



# **PUBLIC DISCLOSURE STATEMENT**

**ETEX AUSTRALIA PTY LTD**

**SINIAT PLASTERBOARD (OPT-IN)**

**PRODUCT CERTIFICATION**

**FY2021-22**

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 2021 – 30 June 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>Rob Verguizas Country Manager Australia 5<sup>th</sup> June 2023</p>



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

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Version March 2022. To be used for FY20/21/CY2021 reporting onwards.



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	596 tCO <sub>2</sub> -e
THE OFFSETS BOUGHT	20% ACCUs, 80% VERs
RENEWABLE ELECTRICITY	n/a
TECHNICAL ASSESSMENT	Date: 2021/2022 Name: Dr Paul Adams Organisation: Carbon Intelligence Pty Limited Next technical assessment due: 2024/2025

## Contents

1. Certification summary.....	3
2. Carbon neutral information.....	4
3. Emissions boundary.....	6
4. Emissions reductions .....	9
5. Emissions summary .....	13
6. Carbon offsets.....	15
7. Renewable Energy Certificate (REC) summary .....	22
Appendix A: Additional information .....	23
Appendix B: Electricity summary.....	24
Appendix C: Inside emissions boundary .....	24
Appendix D: Outside emission boundary .....	25

## 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.

### Product description

Siniat plasterboards are products 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 neutral opt-in program is kg CO<sub>2</sub>-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/](https://siniat.com.au/)

*“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.”*

## **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 network which includes independent distributors and company owned stores. Our manufacturing plants operate under systems which are certified to ISO 14001 Environmental, ISO 45001 Health and Safety and ISO 9001 Quality Management Standards.

# 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.

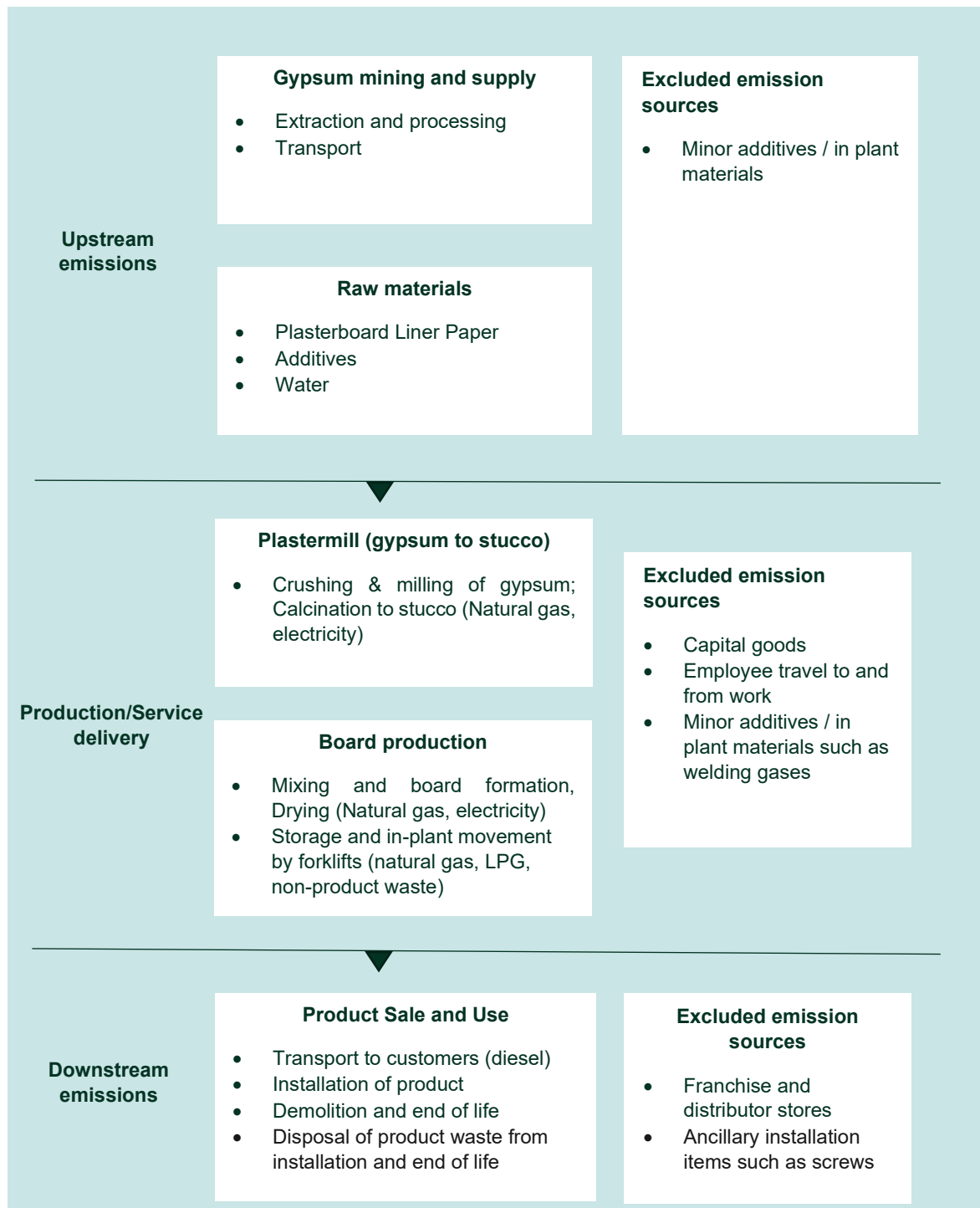
**Non-quantified** emissions have been assessed as attributable and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

## 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.

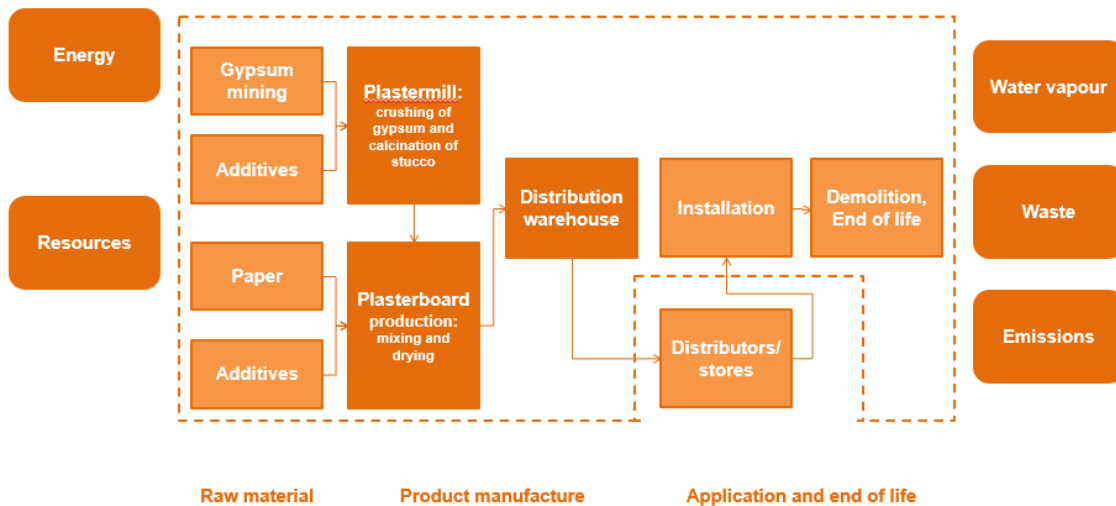
Inside emissions boundary		Outside emission boundary
<b><u>Quantified</u></b> Raw materials (gypsum, paper, additives, water) Manufacturing site operations (natural gas, electricity, lpg, non-product waste) Transport of product (diesel) - to customer, and to disposal of installation waste and at end of life Disposal of product waste from installation and end of life	<b><u>Non-quantified</u></b>  <b><u>Excluded</u></b> Minor additives / in plant materials such as welding gases Ancillary installation items such as screws  <b><u>Optionally included</u></b> Company travel	<b><u>Non-attributable</u></b> Operation of franchise and distributor stores Capital goods Employee travel to and from work

## Product 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 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

Etex Australia is committed to a carbon neutral future, forming one of our three local sustainability pillars in our vision to ***bring sustainability to the heart of everything we do***:

- We are responsible for our operational footprint
- We work towards a carbon neutral future
- We respect and care about our teammates, our customers, and our community

As part of the Etex Group, our purpose is to inspire ways of living, and we are building our future on product and service solutions that support the transition towards a sustainable society and economy.

Our emissions reduction targets are:

- By 2030, to reduce GHG emissions intensity for Scope 1 and 2 emissions by 35% compared with 2018 baseline

### About the Etex Group

To face our world's critical needs for sustainable and qualitative living spaces, global building material manufacturer and pioneer in lightweight construction Etex has pledged to be an agent of change in the sustainable building sector. Next to its intrinsically sustainable portfolio, Etex is doing more by setting clear ambitions for the next eight years across five priority areas: health, safety and well-being; decarbonisation; circularity; diversity, equity, and inclusion; and customer engagement. Etex's 2021 Sustainability Report is [accessible here](#).

The global Etex Group has sustainability and innovation as one of its 4 key strategic pillars. The Group is committed 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. Achievements to date include:

- Launch of the Road to Sustainability 2030, a clearly articulated roadmap to support our progress to net zero carbon as well as the broader sustainability goals.
- Transitioning to renewable electricity for operations: over the past 12 months, the Etex Group increased the percentage of its worldwide purchased electricity from renewable sources to 82%.
- 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: such as with Energy Working Groups, which assess opportunities to change or optimise processes or equipment to reduce

energy consumption and to allow the use of energy types with smaller environmental footprints.

### **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
- Continuing our progress in 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 in the 2021-22 reporting period, landfill waste accounts for less than 7% of wastes on site; all plasterboard production waste is recycled.

Emissions reduction actions planned include:

- Transitioning to 100% renewable electricity sourcing for manufacturing and distribution sites; including installation of on-site solar which commenced for our Altona Plant in 2022 and is planned be completed before 2023 year end.
- 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: our first recycling system has been commissioned in Altona Plant in 2022; which re-uses onsite manufacturing waste back into the process.

Successful implementation of these projects would result in a 25% reduction in emissions intensity Production Gate to Gate, compared with a 2018 reporting baseline, putting us firmly on our Roadmap to 2030 target of 35% reduction in emissions intensity.

### ***Emissions in our value chain – upstream and downstream***

As we have taken a cradle to grave approach with our Climate Active programs, 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 have started to work with key suppliers to achieve our objectives:

- Assess the impact of change of material supply or sourcing, including location of sourcing
- Understand 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

In addition, we continue reviewing our carbon model, including reassessing the impact of raw materials, both upstream and at end of life: such as re-evaluating the biogenic carbon contribution from the recycled paper which is used on the face and back of our products. This will be further elaborated in next year's reporting period.

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

- Minimise transfer of 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 reduction actions included:

### 1. Solar Project - Altona Plant

Preparation for onsite solar installation at Altona Plant; with construction commencing in July 2022; actual emissions reductions to commence in next reporting period.

## 2. Reduce product pack cards size by half

Plasterboard product has minimal packaging for shipping to customer, most of which is for managing safe storage and ensuring product quality is maintained until use. Standard packaging includes “gluts” or bearers, which separate the packs while stacked in the warehouse and in transit; and “pack cards” or product information about size, type of product, and manufacturing traceability information. In this reporting period, the pack cards were reduced in size by 50%, dematerializing the amount of paper used. Whilst a relatively small initiative which results in an emissions reduction from 12 T CO<sub>2</sub>e to 6 T CO<sub>2</sub>e, it is part of progressive change for all our packaging to more sustainable options.

## 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 continued to 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 is it our commitment that over time the fleet will be 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 <sub>2</sub> -e	Emissions intensity of the functional unit tCO <sub>2</sub> e
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
Year 8:	2021-22	596	0.000446

### 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: 596 tCO<sub>2</sub>-e compared with 64 tCO<sub>2</sub>e from the previous period. This change is due to the increased quantity of product purchased under the opt-in program of 1,335,703 functional units in 2021/2022, compared with 140,495 in the previous reporting period 2020/2021. 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 <sub>2</sub> -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*	596

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

<b>Emissions intensity per functional unit</b>	0.000446
<b>Number of functional units to be offset</b>	1,335,703
<b>Total emissions to be offset</b>	596

## 6. CARBON OFFSETS

### Offsets retirement approach

In arrears	
1. Total emissions footprint to offset for this report	596
2. Total eligible offsets purchased and retired for this report and future reports	2700 (for all Climate Active Certifications and voluntary action)
3. Total eligible offsets retired and used for this report	596
4. Total eligible offsets forward purchased and banked to use toward next year's report	1100 (not retired, for all Climate Active Certifications and voluntary action)

### Co-benefits

Etex Australia 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 Mulgrave Savanna Fire Management (ACCU)**

Savanna fire is a major source of global greenhouse gas (GHG) emissions in Australia, contributing to around 3% of the country's annual GHGs. By strategically planned burning of savanna areas, the Mount Mulgrave project, located in North Queensland, aims to significantly reduce the risk of rampant wildfires spreading across the region in dry season.

- SDG 13 Emissions reductions: 2,300 T CO<sub>2</sub>e avoided annually through preventative fire practices

- SDG 15 Life on Land: 280,728 hectares of landscape protected each year.
- SDG 17: Partnerships promoted through working with local landowners.

#### **Prony and Kafeete Wind Power project in New Caledonia (VERs Gold Standard)**

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<sub>2</sub>e mitigated on average annually, directly contributing to climate change reduction.



## 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 (%)
<a href="#">Jandra/Nully Regeneration Project</a>	ACCUs	ANREU	24 October 2022	8,323,930,132 – 8,323,930,583*	2020-21		79 *	0	39	40	9%
<a href="#">Mount Mulgrave Savanna Fire Management</a>	ACCUs	ANREU	24 October 2022	8,347,885,613 - 8,347,885,692	2022-23		80	0	0	80	10%
Prony and Kafeate wind-farms, New Caledonia (300344) (GS566)	VERs	Gold Standard Impact Registry	11 October 2022 12 October 2022	<a href="#">GS1-1-NC-GS566-12-2018-19151-24039-25886</a> ^ <a href="#">GS1-1-NC-GS566-12-2016-19149-19851-20170</a> #	2018 2016		476 ^ + 207 #	0		476^ 207 #	81%
<b>Total offsets retired this report and used in this report</b>										596	
<b>Total offsets retired this report and banked for future reports</b>									246		
Type of offset units		Quantity (used for this reporting period claim)				Percentage of total					
Australian Carbon Credit Units (ACCUs)		120				20%					
Verified Emissions Reductions (VERs)		476				80%					


\* Please note that 39 of the total ACCUs surrendered under this transaction are are banked for future reporting periods; 413 are used for the certification of Siniat Opt-In Plasterboard and Metal, other and voluntary action (see Appendix A).

^ Please note that 1848 of the total VERs surrendered under this transaction are used for the certification of Siniat Opt-In Plasterboard and Metal, other and voluntary action (see Appendix A).

# Please note that 207 of the total VERs surrendered under this transaction are banked for future reporting periods; and 113 of the total VERs surrendered under this transaction are used for voluntary action per Appendix A.

**Jandra/Nulty Regeneration Project:**

- 413 of the total ACCUs surrendered under this transaction are used for the Climate Active certification of Opt-In Siniat Plasterboard and Metal, and voluntary action.
  - 39 of the total ACCUs are banked for future reporting periods.



## Australian National Registry of Emissions Units

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### Transaction Details

Transaction details appear below.

Transaction ID	AU24239
Current Status	Completed (4)
Status Date	2022-10-24 12:53:24 AEDT 2022-10-24 01:53:24 GMT
Transaction Type	Cancellation (4)
Transaction Initiator	Moon, Saehaneul
Transaction Approver	Zhou, Tom Yi Shang
Comment	The Sold Commodity will be retired in the name of Etex Australia for the purpose of Climate Active Certification for 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			<a href="#">ERF01511</a>					2020-21		8,323,930,132 - 8,323,930,583	452


#### Transaction Status History

Status Date	Status Code
2022-10-24 12:53:24 AEDT 2022-10-24 01:53:24 GMT	Completed (4)
2022-10-24 12:53:24 AEDT 2022-10-24 01:53:24 GMT	Proposed (1)
2022-10-24 12:53:24 AEDT 2022-10-24 01:53:24 GMT	Account Holder Approved (97)
2022-10-11 10:20:50 AEDT 2022-10-10 23:20:50 GMT	Awaiting Account Holder Approval (95)



## Mount Mulgrave Savanna Fire Management

- All of the total ACCUs surrendered under this transaction are used for this certification.



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### Transaction Details

Transaction details appear below.

<b>Transaction ID</b>	AU24285
<b>Current Status</b>	Completed (4)
<b>Status Date</b>	2022-10-24 12:50:40 AEDT 2022-10-24 01:50:40 GMT
<b>Transaction Type</b>	Cancellation (4)
<b>Transaction Initiator</b>	Moon, Saehaneul
<b>Transaction Approver</b>	Zhou, Tom Yi Shang
<b>Comment</b>	The Sold Commodity will be retired in the name of Etex Australia for the purpose of Climate Active Certification for Siniat Products.

#### Transferring Account

<b>Account Number</b>	AU-2977
<b>Account Name</b>	South Pole Australia Financial Services Pty Ltd
<b>Account Holder</b>	South Pole Australia Financial Services Pty Ltd

#### Acquiring Account

<b>Account Number</b>	AU-1068
<b>Account Name</b>	Australia Voluntary Cancellation Account
<b>Account Holder</b>	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			<a href="#">ERF1Q2090</a>					2022-23		8,347,885,613 - 8,347,885,692	80

#### Transaction Status History

Status Date	Status Code
2022-10-24 12:50:40 AEDT 2022-10-24 01:50:40 GMT	Completed (4)
2022-10-24 12:50:40 AEDT 2022-10-24 01:50:40 GMT	Proposed (1)
2022-10-24 12:50:39 AEDT 2022-10-24 01:50:39 GMT	Account Holder Approved (97)
2022-10-13 13:40:42 AEDT 2022-10-13 02:40:42 GMT	Awaiting Account Holder Approval (95)

## Prony and Kafaete wind-farms

- All 1848 VERs surrendered under this transaction are used for Climate Active certification of Opt-In Siniat Plasterboard and Metal, and other and voluntary action.



Retirement certificates are hosted on the Gold Standard Impact Registry, [view your certificate](#).

Gold Standard | Chemin de Ballexert 7-9 1219 Châtelaine, International Environment House 2, Switzerland | [goldstandard.org](http://goldstandard.org), +41 22 788 70 80, [help@goldstandard.org](mailto:help@goldstandard.org)

- 113 of the total VERs surrendered under this transaction are used for voluntary action; and the remaining 207 are banked for future reporting periods.



*We are delighted to confirm the retirement of*  
**320 Verified Emission Reductions (VERs)**  
*for*  
**South Pole Carbon Asset Management Ltd.**  
*on 12/10/2022*

**The Sold Commodity will be retired in the name of Etex Australia for the purpose of Climate Active Certification for Siniat Products.**

**Project: Prony and Kafeate wind-farms, New Caledonia (300344)**

*These credits have been retired, saving **320 tonnes of CO2 emissions**  
from being released into the atmosphere.  
Thank you for investing in a safer climate and more sustainable world.*

**Gold Standard**

Retirement certificates are hosted on the Gold Standard Impact Registry, [view your certificate](#).

Gold Standard | Chemin de Balexert 7-9 1219 Châtelaine, International Environment House 2, Switzerland | [goldstandard.org](http://goldstandard.org), +41 22 788 70 80, [help@goldstandard.org](mailto:help@goldstandard.org)

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) Summary

This section is not applicable.

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

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

\* 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
<i>Total LGCs surrendered this report and used in this report</i>									

## 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 Statements for the reporting period 2021-22 for Siniat Opt-in programs for Plasterboard and 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 <sub>2</sub> -e)	Purpose of cancellation
Prony and Kafeate wind-farms, New Caledonia (300344) (GS566)	VERs	Gold Standard Impact Registry	11 October 2022	<a href="#">GS1-1-NC-GS566-12-2018-19151-24039-25886</a> ^	2018	711	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).
			12 October 2022	<a href="#">GS1-1-NC-GS566-12-2016-19149-19851-20170</a> #	2016	113	
Jandra/Nulty Regeneration Project	ACCUs	ANREU	24 October 2022	8,323,930,132 – 8,323,930,583 <a href="#">View here</a>	2020-21	207	

## APPENDIX B: ELECTRICITY SUMMARY

Not Applicable.

## 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	<i>The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions</i>	<i>The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.</i>	<i>Key stakeholders deem the emissions from a particular source are relevant.</i>	<i>The responsible entity has the potential to influence the reduction of emissions from a particular source.</i>	<i>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.</i>
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



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