

# PUBLIC DISCLOSURE STATEMENT

M.J. BALE (NEWBALE CLOTHING PTY LTD)

ORGANISATION CERTIFICATION FY2021- 22 (TRUEUP)

Australian Government

### Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	M.J. Bale (Newbale Clothing Pty Ltd)
REPORTING PERIOD	Financial year 1 July 2021 – 30 June 2022 True up
DECLARATION	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.
	Matthew Jensen M.J. Bale CEO & Founder 15/12/2023



**Australian Government** 

### Department of Climate Change, Energy, the Environment and Water

Public Disclosure Statement documents are prepared by the submitting organisation. The material in the Public Disclosure Statement document represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement document and disclaims liability for any loss arising from the use of the document for any purpose.

Version March 2022.



## 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1,570 tCO2-e
OFFSETS BOUGHT	7% ACCUs, 61% VCUs, 32% CERs
RENEWABLE ELECTRICITY	47% of the total electricity - including tenancy and base-building consumption - is Renewable Electricity.
	100% of the electricity consumption of the Offices (tenancy) is Renewable Electricity. This excludes the base-building electricity use that is outside of operational control of M.J. Bale.
TECHNICAL ASSESSMENT	Date: 29/09/2021 (for FY22 reporting period) Name: Andrew D Moore Organisation: Life Cycle Logic Next technical assessment due: for FY25 reporting period

#### Contents

1	Contification summary	r					
1.	Certification summary						
2.	Carbon neutral information	4					
3.	Emissions boundary	6					
4.	Emissions reductions	8					
5.	Emissions summary	9					
6.	Carbon offsets	12					
7. Re	enewable Energy Certificate (REC) Summary	19					
Арр	endix A: Additional Information	20					
Арр	endix B: Electricity summary	21					
Арр	ppendix C: Inside emissions boundary24						
Арр	endix D: Outside emissions boundary	25					



### 2. CARBON NEUTRAL INFORMATION

#### **Description of certification**

This carbon neutral certification includes all Australian business activities associated with the organisation M.J. Bale (Newbale Clothing Pty Ltd ABN 33 136 405 091). These activities include:

- Head office energy consumption (e.g., tenancy electricity consumption and base building electricity, gas, and diesel consumption).
- Staff commuting (to head office and retail outlets)
- Business travel (domestic and international flights, taxis, accommodation, meals and drinks)
- Office supplies (e.g., paper and stationery)
- Office services (e.g., ITC services and equipment, business services, advertising and promotion, storage services, professional services, cleaning and catering)
- Office waste disposal (e.g. general waste and recyclables)
- Working from home

*"In my mind, investing in the environment is investing in the future – we don't consider it optional."* 

*Matt Jensen M.J. Bale Founder* & *CEO* 

The separately registered M.J. Bale Product certification scope is from cradle-to-sale<sup>1</sup> plus disposal at the product end-of-life (excluding product care) and includes; raw fibre/material production, fabric manufacturing, garment sewing, packaging, all logistics, retail, delivery to customer, and disposal of waste and products at the end-of-life.

#### **Organisation description**

Founded by Matt Jensen in 2009, M.J. Bale is an Australian-owned gentlemen's clothier producing 'garments of integrity for men of character'. A vertically-integrated tailoring expert with over 70 retail locations throughout Australia, the company creates total wardrobe solutions for men, from business and formalwear to casuals and accessories.

M.J. Bale has pioneered the 'single-source' concept of natural fibre production, working with custodial, conservation-led Australian woolgrowers to create a sustainable fibre that returns biological value to the natural environment via a store-to-farm customer rebate scheme. In 2021 the brand, along with partner woolgrower Kingston farm and seaweed producer Sea Forest (both in Tasmania), instigated the world-first commercial farm trial to produce zero-emission/carbon neutral wool.



<sup>&</sup>lt;sup>1</sup> Cradle-to-gate plus end-of-life

The following subsidiaries / child companies are also included within this certification.

Legal entity name	ABN	ACN
Newbale Clothing Pty Ltd	33 136 405 091	136 405 091



### 4. 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 or precinct'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.





#### Data management plan for non-quantified sources

Water use has been excluded as it is immaterial compared to other emission sources.

As part of the continuous improvement culture of M.J. Bale, data collection processes will develop over time.



### **5.EMISSIONS REDUCTIONS**

#### **Emissions reduction strategy**

Having achieved significant absolute reductions in our scope 1 and 2 emissions during the FY2022 baseline period<sup>2</sup> we are currently revising the emission reduction targets and timelines with our upstream supply-chain partners.

The majority of M.J. Bale's remaining carbon emissions (>96 %<sup>3</sup>) are scope 3 emissions which are outside of operational control, and we are working with our supply-chain partners to achieve significant absolute reductions in these emissions.

Detailed actions we have completed during FY2022 are:

56% reduction of total scope 1 & 2 emissions through switching to 100% GreenPower® for all 74
 M.J. Bale stores and 8 office units. The remaining scope 2 emissions are from base building energy consumption (i.e. shopping centres) are outside of M.J. Bale's direct operational control.

#### **Emissions reduction actions**

Detailed actions we are taking within the next 5 years to reduce emissions throughout the supply chain are:

- Continue production of methane-reduced wool in collaboration with partners, Kingston farm (Tasmania) and seaweed producer Sea Forest (Tasmania), to reduce livestock emissions at the fibre production stage of the garment supply chain
- Scale our "Lightest Footprint" initiative of transporting aforementioned methane-reduced using low-emission transportation methods and striving to produce a portion of garments onshore to reduce logistics associated emissions
- Reducing the emissions from freight (e.g., short-haul flights), switching where possible to sea freight when transporting fabrics and products
- Moving toward circular business models by relaunching our garment take-back program and exploring various garment upcycling and recycling opportunities to avoid our garments from ending in landfill.
- Product design product carbon footprint introductory training of M.J. Bale design team staff has been completed. Ongoing training to be conducted.
- In store energy audits to further identify and reduce electricity consumption
- Final stages of B Corp certification
- Applying for Science Based Targets Initiative

 <sup>&</sup>lt;sup>2</sup> M.J. Bale was first certified as Climate Active carbon neutral for the FY2022 period, forecast based on FY2020 data.
 <sup>3</sup> Following the WRI/SBTi definition of scope 3 emissions; 99.97% of M.J. Bale's remaining carbon footprint are scope 3 emissions.



### 6. EMISSIONS SUMMARY

#### Significant changes in emissions

The previous report was a projection report using representative data to estimate the emissions for the reporting year. The only emission source categories that make up more than 5% of total emissions which was significantly (+/-5%) from the projection report is tabled below.

Emission source name	Current year (tCO <sub>2</sub> -e and/ or activity data)	Previous year (tCO <sub>2</sub> -e and/ or activity data)	Detailed reason for change
Professional Services	532	231	Increase spend on Advertising & Promotion.
Electricity	62.6	89	All M.J.Bale stores and offices (tenancy) have been switched to renewable electricity (Green Power® or LGCs)
Transport (Land and Sea)	249.6	208	The weighted average <sup>4</sup> Climate Active emission factors for the modes of staff commuting have increased by 24%. M.J. Bale staff numbers have increased by 22% full time equivalents (FTE). At the same time the average commuting carbon footprint per FTE has decreased by 13%.

<sup>&</sup>lt;sup>4</sup> The weighted average emission factor for staff commuting includes modes car, bus, train, tram, motorbike weighted based on commuting patterns of M.J. Bale staff.



### Organisation 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 (tCO2-e)	Sum of Scope 1 (tCO2-e)	Sum of Scope 2 (tCO2-e)	Sum of Scope 3 (tCO2-e)	Sum of total emissions (tCO2-e)					
Accommodation and facilities	20.0	0.0	0.0	19.4	19.4					
Cleaning and Chemicals	10.0	0.0	0.0	30.5	30.5					
Construction Materials and Services	18.0	0.0	0.0	17.1	17.1					
Electricity	89.0	0.0	62.6	0.0	62.6					
Food	83.0	0.0	0.0	47.6	47.6					
ICT services and equipment	326.0	0.0	0.0	322.3	322.3					
Office equipment & supplies	249.0	0.0	0.0	53.7	53.7					
Postage, courier and freight	87.0	0.0	0.0	99.8	99.8					
Professional Services	231.0	0.0	0.0	532.0	532.0					
Stationary Energy (gaseous fuels)	3.6	3.6	0.0	0.9	4.5					
Stationary Energy (liquid fuels)	0.4	0.6	0.0	0.0	0.6					
Transport (Air)	109.0	0.0	0.0	87.2	87.2					
Transport (Land and Sea)	208.0	3.0	0.0	246.6	249.6					
Waste	28.0	0.0	0.0	58.4	58.4					
Working from home	0.0	0.0	0.0	-15.9	-15.9					
Total net emissions tCO2-e	1462	7.1	62.6	1,499.8	1570					
Difference between projected and actual +108										



### **Uplift factors**

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't 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	
Total of all uplift factors	0
<b>Total footprint to offset</b> (total net emissions from summary table + total uplifts)	1,570

#### Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
N/A	N/A



### 7.CARBON OFFSETS

#### Offsets retirement approach

In	arrears	
1.	Total eligible offsets forward purchased and retired in last year's report	1,462
2.	Total emissions footprint to offset for this report	1,570
3.	Total eligible offsets retired and used for this report	108
4.	Total eligible offsets forward purchased and retired for next year's report	1,570
5.	Total eligible offsets forward purchased and retired for next year's report plus any remaining banked offsets to be carried over	1,570

#### **Co-benefits**

M.J. Bale's offset portfolio has the following co-benefit aspects:

Yarra Yarra Biodiversity Corridor

• Environmental Benefits: In the process of restoring 13,500 hectares to the northern wheatbelt of Southwestern Australia, over 30 million mixed native species trees and shrubs have been planted in the Yarra Yarra Biodiversity Corridor since 2008. The project's long-term objective is to not just reverse land degradation, but connect the newly revegetated areas with the remaining vegetation and 12 nature reserves to create a 'green' corridor. This will assist the restoration of ecosystems and preserve the habitats of threatened flora and fauna. It will help fight climate change, absorbing carbon while also cleaning and cooling the air, sustain river flows, stabilise soils and recycle nutrients for agriculture

The Yarra Yarra project meets the following criteria as part of the United Nation's Sustainable Development Goals:

• **Good Health and Well-Being:** The Yarra Yarra project contributes to the positive mental health and well-being of the Indigenous communities who work to revitalise their traditional lands



- Decent Work and Economic Growth: More than 400 jobs are created through the project, including over 50 roles for the Indigenous and over 80 businesses engaged
- Quality Education: The project provides job-specific training sessions and inductions for local employees, who can use these skills to pass on knowledge to workers in other revegetation projects across Australia
- Clean Water and Sanitisation: Salinity is lowered in both ground and surface water over the life
  of the project

**Climate Action:** At least 967,695 tonnes of CO2-e will be sequestered during the project's lifetime.

- Life on Land: The biodiverse plantings of native trees and shrubs encompasses over 30 species of conservation significance
- Partnerships for the Goals: 11 local and national organisations have been formed from the project



#### Eligible offsets retirement summary

The table below provides details for the proof of cancellation of offset units for the M.J. Bale Organisation carbon neutral claim for the FY22 period.

Offsets for the FY23 reporting period have also been Forward purchased and banked.

Where hyperlink to offset retirement details have not been provided below, retirement certificates were provided to Climate Active.

Offsets cancelled for Climate Active Carbon Neutral Certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO <sub>2</sub> - e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Biodiverse Reforestation Carbon Offsets Yarra Yarra Biodiversity Corridor, Australia Stapled to CN-1966 Sichuan Miyaluo Small scale run-	Sequestration	ANREU	13/10/2021 and 14/01/2022 13/10/2021 and 14/01/2022	12PWA235302B - 12PWA235502B and 12PWA245652B - 12PWA247667B 1,095,378,751 - 1,095,380,767 and 1.095,384.615 - 1,095,386,630	CP-2 (2013- 2016)	498	498	0	-	- 498	32%
hydroelectric Station											
Hebei Yuxian	VCU	VERRA	13/10/2021	8097-455240161-455242117-VCU-034-APX-CN-1-814-01012016-	2016		482	0	0	482	31%



Offsets cancelled for Climate Active Carbon Neutral Certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO <sub>2</sub> - e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Second Phase 49.5MW Wind Power Project, China			and 14/01/2022	31122016-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=142429 and 8097-455244482-455246438-VCU-034-APX-CN-1-814-01012016- 31122016-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=150784							
Chakala Wind Power Project in Maharashtra, India	VCU	VERRA	13/10/2021 and 14/01/2022	7068-368155143-368157099-VCU-034-APX-IN-1-1197-01012016- 31122016-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=146576 and 7068-368158215-368160171-VCU-034-APX-IN-1-1197-01012016- 31122016-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=155563	2016		482	0	0	482	31%
Evercreech Plantation Forestry Project (ERF118356)	KACCU	ANREU	20/04/2023	3,797,822,443 - 3,797,822,536	2019- 20		94	0	0	94	6%
Evercreech Plantation Forestry Project (ERF118356)	KACCU	ANREU	10/05/2023	3,797,822,548 - 3,797,822,582	2019- 20		35	0	21	14	1%



Offsets cancelled for Climate Active Carbon Neutral Certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO <sub>2</sub> - e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Biodiverse Reforestation Carbon Offsets Yarra Yarra Biodiversity Corridor, Australia	Sequestration		29/05/2023	12PWA352008B - 12PWA352657B		650	-	-	-	-	-
Stapled to CN-8071, Shangyi Wanshigou Wind Farm, China	CDM-CER	ANREU	29/05/2023	1,137,472,096 - 1,137,472,745	CP2 (2015 - 2019)		650	0	650	0	0%
IN-2052, Renewable Wind Power Project by Axis Wind Farms (Rayalaseema) Pvt. Ltd, India	VCS-VCU	Verra	29/05/2023	<u>13119-472086954-472087558-VCS-VCU-1491-VER-IN-1-2052-</u> 01072021-31122021-0	2021		605	0	605	0	0%
Evercreech Plantation Forestry Project (ERF118356)	KACCU	ANREU	19/12/2022	3,797,821,880 - 3,797,821,921	2019- 20		42	0	42	0	0%
Biodiverse Carbon Conservation	KACCU	ANREU	19/12/2022	8,336,092,686 - 8,336,092,748	2021- 22		63	0	63	0	0%



Offsets cancelled for Climate Active Carbon Neutral Certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO <sub>2</sub> - e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
(EOP101147)											
Biodiverse Carbon Conservation (EOP101147)	KACCU	ANREU	14/11/2022	8,336,092,635 - 8,336,092,685	2021- 22		51	0	51	0	0%
Biodiverse Carbon Conservation (EOP101147)	KACCU	ANREU	17/01/2023	8,336,092,749 - 8,336,092,831	2021- 22		83	0	83	0	0%
Biodiverse Carbon Conservation (EOP101147)	KACCU	ANREU	10/05/2023	8,336,093,012 - 8,336,093,066	2021- 22		55	0	55	0	0%
Total offsets retired this report and used in this report							1,570				
Total offsets retired this report and banked for future reports <sup>5</sup> 1,570											

<sup>&</sup>lt;sup>5</sup> Banked offsets are forward purchased for the FY23 reporting period.

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	108	7%
Certified Emissions Reductions (CERs)	498	32%
Removal Units (RMUs)	0	0%
Verified Emissions Reductions (VERs)	0	0%
Verified Carbon Units (VCUs)	964	61%
Total	1,570	100%



### 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)*	10
2.	Other RECs	0

\* 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
Wind Farm, Cherry Tree Wind Farm, VIC	LGC	REC Registry	25/12/2021	WD00VC38	120759- 121155	2020	397	Wind	VIC, Australia

Total LGCs surrendered this report and used in this report

10

The total quantity of LGCs surrendered for FY22 was 397. The LGCs surrendered for the M.J. Bale Product carbon neutral reporting was 333 and 10 for this report, leaving the remainder (54) for banking for future reporting periods.



### APPENDIX A: ADDITIONAL INFORMATION

N/A.



### APPENDIX B: ELECTRICITY SUMMARY

The Climate Active Electricity calculator is used to calculate the emissions associated with the M.J. Bale Offices. M.J. Bale purchases renewable electricity for each office suite (tenancy only, excluding base building, through GreenPower® and LGCs where GreenPower® is not directly available), so the 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 (kgCO2e)	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)	10,000	0	8%					
GreenPower	24,315	0	20%					
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)	22,195	0	19%					
Residual Electricity	62,881	62,565	0%					
Total grid electricity	119,391	62,565	47%					
Total Electricity Consumed (grid + non grid)	119,391	62,565	47%					
Electricity renewables	56,510	0						
Residual Electricity	62,881	62,565						
Exported on-site generated electricity	0	0						
Emissions (kgCO2e)		62,565						

Total renewables (grid and non-grid)	47.33%
Mandatory	18.59%
Voluntary	28.74%
Behind the meter	0.00%
Residual Electricity Emission Footprint (TCO2e)	63
Figures may not sum due to rounding. Renewable perce	ntage can be above 100%

ıg.



Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
		(1.90020)	(1.90020)
ACT	0	0	0
NSW	119,391	93,125	8,357
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Grid electricity (scope 2 and 3)	119,391	93,125	8,357
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	119,391	93,125	8,357
Emission Footprint (TCO2e)	101		
Scope 2 Emissions (TCO2e)	93		
Scope 3 Emissions (TCO2e)	8		

#### Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
None	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 relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to <u>one</u> of the following reasons:

- 1. Immaterial <1% for individual items and no more than 5% collectively
- 2. <u>Cost effective</u> Quantification is not cost effective relative to the size of the emission but uplift applied.
- 3. <u>Data unavailable</u> 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
Water consumption	Yes	No	No	No



### APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

#### **Excluded emission sources**

The below emission sources have been assessed as not relevant to an organisation's or precinct'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. <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions
- Influence The responsible entity has the potential to influence the reduction of emissions from a particular source.
- <u>Risk</u> The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 4. **<u>Stakeholders</u>** Key stakeholders deem the emissions from a particular source are relevant.
- <u>Outsourcing</u> 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	Included in boundary?
Product related emissions	Yes	Yes	Yes	Yes	Yes	No

M.J. Bale Product related emissions have been included under product certification. Please also refer to the M.J. Bale Product PDS for further information.





An Australian Government Initiative

