



# **PUBLIC DISCLOSURE STATEMENT**

**NUTURA ORGANIC LTD**

**ORGANISATION  
CY2021**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Nutura Organic LTD
REPORTING PERIOD	Calendar year 1 January 2022 – 31 December 2022 Arrears report
DECLARATION	<p><i>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.</i></p> <p><i>Jeremy O</i> .</p> <p>Jeremy Okraglik            Head of Product Innovation and Projects            1/08/2022</p>



**Australian Government**  
**Department of Industry, Science,  
 Energy and Resources**

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# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	114 tCO <sub>2</sub> -e
OFFSETS BOUGHT	100% VCUs
RENEWABLE ELECTRICITY	NA
TECHNICAL ASSESSMENT	11 May 2022 Dee Cartmel Pangolin Associates Next technical assessment due: 2025
THIRD PARTY VALIDATION	Type 1 14 July 2022 Benjamin Jenkins GPP Audit Pty Ltd

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This inventory has been prepared for the calendar year 2021, from 1 January 2021 to 31 December 2021, and covers the Australian business operations of Nutura Organics LTD (ABN 17 158 660 676), trading as Nutura for the purpose of carbon neutral medium organization certification. This reporting period represented in the carbon inventory and PDS acts as the base year and will be offset.

### Organisation description

Nutura Organics LTD (ABN 17 158 660 676), Trading as Nutura is a wholesale distributor of 100% Australian Made and Owned certified organic formula products made with fresh Australian organic milk. Nutura's mission is to provide premium quality children's nutrition manufactured to the highest possible standards.

In October 2021 Functional Food Global PTY LTD changed its name to Nutra Organics LTD. The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following locations and facilities:

- 25 & 27 Pickering Road, Mulgrave, Victoria. 25 Pickering Road, Mulgrave is no longer in operation. For the CY2021 period it was operational Jan to October 2021.
- Level 3, 80 Market Street, Victoria.

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- Climate Active Standards
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National

*“At Nutura, our mission is to provide a village of support to parents and children, no matter where they are in the world. An extension of this mission is the desire to safeguard the future of the next generation, beyond our core function of feeding them safe and nutritious certified organic infant nutrition. Enshrined in this is ethos is an accepted duty of care to protect the environment that will nurture this next generation, the same environment in which our ingredients drawn, grown and harvested.*

*A climate active certification is mark of this commitment and would communicate to not just our customers, but our retailers, partners, suppliers and the communities in which we operate, that our passion for supporting the next generation goes hand in hand of with the environment in which they'll inherit.”*

Greenhouse and Energy Reporting (Measurement) Determination 2008. The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These have been expressed as carbon dioxide equivalents (CO<sub>2</sub>-e) using relative global warming potentials (GWPs).

Nutura are continually reviewing and optimising our operations to reduce GHG emissions internally. Our Climate Active certification, which covers our locations in Victoria and our working from home arrangements, demonstrates our on-going commitment to taking climate action.

## 3. EMISSIONS BOUNDARY

### Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

**Quantified emissions** have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

**Non-quantified emissions** have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

### Outside the emissions boundary

**Excluded emissions** are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

## Inside emissions boundary

### Quantified

Accommodation and facilities

Cleaning and Chemicals

Electricity

Food

ICT services and equipment

Office equipment & supplies

Postage, courier and freight

Stationary Energy (liquid fuels)

Transport (Air)

Transport (Land and Sea)

Waste

Water

Working from home

ICT services and equipment

Employee Commute

### Non-quantified

Refrigerants

Base building (80 Market St)  
electricity

Waste (80 Market St)

## Outside emission boundary

### Excluded

Embodied emissions of products

Packaging of products

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Nutura has an overarching emissions reduction goal of 30% reductions from the baseline over the next 5 years.

Nutura aims to reduce emissions across the value chain (scopes 1, 2 and 3) by 20% in the next 12 months, compared to this being the base year. We will review and improve processes and frameworks to achieve emission reductions focusing on the areas with highest emission impact, however we intend to meet this target through:

- Nutura commits to switching all purchased electricity to GreenPower.
- Work with suppliers providing carbon neutral goods and services such as paper or airline providers and Purchasing energy efficient equipment when old equipment needs replacing.
- Facilitate an increase in climate change action knowledge and capability across the organisation. Nutura will encourage all its employees to reduce their carbon footprint while working from home, by purchasing GreenPower.
- Over the next 12 months, Nutura will establish a relationship with the building manager at 80 Market Street, Victoria in order to gather better data on base building utilities and waste.



## 5. EMISSIONS SUMMARY

### Use of Climate Active carbon neutral products and services

None.

### Organisation emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a location-based approach.

Emission category	Sum of total emissions (tCO <sub>2</sub> -e)
Accommodation and facilities	1.26
Cleaning and Chemicals	0.37
Electricity	62.18
Food	0.88
ICT services and equipment	0.42
Office equipment & supplies	0.37
Postage, courier and freight	12.64
Stationary Energy (liquid fuels)	11.99
Transport (Air)	7.93
Transport (Land and Sea)	2.61
Waste	11.27
Water	0.27
Working from home	0.53
ICT services and equipment	1.05
<b>Total</b>	<b>113.78</b>

### Uplift factors

N/A

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO <sub>2</sub> -e
N/A	
Total of all uplift factors	0
<b>Total footprint to offset</b> <i>(total net emissions from summary table + total uplifts)</i>	<b>113.78</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

#### Offset purchasing strategy: In arrears

1. Total offsets previously forward purchased and banked for this report	0
2. Total emissions liability to offset for this report	114
3. Net offset balance for this reporting period	114
4. Total offsets to be forward purchased to offset the next reporting period	0
5. Total offsets required for this report	114

### Co-benefits

#### NIHT Topaiyo REDD +

NIHT Inc. has partnered with the traditional landowners of New Ireland and East New Britain to put an end to deforestation initiated by industrial logging in the region. The preservation of these rainforests is essential to not only the carbon and biodiversity benefits inherent with projects of this nature, but also for the wellbeing and prosperity of the people of New Ireland and East New Britain. The project is located in the forested areas of New Ireland and East New Britain in Papua New Guinea. The project has evolved based on the input and needs expressed by persons living in the region. What began as a traditional timber operation has been recognised as an opportunity with enormous carbon sequestering potential and has evolved into a forest protection project that will provide substantial economic benefits to the people of Papua New Guinea. Through the avoidance of carrying out exploitative industrial commercial timber harvesting in the project area, the project expects to generate nearly 60 million tonnes of CO<sub>2</sub> emissions reductions across the 30 year project lifetime, depending on the number and size of Project Activity Instances (PAIs) added to the project.

#### Rimba Raya

Rimba Raya is situated in Central Kalimantan in Indonesian Borneo. Covering land approximately the same size as Singapore, it is known as one of the largest Orangutan sanctuaries in the world. Offering a viable alternative to deforestation, a practice very common in the area, the project has a wealth of benefits to the biodiversity of the region and the surrounding communities. Rimba Raya is home to over 300 species of birds, 122 species of mammals and 180 species of trees and plants. The project has strong community based initiatives including increased employment for communities, greater access to medical

and health services, and assistance with education.

### **Hebei Kang Bao Wolongtushan 30 MW Wind Farm Project**

The Hebei Kangbao Wolongtushan 30 MW Wind Farm Project is sited on the Wolongtu Mountain which is in the Kangbao County, Zhangjiakou City of Hebei province, P.R.China. The Project will not only supply renewable electricity to grid, but also contribute to sustainable development of the local community, the host country and the world by means of:

- reducing greenhouse gas emissions compared to a business-as-usual scenario;
- helping to stimulate the growth of the wind power industry in China;
- reducing the emission of other pollutants resulting from the power generation industry in China, compared to a business-as-usual scenario;
- creating local employment opportunities during the project construction and operation period;
- promoting the development of local tourism industry

## Eligible offsets retirement summary

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	Stapled quantity	Eligible quantity (tCO <sub>2</sub> -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
<b>NIHT Topaiyo REDD +</b>	VCUs	VERRA	24/07/2022	<a href="#">8799-46507347-46507398-VCS-VCU-466-VER-PG-14-2293-01062017-31122019-0</a>	2019	0	52	0	0	52	46%
<b>Rimba Raya Biodiversity Reserve Project</b>	VCUs	VERRA	24/07/2022	<a href="#">7627-414496090-414496141-VCU-016-MER-ID-14-674-01072014-31122014-1</a>	2014	0	52	0	0	52	46%
<b>Hebei Kangbao Wolongtushan 30 MW Wind Farm Project</b>	VCUs	VERRA	24/07/2022	<a href="#">12035-376506073-376506082-VCS-VCU-259-VER-CN-1-148-01012016-29092016-0</a>	2016	0	10	0	0	10	8%
<b>Total offsets retired this report and used in this report</b>										114	
<b>Total offsets retired this report and banked for future reports</b>									114		
Type of offset units		Quantity (used for this reporting period claim)				Percentage of total					
Verified Carbon Units (VCUs)		114				100%					

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

<b>1. Large-scale Generation certificates (LGCs)*</b>	0
<b>2. Other RECs</b>	0

\* 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
N/A									
<b>Total LGCs surrendered this report and used in this report</b>							0		

## APPENDIX A: ADDITIONAL INFORMATION

N/A.

## APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location-based 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.

### Market-based method

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kgCO <sub>2</sub> e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0</b>
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)	11,414	0	19%
Residual Electricity	50,149	49,866	0%
<b>Total grid electricity</b>	<b>61,563</b>	<b>49,866</b>	<b>19%</b>
<b>Total Electricity Consumed (grid + non grid)</b>	<b>61,563</b>	<b>49,866</b>	<b>19%</b>
Electricity renewables	11,414	0	
Residual Electricity	50,149	49,866	
<b>Exported on-site generated electricity</b>	<b>0</b>	<b>0</b>	
Emissions (kgCO <sub>2</sub> e)		49,866	
<b>Total renewables (grid and non-grid)</b>	<b>18.54%</b>		
<b>Mandatory</b>	<b>18.54%</b>		
<b>Voluntary</b>	<b>0.00%</b>		
<b>Behind the meter</b>	<b>0.00%</b>		
<b>Residual Electricity Emission Footprint (TCO<sub>2</sub>e)</b>	<b>50</b>		

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

## Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	61,563	56,022	6,156
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>61,563</b>	<b>56,022</b>	<b>6,156</b>
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
<b>Non-grid electricity (Behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Electricity Consumed</b>	<b>61,563</b>	<b>56,022</b>	<b>6,156</b>
<b>Emission Footprint (TCO2e)</b>	<b>62</b>		
<i>Scope 2 Emissions (TCO2e)</i>	56		
<i>Scope 3 Emissions (TCO2e)</i>	6		

## Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
NA	0	0

*Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.*



## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

The following sources emissions have been assessed as relevant, 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
Refrigerants	Yes	No	No	No

## APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

### Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **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 are 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.

Emissions associated with Nutura Products has been excluded as it has been assessed as not relevant according to the relevance test. Nutura intends to investigate Climate Active certification for Products in the next 12 months.

<b>Emission sources tested for relevance</b>	<b>(1) Size</b>	<b>(2) Influence</b>	<b>(3) Risk</b>	<b>(4) Stakeholders</b>	<b>(5) Outsourcing</b>	<b>Included in boundary?</b>
Purchased goods and services	Yes	Yes	Yes	Yes	No	Yes
Capital goods	Yes	Yes	No	Yes	No	Yes
Fuel and energy related activities	Yes	Yes	Yes	Yes	No	Yes
Upstream transportation and distribution	Yes	Yes	Yes	Yes	No	Yes
Waste generated in operations	Yes	Yes	Yes	Yes	No	Yes
Business travel	Yes	Yes	Yes	Yes	No	Yes
Employee commuting	Yes	Yes	Yes	Yes	No	Yes
Upstream leased assets	No	No	No	No	No	No
Downstream transportation and distribution	Yes	Yes	Yes	Yes	No	Yes
Processing of sold products	No	No	No	No	No	No
Use of sold products	No	No	No	No	No	No
End-of-life treatment of sold products	No	No	No	No	No	No
Downstream leased assets	No	No	No	No	No	No
Franchises	No	No	No	No	No	No
Investments	No	No	No	No	No	No



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