



PUBLIC DISCLOSURE STATEMENT

FTA COFFEE

**GREEN COFFEE PRODUCT CERTIFICATION
FY2021-22 (TRUE-UP)**

Australian Government
Climate Active
Public Disclosure Statement

FTACoffee



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	FTA Coffee
REPORTING PERIOD	1 July 2021 – 30 June 2022 True-up
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>Andy Todd</i></p> <p>Andy Todd Sustainability Manager 14/12/2022</p>



Australian Government
**Department of Climate Change, Energy,
the Environment and Water**

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Version March 2022.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	3,300 tCO ₂ -e
THE OFFSETS BOUGHT	ACCUs 6%, CERs 60%, VCUs 34%
RENEWABLE ELECTRICITY	18.59%
TECHNICAL ASSESSMENT	7/10/21 Michaela Hermanova Ndevr Environmental Next technical assessment due: 7/10/24
THIRD PARTY VALIDATION	Type 1 24/9/21 Jonas Bengtsson Edge Environment

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2. CARBON NEUTRAL INFORMATION

Description of certification

All green coffee imported by FTA Coffee will be offset based on past sales data and estimates about future. Our initial certification for FY22 was based on projected figures from a baseline year of FY21. This true-up reports the actual sales data from FY22. FTA Coffee holds two product certifications with different gates. This document refers to the “Certification 1 Gate” as described in Figure 1.

The functional unit is 1 kg of FTA green coffee sold in FY22.

“In order to safeguard a world where coffee continues to grow, and producers can thrive, we feel obliged to take responsibility for the negative environmental impacts of our activities. Ensuring all our products are carbon neutral, is the strongest way to act to secure a healthy world for current and future generations.”

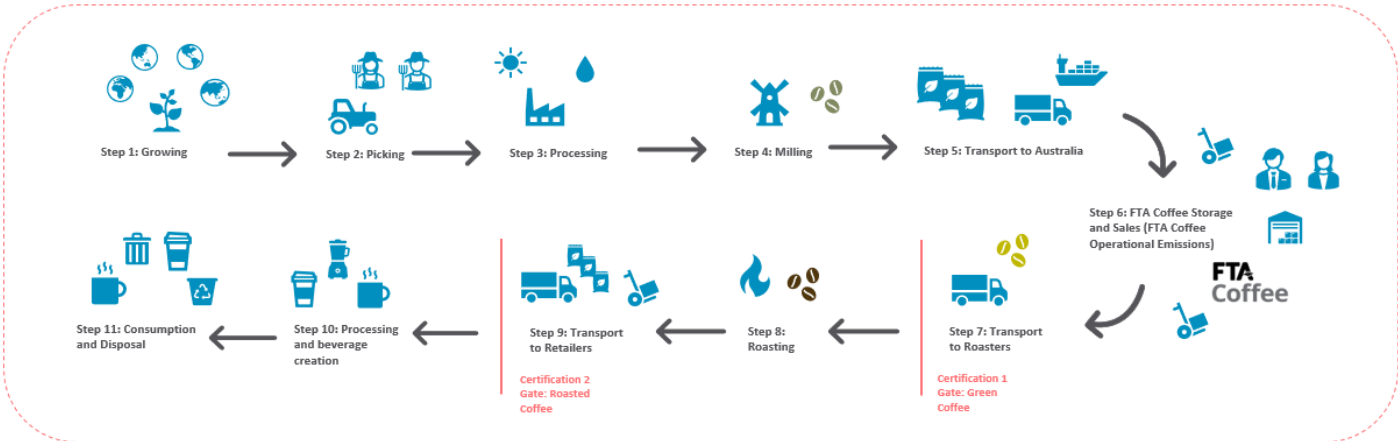


Figure 1: FTA Coffee Lifecycle

Organisation description

FTA Food Solutions Pty Ltd (ABN 82 059 480 054), trading as FTA Coffee is a coffee bean importer, working with quality & sustainability focused producers and roasters from around the globe.

We provide access to quality coffee that is sustainably sourced from around the world & work with our supply partners to ensure we can provide a stable supply that is ethically and environmentally sound, whilst ensuring producers receive an equitable price for their work.

To our roaster partners, we are committed to providing quality and diverse selection of coffee alongside an extensive range of value-add service offerings.

Product/Service description

The functional unit is 1 kg of green coffee sold in FY22.

We have changed the scope of the program to full-coverage. All green coffee imported by FTA Coffee will be certified cradle to gate with the gate being defined as our customers' Roastery doors.

Customers will also have the option to opt-in to have their emissions from roasting coffee sourced by FTA Coffee offset to their customers' café gate, as described in Figure 1 as "Certification 2 gate".

A cradle to gate methodology was chosen due to FTA Coffee's lack of control over the final steps of the coffee value chain as outlined in Figure 1.

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

Growing

- Fertiliser
- Fossil fuels
- Electricity
- Pesticides
- Administrative Activities

Milling

- Water
- Electricity
- Fossil fuels
- Administrative activities
- Waste

Operational (FTA)

- Electricity
- Travel (flights, hire cars, taxis and Uber, accommodation)
- Transport (petrol)
- Staff commute
- Office equipment and services including computer and technical services, telecommunication, printing, and stationery
- Postage, courier, and freight
- Plastic packaging (pallet wrap)
- Cleaning services
- Water usage
- Waste and recycling

Logistics

- Downstream transport

Non-quantified

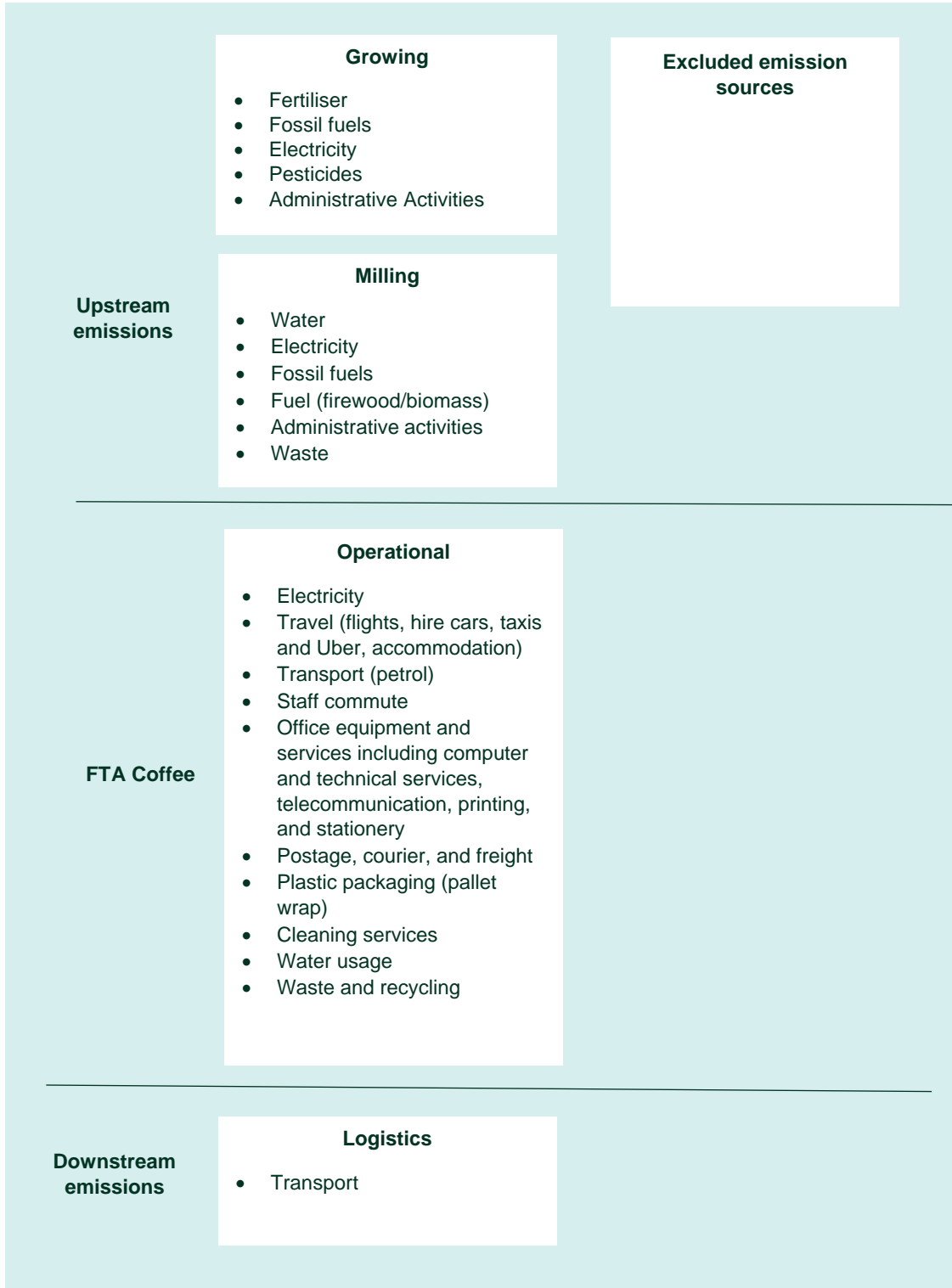
Outside emission boundary

Non-attributable

All roasting and distribution processes specific to the 'Roasted Coffee (Gate 2) product, which are not attributable to the lifecycle of the Green Coffee product.

Product/service process diagram

Cradle to gate boundary



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

FTA Coffee is committed to mitigating the negative environmental impacts of the coffee supply-chain and make a positive and impactful contribution on behalf of all members of the coffee value-chain. Our goal is to remove the impact of the millions of kgs of coffee FTA Coffee imports, and to give our customers the choice for us to offset the impact of coffee processing and packaging. A key step to implementation will be engagement with key supply chain producers and partners for data collection, and investigation of less carbon intensive options. Our emission reduction actions are broken up into the following stages:

At Origin

- Enabling producer-partners and exporters to gather more granular data regarding their emissions. 0-12 months.

Supply-chain/logistics

- Prioritising sea-freight over airfreight. 0-12 months
- Ensuring LCL shipments are consolidated. 0-12 months

In-house

- Switching to green energy. 0-12 months
- Investigate in-house solar power generation. 0-12 months
- Upgrading gas sample roaster to electric models. 0-12 months
- Prioritising ground-freight over airfreight. 0-12 months
- Implementing energy-reduction strategies and technology. 0-24 months
- In-house delivery of samples to customers. 0-12 months
- Implementing waste reduction and recycling programs. 0-12 months
- Encouraging use of digital meetings where feasible - FTA Coffee acknowledges that business travel has been reduced in this reporting period due to COVID-19 restrictions. We acknowledge that emissions from business travel are likely to increase in future reporting periods. 0-12 months

Customer/end-of-life

- Implementing return program for GrainPro bags. 0-12 months
- Developing platform for roaster partners to accurately report data regarding production and last-mile delivery. 0-12 months

Emissions reduction actions

Supply-chain/logistics

- Prioritised sea-freight over airfreight, with airfreight reduced to a single pallet.
- Changed company to policy to exclude LCL shipments.

In-house

- Investigation into behind the meter solar generation underway.
- Gas sample roasters replaced by electric models.
- Office waste reduction and recycling services implemented.
 - Ground coffee and roasted chaff collection implemented.
 - Soft plastic collection implemented.
 - Waste streams separated.
- Due to Covid-19 restrictions, meetings were exclusively digital.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year:	2020-21	4,888	0.0019 tCO ₂ -e/kg of coffee
Year 1:	2021-22	3,300	0.0016 tCO ₂ -e/kg of coffee
Year 2:	20XX-XX		

Service emissions summary

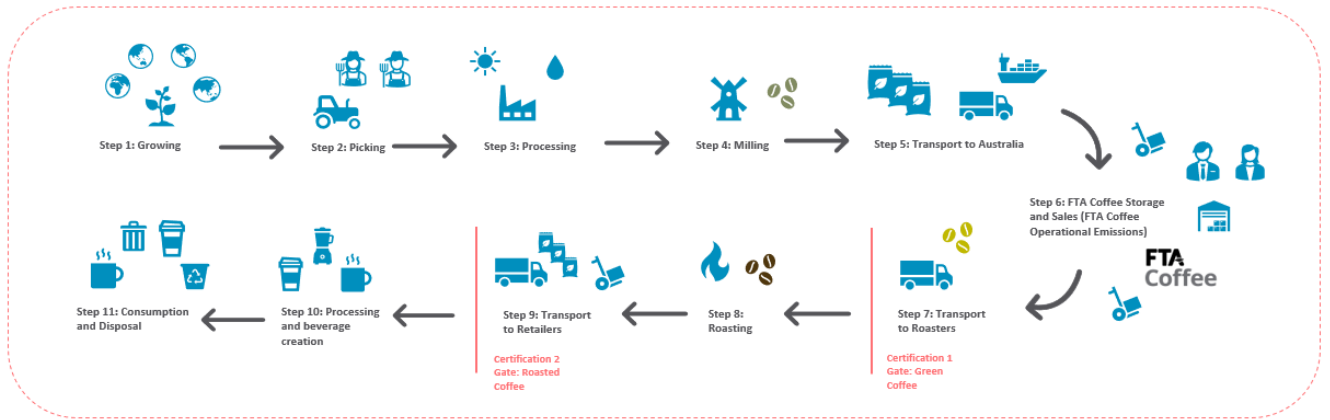


Figure 2: FTA Coffee Lifecycle

Stage	tCO2-e
Growing	1442.56
Milling	1283.82
Transport	43.73
Export	387.08
Operations (FTA)	30.86
Final Mile Delivery	110.96

Emissions intensity per functional unit	0.0016
Number of functional units to be offset	2,035,123
Total emissions to be offset	3,300

6. CARBON OFFSETS

Offsets retirement approach

In arrears		
1.	Total number of eligible offsets banked from last year's report	1,995
2.	Total emissions footprint to offset for this report	3,300
3.	Total eligible offsets required for this report	1,305
4.	Total eligible offsets purchased and retired for this report	1,305
5.	Total eligible offsets banked to use toward next year's report	0

Co-benefits

FTA Coffee has selected a wide portfolio of offset projects to support their carbon neutrality claim across Australia, Thailand, Malawi, Guatemala, Peru, Indonesia, and India. Information on the projects and co-benefits is shown below:

EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

The largest programme of its kind, the Katingan Mentaya Project protects vital peatland in Central Kalimantan Indonesia from being destroyed. These wetlands store large amounts of carbon naturally, and by conserving them, we prevent carbon dioxide from being released to the environment.

This also secures vital habitat for five critically endangered species including the Bornean Orangutan, Proboscis Monkey and Southern Bornean Gibbon. In partnership with 34 local villages, the project also builds community capacity and sustainable development through employment and education. By fostering inclusive partnerships and a culture of sustainability in local communities, the project serves to reduce poverty, enhance the well-being of communities and eliminate drivers of deforestation.

The projects meet the following Sustainable Development Goals



RAINFOREST RESCUE
- INDONESIA -



TEM

EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

Arnhem Land in the Northern Territory is prone to extreme, devastating wildfires that affect the landscape, people, plants and animals. These projects are owned exclusively by Aboriginal people with custodial responsibility for those parts of Arnhem Land under active bushfire management. Local rangers conduct controlled burns early in the dry season to reduce fuel on the ground and establish a mosaic of natural firebreaks, preventing bigger, hotter and uncontrolled wildfires later in the season.

The projects provide employment and training opportunities for local rangers while supporting Aboriginal people in returning to, remaining on and managing their country. Communities are supported in the preservation and transfer of knowledge, the maintenance of Aboriginal languages and the wellbeing of traditional custodians.

The project meets the following Sustainable Development Goals



COOL FIRE
- AUSTRALIA -



TEM

EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

Thailand relies heavily on the burning of fossil fuels to supply electricity to its population and industries. Biomass plays an important role in the source of renewable energy by converting sugar cane, rice husks and wood waste to electricity. This prevents the emissions from waste that would otherwise decay in landfill and reduces local environmental problems such as river congestion and ecological damage from illegal dumping.

The projects have led to local job creation and also funded a range of social and environmental programs benefiting local communities. These include forest conservation, school scholarships and mobile health clinics.

The projects meet the following Sustainable Development Goals



WASTE TO WATTAGE
- THAILAND -



EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

Projects across South America, Oceania and Africa protect millions of hectares of native forests which secure wildlife habitat and support local communities. For example, projects across Peru protect large, in-tact expanse of rainforest that would otherwise be cleared, preventing the release of millions of tonnes of greenhouse gas emissions each year. Protecting the forests secures the carbon stored within the organic matter.

These projects diversify landholder income and put a value on retaining the forests by supporting sustainable agroforestry including cocoa and coffee production. In addition to reducing emissions, protecting rainforests secures vital habitat for millions of endemic and endangered rainforest species of animals and plants.

The projects meet the following Sustainable Development Goals



RAINFOREST RESCUE
- GLOBAL -



EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

Many rural populations across Africa, Asia and Central & South America cook on highly inefficient, traditional three-stone fires, often located inside poorly-ventilated kitchens with small windows. This not only causes severe household air pollution and chronic respiratory, heart and eye disease but imposes a material health burden on women and children who are responsible for preparing meals.

These offset projects build clean, efficient stoves that slow down the combustion of wood, significantly improving indoor air quality and reducing health risks. Because they require less wood, the stoves also reduce the amount of time women and children spend gathering firewood each week, allowing time for other activities.

The projects meet the following Sustainable Development Goals



EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

Across India, wind farms introduce clean energy to the grid which would otherwise be generated by coal-fired power stations. Wind power is clean in two ways: it produces no emissions and also avoids the local air pollutants associated with fossil fuels. Electricity availability in the regions have been improved, reducing the occurrence of blackouts across the area.

The projects support national energy security and strengthen rural electrification coverage. In constructing the turbines new roads were built, improving accessibility for locals. The boost in local employment by people engaged as engineers, maintenance technicians, 24-hour on-site operators and security guards also boosts local economies and village services.

The projects meet the following Sustainable Development Goals



EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

Located in New South Wales and Queensland, these carbon farming projects work with landholders to regenerate and protect native vegetation. The projects help improve marginal land, reduce salinity and erosion and provide income to farmers. Widespread land clearing has significantly impacted local ecosystems. This degradation and loss of plant species threatens the food and habitat on which other native species rely. Clearing allows weeds and invasive animals to spread and affects greenhouse gas emissions.

The project areas can harbour a number of indigenous plant species which provide important habitat and nutrients for native wildlife. By erecting fencing and actively managing invasive species, these projects avoid emissions caused by clearing and achieve key environmental and biodiversity benefits.

The projects meet the following Sustainable Development Goals



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 ₂ -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 (%)
KACCU-AUS-WALFA2	ACCU	ANREU	06 October 2021	3,800,746,483 - 3,800,746,528	2019-20		46	0	0	46	1%
KACCU-AUS-Berangabah	ACCU	ANREU	06 October 2021	3,777,666,860 - 3,777,666,905	2018-19		46	0	0	46	1%
VCS-THI-Siam Biomass	VCU	VERRA	06 October 2021	6175-283369750-283369866-VCU-030-APX-TH-4-403-01012016-31032016-0	2016		117	0	0	117	3%
VCS-MAL-Improved Cookstoves	VCU	VERRA	06 October 2021	7302-384088958-384089074-VCU-050-APX-MW-3-1719-01012017-31072017-0	2017		117	0	0	117	3%
VCS-GUA-ONIL Stoves Guatemala	VCU	VERRA	06 October 2021	9506-103733255-103733486-VCS-VCU-814-VER-GT-3-1721-01012016-31122016-	2016		232	0	0	232	6%
VCS-PER-Cordillera Azul REDD	VCU	VERRA	06 October 2021	5570-246355106-246355569-VCU-024-MER-PE-14-985-08082013-07082014-1	2014		464	0	0	464	14%

CER-IND-Enercon Wind Farms in Karnataka	CER	ANREU	06 October 2021	201,002,898 - 201,003,965	CP2		1,068	0	0	1,068	32%
KACCU-AUS-Gumbalie and Snake Gully Regen	ACCU	ANREU	09 December 2022	8,339,786,701 - 8,339,786,896	2022		100	0	0	100	3%
CER-IND-Renewable Energy Wind Project in Karnataka	CER	ANREU	09 December 2022	272,208,502 - 272,209,414	2017		914	0	0	914	28%
VCS-IDO-Katingan REDD	VCU	VERRA	09 December 2022	251-VCU-016-APX-ID-14-1477-01112015-31122016-1292484988 - 292485183	2016		196	0	0	196	6%
Total offsets retired this report and used in this report										3,300	
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)	192	6%
Certified Emissions Reductions (CERs)	1,982	60%
Verified Carbon Units (VCUs)	1,126	34%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION



Australian National Registry of Emissions Units

Logged in as: Andrew Grant / Industry User

- ANREU Home
- Account Holders
- Accounts
- Unit Position Summary
- Projects
- Transaction Log
- CER Notifications
- Public Reports
- My Profile

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID	AU19928
Current Status	Completed (4)
Status Date	06/10/2021 10:36:53 (AEDT) 05/10/2021 23:36:53 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Grant, Andrew William Thorold
Transaction Approver	Grant, Andrew William Thorold
Comment	Retired on behalf of FTA Coffee to meet its two carbon neutral product claims against the Climate Active Carbon Neutral Standard for FY22.


Transferring Account

Account Number	AU-2734
Account Name	Tasman Environmental Markets Pty Ltd
Account Holder	Tasman Environmental Markets Pty Ltd

Acquiring Account

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

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 ACU Cancellation			ERF101456					2018-19		3,777,666,890 - 3,777,666,905	45
AU	KACCU	Voluntary ACU Cancellation			ERF009957					2019-20		3,800,746,483 - 3,800,746,528	49



Australian National Registry of Emissions Units

Logged in as: Andrew Grant / Industry User

- ANREU Home
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- Transaction Log
- CER Notifications
- Public Reports
- My Profile

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID	AU19929
Current Status	Sending (91)
Status Date	06/10/2021 10:43:48 (AEDT) 05/10/2021 23:43:48 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Grant, Andrew William Thorold
Transaction Approver	Grant, Andrew William Thorold
Comment	Retired on behalf of FTA Coffee to meet its two carbon neutral product claims against the Climate Active Carbon Neutral Standard for FY22.

Transferring Account

Account Number	AU-2734
Account Name	Tasman Environmental Markets Pty Ltd
Account Holder	Tasman Environmental Markets Pty Ltd

Acquiring Account

Account Number	AU-2764
Account Name	Voluntary Cancellation - CP2
Account Holder	Commonwealth of Australia

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
IN	CER	Kyoto Voluntary Cancellation	2	2					IN-1299			201,802,898 - 201,803,955	1,068

Australian National Registry of Emissions Units

ANREU Home | Account Holders | Accounts | Unit Position Summary | Projects | Transaction Log | CER Notifications | Public Reports | My Profile

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID: AU25240
 Current Status: Completed (4)
 Status Date: 09/12/2022 11:34:59 (AEDT)
 09/12/2022 00:34:59 (GMT)
 Transaction Type: Cancellation (4)
 Transaction Initiator: Lewis, Alexander John
 Transaction Approver: Lewis, Alexander John
 Comment: Retired on behalf of FTA Coffee to meet its carbon neutral product claims against the Climate Active Carbon Neutral Standard for FY22.

Transferring Account: AU-3255, Tasman Environmental Markets Australia Pty Ltd
 Acquiring Account: AU-1068, Australia Voluntary Cancellation Account, Commonwealth of Australia

Entry	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			EEF128780					2021-22		8,339,786,701 - 9,339,786,696	196

Australian National Registry of Emissions Units

ANREU Home | Account Holders | Accounts | Unit Position Summary | Projects | Transaction Log | CER Notifications | Public Reports | My Profile

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID: AU25241
 Current Status: Sending (01)
 Status Date: 09/12/2022 11:40:32 (AEDT)
 09/12/2022 00:40:32 (GMT)
 Transaction Type: Cancellation (4)
 Transaction Initiator: Lewis, Alexander John
 Transaction Approver: Lewis, Alexander John
 Comment: Retired on behalf of FTA Coffee to meet its carbon neutral product claims against the Climate Active Carbon Neutral Standard for FY22.

Transferring Account: AU-3255, Tasman Environmental Markets Australia Pty Ltd
 Acquiring Account: AU-2764, Voluntary Cancellation - CP2, Commonwealth of Australia

Entry	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
IN	CER	Kyoto Voluntary Cancellation	2	2					IN-1299			272,208,502 - 272,209,414	913

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-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 ₂ e)	Renewable Percentage 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)	3,197	0	19%
Residual Electricity	14,000	13,930	0%
Total grid electricity	17,197	13,930	19%
Total Electricity Consumed (grid + non grid)	17,197	13,930	19%
Electricity renewables	3,197	0	
Residual Electricity	14,000	13,930	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ e)		13,930	
Total renewables (grid and non-grid)	18.59%		
Mandatory	18.59%		
Voluntary	0.00%		
Behind the meter	0.00%		
Residual Electricity Emission Footprint (TCO₂e)	14		

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 (kgCO ₂ e)	Scope 3 Emissions (kgCO ₂ e)
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	17,197	15,650	1,720
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Grid electricity (scope 2 and 3)	17,197	15,650	1,720
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
Non-grid electricity (Behind the meter)	0	0	0
Total Electricity Consumed	17,197	15,650	1,720

Emission Footprint (TCO₂e)	17
<i>Scope 2 Emissions (TCO₂e)</i>	16
<i>Scope 3 Emissions (TCO₂e)</i>	2

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO ₂ e)
Enter product name/s here	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 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
List relevant-non-quantified emission sources here	Yes / No	Yes (uplift applied) / No	Yes (uplift applied & data plan in place) / No	Yes / No
Add more lines as required	Yes / No	Yes (uplift applied) / No	Yes (uplift applied & data plan in place) / No	Yes / No
Add more lines as required	Yes / No	Yes (uplift applied) / No	Yes (uplift applied & data plan in place) / No	Yes / No

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
Emission source example	Yes/no	Yes/no	Yes/no
Emission source example	Yes/no	Yes/no	Yes/no

N/A

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.

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.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing
List non-attributable emissions here	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
List non-attributable emissions here	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No

N/A



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