



PUBLIC DISCLOSURE STATEMENT

AUSTRALIA POST

**SERVICE CERTIFICATION
FY2021-22**

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Australian Postal Corporation (Australia Post)
REPORTING PERIOD	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 style="text-align: center;"><i>P. J. Shelley</i></p>
	<p>Name of signatory Peter Shelley Position of signatory Senior Manager, Environment and Climate Risk Date 23/06/2023</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	99,784 tCO2-e
THE OFFSETS BOUGHT	30% ACCUs, 40% CERs, 30% VCU
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	Date 3/12/2021 Name Jessica Boekhoff Organisation Point Advisory Next technical assessment due: 3/12/2024

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2. CARBON NEUTRAL INFORMATION

Description of certification

The Australia Postal Corporation ABN 28 864 970 579 is certified carbon neutral for the listed Australia Post Parcel – Card products:

- a. Domestic Parcel (Card Product)
- b. Express Post (Card Product)
- c. Outbound Parcel (Card Product)

‘As a hard-to-abate sector, carbon offsetting remains a vital lever in Australia Post’s transition to a low carbon economy.’

Product description

- The functional unit for the carbon neutral certification is g/CO₂-e per item delivered.
- The product is full-coverage and is cradle-to-grave.

On 1 October 2019 Australia Post committed to making every parcel sent through our Post Offices and MyPost Business accounts carbon neutral, and to purchase and retire carbon offset credits to match. Each month Australia Post determines the volume of parcels sold for this product set and buys and retires carbon offsets at the end of each quarter. Contract customers are not included in the certification process.

The certification for Australia Post has been broken into three different categories each with their own emissions profile:

- a) Domestic Parcel (Card product) – This is the product sold in our retail outlets and associated with the emissions profile of the delivery of a parcel from receipt by Australia Post and tracked through to delivery of the product to the end customer. As an additional input we include the emissions associated with the raw materials included in the packaging and the disposal of these items. These parcels typically follow a profile where the package is delivered using the Australia Post road network.
- b) Express Post (Card product) – This product is sold in our retail outlets to our MyPost Business and retail customers seeking a faster delivery outcome. For interstate delivery this would typically involve the products being sent by air to ensure products are delivered on-time.
- c) Outbound Parcel (Card product) – This product is purchased by consumers for overseas delivery and similar to the Express Post product is likely to involve delivery by air to the country of destination.

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

LPG – forklifts & Motor vehicles

Natural Gas in buildings

Petrol and Diesel vehicles - owned

Diesel Generation – back up

Electricity – all facilities including data centres

3rd-party (air, road, rail and shipping)

Energy and fuel losses

3rd party retail (LPO's)

Packaging (raw materials and disposal)

Embodied emissions (vehicles -own)

Water

Non-quantified

Lubricants

Refrigerants

Transport of packaging materials to retail outlets

Optionally included

- Emissions from support office locations

Outside emission boundary

Non-attributable

Embodied emissions of facilities and infrastructure

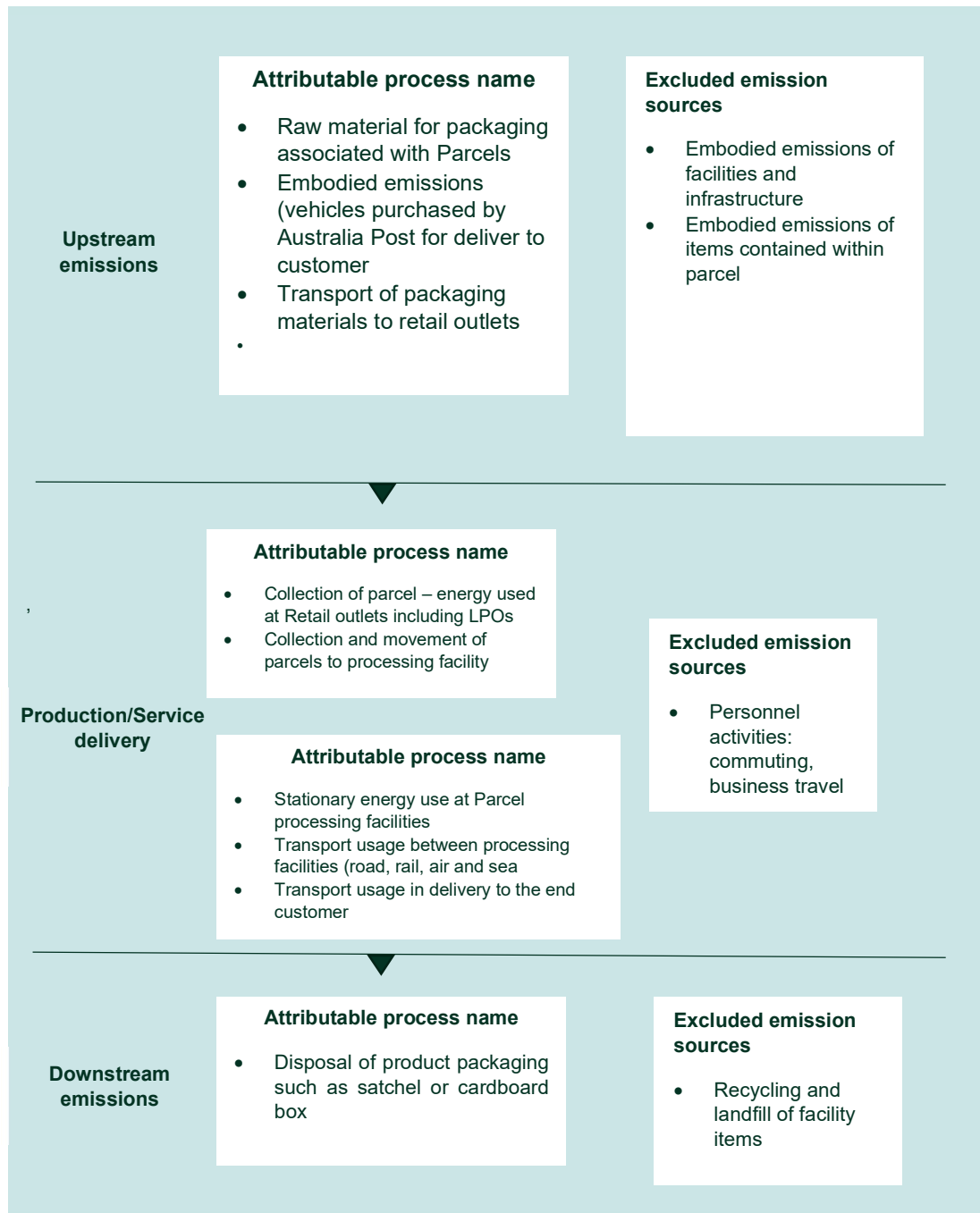
Embodied emissions of items contained within parcel)

Personnel activities: commuting, business travel

Recycling and landfill of facility items

Product process diagram

The system boundary of physical products considered in our original analysis comes from the Product Category Rules – Product Group UN CPC 6811 for Postal Services. This work was performed independently of Australia Post and commissioned by the International Postal Corporation. Each individual product will have a different emissions profile with for example the International Card Product having a much larger carbon profile than the domestic parcel.



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

We're one of the largest Australian businesses to have an emissions reduction target validated by the Science Based Target Initiative. The goal is to reduce Scopes 1, 2 and 3 emissions by 15 per cent by 2025, aligned to a 'well below 2°C' scenario, using our 2019 baseline. Further details can on actions and commitments can be found, in our 2025 Sustainability Roadmap, available here:

https://auspost.com.au/content/dam/auspost_corp/media/documents/2025-sustainability-roadmap.pdf.

Australia Post is taking an active, multi-faceted approach to decarbonising the business. This includes:

1. **Decarbonising fleet:** investing in electric trucks and electric delivery vehicles (EDVs), and alternative fuel types.
2. **Property upgrades:** deploying energy efficiency programs such as LED lighting upgrades at our sites.
3. **Renewables integration:** deploying solar panel installations in our facilities.
4. **Network efficiency:** enhancing and increasing loose loading, changing trailer configurations and evolving our network planning.
5. **Decarbonise supply chain:** innovating with key suppliers such as Qantas on Sustainable Aviation Fuel.

Emissions reduction actions

Against a backdrop of unprecedented parcels growth, which spurred revenue growth of 28 per cent since the beginning of 2020, Australia Post has reduced its carbon intensity (for Scopes 1, 2 and 3) by 21 per cent. Business revenue in FY22 has grown by 8.5 per cent, while carbon intensity has reduced by four per cent. We achieved a reduction in both our Scope 1 (3.6 per cent) and Scope 2 emissions (2.6 per cent), but saw our Scope 3 emissions increase by 6 per cent as we sought to manage the growth in parcel volumes over the past year.

This year, we increased our investment in GreenPower renewable electricity to help tackle our Scope 2 emissions and help realise a decrease in absolute emissions. We also invested in Renewable Energy Certificates, with a view to steadily increasing this investment between 2022 and 2025.

Introducing LED lighting at new parcel processing facilities and solar at many of our existing facilities, notably the completion of a 750kW system at the Melbourne Parcel Facility, has contributed to improved energy efficiencies.

Use of loose load and larger 'A-double' vehicles also made a positive impact, along with our continued expansion of our electric delivery vehicle fleet. We have Australia's largest fleet of electric delivery vehicles that make up more than 30 per cent of our total vehicle fleet and complete almost half (45 per cent) of all our delivery rounds.

Australia Post uses over 42 million litres of fuel annually. This year, we looked for ways to reduce our fleet fuel consumption by working with AMPOL on an independently managed trial of their additised diesel fuel. Switching one of our largest trucks from regular diesel to the additised diesel resulted in a 3 per cent decrease in fuel consumption. We have now introduced this additive into all bulk tanks across the Australia

Post and StarTrack fleet and estimate a saving of 700,000 litres in fuel per year.

Australia Post has continued to work with key service providers such as Qantas to reduce our Scope 3 and their Scope 1 emissions. We've also collaborated with one of our linehaul providers, Western Freight Management, and have been able to show performance improvements of 6 per cent in the services delivered to Australia Post. We will continue to partner with our providers to improve performance and reduce emissions.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year (Parcel Post (Domestic))			
		Total tCO ₂ -e	Emissions intensity of the functional unit (g CO ₂ -e per item)
Base Year/Year 1:	2019-20	21,407.77	677
Year 2:	2020-21	31,520.92	625
Year 3:	2021-22	29,554.94	575
(Express Post Card (Domestic))			
Base Year/Year 1:	2019-20	26,857.96	2,140
Year 2:	2020-21	33,882.32	1,555
Year 3:	2021-22	30,083.01	1,379
(International Parcels)			
Base Year/Year 1:	2019-20	23,458.97	7,076
Year 2:	2020-21	39,917.28	7,965
Year 3:	2021-22	40,145.63	8,725

Significant changes in emissions

We saw a reduction in carbon intensity across both our Parcel Post (Domestic) and Express Post Card (Domestic) between FY21 and FY22 due to the network efficiencies, as well as improved parcel loading to maximise vehicle capacity.

Our International parcels experienced an increase due to a changed methodology to include an extended scope of reporting. In addition, in FY21 the impact of COVID-19 meant more people sent mail internationally to New Zealand and in FY22, this reverted back to include global destinations.

Use of Climate Active carbon neutral products and services

N/A

The table below captures the allocated carbon emissions for the three nominated products with emissions

- Domestic Parcels (Australia Post) – card product – (1 July 21 to 30 June 22)
- Express Post Parcels (Australia Post)- card product (1 July 21 to 30 June 22)
- International Outbound Parcels (Australia Post) – card product (1 July 21 to 30 June 22)

The total amount that we will offset in FY22 is 99,784 tonnes CO₂-e.

Emission source category			
<i>Product Description</i>	Domestic Parcel (Card)	Express Post (Card)	International Outbound (card)
1. <i>Total inventory emissions (tonnes CO₂-e)</i>	99,784		
a. <i>Number of functional units represented by the inventory emissions</i>	51,438,545	21,819,193	4,601,231
2. <i>Emissions per functional unit (based on Total tCO₂-e divided by the number of functional units in 1a. (Grammes CO₂e per item)</i>	575	1379	8725
a) <i>Property based emissions . (Grammes CO₂e per item)</i>	127.37	94.11	127.20
b) <i>Transport based emissions</i>	411.12	1,249.73	8,556.62
c) <i>Packaging related emissions</i>	36.08	34.89	41.15
3. <i>Carbon footprint (Emissions per product – total)</i>	29,554.94	30,083.01	40,145.63
a) <i>Property based emissions. (Tonnes)</i>	6,551.81	2,053.50	585.29
b) <i>Transport emissions (Tonnes)</i>	21,147.17	27,268.21	39,370.98
d) <i>Packaging (Tonnes)</i>	1,855.96	761.30	189.36

Emissions intensity per functional unit	See Above
Number of functional units to be offset	See Above
Total emissions to be offset	99,784 tCO ₂ -e

6. CARBON OFFSETS

Offsets retirement approach

In arrears		
1.	Total number of eligible offsets banked from last year's report	59,478 tCO ₂ e
2.	Total emissions footprint to offset for this report	99,784 tCO ₂ e
3.	Total eligible offsets required for this report	40,306 tCO ₂ e
4.	Total eligible offsets purchased and retired for this report	103,823 tCO ₂ e
5.	Total eligible offsets banked to use toward next year's report	63,517 tCO ₂ e

Co-benefits

Australia Post invests in carbon offset projects that have positive social and environmental impacts both in Australia and abroad, working with our strategic partner Qantas Future Planet.

Four key focus areas include:

1. Indigenous Fire Management – Arnhem Land

- In the absence of fire management by Aboriginal Traditional Landowners, Arnhem Land in the Northern Territory is prone to extreme, devastating wildfires that damage the landscape, including rock art galleries, cultural sites and biodiversity.
- ALFA – Arnhem Land Fire Abatement, is an Aboriginal owned, not-for-profit carbon farming business, that supports Aboriginal Traditional Owners and rangers to utilise customary fire knowledge and skills in tandem with contemporary technology to accomplish highly sophisticated landscape scale fire management.
- Their projects deliver significant emissions reductions while supporting environmental, cultural and social outcomes.

2. Bush Regeneration – NSW / QLD

- These carbon farming projects work with landholders to regenerate and protect native vegetation.

- By erecting fencing and actively managing invasive species, the project avoids emissions caused by clearing and achieves key environmental and biodiversity benefits.
- The projects help improve marginal land, reduce salinity and erosion, and provide income to farmers.

3. Renewable Wind Energy – Asia

- Across Asia, wind farms introduce clean energy to the grid which would otherwise be generated by coal-fired power stations. Wind power is clean as it produces no emissions and avoids the local air pollutants associated with fossil fuels. Electricity availability in the regions has been improved, reducing the occurrence of blackouts across the area. These projects support national energy security and strengthen rural electrification coverage.

4. Rainforest Rescue – Emerging economies

- Projects across South America, Oceania and Africa protect millions of hectares of native forests, which secure wildfire habitat and support local communities. One of these projects protects large, intact expanses of Peru 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 with the organic matter.

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 (%)
Central Arnhem Land Fire Abatement (CALFA) Project	ACCU	ANREU	31/03/2021	3,800,735,816 - 3,800,739,920	2019-20		4105	0	0	4105	4.1%
South East Arnhem Land Fire Abatement Stage 2 (SEALFA) project	ACCU	ANREU	16/07/2021	3,800,297,503 - 3,800,300,839	2019-20		3337	0	0	3337	3.3%
Boonora Downs Human -Induced Regeneration Project	ACCU	ANREU	16/07/2021	3,791,865,018 - 3,791,868,354	2019-20		3,337	2,313	0	1024	1.0%
150 MW grid connected Wind Power based electricity generation project in Gujarat, India.	VCU	VERRA	16/07/2021	9085-66466562-66489919-VCS-VCU-1491-VER-IN-1-292-01012017-31122017-0	2017		23358	0	0	23358	23.4%
Improved Cokstoves project for Malawi and cross-border regions of Mozambique CPA MAL 005	VCU	VERRA	16/07/2021	7302-384085369-384088705-VCU-050-APX-MW-3-1719-01012017-31072017-0	2017		3,337	0	0	3,337	3.3%
Central Arnhem Land Fire Abatement (CALFA) Project	ACCU	ANREU	08/10/2021	3,800,746,529 - 3,800,747,417	2019-20		889	0	0	889	0.9%
South East Arnhem Land Fire Abatement Stage 2 (SEALFA) project	ACCU	ANREU	08/10/2021	3,800,302,628 - 3,800,302,997	2019-20		370	0	0	370	0.4%
South East Arnhem Land Fire Abatement Stage 2 (SEALFA) project	ACCU	ANREU	08/10/2021	8,329,057,231 - 8,329,059,184	2020-21		1954	0	0	1954	2.0%

Kenmore Regeneration Project	ACCU	ANREU	08/10/2021	8,327,324,512 - 8,327,325,992	2020-21		1481	0	0	1481	1.5%
Mulga South Project	ACCU	ANREU	08/10/2021	3,809,625,266 - 3,809,626,997	2020-21		1732	0	0	1732	1.7%
Enercon Wind Farms in Karnataka Bundled Project – 30.40 MW	CER	ANREU	08/10/2021	201,003,966 - 201,018,497	CP2		14532	0	0	14532	14.6%
Enercon Wind Farms in Karnataka Bundled Project – 30.40 MW	CER	ANREU	08/10/2021	200,755,672 - 200,763,629	CP2		7958	7812	0	146	0.1%
ONIL Stoves Guatemala Uspantan	VCUs	VERRA	08/10/2021	9506-103736368-103739580-VCS-VCU-814-VER-GT-3-1721-01012016-31122016-0	2016		3213	0	0	3213	3.2%
West Arnhem Land Fire Abatement (WALFA) Project	ACCU	ANREU	1/25/2022	8,329,147,929-8,329,151,157	2021		3229	0	2089	1,140	1.1%
Kenmore Regeneration Project	ACCU	ANREU	1/25/2022	8,327,339,695-8,327,342,923	2021		3229	0	2089	1,140	1.1%
Enercon Wind Farms in Karnataka Bundled Project – 30.40 MW	CER	ANREU	1/25/2022	200,875,821-200,898,418	2014		22598	0	12124	10474	10.5%
ONIL Stoves Guatemala Uspantan	VCU	VERRA	1/25/2022	9506-103739597-103742825-VCS-VCU-814-VER-GT-3-1721-01012016-31122016-0	2016		3229	0	3229	0	0.0%
South East Arnhem Land Fire Abatement (SEALFA) project	ACCU	ANREU	6/30/2022	8,329,059,185-8,329,061,345	2021		2161	0	1398	763	0.8%
South East Arnhem Land Fire Abatement (SEALFA) project	ACCU	ANREU	6/30/2022	8,329,070,582-8,329,072,981	2021		2400	0	1552	848	0.8%
South East Arnhem Land Fire Abatement (SEALFA) project	ACCU	ANREU	6/30/2022	8,329,072,982-8,329,073,401	2021		420	0	272	148	0.1%
South East Arnhem Land Fire Abatement (SEALFA) project	ACCU	ANREU	6/30/2022	8,329,073,402-8,329,073,965	2021		564	0	365	199	0.2%
South East Arnhem Land Fire	ACCU	ANREU	6/30/2022	8,329,075,761-8,329,076,327	2021		567	0	367	200	0.2%

Abatement (SEALFA) project											
South East Arnhem Land Fire Abatement (SEALFA) project	ACCU	ANREU	6/30/2022	8,329,075,303-8,329,075,760	2021		458	0	296	162	0.2%
South East Arnhem Land Fire Abatement (SEALFA) project	ACCU	ANREU	6/30/2022	8,329,088,461-8,329,089,027	2021		567	0	367	200	0.2%
Colac Beltram Munberry Haredean (CBMH) Regeneration Project	ACCU	ANREU	6/30/2022	8,336,139,678-8,336,144,072	2022		4395	0	2843	1,552	1.6%
Colac Beltram Munberry Haredean (CBMH) Regeneration Project	ACCU	ANREU	6/30/2022	3,807,561,568-3,807,563,512	2021		1945	0	1258	687	0.7%
Colac Beltram Munberry Haredean (CBMH) Regeneration Project	ACCU	ANREU	6/30/2022	3,807,544,194-3,807,544,506	2021		313	0	202	111	0.1%
Colac Beltram Munberry Haredean (CBMH) Regeneration Project	ACCU	ANREU	6/30/2022	3,807,544,507-3,807,544,990	2021		484	0	313	171	0.2%
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	6/30/2022	6251-292273313-292274026-VCU-016-APX-ID-14-1477-01112015-31122016-1	2015-16		714	0	714	0	0.0%
Bundled wind energy power projects (2003 policy) in Rajasthan	CER	ANREU	6/30/2022	200,458,281-200,471,124	CP2		12844	0	6891	5953	6.0%
ONIL Stoves Guatemala Uspantan	VCU	VERRA	6/30/2022	9506-103734816-103735529-VCS-VCU-814-VER-GT-3-1721-01012016-31122016-0	2016		714	0	714	0	0.0%
Darling River Conservation Initiative Site #9	ACCU	ANREU	6/30/2022	3,807,603,939-3,807,608,683	2021		4745	0	3069	1,676	1.7%
South East Arnhem Land Fire Abatement (SEALFA) project	ACCU	ANREU	6/30/2022	8,329,080,227-8,329,085,576	2021		5350	0	3461	1,889	1.9%
Colac Beltram Munberry Haredean	ACCU	ANREU	6/30/2022	8,336,144,073-8,336,144,677	2022		605	0	391	214	0.2%

(CBMH) Regeneration Project											
Bundled wind energy power projects (2003 policy) in Rajasthan	CER	ANREU	6/30/2022	200,471,125-200,480,751	CP2		9627	0	5165	4462	4.5%
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	6/30/2022	6251-292274027-292274561-VCU-016-APX-ID-14-1477-01112015-31122016-1	2015-2016		535	0	535	0	0.0%
ONIL Stoves Guatemala Uspantan	VCU	VERRA	6/30/2022	9506-103743236-103743770-VCS-VCU-814-VER-GT-3-1721-01012016-31122016-0	2016		535	0	535	0	0.0%
West Arnhem Land Fire Abatement (WALFA) Project Stage 2	KACCU	ANREU	11/16/2022	8,329,558,768-8,329,560,767	2021		2000	0	1294	706	0.7%
West Arnhem Land Fire Abatement (WALFA) Project Stage 2	KACCU	ANREU	11/16/2022	8,329,561,582-8,329,564,980	2021		3399	0	2199	1,200	1.2%
Werai Park Forest Regeneration (Vegetation)	KACCU	ANREU	11/16/2022	3,810,571,815-3,810,577,213	2021		5399	0	3492	1,907	1.9%
Enercon Wind Farms in Karnataka Bundled Project – 30.40 MW	CER	ANREU	11/16/2022	294,243,245-294,245,717	CP2		2473	0	1327	1146	1.1%
Vaayu India Wind Power Project in Jaisalmer, Rajasthan	CER	ANREU	11/16/2022	207,249,280-207,256,523	CP2		7244	0	3886	3358	3.4%
Cordillera Azul National Park REDD Project	VCU	VERRA	11/16/2022	10141-187335024-187335563-VCS-VCU-263-VER-PE-14-985-08082014-07082015-1	2014-2015		540	0	540	0	0.0%
ONIL Stoves Guatemala Uspantan	VCU	ANREU	11/16/2022	9506-103735530-103736069-VCS-VCU-814-VER-GT-3-1721-01012016-31122016-0	2016		540	0	540	0	0.0%
Total offsets retired this report and used in this report										99,784	
Total offsets retired this report and banked for future reports										63,517	

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	29,805	30%
Certified Emissions Reductions (CERs)	40,071	40%
Verified Carbon Units (VCUs)	29,908	30%

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)*	N/A
2. Other RECs	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
N/A									
<i>Total LGCs surrendered this report and used in this report</i>									

APPENDIX A: ADDITIONAL INFORMATION

Service emissions summary

See image copied below. We use the methodology as guided by the IPC.

6 GENERAL SYSTEM BOUNDARIES

Figure 1 shows the general system boundaries. Further information is available in the following sections of this PCR.

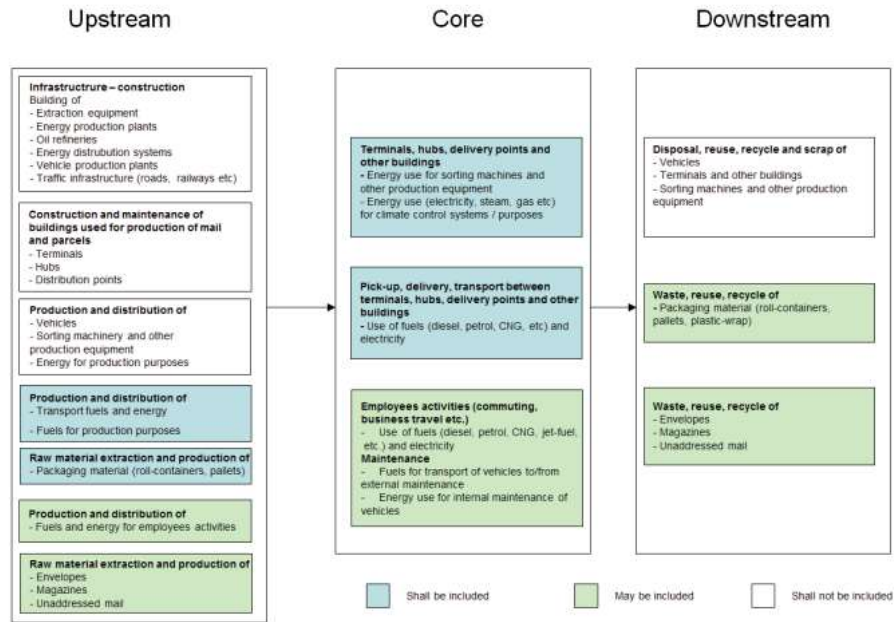


Figure 1: An overview of Core Module (core process) and the upstream and downstream processes.

APPENDIX B: ELECTRICITY SUMMARY

N/A

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
Lubricants and greases	Yes	No	No	No
Refrigerants	Yes	No	No	No
Transportation from manufacturer to retail outlets (parcel products)	Yes	No	No	No

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**).

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	Size (1)	Risk (2)	Influence (3)	Stakeholders (4)	Outsourcing (5)
Embodied Emissions of facilities and infrastructure	No	No	No	No	No
Embodied emissions of adhesives and ink in postal materials	No	No	No	No	No
Personnel activities: commuting, business travel	No	No	No	No	No
Recycling and Landfill	No	No	No	No	No



An Australian Government Initiative

