




# **PUBLIC DISCLOSURE STATEMENT**

**KILCOY PASTORAL COMPANY LIMITED  
(TRADING AS KILCOY GLOBAL FOODS)**

**ORGANISATION CERTIFICATION  
CY2024**

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



NAME OF CERTIFIED ENTITY	Kilcoy Pastoral Company Limited (trading as Kilcoy Global Foods)
REPORTING PERIOD	1 January 2024 – 31 December 2024 [Projected]
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>Jiah Falcke          President Australia Division          Kilcoy Global Foods          27/10/2023</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	31,918 tCO <sub>2</sub> -e
OFFSETS USED	44% ACCUs 56% VCU's
RENEWABLE ELECTRICITY	30%
CARBON ACCOUNT	Prepared by: Complex Enviro Services
TECHNICAL ASSESSMENT	19/10/2023 Complex Enviro Services Next technical assessment due: CY 2027
THIRD PARTY VALIDATION	Type 2 27/10/2023 Zephyr Environmental Pty Ltd

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

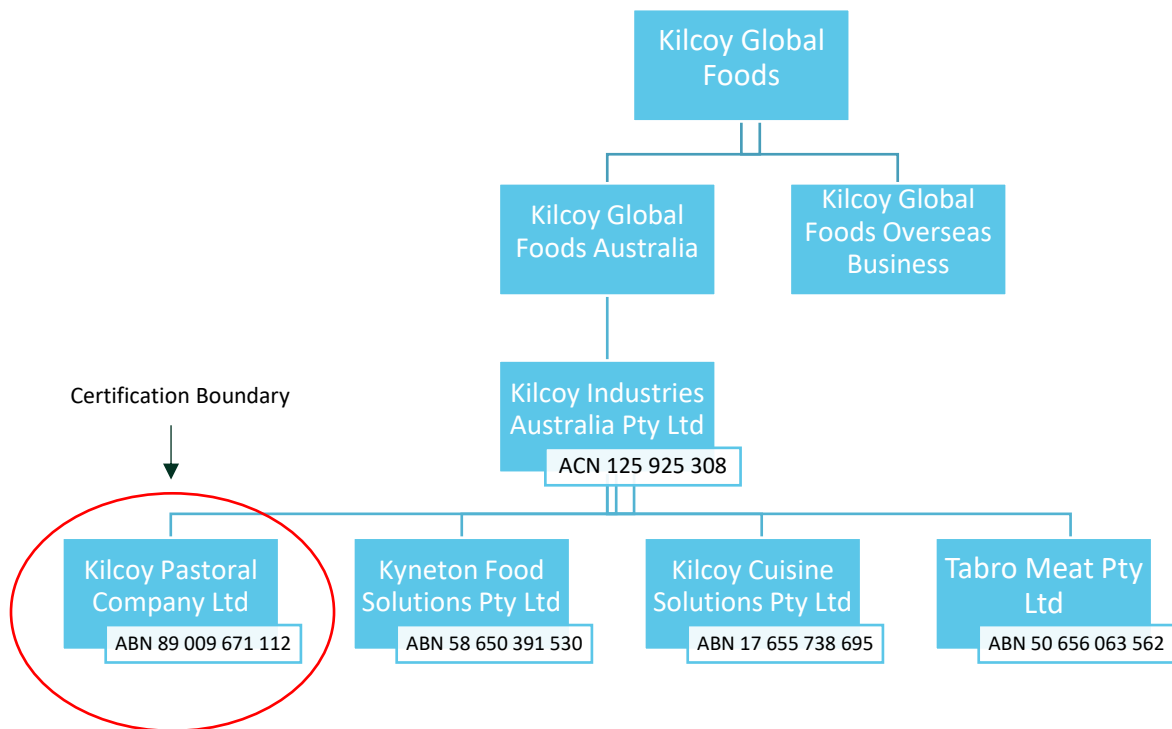
This carbon-neutral certification is for the Australian business operations of Kilcoy Pastoral Company Limited ("KPC"), trading as Kilcoy Global Foods, ABN 89 009 671 112.

The base year and the initial year of certification are both CY2024, which was based on CY2022 data, as CY2024 is assumed to be the same as CY2022 based on market observations so far. A true-up will be conducted at the end of the CY2024 period, so any discrepancies in this growth estimate will be captured at that stage.

Kilcoy Pastoral's inventory has been prepared based on the "Climate Active Standard for Organisations" and the "Greenhouse Gas Protocol - A Corporate Accounting and Reporting Standard". By including all seven greenhouse gases listed under the Kyoto Protocol: Carbon dioxide (CO<sub>2</sub>), Methane (CH<sub>4</sub>), Nitrous oxide (N<sub>2</sub>O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs) - Sulphur hexafluoride (SF<sub>6</sub>) and Nitrogen trifluoride (NF<sub>3</sub>).

### Organisation description

The inventory has been prepared for the period of 1st January 2024 to 31st December 2024, utilising an operational control approach. Kilcoy Pastoral Company Limited, ABN 89 009 671 112, operates a beef abattoir in Kilcoy, QLD 4515 and an administration office in Birtinya, QLD 4575. The trading name used is Kilcoy Global Foods. As can be seen in the chart below, KPC and its sister companies in Australia (with different ABNs) are part of Kilcoy Industries Australia Pty Ltd, which falls under the umbrella of "Kilcoy Global Foods Australia". It is worth mentioning that KGF is a conglomerate with other overseas units that lie outside of the emission boundaries.



Kilcoy Pastoral Company Ltd specialises in producing premium quality beef and beef co-products for the domestic and global markets.

As part of the larger Kilcoy Global Food's group is a high growth, premium food solutions provider, supplying food service providers, retailers, wholesalers and institutional clients nationally and in more than 35 countries across the globe.

The KGF business consists of 3 international divisions - Australia, North America, and China. The Australian division is made up of Red Meat Solutions, and Food Solutions. Red Meat Solutions has locations in Kilcoy, Queensland; Kyneton, Victoria; and Lance Creek, Victoria, processing premium grain and grass-fed beef and lamb.

Kilcoy Global Foods as a group are committed to supporting the community at large and developing robust partnerships to ensure we are building a sustainable and industry-leading business. Our values are integrity, curiosity, collaboration, provenance and passion. We are committed to business practices that have a positive social effect on society, and our social impact goals are "noise reduction program", "odour reduction program", "local sourcing & traceability program", "conduct ethical business" and "Customer value chain creation".

We are proud of the environmental sustainability transformation that is underway and is moving us closer to the goal of Carbon Neutral Organisation. Our sustainability goals are:

- Shift towards renewable electricity generation
- 53 Nationalities (Community, Indigenous & Refugee Support)

- \$20m Circular management Investment
- Zero waste to landfill
- 100% renewable heat generation in 2024
- Promote the use of Climate Active certified products within the broader business groups.

The following subsidiaries are included within this certification:

Legal entity name	ABN	ACN
N/A		

The following entities are excluded from this certification alongside overseas units:

Legal entity name	ABN	ACN
Kyneton Food Solutions Pty Ltd	58 650 391 530	125 925 308
Kilcoy Cuisine Solutions Pty Ltd	17 655 738 695	125 925 308
Tabro Meat Pty Ltd	50 656 063 562	125 925 308

## 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
- Construction materials and services
- Electricity
- Food
- ICT services and equipment
- Machinery and vehicles
- Office equipment and supplies
- Postage, courier and freight
- Professional services
- Refrigerants
- Stationary energy and fuels (liquid and solid)
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

### Non-quantified

N/A

## Outside emission boundary

### Excluded

- Contracted Cleaning
- Packaging materials
- Product distribution upstream & downstream
- Downstream emissions
- Capital goods
- International operations



## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

At Kilcoy Pastoral Company Pty Limited trading as Kilcoy Global Foods (KGF), our business is intrinsically linked with nature and agriculture. Climate change is one of the most significant issues that will impact the long-term prosperity of the industry and way of life. It impacts natural cycles of water, soils, biodiversity and ecosystems that play a vital role in the production our food.

Environmental sustainability is a cornerstone of all our processes, systems and business activities. We are continually looking for ways to reduce the impacts of our facilities, products and operations on the environment. Through water, electricity, land management, waste reduction, animal welfare and technology initiatives we're leading the industry in environmental practices.

As a responsible corporate citizen, we recognize the urgent need to take decisive action to reduce our organization's carbon footprint and contribute to a sustainable future. To this end, we propose an emissions reduction strategy that outlines specific actions to shift away from fossil fuels, reduce energy consumption, limit waste to landfill, and transition to carbon-neutral business travel.

Kilcoy Pastoral Company Pty Limited (KPC) commits to a reduction target of 50% by 2026 for Scope 1, 30% by 2027 for Scope 2 and Scope 3 emissions by 30% by 2030 emission sources from a 2022 baseline.

Scope 1 emissions will be reduced by:

- Mid 2024 we will have installed a new biomass boiler to replace our existing coal fired boiler. This will reduce our carbon emissions from Stationary Energy (solid fuels) by up to 50% in 2024 from our 2022 baseline.
- Further reductions benefit from the above major step will be fully realised in 2025 when our carbon emissions from Stationary Energy (solid fuels) by up to 90% in 2025 from our 2022 baseline.

Scope 2 emissions will be reduced by:

- We implemented in 2022 a major wastewater to energy project in which we will be generating up to 50% of the electricity required from biogas and produce hot water as a part of the process. This reduces our demand for grid-based electricity.
- We are exploring alternative options to further reduce grid-based electricity from Solar PPAs with Green Power in 2024.

Scope 3 emissions will be reduced by:

- We will reach a zero waste to landfill status by end 2024, currently we are recycling/reusing above 95% of the waste we produce and are working hard with our supply chain partners to ensure we reach our goal of zero waste to landfill for the remainder of our waste.
- Reduction in business travel with more video conferencing facilities to be implemented and the use more Climate Active Carbon Neutral Products within the organisation will reduce emissions by 30% by 2030, relative to our 2022 numbers.

For further details on KGF's emission reduction actions, please refer to our Sustainability page on our corporate website <https://australia.kilcoyglobalfoods.com/sustainability/>

## 5. EMISSIONS SUMMARY

### Emissions over time

		Emissions since base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year:	2022	54,327.25	N/A
Year 1:	2024 (Projected)	31,918.11	N/A

### Significant changes in emissions

Emission source name	Base year emissions (t CO <sub>2</sub> -e)	Certification year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
Stationary energy (solid fuels)	19,083.96	9,405.65	Switch of solid fuel from Coal to Dry Wood.

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

Certified brand name	Product/Service/Building/Precinct used
N/A	N/A

## Emissions summary

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

Emission category	Base Year	CY 2024			
	Sum of Total Emissions (t CO <sub>2</sub> -e)	Sum of Scope 1 (t CO <sub>2</sub> -e)	Sum of Scope 2 (t CO <sub>2</sub> -e)	Sum of Scope 3 (t CO <sub>2</sub> -e)	Sum of Total Emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	37.48	-	-	37.48	37.48
Cleaning and chemicals	618.16	-	-	618.16	618.16
Construction materials and services	3.92	-	-	3.92	3.92
Electricity	24,353.17	-	10,154.84	1,344.02	11,498.87
Food	7.45	-	-	7.45	7.45
ICT services and equipment	2,410.41	-	-	2,410.41	2,410.41
Machinery and vehicles	136.33	-	-	136.33	136.33
Postage, courier and freight	56.84	-	-	56.84	56.84
Professional services	396.58	-	-	396.58	396.58
Refrigerants	27.68	27.68	-	-	27.68
Stationary energy (liquid fuels)	1,247.88	989.70	-	258.18	1,247.88
Stationary energy (solid fuels)	19,083.96	9,275.57	-	253.55	9,529.12
Transport (air)	1,190.73	-	-	1,190.73	1,190.73
Transport (land and sea)	3,549.65	225.97	-	3,323.67	3,549.65
Waste	776.29	-	-	776.29	776.29
Water	341.62	-	-	341.62	341.62
Working from home	4.52	-	-	4.52	4.52
Office equipment and supplies	84.58	-	-	84.58	84.58
<b>Total</b>	<b>54,327.25</b>	<b>10,518.93</b>	<b>10,154.84</b>	<b>11,248.01</b>	<b>31,918.11</b>

## Uplift factors

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

Reason for uplift factor	tCO <sub>2</sub> -e
N/A	0.00
Total of all uplift factors	0.00
<b>Total emissions footprint to offset</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>31,918.11</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 31,919 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 32,000. Of the total eligible offsets used, 0 were previously banked and 32,000 were newly purchased and retired. 81 are remaining and have been banked for future use.

### Co-benefits

N/A

## 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 <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 (%)
Wyong Landfill Gas Project	ACCU	ANREU	27/11/2023	8,346,786,664 - 8,346,793,828	2023		7,165	0	0	7,165	22%
Capture and Combustion of landfill gas from Saltwater Creek Landfill, Maryborough, QLD	ACCU	ANREU	27/11/2023	8,350,409,503 - 8,350,416,357	2023		6,855	0	0	6,855	21%
Hydroelectric Project in Kinnaur District in Himachal Pradesh	VCU	Verra	06/12/2023	<a href="#">9356-86002439-86020418-VCS-VCU-997-VER-IN-1-1742-01012018-31122018-0</a>	2018		17,980	0	69	17,899	56%
<b>Total eligible offsets retired and used for this report</b>										31,919	
<b>Total eligible offsets retired this report and banked for use in future reports</b>										69	
Type of offset units		Eligible quantity (used for this reporting period)				Percentage of total					
Australian Carbon Credit Units (ACCU)		14,020				44%					
Verified Carbon Units (VCUs)		17,899				56%					

<b>Transaction ID</b>	AU30782
<b>Current Status</b>	Completed (4)
<b>Status Date</b>	27/11/2023 14:14:10 (AEDT) 27/11/2023 03:14:10 (GMT)
<b>Transaction Type</b>	Cancellation (4)
<b>Transaction Initiator</b>	Drew, David John
<b>Transaction Approver</b>	Goode, Dean Robert
<b>Comment</b>	Retired on behalf of Kilcoy Pastoral Company Ltd to meet carbon neutral claim against the Climate Active Carbon Neutral Standard.

**Transferring Account**

<b>Account Number</b>	AU-1485
<b>Account Name</b>	Kilcoy Pastoral Company Limited
<b>Account Holder</b>	Kilcoy Pastoral Company Limited

**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="#">EOP100097</a>					2022-23		8,346,786,664 - 8,346,793,828	7,165
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">EOP100516</a>					2022-23		8,350,409,503 - 8,350,416,357	6,855





## Certificate of Verified Carbon Unit (VCU) Retirement

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 06 Dec 2023, 17,980 Verified Carbon Units (VCUs) were retired on behalf of:

Kilcoy Pastoral Company Limited ABN 89 009 671 112

### Project Name

Hydroelectric Project in Kinnaur District in Himachal Pradesh

### VCU Serial Number

9356-86002439-86020418-VCS-VCU-997-VER-IN-1-1742-01012018-31122018-0

### Additional Certifications

Powered by  APX



## 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)*	13,460
2. Insert any other eligible RECs used. Each different type of eligible REC must be on a new row. Add new rows as necessary. If you have used other eligible RECs, you must include their details in the table below. If you have not used any other eligible RECs, delete this row.	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	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
KILCOY BIOENERGY PROJECT	QLD, Australia	LGC	REC Registry	24/11/2023	BEBGQL34	10274 – 12219	2022	Food processing waste	1,946
KILCOY BIOENERGY PROJECT	QLD, Australia	LGC	REC Registry	24/11/2023	BEBGQL34	1 -7600	2023	Food processing waste	7,600
KILCOY BIOENERGY PROJECT	QLD, Australia	LGC	REC Registry	30/11/2023	BEBGQL34	7601 – 11514	2023	Food processing waste	3,914
<b>Total LGCs surrendered this report and used in this report</b>									<b>13,460</b>

## APPENDIX A: ADDITIONAL INFORMATION

N/A

## 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	13,839,200	0	31%
<b>Total non-grid electricity</b>	<b>13,839,200</b>	<b>0</b>	<b>31%</b>
LGC Purchased and retired (kWh) (including PPAs)	13,460,000	0	30%
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)	5,842,343	0	13%
Residual Electricity	12,040,698	11,498,867	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>33,141,543</b>	<b>0</b>	<b>73%</b>
<b>Total grid electricity</b>	<b>31,343,041</b>	<b>11,498,867</b>	<b>43%</b>
<b>Total electricity (grid + non grid)</b>	<b>45,182,241</b>	<b>11,498,867</b>	<b>73%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>12,040,698</b>	<b>11,498,867</b>	
Scope 2	10,633,344	10,154,844	
Scope 3 (includes T&D emissions from consumption under operational control)	1,407,354	1,344,023	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>73.35%</b>
<b>Mandatory</b>	<b>12.93%</b>
<b>Voluntary</b>	<b>29.79%</b>
<b>Behind the meter</b>	<b>30.63%</b>
<b>Residual scope 2 emissions (t CO2-e)</b>	<b>10,154.84</b>
<b>Residual scope 3 emissions (t CO2-e)</b>	<b>1,344.02</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>10,154.84</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>1,344.02</b>
<b>Total emissions liability (t CO2-e)</b>	<b>11,498.87</b>

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	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	31,343,041	31,343,041	22,880,420	4,701,456	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>31,343,041</b>	<b>31,343,041</b>	<b>22,880,420</b>	<b>4,701,456</b>	<b>0</b>	<b>0</b>
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	13,839,200	13,839,200	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>13,839,200</b>	<b>13,839,200</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>45,182,241</b>					

Residual scope 2 emissions (t CO2-e)	22,880.42
Residual scope 3 emissions (t CO2-e)	4,701.46
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	22,880.42
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	4,701.46
<b>Total emissions liability (t CO2-e)</b>	<b>27,581.88</b>

# APPENDIX C: INSIDE EMISSIONS BOUNDARY

## Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. 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	Justification reason
N/A	

## Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

## 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 organisations.

## Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Contract Cleaning	N	N	N	N	Y	<p><b>Size:</b> The emissions source is likely to be immaterial, which is not large compared to the total organisation's emissions of 33,157.19 tCO2-e</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> This function is carried out by a 3<sup>rd</sup> party service provider and as such would fall their emissions boundary.</p>
Production distribution upstream & downstream	Y	N	N	N	N	<p><b>Size:</b> The emissions source is material, however, the emissions from distribution are not within the organisations direct control.</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business as these would be captured in product certifications.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary. Distribution emissions are captured in product certifications.</p>
Packaging materials	Y	N	N	N	N	<p><b>Size:</b> The emissions source is material, however, the emissions from packaging materials are not within the organisations direct control.</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower emissions supplier for our business.</p> <p><b>Risk:</b> 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>



Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
						<p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business as these would be captured in product certifications.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary. Upstream emissions are captured in product certifications.</p>
<b>Capital Goods</b>	N	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be immaterial, which is not large compared to the total organisation's emissions of 33,157.19 tCO<sub>2</sub>-e.</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
<b>International operations</b>	Y	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be material.</p> <p><b>Influence:</b> We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> 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><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business as those markets have their own carbon neutral certification scheme and this certification is limited to Kilcoy Pastoral Company Limited and its local operations.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations would not typically undertake this activity within their boundary.</p>



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