by NBN Co).
Units	Kilotonnes of CO ₂ equivalent (ktCO ₂ -e)
Calculation methodology	A 'supplier spend based approach' as permitted in Scope 3 Standard has been adopted by nbn for calculating emissions from this scope 3 category. The supplier spend based method uses a national accounts input-output (NA I/O) approach. Annual spend data is extracted from internal financial systems and mapped to suppliers and their country of operation and summarised against relevant spend categories. Applicable emission factors are then sourced from Exiobase via SimaPro. For each Exiobase category, NBN Co manually mapped a NA I/O table product group. Based on this mapping, a ratio of basic price to purchaser price was applied to adjust invoice amounts. Emissions were estimated at the level of 'Sector' based on the basic expenditure amount multiplied by the inflation-adjusted emission factor for the Exiobase category the 'Sector' has been mapped to. For FY24 Exiobase v3.3.16b factors using SimaPro software v9.5.0.0 were applied. These factors were extracted during May – June 2023. These factors were then adjusted to reflect inflation through to end of the reporting period using a combination of RBS (Reserve Bank of Australia Inflation Calculator) and ABS (Australian Bureau of Statistics) Monthly Consumer Price Index Indicator.

3. NETWORK METRICS

Network metrics subject to assurance procedures are the total number of activations as at 30 June 2024.

Description - Homes and businesses connected	
Units	Number of homes and businesses connected
Calculation methodology	The number of homes and businesses connected to a plan over the nbn® access network through a phone and internet provider (rounded to the nearest 100,000) as at 30 June 2024.

4. PEOPLE METRICS

People metrics subject to assurance procedures are Employee engagement, Females in management, Gender pay gap and Total Recordable Injury Frequency Rate (TRIFR) as at 30 June 2024.

Description - Employee engagement	
Units	Percentage of favourable responses
Calculation methodology	Employee engagement is measured as the percentage of favourable responses, being a rating of 'agree' or 'strongly agree', to the following questions in NBN Co's annual CultureAmp survey: Given the opportunity I can see myself working here in the future I would recommend NBN Co as a great place to work I am proud to work here NBN Co motivates me to go beyond what I would in a similar role elsewhere.



Description - Gender pay gap	
Inclusions/ exclusions	Includes: All employees (permanent and fixed term) Excludes: Employees who have not elected to identify as either male or female
Units	Percentage of gender pay gap
Calculation methodology	Gender pay gap ⁵ is calculated as the difference between the average male annualised total fixed remuneration (TFR) and the average female annualised TFR divided by the average male annualised TFR as at period end. Total fixed remuneration includes base salary and superannuation but excludes bonuses or other discretionary remuneration. Proportional full-time equivalent of TFR is annualised in the calculation. (Average Male Annualised TFR – Average Female Annualised TFR) / Average Male Annualised TFR.

 The calculation methodology used by NBN Co for the gender pay gap metric is currently calculated using an internal calculation methodology as described here. This differs to the Workplace Gender Equality Agency (WGEA) methodology, which NBN Co is participating in.

Description - Females in management	
Inclusions/ exclusions	Includes: All female employees (permanent and fixed term) in management positions Excludes: Employees who have not elected to identify as either male or female
Units	Percentage of females in management.
Calculation methodology	Females in management is the number of females in management positions expressed as a percentage of total management positions at the period end.
	Management is defined as those employees in a Senior Manager grade or above, including Executive Manager, General Manager, Executive General Manager, and CEO/Executive Committee.

Description - Total Recordable Injury Frequency Rate	
Units	Total number of recordable injuries per million hours worked.
Calculation methodology	Total TRIFR is the total number of recordable injuries per million hours worked in a rolling 12-month period. TRIFR includes work related injuries that relate to an NBN Co workplace or NBN Co activity undertaken by an NBN Co employee, contractor or delivery partner (DP) employee or contractor that resulted in: fatality, permanent disability injury/illness (PDI), work-related injury/illness resulting in lost time (LTI), restricted work injury (RWI) or medical treatment injury (MTI). It does not include any first aid injury/illness.





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