PUBLIC DISCLOSURE STATEMENT

ETEX AUSTRALIA PTY LTD

SINIAT PLASTERBOARD
PRODUCT CERTIFICATION
FY2020-21

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Etex Australia Pty Ltd
REPORTING PERIOD	Financial year 1 July 2020 – 30 June 2021 Arrears report
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.*  Gavin Burton Managing Director 23rd February 2022

Australian Government
Department of Industry, Science, Energy and Resources

Version September 2021. To be used for FY20/21 reporting onwards.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	64 tCO2-e
THE OFFSETS BOUGHT	95% VERs (+ABUs), 5% VCU
RENEWABLE ELECTRICITY	nil
TECHNICAL ASSESSMENT	Date: 2018/2019 Name Dr Paul Adams Organisation Carbon Intelligence Pty Limited Next technical assessment due: 2021/2022

Contents

2. CARBON NEUTRAL INFORMATION

Description of certification

The certification covers an opt-in carbon neutral program for our Siniat plasterboard and metal product ranges, manufactured in Australia at our Melbourne (Altona), Sydney (Matraville), Bundaberg (Burnett Heads) and Brisbane (Beenleigh) plants.

The Siniat Plasterboard Range certified includes MastaShield, SpanShield, CurveShield, WaterShield, FireShield, SoundShield / OPAL, MultiShield, InterShield / Shaftliner, TruRock and TruRock HD.

"Our Climate Active certification is a cornerstone of our sustainability vision: to put sustainability at the heart of everything we do. We support this vision by working towards a carbon neutral future, by being responsible for our operational footprint, and by respecting and caring for our teammates, our customers and our community."

Product description

Siniat Plasterboard is a product used as a wall and ceiling lining, in applications ranging from residential homes, to commercial construction including education, health care, offices and other buildings.

The product certification includes:

- MastaShield, SpanShield, CurveShield, WaterShield, FireShield, SoundShield / OPAL, MultiShield, InterShield / Shaftliner, TruRock and TruRock HD
- The functional unit for Climate Active carbon opt-in program is kg CO2-e per kg of Siniat plasterboard product sold;
- It is an opt-in program;
- The certification is cradle to grave.

Plasterboard is a lightweight building product, and when used in systems can deliver performance attributes such as fire, water and sound resistance, as well as aesthetic finishes for any design. Plasterboard is made primarily from gypsum, a naturally occurring mineral, with a recycled liner paper covering the surface of the product, as well as additives which deliver the specific performance attributes.

Read our Product Disclosure Summary for our certified metal range here

Read about our products, their benefits and applications on our website siniat.com.au/

About the organisation

Siniat products are manufactured by Etex Australia, part of the global Etex Group. Etex Australia manufactures plasterboard, compounds and light weight metal systems in Australia and distributes

products to the building industry through a franchise and distribution network. Our manufacturing plants operate under systems which are certified to ISO 14001 Environmental, ISO 45001 Health and Safety and ISO 9001 Quality Management Standards. A wide range of Siniat products are also GreenTag GreenRate Level A certified.

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 'attributable processes' that become the product, make the product and carry the product through its life cycle. These have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable 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

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Raw Materials (Gypsum, Paper, Additives, Water)

Manufacturing site operations (Natural gas, Electricity, LPG, non-product waste)

Transport of product (Diesel) - to customer, and to disposal of installation waste and at end of life

Disposal of product waste from installation and end of life

Non-quantified

Excluded

Minor additives / in plant materials such as welding gases

Ancillary installation items such as screws

Optionally included

Company travel

Outside emission boundary

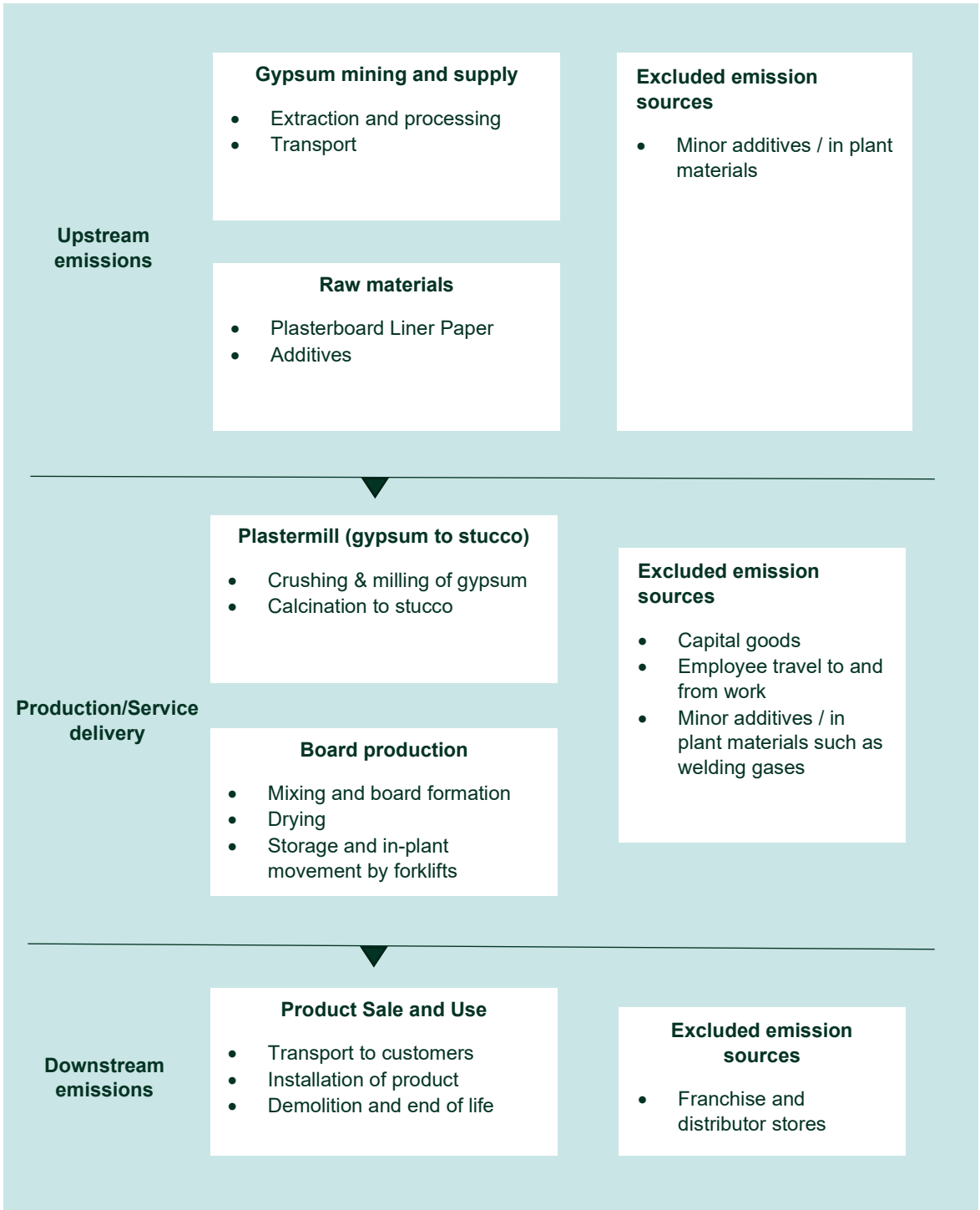
Non-attributable

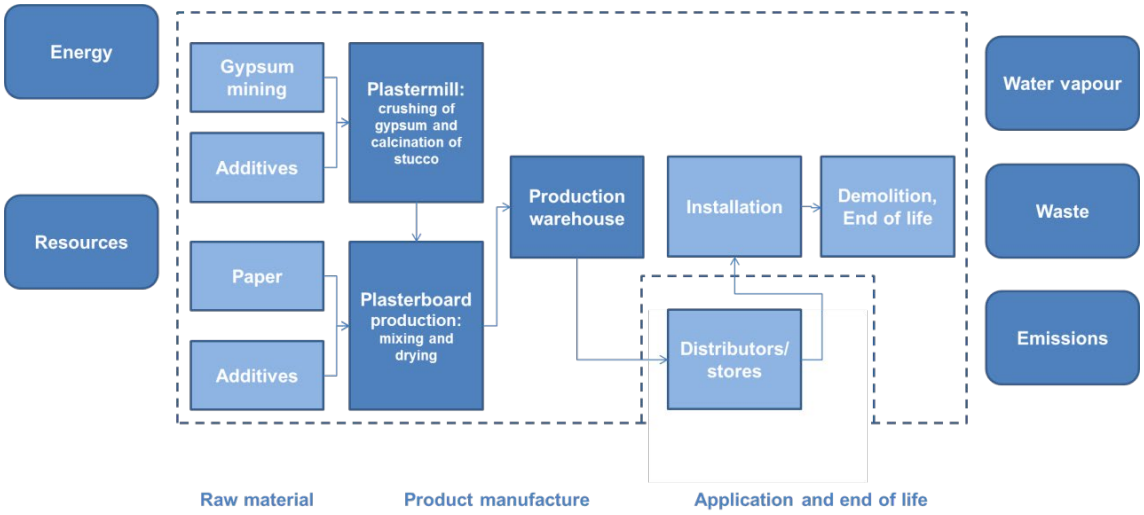
Operation of franchise and distributor stores

Capital goods

Employee travel to and from work

Product/service process diagram





Raw material supply

Includes the extraction and processing of raw materials and energy which occur upstream from the plasterboard manufacturing process. The majority of gypsum is from natural sources and a proportion of recycled gypsum may also be used. This stage includes the transport of the gypsum to the production site. The other major raw material is paper, which is from recycled fibre.

Product manufacturing

The manufacturing of plasterboard starts with the processing of gypsum into the plastermill, where the gypsum is ground, and converted to stucco by extracting water (as vapour) under a calcination process. Milling and calcination uses thermal energy (natural gas) and grid electrical power to produce ground gypsum and then stucco.

The plasterboard is then formed in a continuous production process. Stucco is mixed with water and additives, with the resultant slurry sandwiched between two layers of continuous paper. The resultant board sets via rehydration of the plaster core; that is, chemically re-binding water molecules back into gypsum crystals in the board. The plasterboard is transported via conveyor belts to the cutting station where it is cut to a standard length and then enters the drying process. The conveyors and cutting machine use electric power.

The plasterboard is dried in an oven, which is natural gas-fired, using grid electric power for the conveyors. After drying, the plasterboard sheets are stacked into packs, and moved to the warehouse for storage, ready for distribution. The product is moved with forklifts powered by compressed natural gas. The use of natural gas and electricity accounts for over 98% of energy sources within the production gate.

Product use

Plasterboard packs are then transported to the construction site. Plasterboard is mostly installed manually. Ancillary materials such as screws are not included within the system. The use or in-service life of the product is not covered, as plasterboard is a passive building product, requiring little maintenance.

Demolition and end of life

This phase includes the transport of the plasterboard at end of life to either recycling or to landfill.

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Since the previous reporting period, the organisation has been acquired by the Etex Group. As part of the business integration, a complete review of sustainability ambitions and targets has been underway in 2021.

About the Etex Group

The multinational Etex Group strives to be an active partner in finding solutions, and in 2020 decided to prioritise four main areas for sustainability: Carbon neutrality; Health, safety and well-being; Waste management and circularity; Diversity and inclusion.

The global Etex Group supports the European Green Deal and its commitment to reaching net zero carbon impacts by 2050 at the latest through a reduction of energy consumption and a shift in energy sources and technologies on a global scale. This includes:

- Transitioning to renewable electricity for operations: a major step in energy management approach is the transition of electricity supply from non-renewable sources to certified renewable sources. This has been achieved in 100% of Etex's locations in Europe and Chile.
- Alternative solutions for thermal energy demands: selecting less carbon-intensive fuels, investigating the replacement of natural gas with biomass and solid residual fuel from internal waste.
- Continuous improvements in energy reduction and efficiencies: a dedicated Group Energy Working Group, which meets on a monthly basis. The group also assesses opportunities to change or optimise processes or equipment to reduce energy consumption and to allow the use of energy types with smaller environmental footprints.

For more information on the Etex Group's sustainability vision, refer to their recently published Sustainability Report.

Etex Australia's emissions reductions strategy

Etex Australia, the manufacturer of Siniat products in Australia, has taken a cradle-to-grave approach in formulating our emissions reduction strategy. Specifically:

- Taking further reduction actions on emissions within our operational control
- Developing strategies to leverage upstream and downstream emissions reduction potential.

Emissions within our operational control – production gate to gate

There are two major emissions sources within the production gate for plasterboard, natural gas (Scope 1) and electricity (Scope 2). These two sources cover over 98% of production gate to gate emissions

generated in the manufacturing process. Other key drivers of emissions are:

- Water consumption – inherent to the production of plasterboard, increased water consumption is directly related to increased energy consumption
- Waste generated – our target is zero waste to landfill, and currently landfill waste accounts for less than 6% of wastes on site; all plasterboard production waste is recycled.

Emissions reductions actions planned until 2026 include:

- Transitioning to 100% renewable electricity sourcing by 2026 for manufacturing and distribution sites; including installation of on-site solar commencing in Altona Plant in 2022
- Formulation optimisation programs to reduce thermal energy demand and improve product emissions intensity
- Installation of on-site plasterboard recycling systems, at all three plasterboard plants by 2026.

Successful implementation of these projects would result in a 25% reduction in emissions Production Gate to Gate.

Emissions in our value chain – upstream and downstream

As we have taken a cradle to grave approach with our opt-in program, changes in our emissions from upstream and downstream can have a significant impact on our overall total carbon footprint. This includes changes in emissions factors from raw materials, changes in customer project locations changing the transportation distance mix, as well as changes in end-of-life outcomes for products.

Therefore, we will be working closely with key suppliers to achieve our objectives:

- Assess the impact of change of material supply or sourcing, including location of sourcing
- Understand our suppliers' specific environmental impacts associated with their products
- Communicate our expectations around their sustainability credentials, including carbon emissions commitments and other sustainability criteria, including other life cycle indicators as well as social indicators such as around Modern Slavery
- Review opportunities around reducing the impact of transportation of raw materials.

Downstream, we continue to work with our customers to reduce emissions, as well as providing solutions that meet their sustainability ambitions and requirements such as under the GBCA GreenStar program:

- Minimise transfer stock between our plants and manufacture as locally to that region as possible; for example, the Matraville plant supplying the NSW / ACT markets and so forth
- Provide solutions to our customers tailored specifically to their projects, dematerializing the amount of materials whilst still delivering the performance required

- As well as manufacturing in a range of product widths and lengths with over 60 product sizes available, we also manufacture product to special sizes to minimise the amount of product offcuts on construction sites.

Emissions reduction actions

For this reporting period, emissions reductions actions completed were focused on thermal and electrical energy efficiency improvements within Etex operations (gate to gate):

1. Board weight optimisation: a continuous improvement action, by running to an optimal product mass specification, emissions have been reduced by 0.4% gate to gate compared with the previous reporting period.

2. Gypsum stockpile project Matraville Plant completed in 2020

In the last reporting period, a full year of operation had not yet occurred with the new gypsum handling system. Processes had changed, which meant that instead of requiring a loader to move gypsum into the plastermill conveyor, the material is instead directly loaded from delivery into a holding bin. Energy savings after commissioning have been confimed as:

- Reduction in the loader diesel fuel requirement by more than half
- Reduction in milling process gas demand by 20%.

3. Scope 3 emissions not related to product LCA

Emissions such as company travel or similar are traditionally considered as being outside the scope of a product LCA. However, we have either optionally included some of these within our emissions boundary, or have decided to take action on reducing these emissions.

- Company travel: travel has reduced due to COVID-19, however we already have a travel policy to avoid company travel unless necessary. Where not possible we have committed to offsetting these emissions
- Company vehicles: fuel consumption by Siniat operated sales and distribution vehicles will also be offset, and over time the fleet replaced by renewably powered vehicles
- Siniat Retail and Distribution centres: Etex operates 7 distribution warehouses and retail stores across Australia. The electricity to operate these sites will be transitioned to renewable sources and until finalised, offsets will be purchased.

Refer to Appendix A for details of these offset purchases.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	Emissions intensity of the functional unit tCO2e
Base year & Year 1:	2014–15	340	0.000491
Year 2:	2015-16	No product purchased under the opt-in program	
Year 3:	2016-17		
Year 4:	2017-18		
Year 5:	2018-19		
Year 6:	2019-20	1.03	0.000445
Year 7:	2020-21	64	0.000455

Significant changes in emissions

In this reporting period, there was a significant change in the total emissions related to the product sold under the opt-in program: 64 tCO2-e compared with 1.03 tCO2e from the previous period. This change is due to the increased quantity of product purchased under the opt-in program of 140,495 functional units in 2020/2021, compared with 2325 in the previous reporting period 2019/2020. This change in the total emissions is due to the increased opt-in volume, and not due to significant changes in operations. The change in the total emissions intensity of the function unit is 2% (refer to table above).

Use of Climate Active carbon neutral products and services

No Climate Active carbon neutral products/services used in this reporting period.

Product/Service emissions summary

Emission source category	tCO_2-e
The following emissions source categories were included in determining the carbon footprint: Energy used for plasterboard manufacturing operations (Natural gas and electricity); Fuels for plant equipment (diesel, CNG and LPG) Transport and stationery use; Raw materials (Gypsum, Plasterboard Liner Paper, Additives, Water), Waste to landfill (non-product, plant); Diesel (transport product all stages), Product waste to landfill - gate to grave; Packaging waste; Company travel*	64

* Displayed as total due to commercial sensitivity of category data.

Emissions intensity per functional unit	0.000455
Number of functional units to be offset	140495
Total emissions to be offset	64

6.CARBON OFFSETS

Offsets strategy

Offset purchasing strategy: In arrears		
1.	Total offsets previously forward purchased and banked for this report	3
2.	Total emissions liability to offset for this report	64
3.	Net offset balance for this reporting period	61
4.	Total offsets to be forward purchased to offset the next reporting period	0
5.	Total offsets required for this report	64

Co-benefits

As well as surrendering the remainder of credits in the LifeStraw Program in Kenya, Etex has selected two main projects this year to support under our offsets program, in alignment with our offsets strategy:

- A strong social responsibility aspect, such as improvements for communities and individuals
- Replace carbon intensive energy use with renewable energy sources
- Alignment with the UN Sustainable Development Goals prioritised by Etex.

Jandra/Nulty Native Forest Regeneration Australia (ACCU) – offsets used for the Siniat Plasterboard product purchased under the opt-in program

A project which restores native forests and sequesters carbon on degraded agricultural land; by excluding stock and managing pests under a Human-Induced Regeneration (HIR) method. Addresses 3 of the SDGs:

- SDG 8 Carbon credits: generated by the HIR method, creating alternative and additional revenue streams for regional communities
- SDG 13 Emissions reductions: carbon is sequestered in regenerated trees
- SDG 15 Improved land and water quality, and Increased biodiversity.

Mount Sandy Conservation (South Australia) (ABU) and Prony (New Caledonia) (VER Gold Standard) – offsets used for the Siniat Metal product purchased under the opt-in program

Mount Sandy brings together indigenous and non-indigenous communities of Australia by promoting traditional and management for biodiversity conservation. This project protects a rare pocket of wetlands and woodlands between the Coorong National Park and Mount Albert. As one of the last remaining areas

of native vegetation in the region, the land forms a strategic wildlife corridor and is of great significance to the Ngaranndjeri people, the local indigenous nation.

- SDG 13 Climate Action: Gold Standard carbon credits stapled to each Australian Biodiversity Unit
- SDG 10 Reduced inequalities: creating 5 local job opportunities from the local indigenous Raukkan community
- SDG 15 Life on land: 200 hectares of land protected from clearing and degradation, protection of native species of flora and fauna
- SDG 17 Partnerships for the goals: a partnership between indigenous and non-indigenous communities.

The stapled Gold Standard carbon credits are from the **Prony Wind Power project in New Caledonia**. Small nations like New Caledonia in the South Pacific are exposed to climate change with many already experiencing the impacts of rising tides and damaging storms. The Wind Farms use world-class technology to provide New Caledonia with sustainable energy to combat climate change, whilst also addressing social issues:

- SDG 7 Affordable and clean energy: 40,000 MWh generated annually, providing a clean alternative to fossil fuels
- SDG 8: 26 jobs created stabilizing incomes and boosting the local economy
- SDG 9: technological knowhow shared with the region and contributing to the development of New Caledonia's wind energy sector
- SDG 13: Climate action: 36,000 t CO_2e mitigated on average annually, directly contributing to climate change reduction.

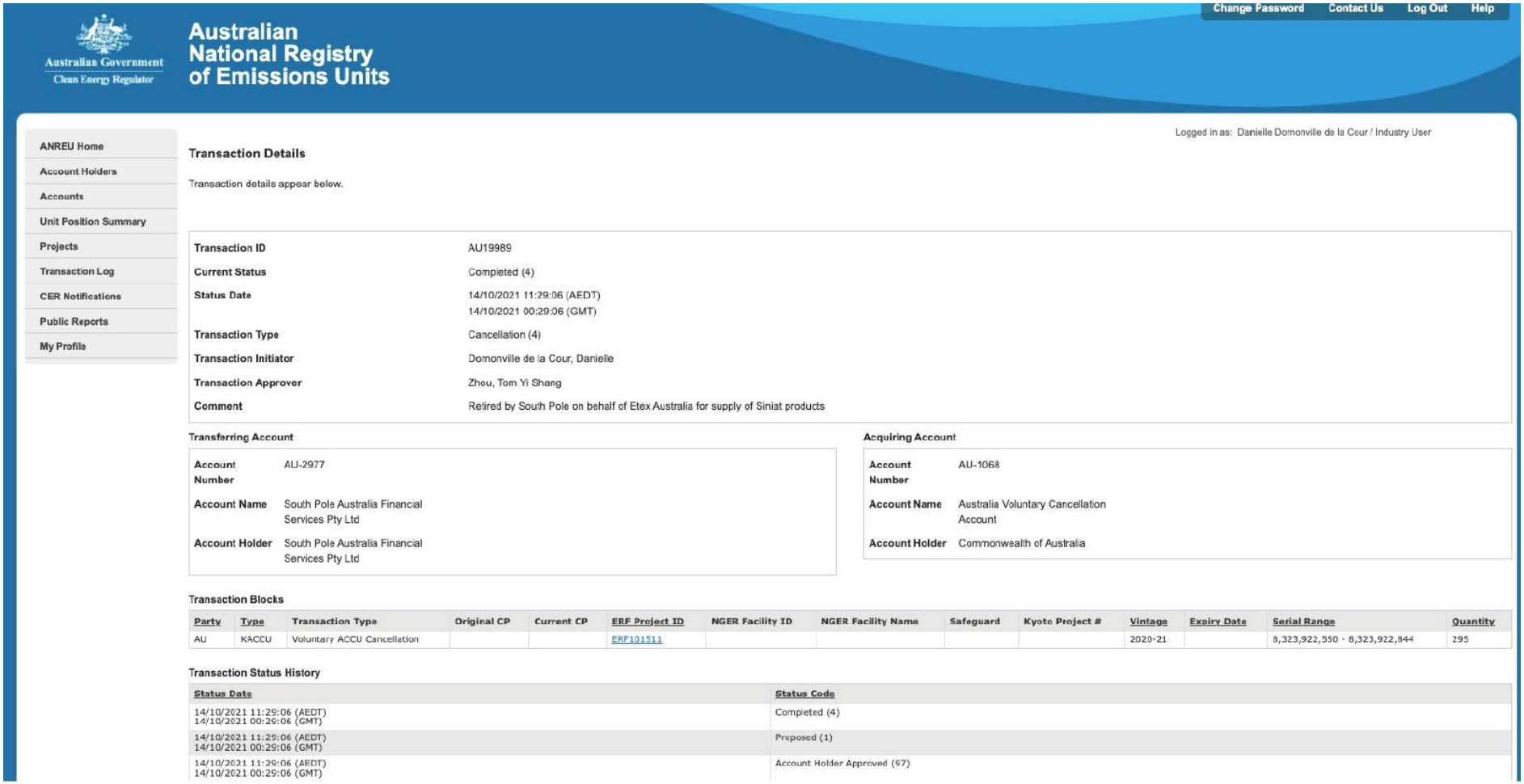
Offsets summary

Proof of cancellation of offset units

Offsets cancelled for Climate Active Carbon Neutral Certification										
Project description	**Type of offset units**	**Registry**	**Date retired**	**Serial number (and hyperlink to registry transaction record)**	**Vintage**	**Eligible Quantity (tCO_2-e)**	**Quantity used for previous reporting periods**	**Quantity banked for future reporting periods**	**Quantity used for this reporting period claim**	**Percentage of total (%)**
Jandra/Nulty Regeneration Project	ACCUs	ANREU	14 October 2021	8,323,922,550 – 8,323,922,844	2020-21	61*	0	0	61	95%
Sustainable Deployment of the LifeStraw Family in rural Kenya (GS886)	VERs	Gold Standard Impact Registry	17 November 2020	GS1-1-KE-GS886-16-2013-3495-1146-1200	2013	5	2	0	3	5%
Total offsets retired this report and used in this report									64	
Total offsets retired this report and banked for future reports								0		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	61	95%
Verified Emissions Reductions (VERs)	3	5%

*Please note that 234 of the total 295 ACCUs are used in *Appendix A: Additional Information*.



Australian Government
Clean Energy Regulator

Australian National Registry of Emissions Units

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Logged in as: Danielle Domonville de la Cour / Industry User

Transaction Details

Transaction details appear below.

Transaction ID	AU19989
Current Status	Completed (4)
Status Date	14/10/2021 11:29:06 (AEDT) 14/10/2021 00:29:06 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Domonville de la Cour, Danielle
Transaction Approver	Zhou, Tom Yi Shang
Comment	Retired by South Pole on behalf of Etex Australia for supply of Siniat products

Transferring Account

Account Number	AU-2977
Account Name	South Pole Australia Financial Services Pty Ltd
Account Holder	South Pole Australia Financial Services Pty Ltd

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF101511					2020-21		8,323,922,550 - 8,323,922,844	295

Transaction Status History

Status Date	Status Code
14/10/2021 11:29:06 (AEDT) 14/10/2021 00:29:06 (GMT)	Completed (4)
14/10/2021 11:29:06 (AEDT) 14/10/2021 00:29:06 (GMT)	Proposed (1)
14/10/2021 11:29:06 (AEDT) 14/10/2021 00:29:06 (GMT)	Account Holder Approved (97)

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)*	Nil
2. Other RECs	Nil

* 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	Eligible units	Registry	Surrender date	Accreditation code (LGCs)	Certificate serial number	Generation year	Quantity (MWh)	Fuel source	Location
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
					Total LGCs surrendered this report and used in this report		nil		

APPENDIX A: ADDITIONAL INFORMATION

Emissions such as company travel or similar are traditionally considered as being outside the scope of a product LCA. However, we have either optionally included some of these within our emissions boundary, or have decided to take action on reducing these emissions.

- Company travel: travel has reduced due to COVID-19, however we already have a travel policy to avoid company travel unless necessary. Where not possible we have committed to offsetting these emissions
- Company vehicles: fuel consumption by Siniat operated sales and distribution vehicles will also be offset, and over time the fleet replaced by renewably powered vehicles
- Siniat Retail and Distribution centres: Etex operates 7 distribution warehouses and retail stores across Australia. The electricity to operate these sites will be transitioned to renewable sources and until finalised, offsets will be purchased.

NB: This information is duplicated in the Public Disclosure Statement for Siniat Metal: the total offsets tabled below covers the organisation's activities associated with Siniat Plasterboard and Metal products.

Additional offsets cancelled for purposes other than Climate Active Carbon Neutral Certification							
Project description	**Type of offset units**	**Registry**	**Date retired**	**Serial number (and hyperlink to registry transaction record)**	**Vintage**	**Eligible Quantity (tCO_2-e)**	**Purpose of cancellation**
Mount Sandy Conservation Project (South Australia) Stapled to Prony and Kafeate wind-farms, New Caledonia (300344) (GS566)	ABUs VERs	ABU registry (Native Vegetation Credit Register) Gold Standard Impact Registry	12 October 2021 12 October 2021	42425-43111 GS1-1-NC-GS566-12-2018-19151-17608-18294	2018 2018	 635	Company direct activities which are within operational control; including corporate travel (flights), company managed vehicles (cars and delivery trucks), distribution warehouses activities (electricity and forklifts).
Jandra/Nulty Regeneration Project	ACCUs	ANREU	14 October 2021	8,323,922,550-8,323,922,844 View here	2020-21	234	
Sustainable Deployment of the LifeStraw Family in rural Kenya (GS886)	VERs	Gold Standard Impact Registry	29 October 2021	GS1-1-KE-GS886-16-2013-3495-1146-1200	2013	55	

Mount Sandy Conservation (South Australia) (ABU) Certificate of Retirement:

CERTIFICATE

MOUNT SANDY
CONSERVATION PROJECT

687

Australian Biodiversity Units
(1,030.5 square metres)
were purchased and retired by:

ETEX AUSTRALIA
CRN 00000187
SERIAL NUMBERS 42425-43111

AN AUSTRALIAN BIDOIVERSITY UNIT (ABU) REPRESENTS THE PERMANENT PROTECTION OF 1.5 SQUARE METRES OF HIGH CONSERVATION VALUE NATIVE HABITAT

12 OCT 2021

REGISTRAR CERTIFICATION

DATE

NVCR ALLOCATION REFERENCE: 2019/4003 VOL 002

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location approach.

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.

Location-based approach summary

Location-based approach	Activity data (kWh)	Emissions ($kgCO_2$-e)
Grid electricity (scope 2 and 3)	14,966,697	14,902,841
Non-grid electricity (behind the meter)	**0**	**0**
Total electricity consumed	**14,966,697**	**14,902,841**
Emission footprint (tCO_2-e)	**14,903**	

Climate Active carbon neutral electricity summary

Carbon neutral electricity offset by Climate Active product	Activity data (kWh)	Emissions ($kgCO_2$-e)
nil	**0**	**0**

Climate Active carbon neutral electricity is not considered renewable electricity. The emissions have been offset by another Climate Active carbon neutral product certification.

Market-based approach summary (not used)

Market-based approach	Activity data (kWh)	Emissions (kgCO2-e)	Renewable % 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 & Precinct LGCs)	0	0	0%
GreenPower	0	0	0%
Jurisdictional renewables (LGCs retired)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	2,832,447	0	19%
Residual electricity	12,134,250	13,021,026	0%
Total grid electricity	**14,966,697**	**13,021,026**	**19%**
Total electricity consumed (grid + non grid)	**14,966,697**	**13,021,026**	**19%**
Electricity renewables	2,832,447	0	
Residual electricity	12,134,250	13,021,026	
Exported on-site generated electricity	**0**	**0**	
Emission footprint ($kgCO_2$-e)		13,021,026	

Total renewables (grid and non-grid)	**18.93%**
Mandatory	**18.93%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual electricity emission footprint (tCO_2-e)	**13,021**

Figures may not sum due to rounding. Renewable percentage can be above 100%

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

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

Relevant-non-quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
n/a				

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected **(no actual data).**
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

	No actual data	No projected data	Immaterial
Minor additives / in plant materials such as welding gases	Yes	Yes	Yes
Ancillary installation items such as screws	Yes	Yes	Yes

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

Relevance test					
Non-attributable emission	*The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions*	*The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.*	*Key stakeholders deem the emissions from a particular source are relevant.*	*The responsible entity has the potential to influence the reduction of emissions from a particular source.*	*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.*
Operation of Franchise and Distributor stores	No	No	No	No	No
Capital goods	No	No	No	Yes	No
Employee travel to and from work	No	No	No	No	No

An Australian Government Initiative

Climate Active