



PUBLIC DISCLOSURE STATEMENT

**HSK WARD PTY LTD TRADING AS FTA FOOD
SOLUTIONS & MCKENZIE'S FOODS**

**ORGANISATION CERTIFICATION
FY2022-23 (TRUE-UP)**

Australian Government
**Climate Active
Public Disclosure Statement**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	HSK Ward Pty Ltd
REPORTING PERIOD	1 July 2022 – 30 June 2023 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 6/10/2023</p>



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

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Version August 2023.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	3,416 tCO ₂ -e
OFFSETS USED	76% CERs 16% ACCUs 8% VCUs
RENEWABLE ELECTRICITY	18.8%
CARBON ACCOUNT	Prepared by: Andy Todd – Sustainability Manager
TECHNICAL ASSESSMENT	March 25, 2022 Matias Sellanes Ndevr Environmental Next technical assessment due: 25/3/2025

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2. CARBON NEUTRAL INFORMATION

Description of certification

This certification covers the business operations of H.S.K Ward Proprietary Limited (ABN 48 004 091 258) and its subsidiaries listed below:

- FTA Food Solutions Pty Ltd (ABN 82 059 480 054)
- Ward McKenzie Pty Ltd (ABN 52 004 586 645)
- Henwood Downs Pty Ltd (ABN 74 007 214 799)

Organisation description

The HSK Ward Group is an organisation operating in various parts of the ANZ food & beverage industry.

McKenzie's Foods focusses on manufacturing & packaging consumer goods, especially "pantry staples", sold across the retail & food service channels.

FTA Food Solutions sources a wide range of food ingredients & additives globally & locally and supplies virtually every part of the food industry- including manufacturers & processors, wholesalers, food service outlets, QSR operations, retailers & export markets.

FTA Specialty Foods supplies frozen seafood to the industrial, wholesale, food service, QSR & retail markets.

FTA Coffee supplies roasters with certified carbon neutral green coffee beans.

Henwood Downs Pty Ltd provides administrative services to the group.

The group is headquartered in Melbourne & also has staff located in Brisbane, Sydney, Adelaide, Perth & Auckland.

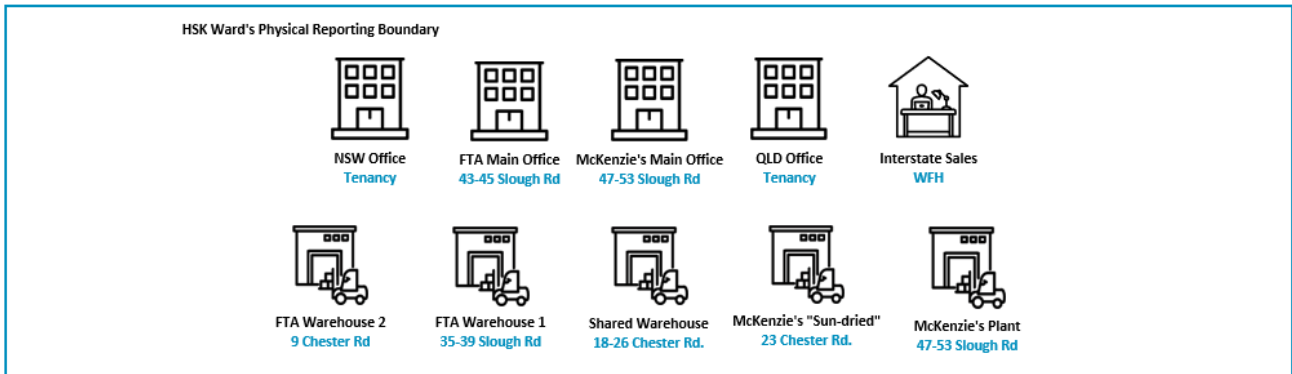
The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
FTA Food Solutions Pty Ltd	82 059 480 054	
Ward McKenzie Pty Ltd	52 004 586 645	
Henwood Downs Pty Ltd	74 007 214 799	

FTA Food Solutions has been certified under H.S.K. Ward Pty Ltd for its organisational activities. Additionally, it holds two distinct product certifications for both green and roasted coffee. These certifications address emissions specific to those coffee products and are not applicable to the parent company.

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

ICT services and equipment

Postage, courier and freight

Professional services

Refrigerants

Stationary energy (gaseous fuels)

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

Office equipment and supplies

Non-quantified

n/a

Optionally included

n/a

Outside emission boundary

Excluded

NZ Office

Investment Property

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Aligned with a science-based target to limit global warming to 1.5°C by 2030, HSK Ward is committed to reducing its scope 1&2 emissions by 50% by 2030 against its emissions from FY2021-22.

The company plans to achieve this goal by pursuing the following emissions reduction strategies over the coming months and years:

Scope 1

Implementing energy-reduction strategies and technology. 0-24 months

Installation of low energy lighting. 12-24 months

Scope 2

Switching to green energy. 0-12 months

Investigate in-house solar power generation. 12-24 months

Scope 3

Working with waste contractors to review waste streams and implement further reduction and recycling strategies. 0-12 months

Inventory of scope 3 supply-chain emissions sources to identify reduction opportunities 12-24 months

Transitioning forklift fleet to electric models. 5-10 years

Encouraging the use of public transport for staff commuting. 0-12 months

Emissions reduction actions

Printing and stationary emissions have been reduced by 80% through the implementation of printer controls, the introduction of digital business cards, and a formalised working from home policy which encourages the use of digital paperwork.

Emissions from sources attributed to the organisation's general ledger have been reduced by 40% in the last 12-months due to the implementation of tighter financial controls company-wide.

General waste emissions have been reduced by 8% in the last 12-months due to ongoing review of the

organisation's waste-management practices leading to the implementation of recovery streams for office coffee and soft-plastic waste and the introduction of waste marshalling areas.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year:	FY 2020–21	2,599	N/A
Year 1:	FY 2021–22	4,149	N/A
Year 2:	FY 2022–23	3,416	N/A

Significant changes in emissions

The base year calculation for our initial projected report was based on figures from the 2020-21 financial year. As this was a Covid year and the business was operating under Covid-19 restrictions, emissions were reduced in comparison to the following years when restrictions were lifted.

Figures for the 2021-22 are not required for this true-up reported but were calculated to provide a clear picture of the organisation's emissions in a normal year and to highlight the progress made in reducing this over the last 12 months.

HSK ward is proud of the reduction in emissions achieved to this point, especially given the organisation achieved a 12% increase in revenue for the 2022-23 financial year.

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
General Waste	618.24	704.34	Base year was a covid year so business volumes were reduced.

Use of Climate Active carbon neutral products, services, buildings or precincts

N/A

Emissions summary

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

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between the projected emissions and the actual emissions recorded.

Emission category	Projected emissions (tCO ₂ -e)	Sum of scope 1 (tCO ₂ -e)	Sum of scope 2 (tCO ₂ -e)	Sum of scope 3 (tCO ₂ -e)	Sum of total emissions (t CO ₂ -e)
Accommodation and facilities	0.58	0.00	0.00	9.24	9.24
Cleaning and chemicals	7.55	0.00	0.00	22.74	22.74
Electricity	1570.49	0.00	1389.27	183.87	1573.14
ICT services and equipment	53.14	0.00	0.00	223.92	223.92
Postage, courier and freight	23.37	0.00	0.00	15.19	15.19
Professional services	0.00	0.00	0.00	373.26	373.26
Refrigerants	2.50	2.94	0.00	0.00	2.94
Stationary energy (gaseous fuels)	1.54	0.22	0.00	0.02	0.24
Transport (air)	0.97	0.00	0.00	88.05	88.05
Transport (land and sea)	322.27	59.50	0.00	255.54	315.04
Waste	618.24	0.00	0.00	704.34	704.34
Water	8.04	0.00	0.00	8.61	8.61
Working from home	-23.57	0.00	0.00	72.14	72.14
Office equipment and supplies	13.31	0.00	0.00	6.86	6.86
Total emissions	2598.42	62.66	1389.27	1963.78	3415.71
Difference between projected and actual emissions	817.29 tCO₂-e				

Uplift factors

N/A

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 3,416 t CO₂-e. The total number of eligible offsets used in this report is 3,416. Of the total eligible offsets used, 2,786 were previously banked and 630 were newly purchased and retired. 1,180 are remaining and have been banked for future use.

Co-benefits

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

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



BRINGING BUSH
BACK
- AUSTRALIA -



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



Eligible offsets retirement summary

Offsets retired 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 retired (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 (%)
Colac Beltram Munberry Haredean (CBMH) Regeneration Project	ACCU	ANREU	6/6/2022	3,807,543,637 - 3,807,544,193 Data and information (cleanenergyregulator.gov.au)	2021		557	0	0	557	16%
Enercon Wind Farms in Karnataka Bundled Project - 73.60 MW	CER	ANREU	6/6/2022	200,904,832 - 200,906,781 Data and information (cleanenergyregulator.gov.au)	2014		1950	0	0	1950	57%
Cordillera Azul National Park REDD Project	VCU	VERRA	6/6/2022	5570-246466135-246466413-VCU-024-MER-PE-14-985-08082013-07082014-1 Verra Registry	2014		279	0	0	279	8%
Byrock Station Regrowth Project	ACCU	ANREU	13/10/23	3,787,281,670 - 3,787,282,041 Data and information (cleanenergyregulator.gov.au)	2020		372	0	372	0	0%

Lynwood Human-Induced Regeneration Project	ACCU	ANREU	13/10/23	3,792,533,068 - 3,792,533,207 Data and information (cleanenergyregulator.gov.au)	2020	140	0	140	0	0%
Lynwood Human-Induced Regeneration Project	ACCU	ANREU	13/10/23	3,776,983,257 - 3,776,983,390 Data and information (cleanenergyregulator.gov.au)	2019	134	0	134	0	0%
Renewable Energy Wind Project in Karnataka	CER	ANREU	13/10/23	283,978,564 - 283,978,676 Data and information (cleanenergyregulator.gov.au)	2020	113	0	0	113	3%
Renewable Energy Wind Project in Karnataka	CER	ANREU	13/10/23	265,973,093 - 265,973,200 Data and information (cleanenergyregulator.gov.au)	2020	108	0	0	108	3%
Renewable Energy Wind Project in Karnataka	CER	ANREU	13/10/23	265,973,201 - 265,973,743 Data and information (cleanenergyregulator.gov.au)	2020	543	0	134	409	12%
April Salumei REDD Project	VCU	VERRA	13/10/23	708,440,487 - 708,440,886 Verra Registry	2018	400	0	400	0	0%
Total eligible offsets retired and used for this report									3,416	
Total eligible offsets retired this report and banked for use in future reports								1,180		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)		16%
Certified Emissions Reductions (CERs)		76%

Verified Carbon Units (VCUs)

8%

NB: From the KACCU-AUS-Lynwood Human-Induced Regeneration Project (SN: 3,776,983,257 - 3,776,983,390), 106 credits have been retired for FTA Coffee's green coffee certification and 3 credits have been retired for FTA Coffee's roasted coffee certification , with the remaining 25 credits banked for future use here. Details on this can be found in the respective PDS for both certifications.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

EVIDENCE

RETIREMENT CONFIRMATION

OFFSET REF 13:
LINK TO REGISTER:
14539WCVU-532-VER-PO-14-1122-01012018-01122018-0708440487 - 700440086

From Usage	To Usage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Host/Host Organization	Origination Program	Project Site Name/Province	Project Country/Zone	Account Name	Retirement Reason	Retirement Owner	Retirement Details	Date of Retirement
		19C20 17684949Z 17684949Z-PC VCU 14-1122- PO-14-1122- 01012018- 01122018-0	400	VCU	1122	April Dairies RECDO Project	Agriculture Forestry and Other Land Use			East Sapp province	Papua New Guinea (PNG)	System Environmental Markets Pty Ltd	Retirement by Person or Organization	HSK Head Pty Ltd	Retired on behalf of HSK Head Pty Ltd to cancel retired organization claims against the Climate Active Carbon Neutral Standard for FY23.	13/10/2023



EVIDENCE

RETIREMENT CONFIRMATION

OFFSET REF 1-4:
LINK TO REGISTER:
283,287,288,292
3,787,282,041 SN3,792,533,068
-
SN3,776,883,257
3,776,883,380 SN3,776,883,391
- 3,776,883,544

Transaction Details

Transaction ID: AU2018B
 Current Status: Completed (E)
 Issue Date: 13/10/2023 12:32:01 (GMT)
 13/10/2023 11:33:03 (GMT)
 Transaction Type: Cancellation (E)
 Transaction Initiator: Dairies, Inc Australia
 Transaction Approver: Dairies, Inc Australia
 Comment: Retired on behalf of HSK Head Pty Ltd to cancel retired organization claims against the Climate Active Carbon Neutral Standard for FY23

Transferring Account

Account Number: AU2018B
 Account Name: System Environmental Markets Pty Ltd
 Account Holder: System Environmental Markets Pty Ltd

Acquiring Account

Account Number: AU198B
 Account Name: Australia Voluntary Cancellation Account
 Account Holder: Commonwealth of Australia

Transaction Details Table

Party	Type	Transaction Type	Original CP	Current CP	EEZ Product ID	NZEX Facility ID	NZEX Facility Name	Subproject	Units Project #	Volume	Entity Data	Serial Dates	Quantity
AU	ACQUISITION	Issuer: HSK Cancellation	00000000	00000000	00000000					2018-00	SN3,776,883,391 - 3,776,883,544	3,776,883,391 - 3,776,883,544	154
AU	ACQUISITION	Issuer: HSK Cancellation	00000000	00000000	00000000					2018-00	SN3,746,282,041 - 3,746,282,041	3,746,282,041 - 3,746,282,041	144
AU	ACQUISITION	Issuer: HSK Cancellation	00000000	00000000	00000000					2018-03	SN3,776,883,257 - 3,776,883,257	3,776,883,257 - 3,776,883,257	154
AU	ACQUISITION	Issuer: HSK Cancellation	00000000	00000000	00000000					2018-03	SN3,776,883,380 - 3,776,883,380	3,776,883,380 - 3,776,883,380	154



EVIDENCE RETIREMENT CONFIRMATION

OFFSET REF 5-12
LINK TO REGISTRY
SNE5373.033 - 255,973,200
SNE83.979.564 - 293,376,676
SNE63.873.011 - 263,973,743
SNE03.803.690 - 283,964,235
SNE71.162.044 - 271,162,151
SNE71.152.154 - 271,162,722
SNE71.161.893 - 271,162,043
SNE71.167.843 - 271,162,892

Logout as: Ian Clavin | Admin User

AMER Home

Account Holder

Accounts

Unit Portfolio Summary

Profile

Transaction Log

CSR Information

Public Reports

My Profile

Australian National Registry of Emissions Units

Transaction Details

Transaction details appear below:

Transaction ID	AU0156
C Current Status	Completed (S)
Issue Date	19/10/2013 15:44:01 (AEST)
	19/10/2013 01:44:01 (GMT)
Transaction Type	Contribution (C)
Transaction Issuer	Orica, Inc - Australia
Transaction Approver	Orica, Inc - Australia
Comment	Retired on behalf of HSK Ward to meet its carbon neutral organisation claims against the Climate Active Carbon Neutral Standard for FY25

Issuing Account		Receiving Account	
Account Number	Account Name	Account Number	Account Name
6632764	Turkey Environmental Markets Pty Ltd	6632764	Voluntary Contribution - CFS
	Turkey Environmental Markets Pty Ltd		Commonwealth of Australia

Date	Type	Transaction Type	Original CP	Current CP	ESL/Emissions ID	NRER Facility ID	NRER Facility Name	Subproject	Keyfile Project #	Trading	Lotus Units	Serial Number	Quantity
19/10/2013	C	Units Voluntary Contribution	0	2					00-0000		255,973,200	255,973,200	899
19/10/2013	C	Units Voluntary Contribution	0	2					00-0000		293,376,676	293,376,676	1425
19/10/2013	C	Units Voluntary Contribution	0	2					00-0000		263,973,743	263,973,743	826
19/10/2013	C	Units Voluntary Contribution	0	2					00-0000		283,964,235	283,964,235	1240
19/10/2013	C	Units Voluntary Contribution	0	2					00-1107		271,162,151	271,162,151	614
19/10/2013	C	Units Voluntary Contribution	0	2					00-1107		271,162,722	271,162,722	612
19/10/2013	C	Units Voluntary Contribution	0	2					00-1200		271,162,043	271,162,043	609



APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

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.

For this certification, electricity emissions have been set by using the **market-based approach**.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-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)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	381,388	0	19%
Residual Electricity	1,647,271	1,573,144	0%
Total renewable electricity (grid + non grid)	381,388	0	19%
Total grid electricity	2,028,659	1,573,144	19%
Total electricity (grid + non grid)	2,028,659	1,573,144	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	1,647,271	1,573,144	
Scope 2	1,454,733	1,389,270	
Scope 3 (includes T&D emissions from consumption under operational control)	192,538	183,874	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.80%
Mandatory	18.80%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	1,389.27
Residual scope 3 emissions (t CO2-e)	183.87
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	1,389.27
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	183.87
Total emissions liability (t CO2-e)	1,573.14

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

Location Based Approach Summary						
Location Based Approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions (kg CO2-e)
ACT	0	0	0	0	0	0
NSW	1,040	1,040	759	62	0	0
SA	0	0	0	0	0	0
VIC	2,020,570	2,020,570	1,717,485	141,440	0	0
QLD	7,049	7,049	5,146	1,057	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	2,028,659	2,028,659	1,723,389	142,560	0	0
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	2,028,659					

Residual scope 2 emissions (t CO2-e)	1,723.39
Residual scope 3 emissions (t CO2-e)	142.56
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	1,723.39
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	142.56
Total emissions liability (t CO2-e)	1,865.95

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

N/A

Data management plan for non-quantified sources

N/A

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

N/A

Data management plan for non-quantified sources

N/A

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation'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 organisation's.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
NZ Office	N	Y	N	N	N	<p>Size: Emissions are likely to be insignificant in context of this inventory.</p> <p>Influence:</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: As this certification is not recognised in New Zealand, have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Investment Property	N	N	N	N	N	<p>Size: Property is undeveloped land and does not generate any emissions.</p> <p>Influence:</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: The company has not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



An Australian Government Initiative

